

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

**FINANCE COMMITTEE
TELECONFERENCE MEETING**

**November 16, 2021
10:30 a.m.**

Join Zoom Meeting by clicking on the link below:

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

Meeting ID: 881 6056 6963
Passcode: 881417

One tap mobile

+16699006833,,88160566963#,,,,*881417# US (San Jose)
+13462487799,,88160566963#,,,,*881417# US (Houston)

Dial by your location

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+1 346 248 7799 US (Houston)
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+1 929 205 6099 US (New York)
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Find your local number: <https://socwa.zoom.us/j/88160566963>

NOTICE IS HEREBY GIVEN that a Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee was called to be held by Teleconference on **November 16, 2021**, located at 34156 Del Obispo Street, Dana Point, California.

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

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

SUCH WRITINGS ARE DISTRIBUTED IMMEDIATELY PRIOR TO, OR DURING, THE MEETING, THEY WILL BE AVAILABLE IMMEDIATELY ON VERBAL REQUEST TO BE DELIVERED VIA EMAIL TO REQUESTING PARTIES.

AGENDA

1. Call Meeting to Order

2. Public Comments

THOSE WISHING TO ADDRESS THE FINANCE COMMITTEE ON ANY ITEM LISTED ON THE AGENDA WILL BE REQUESTED TO IDENTIFY AT THE OPENING OF THE MEETING AND PRIOR TO THE CLOSE OF THE MEETING. THE AUTHORITY REQUESTS THAT YOU STATE YOUR NAME WHEN MAKING THE REQUEST IN ORDER THAT YOUR NAME MAY BE CALLED TO SPEAK ON THE ITEM OF INTEREST. THE CHAIR OF THE MEETING WILL RECOGNIZE SPEAKERS FOR COMMENT AND GENERAL MEETING DECORUM SHOULD BE OBSERVED IN ORDER THAT SPEAKERS ARE NOT TALKING OVER EACH OTHER DURING THE CALL.

3. Approval of Minutes

- Finance Committee Meeting of October 19, 2021

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

4. Financial Reports for the Month of October 2021

The reports included are as follows:

- a. Summary of Disbursements for October 2021 (Exhibit A) – **does not include West Yost Payments**
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
 - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
 - Capital Projects – Graph (Exhibit D-1)
- e. Budget vs. Actual Expenses:
 - Operations and Environmental Summary (Exhibit E-1)
 - Operations and Environmental by PC (E-1.2)
 - Residual Engineering, after transfer to Capital (Exhibit E-2)
 - Administration (Exhibit E-3)
 - Information Technology (IT) (Exhibit E-4)

Recommended Action: Staff recommends that the Finance Committee recommend to the Board of Directors to ratify the October 2021 disbursements for the period from October 1, 2021, through October 31, 2021, totaling \$3,394,133, and to receive and file the October 2021 Financial Reports as submitted.

5. Q1 FY 2021-22 Cash Roll Forward as of September 30, 2021

Recommended Action: Staff recommends that the Finance Committee recommend to the Board of Directors to receive and file the Q1 Fiscal Year 2021-22 Cash Roll Forward as submitted.

6. Fiscal Year 2020-21 Supplemental Financial Statements

Recommended Action: Staff recommends that the Finance Committee recommend to the Board of Directors to receive and file the Supplemental Financial Statements for Fiscal Year ended June 30, 2021.

7. Draft Annual Comprehensive Financial Report (ACFR) for Fiscal Years ended June 30, 2021 and 2020 – (ACFR Report under separate cover)

Recommended Action: Staff recommends that the Finance Committee recommend to the Board of Directors to receive and file the Annual Comprehensive Financial Report (ACFR) including the Independent Auditors Report for Fiscal Years ended June 30, 2021, and 2020.

8. Draft Use Audit FY 2020-21 Budget vs Actual including UAL and OPEB Annual Expense Distribution by Member Agencies

Recommended Action: Staff recommends that the Finance Committee recommend to the Board of Directors to approve FY 2020-21 Use Audit.

9. Uniform Purchasing Policy and Procedure – Consideration of Policy Revisions

Recommended Action: Committee discussion and decision for recommendation to the SOCWA Board.

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 11th day of November 2021.



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

MINUTES OF SPECIAL MEETING
OF THE
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

Finance Committee
October 19, 2021

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on October 19, 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:

DAN FERONS	Santa Margarita Water District	Director
DAVID SHISSLER	City of Laguna Beach	Alternate Director [arrived @ 10:33 a.m.]
DENNIS CAFFERTY	El Toro Water District	Alternate Director
PAMELA ARENDS-KING	South Coast Water District	Alternate Director

Absent:

SERGIO FARIAS	City of San Juan Capistrano	Director
MATT COLLINGS	Moulton Niguel Water District	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
JEANETTE COTINOLA	Contracts/Procurement Administrator
DINA ASH	HR Administrator
MATT CLARKE	IT Administrator
DANITA HIRSH	Executive Assistant

Also Participating:

TRACIE STENDER	Procopio Law
KATHRYN FRESHLEY	El Toro Water District
TREVOR AGRELIUS	Moulton Niguel Water District
JASON HAYDEN	El Toro Water District

1. **Call Meeting to Order**

Chairman Ferons called the meeting to order at 10:31 a.m.

2. **Public Comments**

None

3. Approval of Minutes

- Finance Committee Meeting of September 21, 2021

ACTION TAKEN

Motion was made by Director Arends-King and seconded by Director Cafferty to approve Finance Committee Meeting Minutes for August 17, 2021 as submitted.

Motion carried: Aye 3, Nay 0, Abstained 1, Absent 2
Director Ferons Aye
Director Shissler Abstain
Director Farias Absent
Director Cafferty Aye
Director Collings Absent
Director Arends-King Aye

4. Financial Reports for the Month of August 2021

ACTION TAKEN

Motion was made by Director Shissler and seconded by Director Arends-King to recommend to the Board of Directors to ratify the August 31, 2021 disbursements for the period of August 1 through August 31, 2021, totaling \$3,118,837, and to receive and file the August 2021 Financial Reports as submitted.

Motion carried: Aye 4, Nay 0, Abstained 0, Absent 2
Director Ferons Aye
Director Shissler Aye
Director Farias Absent
Director Cafferty Aye
Director Collings Absent
Director Arends-King Aye

5. Financial Reports for the Month of September 2021

ACTION TAKEN

Motion was made by Director Cafferty and seconded by Director Arends-King to recommend to the Board of Directors to ratify the September 30, 2021 disbursements for the period of September 1 through September 30, 2021, totaling \$2,474,901, and to receive and file the September 2021 Financial Reports as submitted.

Motion carried: Aye 4, Nay 0, Abstained 0, Absent 2
Director Ferons Aye
Director Shissler Aye
Director Farias Absent
Director Cafferty Aye
Director Collings Absent
Director Arends-King Aye

6. Draft Use Audit FY 2020-21 Budget vs. Actual including UAL and OPEB Expense Distribution Percentages, and UAL and OPEB Liabilities distribution by Project Committees and Member Agencies

Ms. Mary Carey, Finance Controller gave a presentation on the Preliminary Use Audit Fiscal Year 2020-21 and provided update on the status of the Pun Group work on the audit. Ms. Carey stated the Audit Report, Annual Comprehensive Financial Report and Supplemental Financial Statements and the Use Audit Book will be presented to the Member Agency Finance Officers before presenting to the Finance Committee in November.

This was an information item; no action was taken.

7. Uniform Purchasing Policy and Procedure – Consideration of Policy Revisions

Ms. Burnett, General Manager presented several items for Committee consideration on Agenda Item 7 including a cumulative list of vendors utilized by SOCWA, the current Uniform Purchasing Policy and Procedure and a redraft of Exhibit 2 as was suggested at the prior Committee meeting that the General Manager would prepare. The General Manager summarized the questions for the Committee as two questions: how much spending authority does the Board desire for the General Manager to have, and does the Board want to limit specific vendors for either the Committee or Board to have the opportunity to select? Ms. Burnett explained the manner in which the staff views serial purchasing whereby there is not a serial purchase question if the purchase is in a different timeframe, a different fiscal year for example, or for a different thing being acquired, or for a different facility. Staff does not consider those types of purchases serial even though the purchase may be from the same entity. Ms. Burnett offered to the Committee members to be provided with the same presentation as before the Board at the October 7, 2021 Board meeting.

Director Ferons, Committee Chairman opened the item for Director comments. Director Cafferty commented that there is a need to give clear direction and there are a lot of variables. He noted that he is of the opinion that the Board expects especially contracts that exceed \$50,000 to come back to the board versus those that are contemplated in the budget approval if those are made clear at the time of the budget approval. It comes down to making sure everything is as clear as possible. Director Arends-King commented as to her thought that mentioning a particular area of \$50,000 in spending during the budget process is a good idea. She noted that the area of discretionary versus non-discretionary and then the \$50,000 limit is the area of focus. Director Ferons concurred that the Committee is not looking at necessarily sweeping changes. Discussion ensued as to the redraft of Exhibit 2 provided with some specifics clarified. Ms. Burnett noted it is easiest for staff to understand which kinds of services or types of vendors the Board wants to see, and as to those that, so long as they are in the budget, it is reasonable for the staff to expend \$50,000 or over. Director Ferons commented that he considers some items discretionary such as conferences & training, fleet/truck maintenance, HVAC repairs, if spending is greater than \$50,000 it should be approved by the Board. In contrast, Dr. Ferons views PERS, insurance, taxes, permit fees and board approved long-term contract commitments as non-discretionary. As an example, if a long-term uniform contract is approved by the Board it would not come back for approval, it is a bill, we have to pay it, we don't have a choice in it. Director Arends-King mentioned that SCE would be a non-discretionary example, but she noted some expenditures are confusing such as maintenance contracts where for software commitments that may not be a choice but for other maintenance contracts there could be a choice in the selection. Director Ferons noted that an approval for a three-year contract at \$20,000 per year totals over \$50,000 so it should be brought to the

Board. Ms. Burnett noted that there would be an opportunity to understand that anything we are buying that is a choice to the extent it could be folded into the budget discussion itself so that there is clarity. Director Cafferty commented as to the list of vendors provided by staff that he would be more efficient to review if the list was cut down to those vendors that historically or are likely to exceed the General Manager's authority. He noted that whether its discretionary or nondiscretionary is irrelevant if its not going to exceed the General Manager's authority. As to purchasing from the same vendor over a period of years, Director Cafferty commented that if you're entering into a contract that's over five years but the contract is going to commit you to more than \$50,000 I think that goes to the Board. Ms. Burnett pointed out that on the list provided some vendors are offering best price options as the service they provide; an example is purchasing of laboratory supplies. Staff has the option of selecting among accumulated best price options within one vendor. Director Ferons asked of staff whether the supplied list could be broken out into multiple years in order that the Directors could consider expenditures by fiscal year. Staff indicated that could be done. He noted that for engineering services and consulting services he assumes most of those are brought to the Board. It's the area of professional services that gets more scrutiny than purchasing at Staples. Ms. Burnett noted that based on the comments staff would break the list down further and committed to do that work soon so that the Committee would have the time to review prior to the next meeting. Director Ferons noted there is more work to be done and asked for the item to be on the agenda for the next meeting.

This was an information item; no action was taken.

Adjournment

There being no further business, Chairman Ferons adjourned the meeting at 11:57 a.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 October 19, 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: November 16, 2021

TO: Finance Committee

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Financial Reports for the Month of October 2021

Summary/Discussion

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

The reports included are as follows:

- a. Summary of Disbursements for October 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)

Fiscal impact

October 2021 cash disbursements were: \$3,394,133.

- 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 October 2021 disbursements for the period from October 1, 2021, through October 31, 2021, totaling \$3,394,133, and to receive and file the October 2021 Financial Reports as submitted.

Exhibit A

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

	<u>Actual</u>
General Fund	\$ (112,164)
PC 2 - Jay B. Latham Plant	(1,765,239)
PC 5 - San Juan Creek Ocean Outfall	(40,156)
PC 8 - Pretreatment Program	(15,999)
PC 12 SO - Water Reclamation Permits	(875)
PC 15 - Coastal Treatment Plant/AWT	(533,794)
PC 17 - Joint Regional Wastewater Reclamation	(879,655)
PC 21 - Effluent Transmission Main	(7,482)
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(38,770)
Total	<u><u>\$ (3,394,133)</u></u>

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

CASH IN BANK: (BEGINNING BAL.)	\$	1,780,588
L.A.I.F. FUNDS: (BEGINNING BAL.)		11,707,365
DEPOSITS, TRANSFERS & ADJUSTMENTS:		2,700,925
FUND REQUIREMENTS:		
BILLS FOR CONSIDERATION ¹		(3,394,133)
TOTAL CASH IN BANK	\$	12,794,744

¹ 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 11/03/21



PMIA Average Monthly Effective Yields⁽¹⁾

Oct	0.203
Sep	0.206
Aug	0.221

Quarterly Performance Quarter Ended 09/30/21

LAIF Apportionment Rate ⁽²⁾ :	0.24
LAIF Earnings Ratio ⁽²⁾ :	0.00000661958813242
LAIF Fair Value Factor ⁽¹⁾ :	0.999873661
PMIA Daily ⁽¹⁾ :	0.20%
PMIA Quarter to Date ⁽¹⁾ :	0.22%
PMIA Average Life ⁽¹⁾ :	321

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 09/30/21 \$179.1 billion

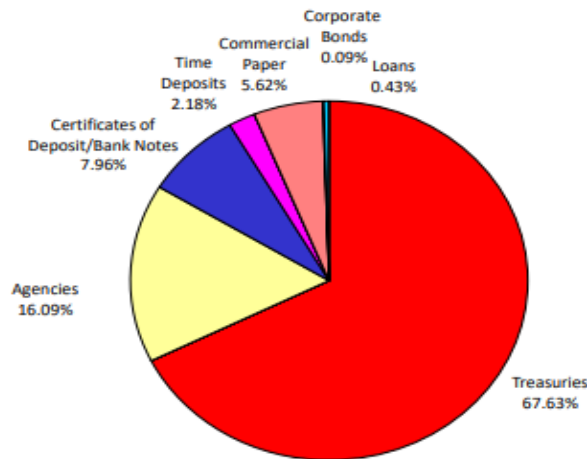


Chart does not include \$8,243,000.00 in mortgages, which equates to 0.004603%. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

Exhibit C

**South Orange County Wastewater Authority
Schedule of Cash and Investments
as of October 31, 2021**

MVA	\$ 110,318	(A)
A/P Checking	2,217,570	(B)
Payroll Checking	117,552	(C)
State LAIF	10,349,304	(D)
Total Cash in Bank	\$ 12,794,744	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 12,796,344	
OPEB Trust	6,559,543	(F)
Total Cash and Investments	\$ 19,355,888	

Notes:

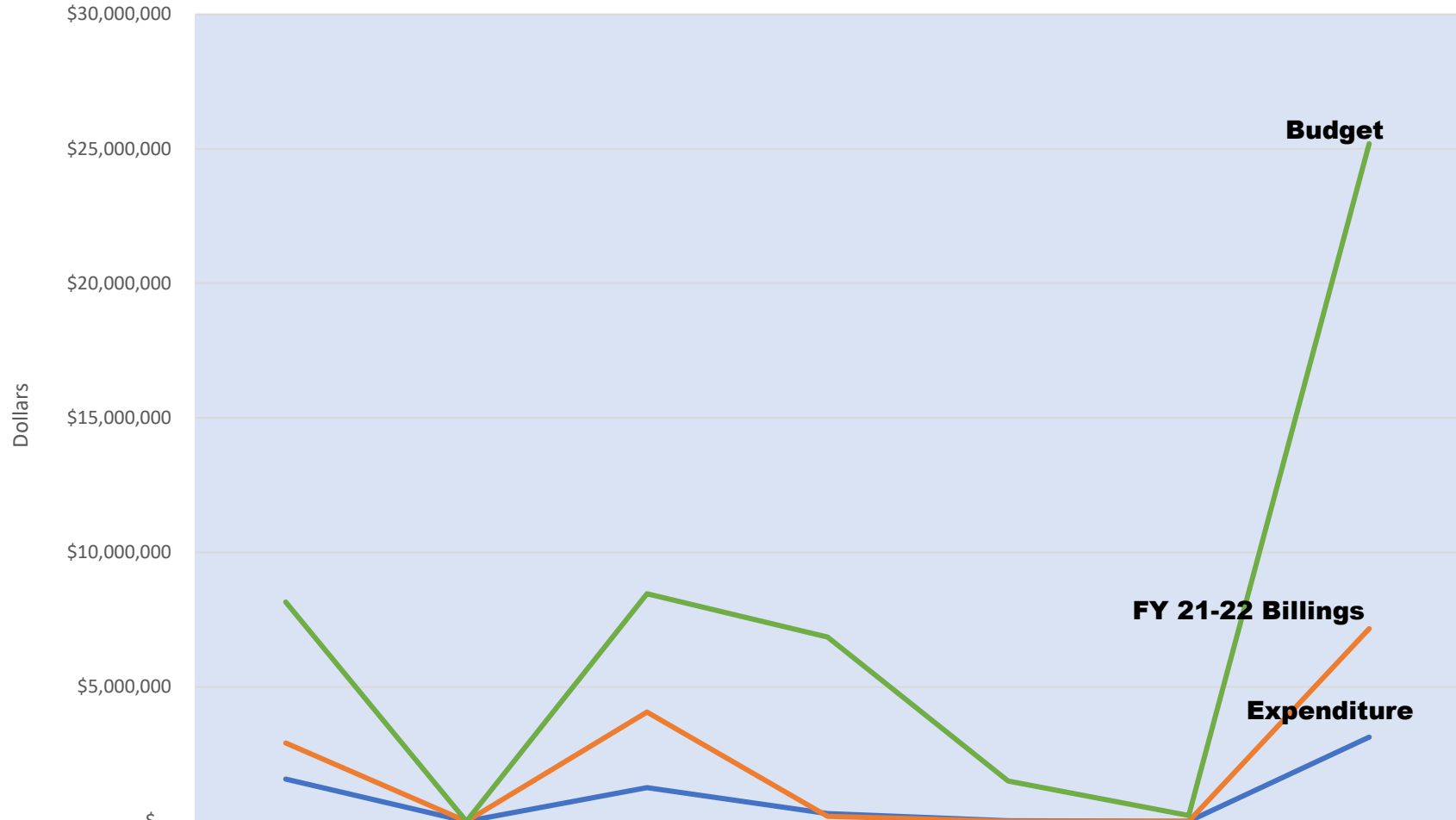
- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.
- (C) Payroll including payroll taxes and related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

**South Orange County Wastewater Authority
Capital Projects Summaries
For the Period Ended October 31 2021
(in dollars)**

FY 2021-22 Budget vs. Actual Spending								
<u>Description</u>	Capital Budget	Fiscal Year Spending	(Over)/ Under Budget	% Expended	Member Agency Billed	Member Agency Collections	Open Receivables	% Expended vs. Billed
PC 2-JB Latham	\$ 8,153,937	\$ 1,570,425	\$ 6,583,512	19.3%	\$ 2,908,750	\$ 1,789,096	\$ 1,119,654	54.0%
PC 5-San Juan Creek Outfall	-	-	-	-	-	-	-	-
PC 15-Coastal	8,464,653	1,253,863	7,210,790	14.8%	4,064,999	3,001,119	1,063,880	30.8%
PC 17-Regional	6,851,959	288,932	6,563,027	4.2%	188,249	38,249	150,000	153.5%
PC 21 Effluent Transmission	1,502,000	17,438	1,484,562	1.2%	-	-	-	-
PC 24 Aliso Creek Outfall	220,000	-	220,000	0.0%	-	-	-	-
Total Large Capital	\$ 25,192,549	\$ 3,130,658	\$ 22,061,891	12.4%	\$ 7,161,998	\$ 4,828,464	\$ 2,333,534	43.7%
Non-Capital Engineering	405,871	11,119	394,752	2.7%	50,000	35,224	14,776	22.2%
Non-Capital Misc Engineering	254,500	2,778	251,723	1.1%	6,000	6,000	-	46.3%
Small Internal Capital	2,061,000	469,727	1,591,273	22.8%	1,030,500	654,610	375,890	45.6%
Total Capital	\$ 27,913,920	\$ 3,614,282	\$ 24,299,638	12.9%	\$ 8,248,498	\$ 5,524,298	\$ 2,724,200	43.8%

Large Capital Projects Fiscal Year '21-22 Budget vs. Year-to-Date Expenditures & Billings as of 10/31/2021

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 10/31/21	\$1,570,425	-	\$1,253,863	\$288,932	\$17,438.01	-	\$3,130,658
FY 21-22 Billings	\$2,908,750	-	\$4,064,999	\$188,249	-	-	\$7,161,998
Capital Budget 21-22	\$8,153,937	-	\$8,464,653	\$6,851,959	\$1,502,000	\$220,000	\$25,192,549

**South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary**

For the Period Ended October 31, 2021
(in dollars)

		FY 2021-22 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
-5000--**_**	Regular Salaries-O&M	4,847,168	1,471,199	3,375,969	30.4%
-5001--**_**	Overtime Salaries-O&M	107,256	33,772	73,484	31.5%
-5306--**_**	Scheduled Holiday Work	91,000	17,952	73,048	19.7%
-5315--**_**	Comp Time - O&M	15,980	10,156	5,824	63.6%
-5401--**_**	Fringe Benefits IN to PC's & Depts.	2,511,460	761,502	1,749,958	30.3%
-5700--**_**	Standby Pay	67,600	22,621	44,979	33.5%
	Total Payroll Costs	7,640,464	2,317,201	5,323,263	30.3%
Other Expenses					
-5002--**_**	Electricity	1,170,780	340,534	830,246	29.1%
-5003--**_**	Natural Gas	226,008	106,139	119,869	47.0%
-5004--**_**	Potable & Reclaimed Water	85,000	68,747	16,253	80.9%
-5005--**_**	Co-generation Power Credit	(686,000)	(286,938)	(399,062)	41.8%
-5006--**_**	Chlorine/Sodium Hypochlorite	502,008	178,970	323,038	35.7%
-5007--**_**	Polymer Products	747,004	215,269	531,735	28.8%
-5008--**_**	Ferric Chloride	588,004	188,333	399,671	32.0%
-5009--**_**	Odor Control Chemicals	107,016	35,701	71,315	33.4%
-5010--**_**	Other Chemicals - Misc.	2,004	-	2,004	-
-5011--**_**	Laboratory Services	65,196	14,517	50,679	22.3%
-5012--**_**	Grit Hauling	120,000	34,195	85,805	28.5%
-5013--**_**	Landscaping	219,008	42,674	176,334	19.5%
-5015--**_**	Management Support Services	475,000	53,080	421,920	11.2%
-5016--**_**	Audit - Environmental	1,304	-	1,304	-
-5017--**_**	Legal Fees	48,612	5,513	43,099	11.3%
-5018--**_**	Public Notices/ Public Relations	6,000	-	6,000	-
-5019--**_**	Contract Services Misc.	277,016	21,260	255,756	7.7%
-5021--**_**	Small Vehicle Expense	23,080	7,084	15,996	30.7%
-5022--**_**	Miscellaneous Expense	16,012	297	15,715	1.9%
-5023--**_**	Office Supplies - All	46,008	6,952	39,056	15.1%
-5024--**_**	Petroleum Products	34,008	1,972	32,036	5.8%
-5025--**_**	Uniforms	70,996	19,954	51,042	28.1%
-5026--**_**	Small Vehicle Fuel	22,656	4,656	18,000	20.5%
-5027--**_**	Insurance - Property/Liability	317,684	89,659	228,025	28.2%
-5028--**_**	Small Tools & Supplies	80,000	21,783	58,217	27.2%
-5030--**_**	Trash Disposal	8,500	1,351	7,149	15.9%
-5031--**_**	Safety Program & Supplies	119,344	24,369	94,975	20.4%
-5032--**_**	Equipment Rental	7,004	4,046	2,958	57.8%
-5033--**_**	Recruitment	2,500	1,124	1,376	45.0%
-5034--**_**	Travel Expense/Tech. Conferences	29,928	360	29,568	1.2%
-5035--**_**	Training Expense	47,996	14,482	33,514	30.2%
-5036--**_**	Laboratory Supplies	124,400	47,861	76,539	38.5%
-5037--**_**	Office Equipment	25,992	10,065	15,927	38.7%
-5038--**_**	Permits	489,996	21,757	468,239	4.4%
-5039--**_**	Membership Dues/Fees	17,872	2,364	15,508	13.2%
-5044--**_**	Offshore Monitoring	151,000	11,866	139,134	7.9%
-5045--**_**	Offshore Biochemistry - 20B	23,024	-	23,024	-
-5046--**_**	Effluent Chemistry	70,000	11,363	58,637	16.2%
-5047--**_**	Access Road Expenses	45,000	-	45,000	0.0%
-5048--**_**	Storm Damage	21,000	-	21,000	-
-5049--**_**	Biosolids Disposal	1,470,000	373,753	1,096,247	25.4%
-5050--**_**	Contract Services Generators - 29A	28,008	16,884	11,124	60.3%
-5052--**_**	Janitorial Services	101,004	28,755	72,249	28.5%
-5053--**_**	Contract Serv - Digester Cleaning - 29E	60,000	30,676	29,324	51.1%
-5054--**_**	Diesel Truck Maint	42,000	6,972	35,028	16.6%
-5055--**_**	Diesel Truck Fuel	11,500	2,174	9,326	18.9%

**South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary**

For the Period Ended October 31, 2021
(in dollars)

		FY 2021-22 Budget	Actual	(Over)/Under Budget	% Expended	
-5056--**_**	Maintenance Equip. & Facilities (Solids)	366,000	185,500	180,500	50.7%	(4)
-5057--**_**	Maintenance Equip. & Facilities (Liquids)	651,996	144,279	507,717	22.1%	
-5058--**_**	Maintenance Equip. & Facilities (Common)	90,008	53,368	36,640	59.3%	
-5059--**_**	Maintenance Equip. & Facilities (Co-Gen)	738,996	169,756	569,240	23.0%	
-5060--**_**	Maintenance Equip. & Facilities (AWT)	88,000	24,420	63,580	27.7%	
-5061--**_**	Mileage	3,608	539	3,069	14.9%	
-5068--**_**	MNWD Potable Water Supplies & Svcs.	28,000	13,760	14,240	49.1%	(5)
-5074--**_**	Education Reimbursement	1,996	101	1,895	5.1%	
-5076--**_**	SCADA Infrastructure	86,596	30,000	56,596	34.6%	
-5077--**_**	IT Direct	5,508	-	5,508	-	
-5105--**_**	Co-Generation Power Credit - Offset	685,992	286,938	399,054	41.8%	
-5303--**_**	Group Insurance Waiver	14,392	4,819	9,573	33.5%	
-5305--**_**	Medicare Tax Payments for Employees	2,160	684	1,477	31.6%	
-5309--**_**	Operating Leases	26,000	10,876	15,124	41.8%	
-5705--**_**	Monthly Car Allowance	35,396	12,653	22,743	35.7%	
-5799--**_**	Zephyr Wall Costs Share-O&M	(14,000)	(14,000)	-	100.0%	
-6500--**_**	IT Allocations in to PC's & Depts.	610,540	145,597	464,943	23.8%	
	Total Other Expenses	10,881,660	2,849,864	8,031,796	26.2%	
	Total O&M Expenses	18,522,124	5,167,065	13,355,059	27.9%	

- (1) MNWD construction contractor using potable water at RTP. MNWD will credit SOCWA for water used.
- (2) Generator services are completed before the rainy season each year and are nearly complete for the Fiscal Year.
- (3) Digester cleaning at JBL is well underway for the Fiscal Year.
- (4) JBL staff are performing work in solids areas that are usually unavailable during the ongoing Package B Construction Project shutdowns.
- (5) Annual laboratory proficiency testing costs for potable water certification. Costs expected to level out.

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
 For the Period Ended October 31, 2021
 (in dollars)

		FY 2021-22 Budget	Actual	(Over)/Under Budget	% Expended
02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-**-**-**	Regular Salaries-O&M	1,585,228	493,551	1,091,677	31.1%
02-5001-**-**-**	Overtime Salaries-O&M	37,904	17,584	20,320	46.4%
02-5306-**-**-**	Scheduled Holiday Work	36,600	6,956	29,644	19.0%
02-5315-**-**-**	Comp Time - O&M	8,264	4,855	3,409	58.7%
02-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	821,352	255,725	565,627	31.1%
02-5700-**-**-**	Standby Pay	25,096	9,133	15,963	36.4%
	Total Payroll Costs	2,514,444	787,803	1,726,641	31.3%
Other Expenses					
02-5002-**-**-**	Electricity	506,564	108,291	398,273	21.4%
02-5003-**-**-**	Natural Gas	132,160	60,030	72,130	45.4%
02-5004-**-**-**	Potable & Reclaimed Water	25,000	6,657	18,343	26.6%
02-5006-**-**-**	Chlorine/Sodium Hypochlorite	8,000	3,259	4,741	40.7%
02-5007-**-**-**	Polymer Products	305,000	75,924	229,076	24.9%
02-5008-**-**-**	Ferric Chloride	200,000	69,420	130,580	34.7%
02-5009-**-**-**	Odor Control Chemicals	21,004	8,337	12,667	39.7%
02-5010-**-**-**	Other Chemicals - Misc.	1,000	-	1,000	-
02-5011-**-**-**	Laboratory Services	19,000	611	18,389	3.2%
02-5012-**-**-**	Grit Hauling	55,000	16,547	38,454	30.1%
02-5013-**-**-**	Landscaping	77,004	12,960	64,044	16.8%
02-5015-**-**-**	Management Support Services	30,008	17,150	12,858	57.2%
02-5017-**-**-**	Legal Fees	4,996	928	4,068	18.6%
02-5019-**-**-**	Contract Services Misc.	70,636	5,976	64,660	0.08
02-5021-**-**-**	Small Vehicle Expense	11,000	1,148	9,852	10.4%
02-5022-**-**-**	Miscellaneous Expense	8,000	215	7,785	2.7%
02-5023-**-**-**	Office Supplies - All	29,000	3,185	25,815	11.0%
02-5024-**-**-**	Petroleum Products	11,004	-	11,004	-
02-5025-**-**-**	Uniforms	33,996	9,285	24,711	27.3%
02-5026-**-**-**	Small Vehicle Fuel	10,004	2,557	7,447	25.6%
02-5027-**-**-**	Insurance - Property/Liability	108,384	34,011	74,373	31.4%
02-5028-**-**-**	Small Tools & Supplies	38,000	5,725	32,275	15.1%
02-5030-**-**-**	Trash Disposal	3,000	443	2,557	14.8%
02-5031-**-**-**	Safety Program & Supplies	41,000	12,735	28,265	31.1%
02-5032-**-**-**	Equipment Rental	3,000	-	3,000	-
02-5033-**-**-**	Recruitment	348	164	184	47.1%
02-5034-**-**-**	Travel Expense/Tech. Conferences	9,012	-	9,012	-
02-5035-**-**-**	Training Expense	16,976	5,086	11,890	30.0%
02-5036-**-**-**	Laboratory Supplies	21,004	5,507	15,497	26.2%
02-5037-**-**-**	Office Equipment	13,000	3,717	9,283	28.6%
02-5038-**-**-**	Permits	13,496	18,262	(4,766)	135.3%
02-5039-**-**-**	Membership Dues/Fees	4,516	444	4,072	9.8%
02-5049-**-**-**	Biosolids Disposal	620,000	128,954	491,046	20.8%
02-5050-**-**-**	Contract Services Generators - 29A	10,004	12,739	(2,735)	127.3% (1)
02-5052-**-**-**	Janitorial Services	47,000	15,015	31,985	31.9%
02-5053-**-**-**	Contract Serv - Digester Cleaning - 29E	60,000	30,676	29,324	51.1% (2)
02-5054-**-**-**	Diesel Truck Maint	22,000	209	21,791	1.0%
02-5055-**-**-**	Diesel Truck Fuel - 37B	2,996	449	2,547	15.0%
02-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	155,000	75,778	79,222	48.9% (3)
02-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	260,000	44,682	215,318	17.2%
02-5058-**-**-**	Maintenance Equip. & Facilities (Common)	29,000	27,780	1,220	95.8% (4)
02-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	277,120	84,433	192,687	30.5%
02-5061-**-**-**	Mileage	2,104	57	2,047	2.7%
02-5076-**-**-**	SCADA Infrastructure	28,960	10,000	18,960	34.5%
02-5077-**-**-**	IT Direct	2,620	-	2,620	-
02-5303-**-**-**	Group Insurance Waiver	3,596	1,205	2,391	33.5%
02-5309-**-**-**	Operating Leases	26,000	8,960	17,040	34.5%
02-5705-**-**-**	Monthly Car Allowance	22,804	7,629	15,175	33.5%
02-5799-**-**-**	Zephyr Wall Costs Share-O&M	(14,000)	(14,000)	-	100.0%
02-6500-**-**-**	IT Allocations in to PC's & Depts.	199,812	47,649	152,163	23.8%
	Total Other Expenses	3,585,128	970,791	2,614,337	27.1%
	Total Expenses	6,099,572	1,758,594	4,340,978	28.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended October 31, 2021
(in dollars)

		FY 2021-22 Budget	Actual	(Over)/Under Budget	% Expended
05 - San Juan Creek Ocean Outfall					
Salary and Fringe					
05-5000-**-**-**	Regular Salaries-O&M	146,556	38,789	107,767	26.5%
05-5001-**-**-**	Overtime Salaries-O&M	72	-	72	-
05-5306-**-**-**	Scheduled Holiday Work	416	44	372	10.5%
05-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	75,928	20,098	55,830	26.5%
	Total Payroll Costs	<u>222,972</u>	<u>58,931</u>	<u>164,041</u>	<u>26.4%</u>
Other Expenses					
05-5015-**-**-**	Management Support Services	212,500	16,307	196,193	7.7%
05-5017-**-**-**	Legal Fees	2,008	-	2,008	-
05-5026-**-**-**	Small Vehicle Fuel	500	-	500	-
05-5027-**-**-**	Insurance - Property/Liability	9,668	2,570	7,098	26.6%
05-5031-**-**-**	Safety Supplies	1,052	-	1,052	-
05-5033-**-**-**	Recruitment	556	-	556	-
05-5034-**-**-**	Travel Expense/Tech. Conferences	1,512	180	1,332	11.9%
05-5035-**-**-**	Training Expense	1,952	18	1,935	0.01
05-5036-**-**-**	Laboratory Supplies	35,000	14,006	20,994	40.0%
05-5038-**-**-**	Permits	228,968	-	228,968	-
05-5039-**-**-**	Membership Dues/Fees	216	-	216	-
05-5044-**-**-**	Offshore Monitoring	75,496	4,301	71,196	5.7%
05-5045-**-**-**	Offshore Biochemistry - 20B	11,512	-	11,512	-
05-5046-**-**-**	Effluent Chemistry	35,000	5,299	29,701	15.1%
05-5058-**-**-**	Maintenance Equip. & Facilities (Common)	1,004	375	629	37.4%
05-6500-**-**-**	IT Allocations in to PC's & Depts.	18,464	4,402	14,062	23.8%
	Total Other Expenses	<u>635,408</u>	<u>47,458</u>	<u>587,950</u>	<u>7.5%</u>
	Total Expenses	<u>858,380</u>	<u>106,389</u>	<u>751,991</u>	<u>12.4%</u>
08 - Pre Treatment					
Salary and Fringe					
08-5000-**-**-**	Regular Salaries-O&M	117,772	36,677	81,095	31.1%
08-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	61,016	19,004	42,012	31.1%
	Total Payroll Costs	<u>178,788</u>	<u>55,681</u>	<u>123,107</u>	<u>31.1%</u>
Other Expenses					
08-5011-**-**-**	Laboratory Services	3,200	405	2,795	12.7%
08-5016-**-**-**	Audit - Environmental	1,304	-	1,304	-
08-5017-**-**-**	Legal Fees	2,596	-	2,596	-
08-5018-**-**-**	Public Notices/ Public Relations	6,000	-	6,000	-
08-5021-**-**-**	Small Vehicle Expense - 31A	1,076	-	1,076	-
08-5022-**-**-**	Miscellaneous Expense	2,008	-	2,008	-
08-5026-**-**-**	Small Vehicle Fuel - 37A	1,148	86	1,062	7.5%
08-5027-**-**-**	Insurance - Property/Liability	3,024	804	2,220	26.6%
08-5028-**-**-**	Small Tools & Supplies	3,000	1,660	1,340	55.3%
08-5034-**-**-**	Travel Expense/Tech. Conferences	2,732	-	2,732	-
08-5035-**-**-**	Training Expense	-	150	(150)	-
08-5038-**-**-**	Permits and Fines	3,132	-	3,132	-
08-5039-**-**-**	Membership Dues/Fees	-	106	(106)	-
08-6500-**-**-**	IT Allocations in to PC's & Depts.	14,832	3,538	11,294	23.9%
	Total Other Expenses	<u>44,052</u>	<u>6,749</u>	<u>37,303</u>	<u>15.3%</u>
	Total Expenses	<u>222,840</u>	<u>62,430</u>	<u>160,410</u>	<u>28.0%</u>
12 - Water Reclamation Permits					
Salary and Fringe					
12-5000-**-**-**	Regular Salaries-O&M	44,808	14,467	30,341	32.3%
12-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	23,208	6,721	16,487	29.0%
	Total Payroll Costs	<u>68,016</u>	<u>21,187</u>	<u>46,829</u>	<u>31.2%</u>
Other Expenses					
12-5015-**-**-**	Management Support Services	-	-	-	-
12-5017-**-**-**	Legal Fees	2,000	-	2,000	-
12-5027-**-**-**	Insurance - Property/Liability	5,164	1,373	3,791	26.6%
12-5034-**-**-**	Travel Expense/Tech. Conferences	920	-	920	-
12-5038-**-**-**	Permits	12,044	-	12,044	-
12-5039-**-**-**	Membership Dues/Fees	68	-	68	-
12-6500-**-**-**	IT Allocations in to PC's & Depts.	5,640	1,346	4,294	23.9%
	Total Other Expenses	<u>25,836</u>	<u>2,719</u>	<u>23,117</u>	<u>10.5%</u>
	Total Expenses	<u>93,852</u>	<u>23,906</u>	<u>69,946</u>	<u>25.5%</u>

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended October 31, 2021
(in dollars)

		FY 2021-22 Budget	Actual	(Over)/Under Budget	% Expended
15 - Coastal Treatment Plant					
Salary and Fringe					
15-5000-**-**-**	Regular Salaries-O&M	1,083,504	302,922	780,582	28.0%
15-5001-**-**-**	Overtime Salaries-O&M	19,208	6,150	13,058	32.0%
15-5306-**-**-**	Scheduled Holiday Work	15,584	3,315	12,269	21.3%
15-5315-**-**-**	Comp Time - O&M	2,000	1,340	660	67.0%
15-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	561,396	156,954	404,442	28.0%
15-5700-**-**-**	Standby Pay	16,504	2,340	14,164	14.2%
	Total Payroll Costs	<u>1,698,196</u>	<u>473,021</u>	<u>1,225,175</u>	<u>27.9%</u>
Other Expenses					
15-5002-**-**-**	Electricity	202,348	96,936	105,412	47.9%
15-5003-**-**-**	Natural Gas	2,872	129	2,743	4.5%
15-5004-**-**-**	Potable & Reclaimed Water	25,000	5,903	19,097	23.6%
15-5006-**-**-**	Chlorine/Sodium Hypochlorite	94,004	23,450	70,554	24.9%
15-5007-**-**-**	Polymer Products	1,004	-	1,004	-
15-5008-**-**-**	Ferric Chloride	58,000	24,023	33,977	41.4%
15-5009-**-**-**	Odor Control Chemicals	51,004	14,197	36,807	27.8%
15-5011-**-**-**	Laboratory Services	20,000	5,503	14,497	27.5%
15-5012-**-**-**	Grit Hauling	23,000	6,286	16,714	27.3%
15-5013-**-**-**	Landscaping	57,000	9,952	47,048	17.5%
15-5015-**-**-**	Management Support Services	10,000	-	10,000	-
15-5017-**-**-**	Legal Fees	30,000	666	29,334	2.2%
15-5019-**-**-**	Contract Services Misc.	91,732	5,970	85,762	6.5%
15-5021-**-**-**	Small Vehicle Expense	4,004	2,014	1,990	50.3%
15-5022-**-**-**	Miscellaneous Expense	1,000	-	1,000	-
15-5023-**-**-**	Office Supplies - All	4,004	1,634	2,370	40.8%
15-5024-**-**-**	Petroleum Products	3,000	312	2,688	10.4%
15-5025-**-**-**	Uniforms	9,000	2,561	6,439	28.5%
15-5026-**-**-**	Small Vehicle Fuel	2,000	518	1,482	25.9%
15-5027-**-**-**	Insurance - Property/Liability	47,112	12,526	34,586	26.6%
15-5028-**-**-**	Small Tools & Supplies	9,000	1,275	7,725	0.14
15-5030-**-**-**	Trash Disposal	2,996	581	2,415	19.4%
15-5031-**-**-**	Safety Supplies	35,000	5,026	29,974	14.4%
15-5032-**-**-**	Equipment Rental	1,000	-	1,000	-
15-5033-**-**-**	Recruitment	312	-	312	-
15-5034-**-**-**	Travel Expense/Tech. Conferences	5,244	-	5,244	-
15-5035-**-**-**	Training Expense	11,632	4,224	7,408	36.3%
15-5036-**-**-**	Laboratory Supplies	14,000	7,587	6,413	54.2%
15-5037-**-**-**	Office Equipment	2,996	577	2,419	19.3%
15-5038-**-**-**	Permits	4,820	1,296	3,524	26.9%
15-5039-**-**-**	Membership Dues/Fees	4,960	646	4,314	13.0%
15-5047-**-**-**	Access Road Expenses	45,000	-	45,000	-
15-5048-**-**-**	Storm Damage	21,000	-	21,000	-
15-5049-**-**-**	Biosolids Disposal	-	10,308	(10,308)	-
15-5050-**-**-**	Contract Services Generators - 29A	5,000	-	5,000	-
15-5052-**-**-**	Janitorial Services	12,004	4,234	7,770	35.3%
15-5054-**-**-**	Diesel Truck Maint - 31B	1,000	-	1,000	-
15-5055-**-**-**	Diesel Truck Fuel - 37B	504	-	504	-
15-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	149,996	29,135	120,861	19.4%
15-5058-**-**-**	Maintenance Equip. & Facilities (Common)	23,000	626	22,374	2.7%
15-5060-**-**-**	Maintenance Equip. & Facilities (AWT)	38,000	21,685	16,315	57.1%
15-5061-**-**-**	Mileage	500	43	457	8.6%
15-5076-**-**-**	SCADA Infrastructure	28,952	10,000	18,952	34.5%
15-5077-**-**-**	IT Direct	264	-	264	-
15-5303-**-**-**	Group Insurance Waiver	3,600	1,343	2,257	37.3%
15-5305-**-**-**	Medicare Tax Payments for Employees	2,160	684	1,477	31.6%
15-5705-**-**-**	Monthly Car Allowance	4,196	1,405	2,791	33.5%
15-6500-**-**-**	IT Allocations in to PC's & Depts.	136,476	32,546	103,930	23.8%
	Total Other Expenses	<u>1,299,696</u>	<u>345,800</u>	<u>953,896</u>	<u>26.6%</u>
	Total Expenses	<u>2,997,892</u>	<u>818,821</u>	<u>2,179,071</u>	<u>27.3%</u>

(5)

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
 For the Period Ended October 31, 2021
 (in dollars)

		FY 2021-22 Budget	Actual	(Over)/Under Budget	% Expended	
17 - Joint Regional Wastewater Reclamation and Sludge Handling						
Salary and Fringe						
17-5000-**-**_**	Regular Salaries-O&M	1,718,916	544,276	1,174,640	31.7%	
17-5001-**-**_**	Overtime Salaries-O&M	49,452	9,744	39,708	19.7%	
17-5306-**-**_**	Scheduled Holiday Work	38,136	7,594	30,542	19.9%	
17-5315-**-**_**	Comp Time - O&M	5,716	3,961	1,755	69.3%	
17-5401-**-**_**	Fringe Benefits IN to PC's & Depts.	890,632	282,008	608,624	31.7%	
17-5700-**-**_**	Standby Pay	26,000	11,148	14,852	42.9%	
	Total Payroll Costs	2,728,852	858,731	1,870,121	31.5%	
Other Expenses						
17-5002-**-**_**	Electricity	461,868	135,308	326,560	29.3%	
17-5003-**-**_**	Natural Gas	90,976	45,980	44,996	50.5%	
17-5004-**-**_**	Potable & Reclaimed Water	35,000	56,187	(21,187)	160.5%	(8)
17-5005-**-**_**	Co-generation Power Credit	(686,000)	(286,938)	(399,062)	41.8%	
17-5006-**-**_**	Chlorine/Sodium Hypochlorite	400,004	152,261	247,743	38.1%	
17-5007-**-**_**	Polymer Products	441,000	139,345	301,655	31.6%	
17-5008-**-**_**	Ferric Chloride	330,004	94,890	235,114	28.8%	
17-5009-**-**_**	Odor Control Chemicals	35,008	13,167	21,841	37.6%	
17-5010-**-**_**	Other Chemicals - Misc.	1,004	-	1,004	-	
17-5011-**-**_**	Laboratory Services	22,996	7,998	14,998	34.8%	
17-5012-**-**_**	Grit Hauling - 21A	42,000	11,362	30,638	27.1%	
17-5013-**-**_**	Landscaping	85,004	19,762	65,242	23.2%	
17-5015-**-**_**	Management Support Services	9,996	9,500	496	95.0%	
17-5017-**-**_**	Legal Fees	5,004	552	4,452	11.0%	
17-5019-**-**_**	Contract Services Misc.	96,312	9,314	86,998	9.7%	
17-5021-**-**_**	Small Vehicle Expense	7,000	3,922	3,078	56.0%	
17-5022-**-**_**	Miscellaneous Expense	5,004	82	4,922	1.6%	
17-5023-**-**_**	Office Supplies - All	13,004	2,133	10,871	16.4%	
17-5024-**-**_**	Petroleum Products	20,004	1,660	18,344	8.3%	
17-5025-**-**_**	Uniforms	28,000	8,108	19,892	29.0%	
17-5026-**-**_**	Small Vehicle Fuel	9,004	1,495	7,509	16.6%	
17-5027-**-**_**	Insurance - Property/Liability	135,628	36,060	99,568	26.6%	
17-5028-**-**_**	Small Tools & Supplies	30,000	13,123	16,877	43.7%	
17-5030-**-**_**	Trash Disposal	2,504	327	2,177	13.1%	
17-5031-**-**_**	Safety Supplies	41,248	6,608	34,640	16.0%	
17-5032-**-**_**	Equipment Rental	3,004	4,046	(1,042)	134.7%	
17-5033-**-**_**	Recruitment	728	960	(232)	131.9%	
17-5034-**-**_**	Travel Expense/Tech. Conferences	8,996	-	8,996	-	
17-5035-**-**_**	Training Expense	15,480	4,987	10,493	32.2%	
17-5036-**-**_**	Laboratory Supplies	24,392	6,978	17,414	28.6%	
17-5037-**-**_**	Office Equipment	9,996	5,771	4,225	57.7%	
17-5038-**-**_**	Permits	10,612	2,199	8,413	20.7%	
17-5039-**-**_**	Membership Dues/Fees	7,892	1,168	6,724	14.8%	
17-5049-**-**_**	Biosolids Disposal	850,000	234,491	615,509	27.6%	
17-5050-**-**_**	Contract Services Generators - 29A	13,004	4,145	8,859	31.9%	
17-5052-**-**_**	Janitorial Services	42,000	9,506	32,494	22.6%	
17-5054-**-**_**	Diesel Truck Maint	19,000	6,763	12,237	35.6%	
17-5055-**-**_**	Diesel Truck Fuel	8,000	1,726	6,274	21.6%	
17-5056-**-**_**	Maintenance Equip. & Facilities (Solids)	211,000	109,722	101,278	52.0%	(6)
17-5057-**-**_**	Maintenance Equip. & Facilities (Liquids)	242,000	70,462	171,538	29.1%	
17-5058-**-**_**	Maintenance Equip. & Facilities (Common)	36,000	24,587	11,413	68.3%	
17-5059-**-**_**	Maintenance Equip. & Facilities (Co-Gen)	461,876	85,324	376,552	18.5%	
17-5060-**-**_**	Maintenance Equip. & Facilities (AWT) 41-E	50,000	2,734	47,266	5.5%	
17-5061-**-**_**	Mileage	1,004	438	566	43.7%	
17-5068-**-**_**	MNWD Potable Water Supplies & Svcs.	28,000	13,760	14,240	49.1%	(7)
17-5074-**-**_**	Education Reimbursement	1,996	101	1,895	5.1%	
17-5076-**-**_**	SCADA Infrastructure	28,684	10,000	18,684	34.9%	
17-5077-**-**_**	IT Direct	2,624	-	2,624	-	
17-5105-**-**_**	Co-Generation Power Credit - Offset	685,992	286,938	399,054	41.8%	
17-5303-**-**_**	Group Insurance Waiver	7,196	2,271	4,925	31.6%	
17-5309-**-**_**	Operating Leases	-	1,915	(1,915)	-	
17-5705-**-**_**	Monthly Car Allowance	8,396	3,619	4,777	43.1%	
17-6500-**-**_**	IT Allocations in to PC's & Depts.	216,520	51,632	164,888	23.8%	
	Total Other Expenses	4,655,964	1,428,448	3,227,516	30.7%	
	Total Expenses	7,384,816	2,287,179	5,097,637	31.0%	

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended October 31, 2021
(in dollars)

		FY 2021-22 Budget	Actual	(Over)/Under Budget	% Expended
21 - Effluent Transmission Main					
Salary and Fringe					
21-5000-**-**-**	Regular Salaries-O&M	1,088	-	1,088	-
21-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	564	-	564	-
	Total Payroll Costs	1,652	-	1,652	-
Other Expenses					
21-5019-**-**-**	Contract Services Misc.	18,336	-	18,336	-
	Total Other Expenses	18,336	-	18,336	-
	Total Expenses	19,988	-	19,988	-
23 - North Coast Interceptor					
Other Expenses					
23-5017-**-**-**	Legal Fees	-	3,367	(3,367)	-
	Total Expenses	-	3,367	(3,367)	-
24 - Aliso Creek Ocean Outfall					
Salary and Fringe					
24-5000-**-**-**	Regular Salaries-O&M	149,296	40,517	108,779	27.1%
24-5001-**-**-**	Overtime Salaries-O&M	620	294	326	47.4%
24-5306-**-**-**	Scheduled Holiday Work	264	44	220	16.6%
24-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	77,364	20,993	56,371	27.1%
	Total Payroll Costs	227,544	61,847	165,697	27.2%
Other Expenses					
24-5015-**-**-**	Management Support Services	212,496	10,123	202,373	4.8%
24-5017-**-**-**	Legal Fees	2,008	-	2,008	-
24-5027-**-**-**	Insurance - Property/Liability	8,704	2,314	6,390	26.6%
24-5031-**-**-**	Safety Supplies	1,044	-	1,044	-
24-5033-**-**-**	Recruitment	556	-	556	-
24-5034-**-**-**	Travel Expense/Tech. Conferences	1,512	180	1,332	11.9%
24-5035-**-**-**	Training Expense	1,956	18	1,939	0.01
24-5036-**-**-**	Laboratory Supplies	30,004	13,784	16,220	45.9%
24-5038-**-**-**	Permits	216,924	-	216,924	-
24-5039-**-**-**	Membership Dues/Fees	220	-	220	-
24-5044-**-**-**	Offshore Monitoring	75,504	7,566	67,939	10.0%
24-5045-**-**-**	Offshore Biochemistry - 20B	11,512	-	11,512	-
24-5046-**-**-**	Effluent Chemistry	35,000	6,064	28,936	17.3%
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	-	1,004	-
24-6500-**-**-**	IT Allocations in to PC's & Depts.	18,796	4,485	14,311	23.9%
	Total Other Expenses	617,240	44,532	572,708	7.2%
	Total Expenses	844,784	106,379	738,405	12.6%
Total O&M Expenses		18,522,124	5,167,065	13,355,059	27.9%

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

For the Period Ended October 31, 2021

- (1) Generator services are completed before the rainy season each year and are nearly complete for the Fiscal Year.
- (2) Digester cleaning at JBL is well underway for the Fiscal Year.
- (3) JBL staff are performing work in solids areas that are usually unavailable during the ongoing Package B Construction Project shutdowns.
- (4) The Administration Building sewer had a failed section requiring extensive repairs.
- (5) Contaminated soils from the May and June sludge lines leaks were dried and disposed of as Biosolids.
- (6) Several failed RTP digester gas valves were isolated and replaced by specialty contractor.
- (7) Annual laboratory proficiency testing costs for potable water certification. Costs expected to level out.
- (8) MNWD construction contractor using potable water at RTP. MNWD will credit SOCWA for water used.

Exhibit E-2

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

For the Period Ended October 31, 2021

(in dollars)

		FY 2021-22 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	175,927	50,661	125,266	28.8%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	91,154	26,249	64,905	28.8%
	Total Payroll Costs	267,081	76,910	190,171	28.8%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	137	3,047	4.3%
01-5023-03-00-00	Office Supplies - All	208	-	208	-
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	309	1,068	22.4%
01-5061-03-00-00	Mileage	510	21	490	4.0%
01-5309-03-00-00	Operating Leases	9,300	-	9,300	-
01-5705-03-00-00	Monthly Car Allowance	4,200	1,405	2,795	33.5%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	54,293	13,073	41,220	24.1%
	Total Other Expenses	82,781	14,945	67,836	18.1%
	Total Engineering Expenses	349,863	91,855	258,007	26.3%

South Orange County Wastewater Authority
Budget vs. Actual Comparison- Administration
 For the Period Ended October 31, 2021
 (in dollars)

		FY 2021-22 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-6000-04-00-00	Regular Salaries-Admin or IT	998,424	319,791	678,633	32.0%
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000	9,462	538	94.6% (1)
01-6315-04-00-00	Comp Time - Admin	5,000	1,599	3,401	32.0%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	517,316	165,694	351,622	32.0%
	Total Payroll Costs	1,530,740	496,546	1,034,194	32.4%
Other Expenses					
01-6018-04-00-00	Public Notices/Public Relations	3,270	-	3,270	-
01-6101-04-00-00	HR Recruitment & Employee Relations	24,350	3,334	21,016	13.7%
01-6102-04-00-00	Subscriptions	2,081	1,626	455	78.1%
01-6103-04-00-00	Contract Labor	50,000	7,754	42,246	15.5%
01-6200-04-00-00	Management Support Services	90,000	13,235	76,765	14.7%
01-6201-04-00-00	Audit	46,000	15,000	31,000	32.6%
01-6202-04-00-00	Legal	220,000	88,251	131,749	40.1%
01-6204-04-00-00	Postage	1,500	304	1,196	20.3%
01-6223-04-00-00	Office Supplies - Admin	4,500	1,287	3,213	28.6%
01-6224-04-00-00	Office Equipment Admin or IT	1,200	2,907	(1,707)	242.2% (2)
01-6234-04-00-00	Memberships & Trainings	88,000	27,278	60,722	31.0%
01-6239-04-00-00	Travel & Conference	11,000	2,656	8,344	24.1%
01-6241-04-00-00	Education Reimbursement	1,500	904	596	60.3%
01-6310-04-00-00	Miscellaneous	18,000	8,624	9,376	47.9%
01-6311-04-00-00	Mileage	1,236	38	1,198	3.1%
01-6317-04-00-00	Contract Services Misc	5,722	1,800	3,922	31.5%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	125,761	29,990	95,770	23.8%
01-6601-04-00-00	Shipping/Freight	3,815	2,269	1,546	59.5%
01-6705-04-00-00	Monthly Car Allowance	12,000	4,015	7,985	33.5%
	Total Other Expenses	709,934	211,271	498,663	29.8%
	Total Admin Expenses	2,240,674	707,817	1,532,857	31.6%

(1) Additional information requests and Meeting schedules are impacting need for overtime work.

(2) Planned purchase of ergonomic chairs; expenditures will level off.

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
 For the Period Ended October 31, 2021
 (in dollars)

		FY 2021-22 Budget	Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	100,076	35,703	64,373	35.7%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	51,852	18,499	33,353	35.7%
	Total Salary & Fringe	151,928	54,201	97,727	35.7%
Other Expenses					
01-6028-05-00-00	Small Tools & Supplies	1,000	200	800	20.0%
01-6035-05-00-00	Training Expense	3,000	-	3,000	-
01-6224-05-00-00	Office Equipment Admin or IT	600	-	600	-
01-6234-05-00-00	Memberships & Trainings	2,750	-	2,750	-
01-6239-05-00-00	Travel & Conference	1,500	-	1,500	-
01-6300-05-00-00	Software Maintenance Agreements	41,026	12,102	28,924	29.5%
01-6301-05-00-00	Hardware Maintenance Agreements	14,726	-	14,726	-
01-6302-05-00-00	Cloud Subscriptions (Internet)	177,328	48,248	129,080	27.2%
01-6303-05-00-00	Telecommunications	165,582	46,161	119,421	27.9%
01-6305-05-00-00	IT Professional Services	92,400	7,565	84,835	8.2%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	40,985	2,528	38,457	6.2%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	28,968	4,298	24,670	14.8%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	64,173	12,539	51,634	19.5%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	-
01-6312-05-00-00	Computer & Photocopy Supplies	-	819	(819)	-
	Total Other Expenses	639,198	134,459	504,739	21.0%
	Total Expenses before Allocation	791,126	188,661	602,465	23.8%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(791,126)	(188,661)	(602,465)	23.8%
	Total IT Allocations (Out) to PC's & Depts	(791,126)	(188,661)	(602,465)	23.8%

Agenda Item

5

Finance Committee Meeting

Meeting Date: November 16, 2021

TO: Finance Committee

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Q1 FY 2021-22 Cash Roll Forward as of September 30, 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 Q1, September 30, 2021

Cash Roll Forward balances are attached:

- Cash Roll Forward Notes, including:
 - Cash on Hand reconciled to the Bank Statement
 - Due To(From) Member Agencies as of June 30, 2021
 - Grant Revenue received from So Cal Edison (included in Large Capital cash balance PC 02 Co-Gen Project)
 - Cash in Excess of Expenditures to date
- 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 Q1 Fiscal Year 2021-22 Cash Roll Forward as submitted.

**South Orange County Wastewater Authority
Cash Reconciliation
Fiscal Year End 2017, 2018, 2019, 2020, 2021 and
Q1 2022 Preliminary**

	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	9/30/2021
(1) Cash on Hand	12,949,694	13,557,237	20,857,094	22,361,420	15,190,921	12,895,802
Accounts Payable	(2,682,688)	(2,314,106)	(1,981,080)	(3,531,550)	(5,882,659)	(3,514,608)
Accrued Payroll	(102,661)	(127,396)	(100,221)	(160,049)	(224,996)	(117,736)
Accounts Receivable	1,069,282	1,660,444	14,179	49,286	59,478	16,200
(2) PTO Reserves	(653,282)	(620,032)	(683,536)	(734,477)	(877,242)	(705,078)
Due to Mbr Agency	(1,358,841)	(3,910,599)	(2,475,322)	(1,656,822)	(4,096,390)	(4,096,390)
Due From Mbr Agency	1,069,819	2,433,322	856,669	870,004	1,280,615	1,280,615
Mbr Agency Refund held for FY 19-20			(1,068,028)			
LAIF Fair Value Adjustment					(1,156)	
Prepaid	65,082	204,867	211,725	155,939	198,709	1,034,280
Deposits	19,500					
(3) Available Cash	10,375,905	10,883,737	15,631,481	17,353,752	5,647,281	6,793,085
(4) Large Capital Cash as of June 30th 2017, 2018, 2019, 2020, 2021 and Q1 2022	9,168,439	8,793,369	15,067,539	15,616,950	6,973,860	7,770,263
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			(1,511,608)	(1,511,608)
Use Audit Settlement		216,467				
Use Audit Settlement	(49,931)	(49,931)				
(5) Total Large Capital Cash	10,041,229	10,238,817	15,067,539	15,616,950	5,462,252	6,258,655
(6) Small Capital Carryover	(129,000)		172,996	565,000	161,729	161,729
Non-Capital Carryover				369,508	203,442	203,442
Non-Capital Misc. Carryover				252,298	132,113	132,113
Cash Collected for PC 2 Zephyr Wall	76,318		76,318			
Other misc., fringe adj, interest adj, etc.	22,331	(4,916)			1,001	
Small Capital Cash Collected in Excess of Expenditures					547,506	547,506
(7) Non Capital Cash Collected in Excess of Expenditures					9,110	9,110
Non Capital Misc Cash Collected in Excess of Expenditures					52,266	52,266
O&M Cash Collected in Excess of Expenditures					215,060	215,060
O&M, Small Cap, Non-Cap, Non-Cap Misc Use Audit Settlement					(1,304,166)	(1,304,166)
O&M, Small Cap, Non-Cap, Non-Cap Misc Cash Collected in Excess of Expenditures						328,942
Net Cash as of June 30th 2017, 2018, 2019, 2020, 2021 and Q1 2022	10,010,879	10,233,900	15,316,853	16,803,755	5,480,313	6,604,657
(8) Difference	365,027	649,837	314,628	549,996	166,969	188,428

Additional Cash Is:						
Prior Balance	281,422	365,027	649,837	314,628	549,996	166,969
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	74,802	8
Recycling Income	11,708	2,112	1,618	1,966.23	2,947	5,700
PC 23 Admin Payment	9,135				5,300	5,450
Mutual Omaha Refund	8,034					
Interest received for 4th qtr	4,934	25,256	52,302	113,947	83,920	10,300
LAIF Interest Adj.	3,000					
(9) Grant Revenue SoCal Edison	1,500					
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	166,969	188,428

Preliminary Cash Roll Forward Notes Q1 FY 2021-22

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 Amounts due to the Authority, Accounts Receivable, Use Audit Due (To) and From Member Agencies,
3. Available Cash (Item 1 above less Item 2). The Authority does not carry Cash Reserves; there is some
4. Large Capital Cash is supported by a subsidiary report detailing by project committee, wastewater
 - a) Beginning Cash Balance from the Audited 6/30/2020 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. Cash in Excess of Expenditures to date.
8. Difference is additional cash from interest on LAIF account balance and sources other than Member Agencies.
9. Grant proceeds are included in "Due To Member Agencies" for return of capital cost of Co-Gen Engine Project. SoCal Edison grant in Q1 the total of \$187,613. See detail Project ID 3209-000.

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q1 FY 2021-22

Large Capital Cash Balance as of September 30, 2021											
	16	17	18	19	20	21	22	23	24		
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total	
PC 02 J B Latham											
Liquids											
3202-000 - Preliminary and Primary Treatment Improvements Design (2016)	3202	-	-	45,622	-	-	-	34,257	25,697	42,822	148,398
3252-000 - Plant 1 Standby Power Generator Repl (2017)	3252	-	-	30,690	-	-	-	23,039	17,281	28,800	99,810
3253-000 - Effluent System Valves Replacement (2107)	3253	-	-	27,244	-	-	-	21,598	16,200	26,997	92,039
3254-000 - Additional Package B Liquids Design (2017)	3254	-	-	46,669	-	-	-	35,016	26,262	43,771	151,718
3280-000 - Facility Improvements B - Basin Upgrades (2018)	3280	-	-	2,439	-	-	-	1,897	1,493	2,394	8,222
3285-000 - Main Plant Drain Line Reconstruction (2018)	3285	-	-	(4)	-	-	-	(3)	(3)	(4)	(15)
3215-000 - Motor Control Center M Replacement Design (2019)	3215	-	-	9,902	-	-	-	7,427	5,570	9,283	32,182
3220-000 - Facility Improvements B - Basin Upgrades Construction I (2019)	3220	-	-	256,406	-	-	-	192,354	144,191	240,420	833,370
32211L-000 - Plant 2 Grit Area Rehabilitation	32211L	-	-	(27,783)	-	-	-	(20,837)	(15,628)	(26,046)	(90,294)
Total PC 02 Liquids		-	-	391,184	-	-	-	294,747	221,063	368,436	1,275,430
Common											
3216-000 - Hoist System for Maintenance Shop (2013)	3216	-	-	(0)	-	-	-	(0)	(0)	(0)	(1)
3260-000 - SCADA System Upgrade (2017)	3260	-	-	(0)	-	-	-	(0)	(0)	(0)	(0)
3286-000 - PLC Upgrades (2018)	3286	-	-	15,345	-	-	-	11,300	11,544	12,337	50,526
3221-000 - Electrical System Evaluation (2019)	3221	-	-	7,004	-	-	-	5,152	5,266	5,630	23,052
3231-000 Facility Improvements B - Common Upgrades Construction	3231	-	-	117,219	-	-	-	86,217	88,115	94,212	385,763
Total PC 02 Common		-	-	139,568	-	-	-	102,669	104,925	112,179	459,341
Solids											
3209-000 - Facility Improvements - Co-Generation Rep. (2016)	3209	-	-	125,423	-	-	-	90,377	118,661	83,617	418,078
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvements	3287	-	-	73,974	-	-	-	53,298	69,992	49,316	246,580
3222-000 - Centrate System Design (2019)	3222	-	-	(1,906)	-	-	-	(1,374)	(1,803)	(1,271)	(6,353)
3223-000 - Emulsion Polymer Feeder Replacement (2019)	3223	-	-	21,400	-	-	-	15,423	20,243	14,266	71,332
3224-000 - Digester No.4 Rehabilitation (2019)	3224	-	-	94,864	-	-	-	68,371	89,736	63,243	316,214
3225-000 - Facility Improvements B - DAFT and Ancillary Solids Improvement	3225	-	-	(2)	-	-	-	(2)	(2)	(2)	(8)
Total PC 02 Solids		-	-	313,753	-	-	-	226,093	296,827	209,169	1,045,842
Total PC2 JB Latham		-	-	844,505	-	-	-	623,510	622,815	689,784	2,780,613
PC 05 San Juan Creek Ocean Outfall											
3601-000 Junction Structure Reinforcement Phase II (2016)	3601	-	(11,296)	(7,530)	-	-	-	(10,542)	(30,121)	(8,475)	(67,964)
3603-000 Dilution Study (2016)	3603	-	9,889	6,593	-	-	-	9,228	26,370	7,420	59,500
3650-000 - Junction Structure Reinforcement Construction (2017)	3650	-	(22,665)	(15,109)	-	-	-	(21,151)	(60,927)	(17,006)	(136,857)
3605-000 - Junction Structure Reinforcement Permitting and Final Design	3605	-	(142,047)	(94,698)	-	-	-	(132,561)	(378,791)	(106,577)	(854,673)
3606-000 - Junction Struction - Sleeve Insertion (2021)	3606	-	159,654	106,436	-	-	-	148,991	425,745	119,789	960,615
Total PC5 San Juan Creek Ocean Outfall		-	(6,464)	(4,308)	-	-	-	(6,034)	(17,724)	(4,850)	(39,379)

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Large Capital Cash Balance as of September 30, 2021											
	16	17	18	19	20	21	22	23	24		
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total	
PC 15 Coastal Treatment Plant											
Liquids											
3504-000 - Aeration System Modification Design (2015)	3504	(9)	-	-	-	(1)	-	(7)	-	(7)	(23)
3514-000 - CTP Facility Upgrade Design and Financing (2016)	3514	(1,063)	-	-	-	(84)	-	(820)	-	(837)	(2,803)
3530-000 Aliso Sulfur Creek Confluence (2014)	3530	(12)	-	-	-	(1)	-	(9)	-	(9)	(31)
3532-000 - Fire Protection (2013)	3532	11,525	-	-	-	908	-	8,254	-	9,075	29,763
3534-000 - Export Sludge System (1997)	3534	(213)	-	-	-	(12)	-	(170)	-	(169)	(564)
3539-000 Facility Construction Improvements - Part II (2020)	3539	(249,977)	-	-	-	(19,684)	-	(192,893)	-	(196,828)	(659,381)
3551-000 - Add for CTP Facility Upgrade Design (2017)	3551	44,523	-	-	-	3,511	-	34,352	-	35,056	117,442
3553-000 - Plant Drainage Improvements (2017)	3553	91,039	-	-	-	7,175	-	70,248	-	71,684	240,146
3592-000 - Facility Improvements Project Design (2018)	3592	13,479	-	-	-	1,134	-	10,350	-	10,606	35,569
3525-000 - Personnel Building reconstruction (2019)	3525	70,549	-	-	-	5,555	-	54,440	-	55,551	186,094
3526-000 - Facility Improvements Project Construction - Part I (2019)	3526	(32)	-	-	-	(2)	-	(24)	-	(25)	(84)
3527-000 - Vehicle Storage Building Roof (2019)	3527	32,224	-	-	-	2,537	-	24,866	-	25,373	85,000
3528-000 - AWMA Road Sites West 1 and West 2 Embankment Protection	3528	41,695	-	-	-	3,283	-	32,174	-	32,831	109,983
3529-000 - Aliso Creek Long Term Repair Planning	3529	28,604	-	-	-	2,252	-	22,072	-	22,523	75,452
3541-000 Export Sludge System Construction (2020)	3541	(51,320)	-	-	-	(4,041)	-	(39,601)	-	(40,409)	(135,372)
35228L-000 - Aeration Blower System Upgrades	35228L	113,731	-	-	-	8,955	-	87,761	-	89,552	300,000
Total PC 15 Liquids		144,744	-	-	-	11,487	-	110,992	-	113,967	381,191
AWT											
3517-000 - AWT Backwash Pump Replacement (2016)	3517	-	-	-	-	-	-	-	-	(402)	(402)
3518-000 - Chlorine Mixer Replacement (15AWT) (2015)	3518	-	-	-	-	-	-	-	-	(7)	(7)
3519-000 - Hypochlorite Tank (AWT) (2013)	3519	-	-	-	-	-	-	-	-	(0)	(0)
3532-000 - Fire Protection	3532	-	-	-	-	-	-	-	-	(31,230)	(31,230)
3562-000 - Applied Water Pump System Replacement (AWT) (2017)	3562	-	-	-	-	-	-	-	-	9,441	9,441
3596-000 - Applied Water VFD Pump Panel and Electrical (AWT) (2018)	3596	-	-	-	-	-	-	-	-	8,574	8,574
3597-000 - MCC A Replacement Design (15) (2018)	3597	-	-	-	-	-	-	-	-	55,890	55,890
3536-000 - Chlorine Contact Basin Mixer Design (AWT) (2018)	3536	-	-	-	-	-	-	-	-	25,142	25,142
3537-000 - MCC A Replacement Construction (AWT) (2019)	3537	-	-	-	-	-	-	-	-	(27,437)	(27,437)
3538-000 - AWT Filter Valve Upgrade Construction (AWT) (2019)	3538	-	-	-	-	-	-	-	-	(64,847)	(64,847)
Total PC 15 AWT		-	-	-	-	-	-	-	-	(24,875)	(24,875)
Total PC 15 Coastal Treatment Plant		144,744	-	-	-	11,487	-	110,992	-	89,092	356,316

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Large Capital Cash Balance as of September 30, 2021										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 17 Joint Regional Wastewater Reclamation										
Liquids/AWT										
3701-000 - Secondary Electrical System Rerouting (2014)	3701	-	-	-	-	-	(3,203,883)	-	-	(3,203,883)
3702-000 - Waste Activated Sludge VFD Control Panel (2013)	3702	-	-	-	-	-	478,647	-	-	478,647
3707-000 - Influent Manholes 1 and 2 and Sewer Rehabilitation (2016)	3707	-	-	-	-	-	(121)	-	-	(121)
3708-000 - Influent Junction Structure Gate Replacement (2016)	3708	-	-	-	-	-	42	-	-	42
3712-000 - Grit Basin Drop Gate and Weir Replacement (2016)	3712	-	-	-	-	-	(4,681)	-	-	(4,681)
3713-000 - Primary Inlet Drop Gate Replacement (2016)	3713	-	-	-	-	-	(5)	-	-	(5)
3730-000 - Primary Gallery Upgrade (2014)	3730	-	-	-	-	-	101,082	-	-	101,082
3733-000 AWT Backwash Pipe Relocation (2014)	3733	-	-	-	-	-	(602)	-	-	(602)
3752-000 - AWT No.2 Upgrade Design (2017)013)	3752	-	-	-	-	-	(382)	-	-	(382)
3753-000 Aeration Diffuser Upgrade (2020)	3753	-	-	-	-	-	233,040	-	-	233,040
3758-000 AWT No.2 Reconstruction (2020)	3758	-	-	-	-	-	240,491	-	-	240,491
3781-000 - Primary Scum Skimmer Replacement (2018)	3781	-	-	-	-	-	10,888	-	-	10,888
3784-000 - Replace DAF (Mannich) Polymer System (2018)	3784	-	-	-	-	-	712,607	-	-	712,607
3785-000 - Replace DAF Dissolution Tank System and Compressors (2018)	3785	-	-	-	-	-	426,869	-	-	426,869
3786-000 - Primary Gallery Mechanical and Electrical Upgrade (2018)	3786	-	-	-	-	-	1,354,657	-	-	1,354,657
3787-000 - Aeration Area Upgrade Design (2018)	3787	-	-	-	-	-	18,379	-	-	18,379
3741-000 - Southwest Influent Sewer and MH Repair design (2019)	3741	-	-	-	-	-	99,741	-	-	99,741
3742-000 - Aeration System Upgrade (2019)	3742	-	-	-	-	-	343,990	-	-	343,990
3743-000 - Aeration Gate Replacement (2019)	3743	-	-	-	-	-	187,197	-	-	187,197
3755-000 Southeast Sewer Rehabilitation (2020)	3755	-	-	-	-	-	50,000	-	-	50,000
3756-000 Secondary Clarifier Safety Repairs (2020)	3756	-	-	-	-	-	17,665	-	-	17,665
3757-000 Miscellaneous Safety Improvements - Liquids (2020)	3757	-	-	-	-	-	7,762	-	-	7,762
3759-000 AWT No.2 Electrical Upgrades (2020)	3759	-	-	-	-	-	105,364	-	-	105,364
3766-000 AWT Sodium Hypochlorite Tanks Shade (2020)	3766	-	-	-	-	-	28,471	-	-	28,471
Total PC 17 Liquids		-	-	-	-	-	1,207,218	-	-	1,207,218
Common										
3715-000 - Switchgear Upgrade (2006)	3715	(2,964)	-	-	(4,850)	(156)	(36,934)	-	(2,369)	(47,273)
3717-000 - Security Fencing (2015)	3717	86	-	-	7	4	(165)	-	68	0
3718-000 - Access Bridge Upgrades (2015)	3718	650	-	-	48	29	(1,257)	-	521	(8)
3761-000 - External Lighting Upgrade	3761	22,511	-	-	38,296	1,192	293,960	-	17,986	373,946
3763-000 - Reroute Drains on Plant Perimeter (2017)	3763	1,687	-	-	3,073	90	23,898	-	1,349	30,096
3764-000 - SCADA Improvements (2017)	3764	726	-	-	2,762	45	23,535	-	575	27,642
3769-000 Trailer Drain Line (2020)	3769	(387)	-	-	(632)	(20)	(4,815)	-	(309)	(6,163)
3788-000 - PLC Upgrade	3788	(3,255)	-	-	(4,470)	(168)	(32,677)	-	(2,603)	(43,173)
3789-000 - Switchgear Upgrade Project Completion (2018)	3789	(920)	-	-	(1,505)	(48)	(11,459)	-	(735)	(14,666)
3744-000 - Admin Building Repair design (2019)	3744	854	-	-	1,398	45	10,645	-	683	13,625

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Large Capital Cash Balance as of September 30, 2021											
	16	17	18	19	20	21	22	23	24		
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total	
3745-000 - West Slope Protection Evaluation (2019)	3745	2,261	-	-	3,700	119	-	28,176	-	1,807	36,064
3746-000 - Motor Control Center A, G, H Design (2019)	3746	5,493	-	-	8,988	289	-	68,443	-	4,390	87,603
3747-000 -Southside Plant Manhole Reconstruction (2019)	3747	947	-	-	1,550	50	-	11,805	-	757	15,109
3748-000 - SE electrical Manhole reconstruction (2019)	3748	7,388	-	-	12,089	389	-	92,055	-	5,904	117,824
37229C-000 - Laboratory Reconstruction	37229C	2,398	-	-	3,924	126	-	29,884	-	1,917	38,250
Total PC 17 Common		37,476	-	-	64,378	1,984	-	495,096	-	29,941	628,875
Solids											
3722-000 - Co-gen Sys Retrofit (formerly Siloxane) (2015)	3722	36,422	-	-	66,258	1,912	-	190,941	-	29,089	324,623
3723-000 - Recoat Top of Digesters (2016)	3723	0	-	-	(1)	(0)	-	0	-	1	(0)
3724-000 Energy Building Structural and HVAC Modifications (2015)	3724	(1,060)	-	-	(1,928)	(56)	-	(5,556)	-	(846)	(9,445)
3726-000 Co-Generation System Retrofit Design	3726	(374)	-	-	(681)	(20)	-	(1,961)	-	(299)	(3,335)
3770-000 - Additional Budget CoGen Upgrade (2017)	3770	0	-	-	-	-	-	1	-	-	1
3790-000 - Solids Area Upgrade Design (2018)	3790	3,286	-	-	5,979	173	-	17,231	-	2,625	29,294
3791-000 - Cogeneration Area Upgrade Project Completion (2018)	3791	1	-	-	1	-	-	1	-	1	2
3749-000 - Phase I Solids Piping Upgrade (2019)	3749	96,097	-	-	174,806	5,054	-	503,780	-	76,740	856,477
3750-000 - Dewatering room Floor Sealing and Lighting (2019)	3750	11,676	-	-	21,239	614	-	61,210	-	9,324	104,063
3751-000 - Energy Building Roof and Breezeway (2019)	3751	9,560	-	-	17,391	503	-	50,121	-	7,634	85,210
3754-000 - SET Piping Reconstruction (2019)	3754	6,115	-	-	11,123	322	-	32,057	-	4,883	54,500
3771-000 - Miscellaneous Safety Improvements - Solids (2020)	3771	8,718	-	-	15,859	459	-	45,704	-	6,962	77,702
3772-000 - Hot Water Piping Reconstruction (2020)	3772	35,139	-	-	63,920	1,848	-	184,211	-	28,061	313,178
3773-000 - Co-Generation System Modifications (2020)	3773	25,057	-	-	45,581	1,318	-	131,361	-	20,011	223,328
Total PC 17 Solids		230,638	-	-	419,548	12,126	-	1,209,101	-	184,184	2,055,597
Total PC 17 Joint Regional Wastewater Reclamation		268,114	-	-	483,927	14,110	-	2,911,415	-	214,125	3,891,691
PC 21 Effluent Transmission Main											
Reach B/C/D											
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	3101	-	-	-	144,119	-	144,117	-	-	-	288,235
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	3105	-	-	-	18,262	-	18,262	-	-	-	36,523
3107-000 - Air Valve Replacement Construction (D) (2021)	3107	-	-	-	19,000	-	19,000	-	-	-	38,000
Total PC21 Reach B/C/D		-	-	-	181,380	-	181,378	-	-	-	362,758
Reach E											
3104-000 - Aliso Creek Long term Repair Planning (E) (2019)	3104	-	-	-	39,266	-	39,266	-	-	-	78,533
3106-000 - Air Valve Replacement Design and Permitting (E) (2020)	3106	-	-	-	17,439	-	17,439	39,997	-	-	74,875
3108-000 - Air Valve Replacement Construction (E) (2021)	3108	-	-	-	14,440	-	14,440	33,120	-	-	62,000
Total PC21 Reach E		-	-	-	71,145	-	71,145	73,117	-	-	215,407
Total PC 21 Effluent Transmission Main		-	-	-	252,525	-	252,523	73,117	-	-	578,166

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PC 24 Aliso Creek Ocean Outfall

3401-000 - Emergency Plan Development (2016)	3401
3407-000 - Internal Seal Replacement (2018)	3407
3408-000 - Sampling System Repair (2020)	3408
3480-000 - Internal Seal Replacement (2020)	3480
Total PC 24 Aliso Creek Ocean Outfall	
Total Large Capital Cash	

Large Capital Cash Balance as of September 30, 2021										
16	17	18	19	20	21	22	23	24		
CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total	
	25	-	-	37	2	36	99	-	28	226
	(47)	-	-	(70)	(3)	(68)	(189)	-	(53)	(431)
	9,269	-	-	13,737	658	13,280	36,952	-	10,374	84,270
	13,067	-	-	19,363	927	18,721	52,090	-	14,624	118,792
	22,313	-	-	33,066	1,583	31,970	88,953	-	24,972	202,856
	435,172	(6,464)	840,197	769,518	27,180	284,493	3,801,953	605,091	1,013,124	7,770,263

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Small Capital Cash Balance as of September 30, 2021										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
2221-004			(10,879)	-	-	-	(8,160)	(6,120)	(10,199)	(35,358)
2221-006			(4,562)	-	-	-	(3,422)	(2,566)	(4,277)	(14,828)
2222-001			538	-	-	-	404	303	505	1,750
2222-002			2,231	-	-	-	1,673	1,255	2,091	7,250
2222-003			1,692	-	-	-	1,269	952	1,587	5,500
2222-004			2,308	-	-	-	1,731	1,298	2,163	7,500
2222-005			1,924	-	-	-	1,441	1,082	1,803	6,250
2222-006			1,154	-	-	-	865	649	1,082	3,750
2222-007			2,231	-	-	-	1,673	1,255	2,091	7,250
2222-008			1,538	-	-	-	1,155	865	1,442	5,000
2222-009			1,923	-	-	-	1,442	1,082	1,803	6,250
2222-010			769	-	-	-	577	433	721	2,500
2222-011			13,846	-	-	-	10,385	7,788	12,981	45,000
Total Liquids			14,712				11,034	8,276	13,792	47,814
Common										
2222-012			760	-	-	-	558	571	611	2,500
2222-013			3,798	-	-	-	2,794	2,855	3,053	12,500
2222-014			1,139	-	-	-	838	857	916	3,750
2222-015			4,938	-	-	-	3,632	3,712	3,968	16,250
Total PC 2 Common			10,635				7,822	7,995	8,548	35,000
Solids										
2221-028			(9,694)	-	-	-	(6,986)	(9,170)	(6,462)	(32,312)
2222-016			1,725	-	-	-	1,243	1,632	1,150	5,750
2222-017			(543)	-	-	-	(391)	(514)	(362)	(1,810)
2222-018			750	-	-	-	541	709	500	2,500
2222-019			4,125	-	-	-	2,973	3,902	2,750	13,750
2222-020			1,500	-	-	-	1,081	1,419	1,000	5,000
2222-021			375	-	-	-	270	355	250	1,250
2222-022			1,875	-	-	-	1,351	1,774	1,250	6,250
2222-023			(6,786)	-	-	-	(4,891)	(6,419)	(4,524)	(22,621)
Total PC 2 Solids			(6,673)				(4,810)	(6,312)	(4,449)	(22,243)
Total PC2 JB Latham			18,674				14,046	9,959	17,892	60,571

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 Small Capital Cash Roll Forward FY 2021-22

Small Capital Cash Balance as of September 30, 2021											
	16	17	18	19	20	21	22	23	24		
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total	
PC 15 Coastal Treatment Plant											
Liquids											
2222-001	2 ISCO Samplers (between 3 PC's)	663	-	-	-	52	-	513	-	522	1,750
2222-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	1,896	-	-	-	149	-	1,463	-	1,492	5,000
2522-025	Pump/Blower Overhauls	(1,550)	-	-	-	(122)	-	(1,195)	-	(1,220)	(4,087)
2522-026	Pump Control Rehabilitations	3,791	-	-	-	299	-	2,925	-	2,985	10,000
2522-027	Building Lighting Improvements	4,739	-	-	-	373	-	3,657	-	3,731	12,500
2522-028	Two Spare Foul Air Fans	3,317	-	-	-	261	-	2,560	-	2,612	8,750
2522-029	Liquids Buildings Door Replacements	2,313	-	-	-	182	-	1,784	-	1,821	6,100
2522-030	Gallery Area Floor Rehabilitations	5,687	-	-	-	448	-	4,387	-	4,478	15,000
2522-031	Building #13 Roof Replacement	2,843	-	-	-	224	-	2,194	-	2,239	7,500
2522-032	Potable Water Station Rehabilitation	3,791	-	-	-	299	-	2,925	-	2,985	10,000
2522-033	Drainage Pumping Station Roof Replacement	2,369	-	-	-	187	-	1,828	-	1,866	6,250
2522-034	Headworks Driveway Replacement	1,896	-	-	-	149	-	1,462	-	1,493	5,000
Total PC 15 Liquids		31,755	-	-	-	2,501	-	24,503	-	25,004	83,763
Common											
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	(5,005)	-	-	-	(394)	-	(3,862)	-	(3,941)	(13,203)
2520-022	Fixed Gas Detector Equipment	(25,787)	-	-	-	(2,030)	-	(19,898)	-	(20,304)	(68,020)
2222-013	Site Security and Access Upgrades 2022 (between 3 PC's)	4,265	-	-	-	336	-	3,291	-	3,358	11,250
2222-015	PA System (between 3 PC's)	6,159	-	-	-	483	-	4,756	-	4,852	16,250
2522-035	Safety Equipment	948	-	-	-	75	-	731	-	746	2,500
2522-036	Landscape Renovations 21-22	3,412	-	-	-	269	-	2,632	-	2,687	9,000
2522-038	Replacement Roll Up Door	2,843	-	-	-	224	-	2,194	-	2,239	7,500
2522-039	CTP PLC Hardware Upgrades and Replacements 21-22	1,422	-	-	-	112	-	1,097	-	1,119	3,750
2522-040	CTP HP SCADA Server Switch	1,422	-	-	-	112	-	1,097	-	1,119	3,750
2522-041	CTP OIT Replacements 21-22	948	-	-	-	75	-	731	-	746	2,500
Total PC 15 Common		(9,373)	-	-	-	(739)	-	(7,232)	-	(7,380)	(24,723)
AWT											
2522-043	Replacement Turbidity Meter	-	-	-	-	-	-	-	-	1,750	1,750
Total PC 15 AWT		-	-	-	-	-	-	-	-	1,750	1,750
Total PC 15 Coastal Treatment Plant		22,382	-	-	-	1,763	-	17,271	-	19,374	60,790
PC 17 Joint Regional Wastewater Reclamation											

South Orange County Wastewater Authority
 Small Capital Cash Roll Forward FY 2021-22

		Small Capital Cash Balance as of September 30, 2021									
		16	17	18	19	20	21	22	23	24	Total
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
Liquids											
2222-001	2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	-	1,750	-	-	1,750
2222-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	-	5,000	-	-	5,000
2722-046	Scum Pump Overhaul/Replacements	-	-	-	-	-	-	8,250	-	-	8,250
2722-047	Rebuild Low Pressure Water Pump	-	-	-	-	-	-	2,500	-	-	2,500
2722-048	Grit Pump Overhaul/Replacements	-	-	-	-	-	-	8,500	-	-	8,500
2722-049	Primary Pump Overhaul/Replacements	-	-	-	-	-	-	3,500	-	-	3,500
2722-050	Interstage Pump Overhaul	-	-	-	-	-	-	12,250	-	-	12,250
2722-051	Replacement RAS Valves	-	-	-	-	-	-	(17,665)	-	-	(17,665)
2722-052	Spare RAS Bleach Pump	-	-	-	-	-	-	6,250	-	-	6,250
2722-053	Headworks Area Building Doors	-	-	-	-	-	-	8,750	-	-	8,750
2722-054	Primary Area Building Doors	-	-	-	-	-	-	8,250	-	-	8,250
2722-072	Effluent Discharge Channel Cover	-	-	-	-	-	-	(24,379)	-	-	(24,379)
Total PC 17 Liquids		-	-	-	-	-	-	22,956	-	-	22,956
Common											
2222-013	Site Security and Access Upgrades 2022 (between 3 PC's)	1,096	-	-	1,796	58	-	13,672	-	878	17,500
2222-015	PA System (between 3 PC's)	1,066	-	-	1,744	56	-	13,282	-	852	17,000
2722-055	Safety Equipment	157	-	-	257	8	-	1,953	-	125	2,500
2722-056	Access Road Repaving	392	-	-	641	21	-	(14,067)	-	313	(12,700)
2722-057	Landscape Renovations 21-22	314	-	-	513	17	-	3,905	-	251	5,000
2722-059	RTP HP SCADA Server Switch	235	-	-	385	12	-	2,930	-	188	3,750
Total PC 17 Common		3,260	-	-	5,336	172	-	21,675	-	2,607	33,050
Solids											
2722-061	Solids Area Buildings Replacement Doors	1,262	-	-	2,296	66	-	6,618	-	1,008	11,250
2722-062	Spare Centrifuge Feed Pump	(2,317)	-	-	(4,215)	(122)	-	(12,146)	-	(1,850)	(20,650)
2722-063	Spare Centrifuge Cyclo Drive	701	-	-	1,276	37	-	3,676	-	560	6,250
2722-064	Replacement Digester Sludge Pump	1,459	-	-	2,653	77	-	7,646	-	1,165	13,000
2722-065	ORT Fan Replacement/Overhaul	505	-	-	918	27	-	2,647	-	403	4,500
2722-066	Sludge Hauling Trailer Renovation	196	-	-	357	10	-	1,030	-	157	1,750
2722-067	Peterbilt Transmission Upfit (PC2/PC17)	140	-	-	255	7	-	736	-	112	1,250
2722-071	Replacement Digester Flame Arrestor	(2,709)	-	-	(4,928)	(142)	-	(14,203)	-	(2,164)	(24,146)
2722-073	RTP Sludge Flow Meter Replacements	(2,127)	-	-	(3,870)	(112)	-	(11,153)	-	(1,699)	(18,961)
Total PC 17 Solids		(2,890)	-	-	(5,258)	(152)	-	(15,149)	-	(2,307)	(25,758)

South Orange County Wastewater Authority
 Small Capital Cash Roll Forward FY 2021-22

AWT
 2721-019 Overhaul AWT Valve Actuator Systems
 2722-068 Chlorine Contact Gates
 2722-069 Spare Pulsafeeder Pump
Total PC 17 AWT

Total PC 17 Joint Regional Wastewater Reclamation

Total Small Capital Cash

Small Capital Cash Balance as of September 30, 2021									
16	17	18	19	20	21	22	23	24	
CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
	-	-	-	-	-	-	(76,659)	-	(76,659)
	-	-	-	-	-	-	12,250	-	12,250
	-	-	-	-	-	-	5,000	-	5,000
	-	-	-	-	-	(59,409)	-	-	(59,409)
	370	-	-	78	20	-	(29,927)	-	300
	22,752	-	18,674	78	1,782	-	1,390	9,959	37,565
									92,201

**South Orange County Wastewater Authority
Total Non-Capital Cash Roll Forward Q1 FY 2021-22**

Non-Capital Cash Balance as of September 30, 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)	-	-	(2,556)	-	-	-	(1,917)	(1,438)	(2,396)	(8,307)
Total Liquids	-	-	(2,556)	-	-	-	(1,917)	(1,438)	(2,396)	(8,307)
Common										
42221C-000 - Site Storage Evaluation	-	-	-	-	-	-	-	-	-	-
42222C-000 - Electrical Conduit and Cable Master Plan	-	-	-	-	-	-	-	-	-	-
Total Common	-	-	-	-	-	-	-	-	-	-
Total PC2 JB Latham	-	-	(2,556)	-	-	-	(1,917)	(1,438)	(2,396)	(8,307)
PC 15 Coastal Treatment Plant										
Liquids										
45211L-000 - Plant Reconfiguration Feasibility Study	(1,066)	-	-	-	(84)	-	(823)	-	(840)	(2,813)
45226L-000 - Consequence of Failure Analysis	9,478	-	-	-	746	-	7,313	-	7,463	25,000
45212L-000 - Site Storage Evaluation	-	-	-	-	-	-	-	-	-	-
Total Liquids	8,411	-	-	-	662	-	6,491	-	6,623	22,188
Total PC 15 Coastal Treatment Plant	8,411	-	-	-	662	-	6,491	-	6,623	22,188
PC 17 Joint Regional Wastewater Reclamation										
Liquids										
47222L-000 - Secondary Effluent Conveyance Evaluation										
Total Liquids										
Common										
47212C-000 - Site Storage Evaluation	-	-	-	-	-	-	-	-	-	-
47224C-000 - Consequence of Failure Analysis	-	-	-	-	-	-	-	-	-	-
Total Common	-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation	-	-	-	-	-	-	-	-	-	-
Total Non-Capital Cash	8,411	-	(2,556)	-	662	-	4,574	(1,438)	4,227	13,881

South Orange County Wastewater Authority
 Total Non Capital Miscellaneous Cash Roll Forward Q1 FY 2021-22

		Non-Capital Miscellaneous Cash Balance as of September 30, 2021									
		16	17	18	19	20	21	22	23	24	Total
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
PC 17 Joint Regional Wastewater Reclamation											
Solids											
5204-000(b)	PC 17 Innovative Biosolids Solids (2020)	-	-	-	-	-	-	-	-	-	-
5205-000(b)	PC 17 Asset Register Pilot Project Solids (2020)	-	-	-	-	-	-	-	-	-	-
5704-000	Engine Permitting (2020)	-	-	-	-	-	-	-	-	-	-
5706-000	Update Cost Escalation Analysis (2020)	-	-	-	-	-	-	-	-	-	-
5707-000	ARC Flash Analysis Update (2020)	-	-	-	-	-	-	-	-	-	-
57224S-000	Cogen SGIP (2022)	555	-	-	1,011	29	-	2,911	-	444	4,950
Total PC 17 Solids		555	-	-	1,011	29	-	2,911	-	444	4,950
AWT											
Total PC 17 AWT		-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation		555	-	-	1,011	29	-	2,911	-	444	4,950
Total Non-Capital Miscellaneous Cash		555	-	-	1,011	29	-	2,911	-	444	4,950

Agenda Item

6

Finance Committee Meeting

Meeting Date: November 16, 2021

TO: Finance Committee
FROM: Betty Burnett, General Manager
STAFF CONTACT: Mary Carey, Finance Controller
SUBJECT: Fiscal Year 2020-21 Supplemental Financial Statements

Summary/Discussion

South Orange County Wastewater Authority (SOCWA) Draft Audited Financial Statements are at the Consolidated/Authority Level; the attached Balance Sheet/Statement of Net Position and the Income Statement/Statement of Revenues, Expenses, and Changes in Net Position distributes the Audited Financial Statements by Project Committee and Member Agency as directed by SOCWA's Board of Directors.

The reports included are as follows:

- a) Management Discussion and Analysis of Supplemental Financial Statements
- b) Balance Sheet/Statement of Net Position as of June 30, 2021
- c) Income Statement/Statement of Revenues, Expenses and Changes in Net Position for the Fiscal Year Ended June 30, 2021

Recommended Action: Staff recommends that the Finance Committee recommend to the Board of Directors to receive and file the Supplemental Financial Statements for Fiscal Year ended June 30, 2021.



South Orange County Wastewater Authority

MANAGEMENT'S DISCUSSION AND ANALYSIS

Supplemental Financial Statements by Project Committee and Member Agency
For Fiscal Year Ended June 30, 2021

South Orange County Wastewater Authority (SOCWA or Authority) Board Approved Audited Financial Statements are at the Consolidated/Authority Level; the attached Balance Sheet/Statement of Net Position and the Income Statement/Statement of Revenues, Expenses, and Changes in Net Position distributes the Audited Financial Statements by Project Committee and Member Agency as directed by SOCWA's Board of Directors.

Key/Significant Board Approved Methodologies and other guidelines used to prepare the Statements are as set forth below:

I. Balance Sheet/Statement of Net Position:

Cash and Investments by Member Agency include the following items as of June 30, 2021:

Cash and Investments by Member Agency									
Member Agency	Cash Roll Forward Balances				O&M Use Audit	Compensated Absences ⁵	Other Cash ⁶	Total	Mbr. Agcy Agency %
	Large Capital ¹	Small Capital ²	Non- Capital ³	Non-Cap. Misc. ⁴					
City of Laguna Beach	\$46,403	\$65,537	\$17,662	(\$2,980)	\$240,505	\$97,736	\$16,934	\$481,797	
City of San Clemente	(6,464)	-	8,659	249	(3,857)	6,522	53	5,162	
City of San Juan Capistrano	866,683	94,036	22,706	19,176	236,757	96,074	15,915	1,351,347	
Emerald Bay Service District	(3,417)	4,710	1,275	(517)	(25,724)	4,280	792	(18,601)	
El Toro Water District	776,853	16,667	7,252	42,858	52,167	26,166	13,206	935,170	
Irvine Ranch Water District	292,571	(14,034)	-	23,751	1,785	6,132	4,708	314,913	
Moulton Niguel Water District	3,658,292	406,933	86,268	73,462	115,932	358,431	81,508	4,780,826	
South Coast Water District	753,191	65,694	36,849	13,038	330,976	183,192	23,093	1,406,032	
Santa Margarita Water District	589,748	69,692	31,883	15,342	(710,354)	98,148	10,760	105,220	
Trabuco Canyon Water District	-	-	-	-	(23,129)	562	-	(22,567)	
Cash by Member Agency	\$6,973,860	\$709,236	\$212,552	\$184,379	\$215,060	\$877,242	\$166,969	\$9,339,298	61.48%
Cash for Accounts Payable, Payroll Accrual, Prepaid Expense & oth AR								5,851,623	38.52%
Total Cash								\$15,190,921	100.00%

¹Large Capital cash balance was \$6,973,860 before the Use Audit; a refund of \$1,511,608 will be paid with the Use Audit Settlement.

²Small Capital cash balance was \$709,236; \$692,175 will be refunded in the Use Audit Settlement and \$17,061 will carryover to FY 2021-22 for in-process projects.

³Non-Capital cash balance was \$212,552; the total amount will be refunded in the Use Audit Settlement.

⁴Non-Capital Miscellaneous cash balance was \$184,379; the total amount will be refunded in the Use Audit Settlement.

⁵Compensated Absences are employees earned paid time off (PTO) but not yet taken.

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South Orange County Wastewater Authority

⁶Additional Cash, \$166,969, is primarily Interest Income on capital cash balances in LAIF.

The Authority has identified 61% of its Cash by Member Agency. The remaining cash, \$5.9 million, is primarily accounts payable obligations. Accounts payable is only recorded by project committee due to their short term nature and the corresponding debit is recorded to O&M expenses and Capital expenditures which is maintained by project committee and Member Agency.

Receivables:

All Member Agencies invoices were paid; the \$59 thousand in accounts is primarily \$42 thousand direct billing to Moulton Niguel Water District and Santa Margarita Water District from the State Water Resources Control Board; \$15 thousand related to the cost-sharing agreement for the wall separating JB Latham and the Condominiums, and Pre-Treatment billings to commercial businesses, \$1.1 thousand.

Due from Member Agencies:

Fiscal Year 2020-21 unsettled Use Audit, expenditures greater than amounts invoiced to the Member Agencies. Project Committee and Member Agency distribution are from the Use Audits.

LAIF Interest Receivable:

Distributed by Project Committee and Member Agency based on FY 2020-21 Large Capital Cash Balance per agreement with the Finance Officers.

Capital Assets:

Capital Assets are owned by SOCWA; therefore, they are only tracked by Project Committee.

GASB 68 Pension and GASB 75 OPEB (retiree health) related deferred outflows of resources:

Distributed by Project Committee and Member Agency using Board Approved Actuarial Methodology jointly recommended by SOCWA and Actuaries.

Due to Member Agencies:

Fiscal year 2019-20 unsettled Use Audits, expenditures less than amounts invoiced to the Member Agencies. Project Committee and Member Agency distribution are from the Use Audits.



South Orange County Wastewater Authority

Compensated Absences-Current and Long Term:

Distributed by Project Committee and Member Agency using Board Approved Actuarial Methodology jointly recommended by SOCWA and Actuaries.

GASB 75 Net OPEB (retiree health) Liability:

Distributed by Project Committee and Member Agency using Board Approved Actuarial Methodology jointly recommended by SOCWA and Actuaries.

GASB 68 Net Pension Liability:

Distributed by Project Committee and Member Agency using Board Approved Actuarial Methodology jointly recommended by SOCWA and Actuaries.

GASB 68 Pension and GASB 75 OPEB (retiree health) related deferred inflow of resources:

Distributed by Project Committee and Member Agency using Board Approved Actuarial Methodology jointly recommended by SOCWA and Actuaries.



South Orange County Wastewater Authority

II. Income Statement/Statement of Revenues, Expenses and Changes in Net Position:

Operating Revenues are from FY 2020-21 Use Audit and are equal to actual FY 2020-21 total O&M expenses.

FY 2020-21 Use Audit Summary

SOCWA by Member Agency	Actual Spending and Actual Usage							USE Audit Results
	O&M			Small Capital ²	Large Capital ³	Non-Capital ⁴	Non-Capital Misc. ⁵	
	FY 2020-21 Budget ¹	FY 2020-21 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	
City of Laguna Beach	\$2,362,387	\$2,121,882	\$240,505	\$59,069	\$153,516	\$17,662	(\$2,980)	\$467,772
City of San Clemente	169,084	172,941	(3,857)	-	(16,353)	8,659	249	(11,302)
City of San Juan Capistrano	2,371,000	2,134,243	236,757	94,036	4,444	22,706	19,176	377,120
El Toro Water District	936,140	883,973	52,167	16,667	184,931	7,252	42,858	303,876
Emerald Bay Service District	141,095	166,819	(25,724)	4,201	9,447	1,275	(517)	(11,318)
Irvine Ranch Water District	169,545	167,760	1,785	(14,034)	-	-	23,751	11,502
Moulton Niguel Water District	9,375,219	9,259,287	115,932	401,942	1,086,095	86,268	73,462	1,763,699
Santa Margarita Water District	1,961,221	2,671,575	(710,354)	69,692	(32,550)	31,883	15,342	(625,986)
South Coast Water District	4,188,733	3,857,757	330,976	60,601	122,078	36,849	13,038	563,541
Trabuco Canyon Water District	46,652	69,781	(23,129)					(23,129)
Total Member Agency	\$21,721,076	\$21,506,016	\$215,060	\$692,175	\$1,511,608	\$212,552	\$184,379	\$2,815,775

South Orange County Wastewater Authority Statement of Revenues, Expenses and Changes in Net Position For the year ended June 30, 2021			
	SOCWA Actual 6/30/2021	PC23 Actual 6/30/2021	Consolidated Actual 6/30/2021
OPERATING REVENUES			
O & M Member Agency Assessments			
City of Laguna Beach	2,121,882	509,468	2,631,349
City of San Clemente	172,941		172,941
City of San Juan Capistrano	2,134,243		2,134,243
El Toro Water District	883,973		883,973
Emerald Bay Service District	166,819		166,819
Irvine Ranch Water District	167,760		167,760
Moulton Niguel Water District	9,259,287		9,259,287
Santa Margarita Water District	2,671,575		2,671,575
South Coast Water District	3,857,757		3,857,757
Trabuco Canyon Water District	69,781		69,781
Total O & M Member Agency Assessments	21,506,016	509,468	22,015,484

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IRVINE RANCH WATER DISTRICT • MOULTON NIGUEL WATER DISTRICT • SANTA MARGARITA WATER DISTRICT • SOUTH COAST WATER DISTRICT • TRABUCO CANYON WATER DISTRICT



Operating Expenses:

Unfunded Pension Liability (UAL) and Other Post-Employment Benefits (OPEB) annual expense was removed from the fringe pool in the current year and is distributed by project committee and Member Agency using the Board Approved Actuarial Methodology.

O&M Direct expenses are from FY 2020-21 Use Audit, O&M and Environmental Compliance, Safety actual expenses distributed by Project Committee and Member Agency.

Admin, General Fund and Engineering are from FY 2020-21 Use Audit distribution by Project Committee and Member Agency.

Unallocated portion of pension and OPEB expense (amounts not included in O&M expenses):

Distributed by Project Committee and Member Agency using Board Approved Actuarial Methodology jointly recommended by SOCWA and Actuaries.

Other Expenses:

Non-Capital Engineering is from the Cash Roll Forward by Project Committee and Member Agency. These are engineering assessments, studies, reports, etc. that will not become a Capital Project.

Additional Cash Payment to Member Agencies were the payments to Member Agencies for Cash from Other Sources as of June 30, 2020.

	Cash from Other Sources										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	TCWD	Total
PC2			44,840				33,326	30,135	38,591		146,891
PC5		1,039	693				970	2,756	780		6,238
PC8	(1)	(5)	(3)	(1)	(1)	(4)	(9)	(9)	(7)		(41)
PC12			(8)				(22)	(22)	(9)	(8)	(70)
PC15	63,999				4,982		42,717		55,642		167,340
PC17	10,160			18,388	536		168,787		8,135		206,007
PC21				7,811		7,811	1,451				17,073
PC23	(7)										(7)
PC24	722			1,070	51	1,035	2,879		808		6,565
Total	74,872	1,035	45,522	27,267	5,569	8,841	250,099	32,859	103,940	(8)	549,996

Depreciation and Amortization is tracked by Project Committee only because the Capital Assets are owned by SOCWA.



South Orange County Wastewater Authority

Capital Contributions:

Large Capital, Small Capital and Non-Capital Engineering quarterly invoices to Member Agencies by Project Committee and Member Agencies Net of Use Audit Adjustment for Closed Capital Projects.

Non-Operating Revenues (Expenses):

Grant Revenue:

The Cash received for the Grant Revenue was included in Large Capital Cash Roll Forward by project committee, capital project and member agency for Co-Gen Projects.

Interest Income:

Distributed by Project Committee and Member Agency based on FY 2020-21 Large Capital Cash Balance per agreement with the Finance Officers.

Recycling Income was distributed by member agency based on capital ownership percentages.

South Orange County Wastewater Authority
Statements of Net Position by Project Committee and Member Agency
As of June 30, 2021

General Agency	JB Latham Treatment Plant	3A AWT Plant	San Juan Creek Ocean Outfall	Pre Treatment Program	Wastewater Discharge Permitting	Coastal Treatment Plant	Joint Regional Treatment Plant	Effluent Transmission Main	North Coast Interceptor	Aliso Creek Ocean Outfall	SOCWA before PC 23	*North Coast Interceptor	SOCWA Consolidated	Board Approved Allocation %s
01	PC 2	PC 3	PC 5	PC 8	PC 12 (2SO)	PC 15	PC 17	PC 21	PC 23	PC 24		PC 23		
ASSETS														
Current Assets														
Cash and Investments by Member Agency:¹														
City of Laguna Beach	\$ -	\$ -	\$ -	\$ -	\$ 2,317	\$ -	\$ 23,132	\$ 451,958	\$ -	\$ (24,987)	\$ 29,377	\$ 481,797	\$ -	\$ 481,797
City of San Clemente			2,894	2,267							5,162		5,162	
City of San Juan Capistrano	1,363,517		3,923	2,632	(18,724)						1,351,347		1,351,347	
Emerald Bay Service District				(1,641)		(27,197)	9,728		(1,870)	2,379	(18,601)		(18,601)	
El Toro Water District				684	213		613,213	277,494		43,566	935,170		935,170	
Irvine Ranch Water District				(265)	442		(1,945)	277,767		38,915	314,913		314,913	
Moulton Niguel Water District	1,052,197	18,714	4,904	8,835	(48,453)	(82,768)	3,634,025	76,568		116,804	4,780,826		4,780,826	
South Coast Water District	1,165,407		(11,693)	3,402	(25,735)	(21,016)	277,214			18,453	1,406,032		1,406,032	
Santa Margarita Water District	144,451	3,675	12,035	5,432	(60,373)						105,220		105,220	
Trabuco Canyon Water District					(22,567)						(22,567)		(22,567)	
Total Cash and Investments by Member Agency	3,725,572	22,389	12,063	23,663	(175,199)	(107,848)	4,984,192	631,829	(26,857)	249,494	9,339,298		9,339,298	
Cash for Accounts Payable, Payroll Accrual & Prepaid Expense	215,447	1,801,401	100,758	(273)	169,932	2,562,836	965,216	27,553	317.70	8,436	5,851,623		5,851,623	
Total Cash and Investments ⁵	215,447	5,526,973	22,389	112,821	23,390	(5,267)	2,454,988	5,949,408	659,383	(26,539)	257,929	15,190,921	15,190,921	
Receivables:²														
Moulton Niguel Water District					10,533						10,533		10,533	
Santa Margarita Water District					31,598						31,598		31,598	
Other	1,200	15,000		1,148							17,348		17,348	
Total Accounts Receivable	1,200	15,000		1,148	42,130						59,478		59,478	
Due from Member Agencies³														
City of Laguna Beach						13,879	1,084		30,287		45,250		45,250	
City of San Clemente			20,010	200							20,210		20,210	
City of San Juan Capistrano			11,802		19,191						30,993		30,993	
Emerald Bay Service District				1,987		17,944	6,142		1,870		27,944		27,944	
El Toro Water District					60			12,089			12,149		12,149	
Irvine Ranch Water District				2,468	78		1,945	12,089			16,580		16,580	
Moulton Niguel Water District			16,565		51,923	10,711	152,271				231,470		231,470	
South Coast Water District			29,066		26,441	10,930	37,366			9,804	113,606		113,606	
Santa Margarita Water District	649,202		46,446		63,636						759,284		759,284	
Trabuco Canyon Water District					23,129						23,129		23,129	
Total Due from Member Agencies	649,202		123,888	4,655	184,459	53,464	198,808	24,178	32,157	9,804	1,280,615		1,280,615	
LAIF Interest Receivable⁴														
City of Laguna Beach						(360)	395			33	69		69	
City of San Clemente			(10)								(10)		(10)	
City of San Juan Capistrano	1,286		(6)								1,280		1,280	
Emerald Bay Service District					(28)	21				2	(5)		(5)	
El Toro Water District						714		385		49	1,147		1,147	
Irvine Ranch Water District								385		47	432		432	
Moulton Niguel Water District	954		(9)		(279)	4,495		111		131	5,403		5,403	
South Coast Water District	1,087		(7)		(320)	316				37	1,112		1,112	
Santa Margarita Water District	897		(26)								871		871	
Trabuco Canyon Water District														
Total LAIF Interest Receivable	4,224		(58)			(986)	5,940	880		300	10,300		10,300	
Total Receivables, net	1,200	668,427	-	123,830	5,803	226,588.82	52,477	204,748	25,059	32,157	10,103.26	1,350,393	1,350,393	

¹PC 23 Assets are owned by SOCWA ; recordkeeping is done by the City of Laguna Beach, any differences between SOCWA's books and the City of Laguna Beach are added to SOCWA's annual financial statements.

²Includes Large Capital, FY 20-21 Use Audit , Small Capital and Non-Capital, Compensated Absences, and Additional Cash from other sources.

³State Water Resources Control Board billings to MNWD and SMWD; Costs sharing for PC 2, wall between plant and condos, and Pre-Treatment billings to commercial businesses.

⁴Use Audit costs greater than amount invoiced.

⁵Distributed by Project Committee and Member Agency based on Large Capital Cash Balance as of 6/30/2021.

⁶PC 3 Cash for GASB 68 Pension and GASB 75 OPEB (retiree health) distributed by Project Committee and Member Agency using Board Approved Actuarial Methodology jointly recommended by SOCWA and Actuaries.

South Orange County Wastewater Authority
Statements of Net Position by Project Committee and Member Agency
As of June 30, 2021

	General Agency 01	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmission Main PC 21	North Coast Interceptor PC 23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 23	*North Coast Interceptor PC 23	SOCWA Consolidated	Board Approved Allocation %'s
Prepaid items	106,431	23,229		2,217	1,221	2,515	20,075	39,516	953		2,552	198,709			198,709
Total Current Assets	323,078	6,218,628	22,389	238,868	30,414	223,837	2,527,541	6,193,672	685,394	5,618	270,584	16,740,023			16,740,023
Noncurrent Assets															
Land		653,224					7,160,000	6,589,000				14,402,224			14,402,224
Capital Assets Not Depreciated		10,902,356		15,500			5,022,452	1,217,997	332,159		63,398	17,553,862	61,067		17,614,929
Capital assets, depreciable, net	14,936	34,690,013		2,218,816			35,996,998	38,645,114	2,120,088	3,508,847		117,194,812	3,528,226		120,723,038
Total Noncurrent Assets	14,936	46,245,593		2,234,316			48,179,450	46,452,111	2,452,247	3,508,847		63,398	149,150,898	3,589,294	152,740,191
Total ASSETS	338,014	52,464,221	22,389	2,473,185	30,414	223,837	50,706,991	52,645,783	3,137,641	3,514,465	333,982	165,890,921	3,589,294		169,480,214
Deferred Outflows of Resources															
Pensions related deferred outflows of resources⁵															
City of Laguna Beach					6,044		263,778	71,344			9,795	350,962		350,962	10.71%
City of San Clemente				13,484	8,905							22,390		22,390	0.68%
City of San Juan Capistrano		320,652		12,268	8,559	501						341,979		341,979	10.43%
Emerald Bay Service District					605		11,476	2,758			420	15,260		15,260	0.47%
El Toro Water District					4,830	369		90,983			17,728	113,910		113,910	3.47%
Irvine Ranch Water District					9,186	598					15,079	24,864		24,864	0.76%
Moulton Niguel Water District		181,837	270,620	9,726	18,726	3,066	29,659	923,902			22,716	1,460,251		1,460,251	44.55%
South Coast Water District		253,220		9,108	14,221	718	283,435	50,003			4,726	615,429		615,429	18.77%
Santa Margarita Water District		233,987	53,140	24,614	17,954	2,697						332,391		332,391	10.14%
Trabuco Canyon Water District						626						626		626	0.02%
Total Pensions related deferred outflows of resources		989,694	323,759	69,199	89,030	8,575	588,349	1,138,990			70,464	3,278,060		3,278,060	100.00%
OPEB related deferred outflows of resources⁶															
City of Laguna Beach					1,091		47,599	12,874			1,768	63,332		63,332	10.71%
City of San Clemente				2,433	1,607							4,040		4,040	0.68%
City of San Juan Capistrano		57,862		2,214	1,544	90						61,711		61,711	10.43%
Emerald Bay Service District					109		2,071	498			76	2,754		2,754	0.47%
El Toro Water District					872	67		16,418			3,199	20,555		20,555	3.47%
Irvine Ranch Water District					1,658	108					2,721	4,487		4,487	0.76%
Moulton Niguel Water District		32,813	48,834	1,755	3,379	553	5,352	166,720			4,099	263,506		263,506	44.55%
South Coast Water District		45,694		1,644	2,566	129	51,146	9,023			853	111,056		111,056	18.77%
Santa Margarita Water District		42,223	9,589	4,442	3,240	487						59,981		59,981	10.14%
Trabuco Canyon Water District						113						113		113	0.02%
Total OPEB related deferred outflows of resources		178,593	58,423	12,487	16,066	1,547	106,169	205,534			12,715	591,534		591,534	100.00%
Total deferred outflows of resources		1,168,287	382,182	81,686	105,095	10,123	694,518	1,344,524			83,179	3,869,594		3,869,594	

⁵Distributed by Project Committee and Member Agency using Board Approved Actuarial Methodology.

South Orange County Wastewater Authority
Statements of Net Position by Project Committee and Member Agency
As of June 30, 2021

General Agency	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmission Main PC 21	North Coast Interceptor PC 23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 23	*North Coast Interceptor PC 23	SOCWA Consolidated	Board Approved Allocation %s
LIABILITIES														
Current Liabilities														
Accounts Payable	172,011	1,807,503	101,713	998	213,798	2,570,603	977,368	28,506	318	9,840	5,882,659		5,882,659	
Due to Member Agencies⁷														
City of Laguna Beach				1,653		245,255	261,804			4,309	513,021		513,021	
City of San Clemente			8,908								8,908		8,908	
City of San Juan Capistrano	401,107		5,938	1,067							408,113		408,113	
Emerald Bay Service District						9,904	6,115			607	16,626		16,626	
El Toro Water District				241			284,561	24,794		6,429	316,025		316,025	
Irvine Ranch Water District								25,069		3,014	28,082		28,082	
Moulton Niguel Water District	343,504	18,714	8,313	5,030		141,685	1,460,299	577		17,048	1,995,170		1,995,170	
South Coast Water District	353,909		6,683	272		151,699	164,338			246	677,147		677,147	
Santa Margarita Water District	104,708	3,675	23,753	1,162							133,298		133,298	
Trabuco Canyon Water District														
Total Due to Member Agencies	1,203,228	22,389	53,595	9,425	0	548,542	2,177,118	50,439	-	31,653	4,096,390		4,096,390	
Accrued payroll and related liabilities	148,912	32,126	1,262	1,098	779	12,308	27,363			1,147	224,996		224,996	
Compensated Absences -due within one year⁶														
City of Laguna Beach				196		22,028	5,970			707	28,901		28,901	11.14%
City of San Clemente			1,199	730							1,928		1,928	0.74%
City of San Juan Capistrano	26,875		934	463	138						28,410		28,410	10.95%
Emerald Bay Service District				103		893	221			49	1,266		1,266	0.49%
El Toro Water District				131	81		6,482			1,044	7,738		7,738	2.98%
Irvine Ranch Water District				651	154					1,008	1,813		1,813	0.70%
Moulton Niguel Water District	18,484		1,147	1,125	1,026	1,520	79,924			2,765	105,990		105,990	40.86%
South Coast Water District	21,920		955	925	209	25,352	4,032			778	54,171		54,171	20.88%
Santa Margarita Water District	24,364		2,431	1,263	965						29,023		29,023	11.19%
Trabuco Canyon Water District					166						166		166	0.06%
Total Compensated Absences-due within one year	91,643		6,666	5,587	2,738	49,793	96,629			6,351	259,406		259,406	100.00%
Total Current Liabilities	320,922	3,134,501	22,389	163,236	17,108	217,315	3,181,246	3,278,478	78,945	318	48,991	10,463,450	10,463,450	

⁷Use Audit costs less than amount invoiced.

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South Orange County Wastewater Authority
Statements of Net Position by Project Committee and Member Agency
As of June 30, 2021

General Agency	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmission Main PC 21	North Coast Interceptor PC 23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 23	*North Coast Interceptor PC 23	SOCWA Consolidated	Board Approved Allocation %s
01														
Noncurrent Liabilities														
Compensated Absences -due in more than one year⁶														
City of Laguna Beach				468		52,465	14,219			1,683	68,835		68,835	11.14%
City of San Clemente			2,855	1,738							4,593		4,593	0.74%
City of San Juan Capistrano	64,009		2,225	1,102	329						67,664		67,664	10.95%
Emerald Bay Service District				244		2,127	527			116	3,014		3,014	0.49%
El Toro Water District				312	192		15,438			2,487	18,429		18,429	2.98%
Irvine Ranch Water District				366						2,401	4,319		4,319	0.70%
Moulton Niguel Water District	44,023		2,731	2,680	2,444	3,620	190,357			6,586	252,440		252,440	40.86%
South Coast Water District	52,208		2,275	2,204	497	60,382	9,603			1,853	129,021		129,021	20.88%
Santa Margarita Water District	58,029		5,791	3,008	2,298						69,125		69,125	11.19%
Trabuco Canyon Water District					396						396		396	0.06%
Total Compensated Absences -due in more than one year	218,269		15,877	13,306	6,522	118,593	230,144			15,126	617,836		617,836	100.00%
Net other postemployment benefits obligation (OPEB)⁵														
City of Laguna Beach				7,638		333,336	90,158			12,378	443,509		443,509	10.71%
City of San Clemente			17,040	11,254							28,294		28,294	0.68%
City of San Juan Capistrano	405,207		15,503	10,815	633						432,158		432,158	10.43%
Emerald Bay Service District				765		14,503	3,485			531	19,284		19,284	0.47%
El Toro Water District				6,104	466		114,975			22,403	143,948		143,948	3.47%
Irvine Ranch Water District				11,609	756					19,055	31,420		31,420	0.76%
Moulton Niguel Water District	229,786	341,981	12,291	23,664	3,875	37,481	1,167,533			28,706	1,845,317		1,845,317	44.55%
South Coast Water District	319,993		11,509	17,971	907	358,176	63,189			5,972	777,717		777,717	18.77%
Santa Margarita Water District	295,689	67,152	31,104	22,688	3,409						420,042		420,042	10.14%
Trabuco Canyon Water District					791						791		791	0.02%
Total OPEB	1,250,675	409,134	87,447	112,506	10,836	743,495	1,439,340			89,045	4,142,479		4,142,479	100.00%
Net Pension Liability⁶														
City of Laguna Beach				28,629		1,249,479	337,948			46,397	1,662,452		1,662,452	10.71%
City of San Clemente			63,873	42,183							106,056		106,056	0.68%
City of San Juan Capistrano	1,518,879		58,110	40,540	2,374						1,619,904		1,619,904	10.43%
Emerald Bay Service District				2,868		54,362	13,064			1,990	72,283		72,283	0.47%
El Toro Water District				22,879	1,748		430,972			83,976	539,574		539,574	3.47%
Irvine Ranch Water District				43,514	2,834					71,427	117,775		117,775	0.76%
Moulton Niguel Water District	861,333	1,281,885	46,070	88,702	14,524	140,492	4,376,387			107,600	6,916,993		6,916,993	44.55%
South Coast Water District	1,199,463		43,142	67,362	3,399	1,342,588	236,857			22,386	2,915,197		2,915,197	18.77%
Santa Margarita Water District	1,108,360	251,714	116,591	85,043	12,777						1,574,485		1,574,485	10.14%
Trabuco Canyon Water District					2,963						2,963		2,963	0.02%
Total Net Pension Liability	4,688,035	1,533,599	327,786	421,720	40,620	2,786,921	5,395,228			333,775	15,527,683		15,527,683	100.00%
Total Noncurrent Liabilities	6,156,979	1,942,733	431,110	547,532	57,978	3,649,009	7,064,712			437,945	20,287,998		20,287,998	
Total LIABILITIES	320,922	9,291,480	1,965,122	594,346	564,640	275,293	6,830,255	10,343,191	78,945	318	486,936	30,751,448	30,751,448	

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South Orange County Wastewater Authority
Statements of Net Position by Project Committee and Member Agency
As of June 30, 2021

General Agency	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmission Main PC 21	North Coast Interceptor PC 23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 23	*North Coast Interceptor PC 23	SOCWA Consolidated	Board Approved Allocation %'s
01														
Deferred Inflows														
Pensions related deferred inflows of resources⁸														
City of Laguna Beach				1,422		62,064	16,786			2,305	82,577		82,577	10.71%
City of San Clemente			3,173	2,095							5,268		5,268	0.68%
City of San Juan Capistrano	75,445		2,886	2,014	118						80,463		80,463	10.43%
Emerald Bay Service District				142		2,700	649			99	3,590		3,590	0.47%
El Toro Water District				1,136	87		21,407			4,171	26,802		26,802	3.47%
Irvine Ranch Water District				2,161	141				3,548	5,850			5,850	0.76%
Moulton Niguel Water District	42,784	63,673	2,288	4,406	721	6,979	217,383		5,345	343,579			343,579	44.55%
South Coast Water District	59,579		2,143	3,346	169	66,689	11,765		1,112	144,803			144,803	18.77%
Santa Margarita Water District	55,054	12,503	5,791	4,224	635					78,207			78,207	10.14%
Trabuco Canyon Water District					147					147			147	0.02%
Total Pensions related deferred inflows of resources	232,863	76,177	16,282	20,948	2,018	138,431	267,990		16,579	771,287			771,287	100.00%
OPEB related deferred inflows of resources⁸														
City of Laguna Beach				3,129		136,562	36,936			5,071	181,698		181,698	10.71%
City of San Clemente			6,981	4,610							11,591		11,591	0.68%
City of San Juan Capistrano	166,007		6,351	4,431	260						177,048		177,048	10.43%
Emerald Bay Service District				313		5,942	1,428			217	7,900		7,900	0.47%
El Toro Water District				2,501	191		47,103		9,178	58,973			58,973	3.47%
Irvine Ranch Water District				4,756	310				7,807	12,872			12,872	0.76%
Moulton Niguel Water District	94,140	140,104	5,035	9,695	1,587	15,355	478,319		11,760	755,996			755,996	44.55%
South Coast Water District	131,096		4,715	7,362	371	146,739	25,887		2,447	318,618			318,618	18.77%
Santa Margarita Water District	121,139	27,511	12,743	9,295	1,396					172,084			172,084	10.14%
Trabuco Canyon Water District					324					324			324	0.02%
Total OPEB related deferred inflows of resources	512,381	167,615	35,826	46,092	4,440	304,598	589,674		36,480	1,697,105			1,697,105	100.00%
Total Deferred Inflows	745,244	243,792	52,107	67,040	6,457	443,029	857,664		53,059	2,468,392			2,468,392	
NET POSITION														
Invested in Capital Assets	14,936	46,245,593		2,234,316		48,179,450	46,452,111	2,452,247	3,508,847	63,398	149,150,898	3,589,294	152,740,191	
Unrestricted (deficit)	2,155	(2,649,809)	(1,804,343)	(325,899)	(496,170)	(47,791)	(4,051,226)	(3,662,658)	606,449	5,300	(186,232)	(12,610,223)	(12,610,223)	
Total NET POSITION⁸	\$17,092	\$43,595,784	(\$1,804,343)	\$1,908,418	(\$496,170)	(\$47,791)	\$44,128,224	\$42,789,452	\$3,058,696	\$3,514,147	(\$122,835)	\$136,540,675	\$3,589,294	\$140,129,968

⁸Total Net Position by PC has negative balances in some PCs due to Pension and OPEB liabilities and no Investments in Capital Assets to offset it.

South Orange County Wastewater Authority
Statements of Revenues, Expenses and Changes in Net Position by Project Committee and Member Agency
For the year ended June 30, 2021

General Agency	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmissic Main PC 21	North Coast Interceptor PC23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 23	*North Coast Interceptor PC23	SOCWA Consolidated	Board Approved Allocation %'s
OPERATING REVENUES														
O & M Member Agency Assessments¹														
City of Laguna Beach				\$8,595		\$1,419,431	\$591,018		\$30,287	\$72,551	\$2,121,882	\$509,468	\$2,631,349	
City of San Clemente			131,717	41,224							172,941		172,941	
City of San Juan Capistrano	1,977,938		77,885	22,617	55,803						2,134,243		2,134,243	
Emerald Bay Service District				8,055		108,522	41,234		1,870	7,137	166,819		166,819	
El Toro Water District				6,899	164		765,228	593		111,089	883,973		883,973	
Irvine Ranch Water District				33,692	266			751		133,051	167,760		167,760	
Moulton Niguel Water District	1,258,901	120,314	103,971	40,810	150,211	199,669	7,107,950	251		277,209	9,259,287		9,259,287	
South Coast Water District	1,662,199		100,761	37,184	66,077	1,496,152	403,302			92,084	3,857,757		3,857,757	
Santa Margarita Water District	2,141,603	23,625	299,016	47,446	159,884						2,671,575		2,671,575	
Trabuco Canyon Water District					69,781						69,781		69,781	
Total	7,040,641	143,939	713,350	246,522	502,187	3,223,773	8,908,732	1,596	32,157	693,120	21,506,016	509,468	22,015,484	
OPERATING EXPENSES														
O&M Direct Expenses:														
City of Laguna Beach				5,172		1,139,833	489,578		26,511	59,695	1,720,789	433,185	2,153,974	
City of San Clemente			95,124	28,196							123,320		123,320	
City of San Juan Capistrano	1,606,942		63,416	16,470	48,662						1,735,491		1,735,491	
Emerald Bay Service District				4,742		62,989	24,367		1,139	4,233	97,470		97,470	
El Toro Water District				4,073			621,271	509		88,468	714,320		714,320	
Irvine Ranch Water District				20,042				509		85,525	106,076		106,076	
Moulton Niguel Water District	1,049,484		88,771	28,939	132,603	166,129	5,966,250	223		237,957	7,670,357		7,670,357	
South Coast Water District	1,362,930		85,060	27,143	57,836	1,205,073	335,162			79,142	3,152,345		3,152,345	
Santa Margarita Water District	1,794,205		253,665	34,751	139,732						2,222,352		2,222,352	
Trabuco Canyon Water District					50,881						50,881		50,881	
Total	5,813,561		586,037	169,528	429,713	2,574,024	7,436,628	1,241	27,650	555,020	17,593,403	433,185	18,026,588	
Admin, General Fund & Engineering after capital														
City of Laguna Beach				737		162,325	69,721		3,775	8,501	245,060		245,060	
City of San Clemente				9,069							39,667		39,667	
City of San Juan Capistrano	228,438		9,015	2,341	6,918						246,713		246,713	
Emerald Bay Service District				3,044		40,431	15,641		731	2,717	62,564		62,564	
El Toro Water District				679			103,507	85		14,739	119,010		119,010	
Irvine Ranch Water District				9,566				243		40,821	50,630		50,630	
Moulton Niguel Water District	128,576		10,876	3,545	16,246	20,353	730,946	27		29,153	939,721		939,721	
South Coast Water District	186,691		11,651	3,718	7,922	165,068	45,910			10,841	431,800		431,800	
Santa Margarita Water District	243,371		34,408	4,714	18,954						301,446		301,446	
Trabuco Canyon Water District					18,622						18,622		18,622	
Total	787,076		96,548	37,413	68,661	388,177	965,724	355	4,507	106,772	2,455,232		2,455,232	
UAL & OPEB														
City of Laguna Beach				2,687		117,272	31,719			4,355	156,033		156,033	
City of San Clemente			5,995	3,959							9,954		9,954	
City of San Juan Capistrano	142,557		5,454	3,805	223						152,039		152,039	
Emerald Bay Service District				269		5,102	1,226			187	6,784		6,784	
El Toro Water District				2,147	164		40,450			7,882	50,643		50,643	
Irvine Ranch Water District				4,084	266					6,704	11,054		11,054	
Moulton Niguel Water District	80,842	120,314	4,324	8,325	1,363	13,186	410,754			10,099	649,208		649,208	
South Coast Water District	112,578		4,049	6,322	319	126,011	22,231			2,101	273,612		273,612	
Santa Margarita Water District	104,027	23,625	10,943	7,982	1,199						147,776		147,776	
Trabuco Canyon Water District					278						278		278	
Total	440,005	143,939	30,765	39,581	3,812	261,572	506,380			31,327	1,457,381		1,457,381	
Total O&M Operating Expenses (Use Audit)														
	7,040,641	143,939	713,350	246,522	502,187	3,223,773	8,908,732	1,596	32,157	693,120	21,506,016	433,185	21,939,202	

*PC 23 Assets are owned by SOCWA ; recordkeeping is done by the City of Laguna Beach, any differences between SOCWA's books and the City of Laguna Beach are added to SOCWA's annual financials.

¹Quarterly O&M Billings to Member Agencies Net of Use Audit true up to Actual.

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South Orange County Wastewater Authority
Statements of Revenues, Expenses and Changes in Net Position by Project Committee and Member Agency
For the year ended June 30, 2021

General Agency	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmissic Main PC 21	North Coast Interceptor PC23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 23	*North Coast Interceptor PC23	SOCWA Consolidated	Board Approved Allocation %'s
O&M Operating Income														
City of Laguna Beach												76,282	76,282	
City of San Clemente														
City of San Juan Capistrano														
Emerald Bay Service District														
El Toro Water District														
Irvine Ranch Water District														
Moulton Niguel Water District														
South Coast Water District														
Santa Margarita Water District														
Trabuco Canyon Water District														
Total O&M Operating Income												76,282	76,282	
Unallocated portion of Pension and OPEB expense²														
City of Laguna Beach				1,184		51,676	13,977			1,919	68,756		68,756	10.71%
City of San Clemente			2,642	1,745							4,386		4,386	0.68%
City of San Juan Capistrano	62,818		2,403	1,677	98						66,996		66,996	10.43%
Emerald Bay Service District				119		2,248	540			82	2,989		2,989	0.47%
El Toro Water District				946	72		17,824			3,473	22,316		22,316	3.47%
Irvine Ranch Water District				1,800	117					2,954	4,871		4,871	0.76%
Moulton Niguel Water District	35,623	53,016	1,905	3,669	601	5,810	180,998			4,450	286,073		286,073	44.55%
South Coast Water District	49,607		1,784	2,786	141	55,527	9,796			926	120,567		120,567	18.77%
Santa Margarita Water District	45,839	10,410	4,822	3,517	528						65,117		65,117	10.14%
Trabuco Canyon Water District					123						123		123	0.02%
Total GASB 68 unallocated expense by PC and Member Agency	193,887	63,427	13,557	17,441	1,680	115,261	223,136			13,804	642,193		642,193	100.00%

²Distributed by Project Committee and Member Agency using Board Approved Actuarial Methodology; these are Actuarially determined expenses not included in O&M.

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South Orange County Wastewater Authority
Statements of Revenues, Expenses and Changes in Net Position by Project Committee and Member Agency
For the year ended June 30, 2021

	General Agency 01	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent ransmission Main PC 21	North Coast Interceptor PC23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 23	*North Coast Interceptor PC23	SOCWA Consolidated	Board Approved Allocation %'s
Other Expenses															
Non-Capital Engineering															
City of Laguna Beach							51,541	989				52,530		52,530	
City of San Clemente				3,928								3,928			
City of San Juan Capistrano		61,463		2,619								64,082		64,082	
Emerald Bay Service District							4,058	52				4,110		4,110	
El Toro Water District								1,640				1,640		1,640	
Irvine Ranch Water District															
Moulton Niguel Water District		45,731		3,666			39,772	11,476				100,644		100,644	
South Coast Water District		54,232		2,947			40,584	790				98,553		98,553	
Santa Margarita Water District		39,372		10,474								49,847		49,847	
Trabuco Canyon Water District															
Total Non-Capital Engineering		200,798		23,634			135,955	14,948				375,335		375,335	
Additional Cash Payments to Member Agencies															
City of Laguna Beach					(1)		63,999	10,160		(7)	722	74,872		74,872	
City of San Clemente				1,039	(5)							1,035		1,035	
City of San Juan Capistrano		44,840		693	(3)	(8)						45,522		45,522	
Emerald Bay Service District					(1)		4,982	536			51	5,569		5,569	
El Toro Water District					(1)			18,388	7,811		1,070	27,267		27,267	
Irvine Ranch Water District					(4)				7,811		1,035	8,841		8,841	
Moulton Niguel Water District		33,326		970	(9)	(22)	42,717	168,787	1,451		2,879	250,099		250,099	
South Coast Water District		38,591		780	(7)	(9)	55,642	8,135			808	103,940		103,940	
Santa Margarita Water District		30,135		2,756	(9)	(22)						32,859		32,859	
Trabuco Canyon Water District						(8)						(8)		(8)	
Total		146,891		6,238	(41)	(70)	167,340	206,007	17,073	(7)	6,565	549,996		549,996	
Loss on Sale of Fixed Assets	(0)	2,618		3,068				12,753	1,347			19,786		19,786	
Total Other Expenses	(0)	350,307		32,940	(41)	(70)	303,295	233,708	18,420	(7)	6,565	945,117		945,117	
Depreciation and Amortization	27,612	2,491,613		57,669	2,758		1,823,373	2,570,282	245,141	259,142		7,477,591	123,888	7,601,479	
Operating (Loss)	(27,612)	(3,035,807)		(63,427)	(104,166)	(20,159)	(1,610)	(2,241,929)	(3,027,126)	(263,561)	(259,135)	(20,369)	(9,064,901)	(47,606)	(9,112,507)

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South Orange County Wastewater Authority
Statements of Revenues, Expenses and Changes in Net Position by Project Committee and Member Agency
For the year ended June 30, 2021

General Agency	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmissio PC 21	North Coast Interceptor PC23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 23	*North Coast Interceptor PC23	SOCWA Consolidated	Board Approved Allocation %'s
NON-OPERATING REVENUES (EXPENSES):														
Interest Income³														
City of Laguna Beach						(2,971)	3,265			272	566		566	
City of San Clemente			(79)								(79)		(79)	
City of San Juan Capistrano	10,629		(53)								10,576		10,576	
Emerald Bay Service District						(233)	172			19		(42)	(42)	
El Toro Water District							5,896	3,180		404	9,480		9,480	
Irvine Ranch Water District								3,180		390	3,570		3,570	
Moulton Niguel Water District	7,879		(74)			(2,301)	37,138	914		1,085	44,642		44,642	
South Coast Water District	8,981		(59)			(2,643)	2,607			305	9,191		9,191	
Santa Margarita Water District	7,413		(216)								7,197		7,197	
Total Interest Income	34,902		(481)			(8,148)	49,079	7,274		2,475	85,102		85,102	
LAIF FV Adjustment														
	1,156										1,156		1,156	
Other Revenues														
Grant Revenue⁴														
City of Laguna Beach														
City of San Juan Capistrano	44,587										44,587		44,587	
Emerald Bay Service District														
El Toro Water District														
Moulton Niguel Water District	32,135										32,135		32,135	
South Coast Water District	29,725										29,725		29,725	
Santa Margarita Water District	42,177										42,177		42,177	
Total Grant Revenue	148,623										148,623		148,623	
Recycling Income⁵														
City of Laguna Beach						432	59				491		491	
City of San Juan Capistrano	265										265		265	
Emerald Bay Service District						34	3				37		37	
El Toro Water District							96				96		96	
Moulton Niguel Water District	195					333	731				1,259		1,259	
South Coast Water District	213					340	47				600		600	
Santa Margarita Water District	199										199		199	
Total Recycling Income	872					1,139	935				2,947		2,947	
PC 23 Admin Charge														
									5,300		5,300		5,300	
Total Other Revenues														
	149,495					1,139	935		5,300		156,870		156,870	
Total Non-Operating Revenue														
	1,156	184,397	(481)			(7,008)	50,014	7,274	5,300	2,475	243,128		243,128	

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South Orange County Wastewater Authority
Statements of Revenues, Expenses and Changes in Net Position by Project Committee and Member Agency
For the year ended June 30, 2021

General Agency	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmissic Main PC 21	North Coast Interceptor PC23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 23	*North Coast Interceptor PC23	SOCWA Consolidated	Board Approved Allocation %'s
CAPITAL CONTRIBUTIONS FROM MEMBER AGENCIES⁶														
Member Agency Assessments:														
City of Laguna Beach						1,580,813	(87,618)			(220)	1,492,976			1,492,976
City of San Clemente			217,472								217,472			217,472
City of San Juan Capistrano	2,090,192		144,980											2,235,172
Emerald Bay Service District						124,467	(4,126)			(16)	120,325			120,325
El Toro Water District							(191,384)	45,529		(326)	(146,180)			(146,180)
Irvine Ranch Water District							1,945	45,529		(315)	47,159			47,159
Moulton Niguel Water District	1,532,386		202,949			1,219,844	(703,937)	33,120		(877)	2,283,485			2,283,485
South Coast Water District	1,633,551		163,170			1,302,429	(33,472)			(246)	3,065,431			3,065,431
Santa Margarita Water District	1,637,281		580,412								2,217,693			2,217,693
Total	6,893,411		1,308,983			4,227,554	(1,018,592)	124,178		(2,000)	11,533,534			11,533,534
Change in Net Position	(26,456)	4,042,001	(63,427)	1,204,337	(20,159)	(1,610)	1,978,616	(3,995,704)	(132,109)	(253,835)	(19,893)	2,711,761	(47,606)	2,664,154

³Distributed by Project Committee and Member Agency based on Large Capital Cash Balance as of 6/30/2021.

⁴Grant Revenue from Southern California Edison and SDG&E for Co-Gen Projects; energy generation.

⁵ Distributed by Member Agency using capital common ownership percentages.

⁶Large Capital, Non-Capital and Small Capital quarterly billings Net of Use Audit and Large Capital Refunds.

Agenda Item

7

Finance Committee Meeting

Meeting Date: November 16, 2021

TO: Finance Committee

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Draft Annual Comprehensive Financial Report (ACFR) for Fiscal Years ended June 30, 2021 and 2020 – to be Delivered under Separate Cover

Summary/Discussion

SOCWA is submitting the Annual Comprehensive Financial Report (ACFR) for the fiscal years ended June 30, 2021 and 2020.

The Authority's first and second ACFR for fiscal years ended June 30, 2020, and 2019 received The Government Finance Officers Association of the United States and Canada (GFOA) Award; a Certificate of Achievement for Excellence in Financial Reporting (attached).

GFOA's comments and suggestion for improvement of both ACFRs were minimal; GFOA's recommendations were acknowledged and are incorporated in the current year ACFR.

The ACFR includes the following documents (but not limited to) for your review:

- Independent Audit Report; an unmodified ("clean") opinion of the financials
- Management's Discussion and Analysis

The ACFR is presented to inform the readers about SOCWA, its services, service area and operations; and it provides a context to properly understand the financial statements and independent audit.

A Draft Copy of the ACFR and the Supplemental Financial Statements were sent to Finance Officers on November 11, 2021. SOCWA's Finance Staff scheduled a meeting with the Finance Officers for November 15, 2021, for discussion and review of these items. The Finance Officers were asked to review the documents, comment as needed and advise their Board members regarding review of the document at the Finance Committee meeting and the Board.

Recommended Action: Staff recommends that the Finance Committee recommends to the Board of Directors to receive and file the Annual Comprehensive Financial Report (ACFR) including the Independent Auditors Report for Fiscal Years ended June 30, 2021, and 2020.

Agenda Item

8

Finance Committee Meeting

Meeting Date: November 16, 2021

TO: Finance Committee

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Draft Use Audit FY 2020-21 Budget vs Actual including UAL and OPEB Annual Expense Distribution by Member Agencies

Summary/Discussion

The Draft FY 2020-21 Use Audit Results presented to the Finance Committee on October 19, 2021, have not changed due to the completion of the Annual Financial Statements Audit; there were no audit adjustments. The following results are final:

FY 2020-21 Use Audit

- Preliminary Use Audit Results are attached (PowerPoint Slides)
 - O&M Spending and/or Usage Variance is \$215 thousand or 1% under budget
 - Small Capital refund is \$692 thousand which includes:

Small Capital FY 2020-21 Use Audit Refund			
Budget	\$2,099,000		
Expenditures	<u>(1,551,494)</u>		
Unused Cash	547,506	26.1%	under budget
Carryover to FY 21-22	<u>(17,060)</u>	-0.8%	in-progress projects
Current Year Refund	\$530,446	25.3%	FY 2020-21 refund
FY 19-20 Carryover Balance	<u>161,729</u>		Carryover was \$565k gross
Total Use Audit Refund	\$692,175		

Small capital work continues to be impacted by delays related to COVID 19, supply chains disruption.

- Large Capital is refunding \$1.5 million and includes:

Large Capital FY 2020-21 Use Audit Refund		
Open Projects Refund	\$ 727,516	48.13%
Closed Projects Refund	\$ 784,092	51.87%
Total	\$ 1,511,608	100.00%

Refunds on Open Projects are due to a decrease in the amount of work to be completed in the next year.

4. Non-Capital Engineering and Non-Capital Miscellaneous refunds are detailed below.

Non Capital Engineering Use Audit refund is \$213 thousand and includes:

Non Capital FY 2020-21 Use Audit Refund			
Cash Collected	\$94,210		
Expenditures	<u>(85,100)</u>		
Current Year Refund	9,110	9.7%	under budget
FY 19-20 Carryover Balance	<u>203,442</u>		Carryover was \$369,508 gross
Total Use Audit Refund	\$212,552		

Non-Capital Miscellaneous Use Audit refund is \$184 thousand and includes:

Non Capital Misc. FY 2020-21 Use Audit Refund			
Cash Collected	\$56,250		
Expenditures	<u>(3,984)</u>		
Current Year Refund	52,266	92.9%	under budget
FY 19-20 Carryover Balance	<u>132,113</u>		Carryover was \$252,298 gross
Total Use Audit Refund	\$184,379		

5. Total Use Audit is a refund of \$2.8 million.

UAL and OPEB distribution percentages for annual expense and net long term liabilities reporting:

Agency	FY 2021	FY 2020	Change
CLB	10.71%	10.69%	0.02%
CSC	0.68%	0.67%	0.01%
CSJC	10.43%	10.43%	0.01%
EBSD	0.47%	0.46%	0.01%
ETWD	3.47%	3.51%	-0.03%
IRWD	0.76%	0.76%	0.00%
MNWD	44.55%	44.87%	-0.32%
SCWD	18.77%	18.64%	0.14%
SMWD	10.14%	9.97%	0.17%
TCWD	0.02%	0.02%	0.00%
Total	100.00%	100.00%	0.00%

Recommended Action: Staff recommends that the Finance Committee recommend to the Board of Directors to approve FY 2020-21 Use Audit.

SOCWA
Use Audit
Fiscal Year 2020-21
Finance Committee
November 16, 2021

South Orange County Wastewater Authority

FY 2020-21 USE AUDIT Summary

Actual Spending and Actual Usage								
O&M			Small Capital ²	Large Capital ³	Non-Capital ⁴	Non-Capital Misc. ⁵	Total	
FY 2020-21 Budget ¹	FY 2020-21 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results	
SOCWA by Member Agency								
City of Laguna Beach	\$2,362,387	\$2,121,882	\$240,505	\$59,069	\$153,516	\$17,662	(\$2,980)	\$467,772
City of San Clemente	169,084	172,941	(3,857)	-	(16,353)	8,659	249	(11,302)
City of San Juan Capistrano	2,371,000	2,134,243	236,757	94,036	4,444	22,706	19,176	377,120
El Toro Water District	936,140	883,973	52,167	16,667	184,931	7,252	42,858	303,876
Emerald Bay Service District	141,095	166,819	(25,724)	4,201	9,447	1,275	(517)	(11,318)
Irvine Ranch Water District	169,545	167,760	1,785	(14,034)	-	-	23,751	11,502
Moulton Niguel Water District	9,375,219	9,259,287	115,932	401,942	1,086,095	86,268	73,462	1,763,699
Santa Margarita Water District	1,961,221	2,671,575	(710,354)	69,692	(32,550)	31,883	15,342	(625,986)
South Coast Water District	4,188,733	3,857,757	330,976	60,601	122,078	36,849	13,038	563,541
Trabuco Canyon Water District	46,652	69,781	(23,129)					(23,129)
Total Member Agency	\$21,721,076	\$21,506,016	\$215,060	\$692,175	\$1,511,608	\$212,552	\$184,379	\$2,815,775

Actual Spending, \$21,506,016, is the Authority's Operating Revenue for FY 2020-21 before consolidation with PC 23, North Coast Interceptor (NCI).

Spending was only 1% below Budget; the Board approved additional expenditures, \$363 thousand, are not included in the above Budget.

**Statement of Revenues, Expenses and Changes in Net Position
For the year ended June 30, 2021**

	SOCWA Actual 6/30/2021	PC23 Actual 6/30/2021	Consolidated Actual 6/30/2021
OPERATING REVENUES			
O & M Member Agency Assessments			
City of Laguna Beach	2,121,882	509,468	2,631,349
City of San Clemente	172,941		172,941
City of San Juan Capistrano	2,134,243		2,134,243
El Toro Water District	883,973		883,973
Emerald Bay Service District	166,819		166,819
Irvine Ranch Water District	167,760		167,760
Moulton Niguel Water District	9,259,287		9,259,287
Santa Margarita Water District	2,671,575		2,671,575
South Coast Water District	3,857,757		3,857,757
Trabuco Canyon Water District	69,781		69,781
Total O & M Member Agency Assessments	21,506,016	509,468	22,015,484

Actual Expenditures by Member Agency Distributed by Member Agency using the Budget Distribution %'s

Actual Spending and Budget Usage								
O&M			Small Capital	Large Capital	Non-Capital	Non-Capital Misc.	Total	
FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results	
SOCWA by Member Agency								
City of Laguna Beach	\$2,362,387	\$2,338,997	\$23,390	\$59,069	\$153,516	\$17,662	(\$2,980)	\$250,656
City of San Clemente	169,084	167,410	1,674	-	(16,353)	8,659	249	(5,771)
City of San Juan Capistrano	2,371,000	2,347,525	23,475	94,036	4,444	22,706	19,176	163,838
El Toro Water District	936,140	926,871	9,269	16,667	184,931	7,252	42,858	260,977
Emerald Bay Service District	141,095	139,698	1,397	4,201	9,447	1,275	(517)	15,803
Irvine Ranch Water District	169,545	167,866	1,679	(14,034)	-		23,751	11,396
Moulton Niguel Water District	9,375,219	9,282,395	92,824	401,942	1,086,095	86,268	73,462	1,740,591
Santa Margarita Water District	1,961,221	1,941,803	19,418	69,692	(32,550)	31,883	15,342	103,786
South Coast Water District	4,188,733	4,147,260	41,473	60,601	122,078	36,849	13,038	274,038
Trabuco Canyon Water District	46,652	46,190	462		-			462
*Total Member Agency	\$21,721,076	\$21,506,016	\$215,060	\$692,175	\$1,511,608	\$212,552	\$184,379	\$2,815,775

The Budget Variance is due to changes in Spending and Usage by Member Agencies.

Member Agencies Usage Variance

SOCWA by Member Agency

Usage Variance (Used More)/Used Less							
O&M			Small Capital	Large Capital	Non-Capital	Non-Capital Misc.	Total
FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
City of Laguna Beach	\$217,115						
City of San Clemente	(5,531)						
City of San Juan Capistrano	213,282						
El Toro Water District	42,899						
Emerald Bay Service District	(27,121)						
Irvine Ranch Water District	107						
Moulton Niguel Water District	23,109						
Santa Margarita Water District	(729,772)						
South Coast Water District	289,503						
Trabuco Canyon Water District	(23,591)						
Total Member Agency	\$0						

SMWD used more services, (\$729,772), SCWD used less, \$289,503, CLB used less, \$217,115 and CSJC used less, \$213,282.

Agencies who used more services will be invoiced and a refund is due
Agencies who used less services.

Spending Variance:

The Spending Variance is \$215 thousand under budget primarily due to:

Spending Variances		
Expense description	Amount	Reason
Maintenance	\$283,310	Co-Gen, longer SCR Runs & fewer Media SWAPS
Payroll Costs incl. fringe	227,098	More PTO (paid time off)
Memberships, Travel, Tech		
Conferences & Training	94,893	Covid19 Impact
Port Cleaning	70,000	Cleaning not needed
Digester Cleaning	44,257	Deferred due to Construction delays
Office Equipment	38,788	
UAL & OPEB	37,665	Pay-Go Retiree Health premiums
SCADA Infrastructure	25,640	
Storm Damage	20,008	No major storms
Contract Svcs-Generators	18,463	
Office Supplies	17,828	
Diesel Truck maint. & fuel	14,939	
Janitorial Services	(10,523)	
Lab Services & Supplies	(21,133)	ISCO samples & maintenance
Effluent Chemistry	(23,590)	Toxicity testing requirement
Permits	(25,842)	Environmental Requirements
Landscaping	(26,311)	Emergency projects; winds
Biosolids Disposal	(35,695)	Increased hauling costs & loads at JBL
Management Support	(100,096)	Foul air balancing & PFAS testing
Utilities	(124,557)	Increased Billing Rates/Inflation
Chemicals	(168,129)	Increased Odor Chemicals & Billing rates
Legal	(177,889)	JPA Revision
Other Miscellaneous	35,935	
Total Spending Variance	\$215,060	

UAL and OPEB Annual Expense included in Actuals

O&M			
FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended

UAL & OPEB

City of Laguna Beach	\$159,859	\$156,033	\$3,826	97.6%
City of San Clemente	10,034	9,954	80	99.2%
City of San Juan Capistrano	155,343	152,039	3,304	97.9%
El Toro Water District	52,946	50,643	2,303	95.6%
Emerald Bay Service District	6,894	6,784	110	98.4%
Irvine Ranch Water District	11,430	11,054	376	96.7%
Moulton Niguel Water District	675,054	649,208	25,846	96.2%
Santa Margarita Water District	147,523	147,776	(253)	100.2%
South Coast Water District	275,799	273,612	2,187	99.2%
Trabuco Canyon Water District	163	278	(115)	170.4%
Total	\$1,495,046	\$1,457,381	\$37,665	97.5%

Capital Refunds

Small Capital FY 2020-21 Use Audit Refund		
Budget	\$2,099,000	
Expenditures	<u>(1,551,494)</u>	
Unused Cash	547,506	26.1% under budget
Carryover to FY 21-22	<u>(17,060)</u>	-0.8% in-progress projects
Current Year Refund	\$530,446	25.3% FY 2020-21 refund
		Carryover was \$565k
FY 19-20 carryover balance	<u>161,729</u>	gross
Total Use Audit Refund	\$692,175	

Large Capital FY 2020-21 Use Audit Refund			
Open Projects Refund	\$	727,516	48.13%
Closed Projects Refund	\$	784,092	51.87%
Total	\$	1,511,608	100.00%

Refunds on Open Projects are due to a decrease in the amount of work to be completed in the next year.

Non-Capital Refunds

Non-Capital FY 2020-21 Use Audit Refund		
Cash Collected	\$94,210	
Expenditures	<u>(85,100)</u>	
Current Year Refund	9,110	9.7% under budget
FY 19-20 carryover balance	<u>203,442</u>	Carryover was \$369,508 gross
Total Use Audit Refund	\$212,552	

Non-Capital Misc. FY 2020-21 Use Audit Refund		
MA Cash Collected	\$56,250	
Expenditures	<u>(3,984)</u>	
Current Year Refund	52,266	92.9% under budget
FY 19-20 carryover balance	<u>132,113</u>	Carryover was \$252,298 gross
Total Use Audit Refund	\$184,379	



South Orange County Wastewater Authority
USE AUDIT BOOK
FY 2020-21 Budget vs ACTUAL
November 16, 2021



**South Orange County Wastewater Authority
Use Audit Book
FY 2020-21 Budget vs. Actual**

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***Wastewater is the name for Liquids, Solids, Common, AWT, and other Treatment Plant processes.**

Management's Discussion and Analysis of FY 2020-21 Use Audit

Actual Spending and Actual Usage								
O&M			Small Capital ²	Large Capital ³	Non-Capital ⁴	Non-Capital Misc. ⁵	Total	
FY 2020-21 Budget ¹	FY 2020-21 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results	
SOCWA by Member Agency								
City of Laguna Beach	\$2,362,387	\$2,121,882	\$240,505	\$59,069	\$153,516	\$17,662	(\$2,980)	\$467,772
City of San Clemente	169,084	172,941	(3,857)	-	(16,353)	8,659	249	(11,302)
City of San Juan Capistrano	2,371,000	2,134,243	236,757	94,036	4,444	22,706	19,176	377,120
El Toro Water District	936,140	883,973	52,167	16,667	184,931	7,252	42,858	303,876
Emerald Bay Service District	141,095	166,819	(25,724)	4,201	9,447	1,275	(517)	(11,318)
Irvine Ranch Water District	169,545	167,760	1,785	(14,034)	-	-	23,751	11,502
Moulton Niguel Water District	9,375,219	9,259,287	115,932	401,942	1,086,095	86,268	73,462	1,763,699
Santa Margarita Water District	1,961,221	2,671,575	(710,354)	69,692	(32,550)	31,883	15,342	(625,986)
South Coast Water District	4,188,733	3,857,757	330,976	60,601	122,078	36,849	13,038	563,541
Trabuco Canyon Water District	46,652	69,781	(23,129)	-	-	-	-	(23,129)
Total Member Agency	\$21,721,076	\$21,506,016	\$215,060	\$692,175	\$1,511,608	\$212,552	\$184,379	\$2,815,775

The above O&M Actual, \$21,506,016, is the Authority's Operating Revenue for the fiscal year, before Consolidation with PC 23.

Statement of Revenues, Expenses and Changes in Net Position For the year ended June 30, 2021

	SOCWA Actual 6-30-2021	PC 23 Actual 6-30-2021	Consolidated Actual 6-30-2021
Operating Revenues			
O&M Member Agency Assessments			
City of Laguna Beach	\$2,121,882	\$509,468	\$2,631,349
City of San Clemente	172,941		172,941
City of San Juan Capistrano	2,134,243		2,134,243
El Toro Water District	883,973		883,973
Emerald Bay Service District	166,819		166,819
Irvine Ranch Water District	167,760		167,760
Moulton Niguel Water District	9,259,287		9,259,287
Santa Margarita Water District	2,671,575		2,671,575
South Coast Water District	3,857,757		3,857,757
Trabuco Canyon Water District	69,781		69,781
Total O&M Member Agency Assessments	\$21,506,016	\$509,468	\$22,015,484

¹Budget was \$21,721,077, the amount invoiced was \$21,721,076, \$1 rounding. The Board approved additional expenditures of \$363 thousand, primarily due to environmental regulatory requirements, \$235 thousand, and \$128 thousand unanticipated operating costs. The additional Board approved expenditures are not included in the above Budget amount.

O&M Spending and/or Usage Variance is \$215 thousand or 1% under budget.

²Small Capital refund is \$692 thousand which includes:

Small Capital FY 2020-21 Use Audit Refund			
Budget	\$2,099,000		
Expenditures	<u>(1,551,494)</u>		
Unused Cash	547,506	26.1%	under budget in-progress projects
Carryover to FY 21-22	<u>(17,060)</u>	-0.8%	
Current Year Refund	\$530,446	25.3%	FY 2020-21 refund
FY 19-20 Carryover Balance	<u>161,729</u>		Carryover was \$565k gross
Total Use Audit Refund	\$692,175		

Small capital work continues to be impacted by delays related to COVID 19, supply chain interruptions.

³Large Capital is refunding \$1.5 million and includes:

Large Capital FY 2020-21 Use Audit Refund		
Open Projects Refund	\$1,202,628	79.56%
Closed Projects Refund	<u>308,980</u>	20.44%
Total	\$1,511,608	100.00%

Refunds on Open Projects are due to a decrease in the amount of work in FY 2021-22 and project scope changes.

⁴Non-Capital Engineering Use Audit refund is \$213 thousand and includes:

Non-Capital Engineering FY 2020-21 Use Audit Refund		
Cash Collected	\$94,210	
Expenditures	<u>(85,100)</u>	
Current Year Refund	9,110	9.7% under budget
FY 19-20 Carryover Balance	<u>203,442</u>	Carryover was \$369,508 gross
Total Use Audit Refund	\$212,552	

⁵Non-Capital Misc. Use Audit refund is \$184 thousand and includes:

Non-Capital Misc. FY 2020-21 Use Audit Refund			
MA Cash Collected	\$56,250		
Expenditures	<u>(3,984)</u>		
Current Year Refund	52,266	92.9% under budget	
FY 19-20 Carryover Balance	<u>132,113</u>	Carryover was \$252,298	
		gross	
Total Use Audit Refund	\$184,379		

Net Refund Due (O&M, Small Capital, Large Capital, Non-Capital Engineering and Non-Capital Miscellaneous) is \$2.8 million.

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

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

Member Agency	O&M Variance Analysis		
	Usage Variance	Spending Variance	Total Variance
	(Used More)/ Used Less \$	(Spent More)/ Spent Less \$	Total Variance
City of Laguna Beach	\$217,115	\$23,390	\$240,505
City of San Clemente	(5,531)	1,674	(3,857)
City of San Juan Capistrano	213,282	23,475	236,757
El Toro Water District	42,899	9,269	52,167
Emerald Bay Service District	(27,121)	1,397	(25,724)
Irvine Ranch Water District	107	1,679	1,785
Moulton Niguel Water District	23,109	92,824	115,932
Santa Margarita Water District	(729,772)	19,418	(710,354)
South Coast Water District	289,503	41,473	330,976
Trabuco Canyon Water District	(23,591)	462	(23,129)
Total Member Agency	(0)	\$215,060	\$215,060

- City of Laguna Beach Usage Variance is \$217 thousand under budget, and spending is \$23 thousand under budget; the total variance is \$241 thousand under budget.
- City of San Clemente Usage Variance is \$5.5 thousand over budget, and spending is \$1.7 thousand under budget; the net variance is \$3.9 thousand over budget.
- City of San Juan Capistrano Usage Variance is \$213 thousand under budget, and spending is \$23 thousand under budget; the total variance is \$237 thousand under budget.
- El Toro Water District Usage Variance is \$43 thousand under budget, and spending is \$9 thousand under budget; the total variance is \$52 thousand under budget.
- Emerald Bay Service District Usage Variance is \$27 thousand over budget, and spending is \$1.4 thousand under budget; the net variance is \$26 thousand over budget.
- Irvine Ranch Water District Usage Variance is \$107 dollars under budget, and spending is \$1.7 thousand under budget; the total variance is \$1.8 thousand under budget.
- Moulton Niguel Water District Usage Variance is \$23 thousand under budget, and spending is \$93 thousand under budget; the total variance is \$116 thousand under budget.
- Santa Margarita Water District Usage Variance is \$730 thousand over budget, and spending is \$19 thousand under budget; the net variance is \$710 thousand over budget.
- South Coast Water District Usage Variance is \$290 thousand under budget and spending is \$41 thousand under budget; the total variance is \$331 thousand under budget.
- Trabuco Canyon Water District Usage Variance is \$24 thousand over budget, and spending is \$462 dollars under budget, the net variance is \$23 thousand over budget.

Spending Variance:

The Spending Variance is \$215 thousand under budget primarily due to:

Spending Variances		
Expense description	Amount	Reason
Maintenance	\$283,310	Co-Gen, longer SCR Runs & fewer Media SWAPS
Payroll Costs incl. fringe	227,098	More PTO (paid time off)
Memberships, Travel, Tech Conferences & Training	94,893	Covid19 Impact
Port Cleaning	70,000	Cleaning not needed
Digester Cleaning	44,257	Deferred due to Construction delays
Office Equipment	38,788	
UAL & OPEB	37,665	Pay-Go Retiree Health premiums
SCADA Infrastructure	25,640	
Storm Damage	20,008	No major storms
Contract Svcs. Generators	18,463	
Office Supplies	17,828	
Diesel Truck maint. & fuel	14,939	
Janitorial Services	(10,523)	
Lab Services & Supplies	(21,133)	ISCO samples & maintenance
Effluent Chemistry	(23,590)	Toxicity testing requirement
Permits	(25,842)	Environmental Requirements
Landscaping	(26,311)	Emergency projects; winds
Biosolids Disposal	(35,695)	Increased hauling costs & loads at JBL
Management Support	(100,096)	Foul air balancing & PFAS testing
Utilities	(124,557)	Increased Billing Rates/Inflation
Chemicals	(168,129)	Increased Odor Chemicals & Billing rates
Legal	(177,889)	JPA Revision
Other Miscellaneous	35,935	
Total Spending Variance	\$215,060	

Calculation of Usage Variance:

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

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

Usage Variance by Member Agency	(Used More)/ Used Less \$
City of Laguna Beach	217,115
City of San Clemente	(5,531)
City of San Juan Capistrano	213,282
El Toro Water District	42,899
Emerald Bay Service District	(27,121)
Irvine Ranch Water District	107
Moulton Niguel Water District	23,109
Santa Margarita Water District	(729,772)
South Coast Water District	289,503
Trabuco Canyon Water District	(23,591)
Total Member Agency	(0)

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

PC 2 - JB Latham

The Project Committee was \$53 thousand or 0.9% under budget primarily due to unanticipated operating costs; the Board approved additional expenditures of \$100 thousand not included in the original budget shown below. Budget additions were not billed to Agencies.

Budget vs. Actual Spending (in dollars):

(Over)/Under Budget (in dollars)															
Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Budget by Wastewater Code															
City of San Juan Capistrano	690,248	610,432	79,816	833,628	677,873	155,755	155,007	165,163	(10,156)	151,140	153,474	(2,334)	1,830,023	1,606,942	223,081
Moulton Niguel Water District	466,712	387,083	79,629	563,796	429,849	133,947	116,260	121,948	(5,688)	108,888	110,604	(1,716)	1,255,656	1,049,484	206,172
Santa Margarita Water District	366,724	496,314	(129,590)	616,880	1,060,275	(443,395)	87,204	92,430	(5,226)	142,952	145,187	(2,235)	1,213,760	1,794,205	(580,445)
South Coast Water District	563,544	465,588	97,956	757,124	647,487	109,637	145,288	147,540	(2,252)	100,760	102,316	(1,556)	1,566,716	1,362,930	203,786
Total	2,087,228	1,959,416	127,812	2,771,428	2,815,483	(44,055)	503,759	527,081	(23,322)	503,740	511,580	(7,840)	5,866,155	5,813,561	52,594
Net Budget Variance			6.1%			-1.6%			-4.6%			-1.6%			0.9%

Budget vs. Actual Usage %:

Budget vs. Actual Usage %:															
Liquids			Solids			Common - Liquids ¹			Common - Solids			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Wastewater Code Allocation %'s															
City of San Juan Capistrano	33.07%	31.2%	1.9%	30.1%	24.08%	6.0%	30.77%	31.34%	-0.6%	30.00%	30.00%	0.0%	31.20%	27.6%	3.6%
Moulton Niguel Water District	22.36%	19.8%	2.6%	20.3%	15.27%	5.1%	23.08%	23.14%	-0.1%	21.62%	21.62%	0.0%	21.41%	18.1%	3.4%
Santa Margarita Water District	17.57%	25.3%	-7.8%	22.3%	37.66%	-15.4%	17.31%	17.54%	-0.2%	28.38%	28.38%	0.0%	20.69%	30.9%	-10.2%
South Coast Water District	27.00%	23.8%	3.2%	27.3%	23.00%	4.3%	28.84%	27.99%	0.8%	20.00%	20.00%	0.0%	26.71%	23.4%	3.3%
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%

¹Common Liquids distribution %'s changed because of work/costs, \$15,500, specific to project committee and member agencies.

PC 2 - JB Latham cont'd.

Liquids Variance:

- Liquids spending variance was \$128 thousand or 6.1%% under budget due to decreased activity.
- Santa Margarita Water District usage was 7.8% over budget resulting in additional assessments of \$130 thousand.
- South Coast Water District Usage was 3.2% under budget resulting in a refund of \$98 thousand.
- City of San Juan Capistrano usage was 1.9% under budget resulting in a refund of \$80 thousand.
- Moulton Niguel Water District usage was 2.6% under budget resulting in a refund of \$80 thousand.

Solids Variance:

- Solids spending variance was \$44 thousand or 1.6% over budget due to increased activity.
- Santa Margarita Water District usage was 15.4% over budget resulting in additional assessments of \$443 thousand.
- City of San Juan Capistrano usage was 6.0% under budget resulting in a refund of \$156 thousand.
- Moulton Niguel Water District usage was 5.1% under budget resulting in a refund of \$134 thousand.
- South Coast Water District usage was 4.3% under budget resulting in a refund of \$110 thousand.

Common Spending Variance was \$31 thousand or 3.1% over budget, and all participating Member Agencies will receive an additional assessment.

PC 15 - Coastal Treatment Plant

The Project Committee was \$198 thousand or 7.2% under budget.

Budget vs. Actual Spending (in dollars):

(Over)/Under Budget (in dollars)												
Liquids			Common Liquids			AWT			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Budget by Wastewater Code												
City of Laguna Beach	979,216	924,518	54,698	264,468	215,315	49,153				1,243,684	1,139,833	103,851
Emerald Bay Service District	30,476	46,006	(15,530)	20,864	16,982	3,882				51,340	62,989	(11,649)
Moulton Niguel Water District	-	-		204,076	166,129	37,947				204,076	166,129	37,947
South Coast Water District	616,056	620,351	(4,295)	208,256	169,537	38,719	448,868	415,184	33,684	1,273,180	1,205,073	68,107
Total	1,625,748	1,590,876	34,872	697,664	567,964	129,700	448,868	415,184	33,684	2,772,280	2,574,024	198,256
Net Budget Variance			2.1%			18.6%			7.5%			7.2%

Budget vs. Actual Usage %:

Member Agency Wastewater Code Allocation %'s												
Liquids			Common Liquids			AWT			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
City of Laguna Beach	60.2%	58.1%	2.1%	37.9%	37.9%	0.0%				44.9%	44.3%	0.6%
Emerald Bay Service District	1.9%	2.9%	-1.0%	3.0%	3.0%	0.0%				1.9%	2.4%	-0.6%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.2%	0.0%				7.4%	6.5%	0.9%
South Coast Water District	37.9%	39.0%	-1.1%	29.9%	29.9%	0.0%	100.0%	100.0%	0.0%	45.9%	46.8%	-0.9%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

PC 15 - Coastal Treatment Plant cont'd.

Liquids Variance:

- Liquids spending variance is \$35 thousand or 2.1% under budget.
- Emerald Bay Service District usage is 1.0% over budget resulting in additional assessments of \$16 thousand.
- City of Laguna Beach usage is 2.1% under budget, resulting in a refund of \$55 thousand.
- South Coast Water District usage is 1.1% over budget resulting in additional assessments of \$4 thousand.

Common Variance is \$130 thousand or 18.6% under budget, and all participating Member Agencies will receive a refund.

AWT is \$34 thousand or 7.5% under budget, and South Coast Water District will receive a refund.

PC 17- Regional Treatment Plant

The Project Committee was \$61 thousand or 0.8% under budget.

Budget vs. Actual Spending (in dollars):

(Over)/Under Budget (in dollars)																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Budget by Wastewater Code																		
City of Laguna Beach	2,352	2,003	349	554,688	422,388	132,300						59,596	65,187	(5,591)	616,636	489,578	127,058	
El Toro Water District	3,876	4,033	(157)	548,048	498,658	49,390						108,424	118,580	(10,156)	660,348	621,271	39,077	
Emerald Bay Service District	0	5	(5)	17,284	20,935	(3,651)						3,128	3,428	(300)	20,412	24,367	(3,955)	
Moulton Niguel Water District	2,092,564	2,036,464	56,100	2,148,256	2,166,465	(18,209)	716,596	838,503	(121,907)	533,004	583,083	(50,079)	312,448	341,736	(29,288)	5,802,868	5,966,250	(163,382)
South Coast Water District	924	894	30	348,580	282,211	66,369						47,592	52,056	(4,464)	397,096	335,162	61,934	
Total	2,099,716	2,043,399	56,317	3,616,856	3,390,657	226,199	716,596	838,503	(121,907)	533,004	583,083	(50,079)	531,188	580,986	(49,798)	7,497,360	7,436,628	60,732
Net Budget Variance			2.7%			6.3%			-17.0%			-9.4%			-9.4%			0.8%

Budget vs. Actual Usage %:

Member Agency Wastewater Code Allocation %'s																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
City of Laguna Beach	0.1%	0.10%	0.0%	15.3%	12.46%	2.9%						11.2%	11.2%	0.0%	8.2%	6.6%	1.6%	
El Toro Water District	0.2%	0.20%	0.0%	15.2%	14.71%	0.4%						20.4%	20.4%	0.0%	8.8%	8.4%	0.5%	
Emerald Bay Service District	0.0%	0.00%	0.0%	0.5%	0.62%	-0.1%						0.6%	0.6%	0.0%	0.3%	0.3%	-0.1%	
Moulton Niguel Water District	99.7%	99.66%	0.0%	59.4%	63.90%	-4.5%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	77.4%	80.2%	-2.8%
South Coast Water District	0.0%	0.04%	0.0%	9.6%	8.32%	1.3%						9.0%	9.0%	0.0%	5.3%	4.5%	0.8%	
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

PC 17 – Regional Treatment Plant cont’d.

Liquids Variance:

- Liquids spending was \$56 thousand or 2.7% under budget due to less activity.
- Moulton Niguel Water District usage was at budget; therefore, spending was under budget resulting in a refund of \$56 thousand.
- City of Laguna Beach usage was at budget; therefore, spending was under budget resulting in a refund of \$349 dollars.
- South Coast Water District usage was at budget; therefore, spending was under budget resulting in a refund of \$30 dollars.
- Emerald Bay Service District usage was at budget; therefore, spending was over budget and the agency will be assessed \$5 dollars.
- El Toro Water District usage was at budget; therefore, spending was over budget and the agency will be assessed \$157 dollars.

Solids Variance:

- Solids spending is \$226 thousand or 6.3% under budget.
- Moulton Water District usage is 4.5% over budget; resulting in additional assessments of \$18 thousand.
- City of Laguna Beach usage is 2.9% under budget; resulting in a refund of \$132 thousand.
- South Coast Water District usage is 1.3 under budget; resulting in a refund of \$66 thousand.
- El Toro Water District usage is .4% under budget; resulting in a refund of \$49 thousand
- Emerald Bay Service District usage is slightly over budget; resulting in additional assessment of \$3.7 thousand.

AWT Variance:

- AWT spending is \$122 thousand or 17.0% over budget resulting in additional assessments for Moulton Niguel Water District.

Common spending variance is \$100 thousand or 9.4% over budget, and all participating Member Agencies will receive additional assessments.

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**South Orange County Wastewater Authority
FY 2020-21 Use Audit Summary**

Actual Spending and Actual Usage							
O&M			Small Capital ²	Large Capital ³	Non-Capital ⁴	Non-Capital Misc. ⁵	Total
FY 2020-21 Budget ¹	FY 2020-21 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency							
City of Laguna Beach	\$2,362,387	\$2,121,882	\$240,505	\$59,069	\$153,516	\$17,662	\$467,772
City of San Clemente	169,084	172,941	(3,857)	-	(16,353)	8,659	(11,302)
City of San Juan Capistrano	2,371,000	2,134,243	236,757	94,036	4,444	19,176	377,120
El Toro Water District	936,140	883,973	52,167	16,667	184,931	7,252	303,876
Emerald Bay Service District	141,095	166,819	(25,724)	4,201	9,447	1,275	(11,318)
Irvine Ranch Water District	169,545	167,760	1,785	(14,034)	-	-	11,502
Moulton Niguel Water District	9,375,219	9,259,287	115,932	401,942	1,086,095	86,268	1,763,699
Santa Margarita Water District	1,961,221	2,671,575	(710,354)	69,692	(32,550)	31,883	(625,986)
South Coast Water District	4,188,733	3,857,757	330,976	60,601	122,078	36,849	563,541
Trabuco Canyon Water District	46,652	69,781	(23,129)	-	-	-	(23,129)
Total Member Agency	\$21,721,076	\$21,506,016	\$215,060	\$692,175	\$1,511,608	\$212,552	\$184,379

Actual Spending and Budget Usage							
O&M			Small Capital	Large Capital	Non-Capital	Non-Capital Misc.	Total
FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency							
City of Laguna Beach	\$2,362,387	\$2,338,997	\$23,390	\$59,069	\$153,516	\$17,662	\$250,656
City of San Clemente	169,084	167,410	1,674	-	(16,353)	8,659	(5,771)
City of San Juan Capistrano	2,371,000	2,347,525	23,475	94,036	4,444	22,706	163,838
El Toro Water District	936,140	926,871	9,269	16,667	184,931	7,252	260,977
Emerald Bay Service District	141,095	139,698	1,397	4,201	9,447	1,275	15,803
Irvine Ranch Water District	169,545	167,866	1,679	(14,034)	-	-	11,396
Moulton Niguel Water District	9,375,219	9,282,395	92,824	401,942	1,086,095	86,268	1,740,591
Santa Margarita Water District	1,961,221	1,941,803	19,418	69,692	(32,550)	31,883	103,786
South Coast Water District	4,188,733	4,147,260	41,473	60,601	122,078	36,849	274,038
Trabuco Canyon Water District	46,652	46,190	462	-	-	-	462
*Total Member Agency	\$21,721,076	\$21,506,016	\$215,060	\$692,175	\$1,511,608	\$212,552	\$184,379

Usage Variance (Used More)/Used Less							
O&M			Small Capital	Large Capital	Non-Capital	Non-Capital Misc.	Total
FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency							
City of Laguna Beach	\$217,115						
City of San Clemente	(5,531)						
City of San Juan Capistrano	213,282						
El Toro Water District	42,899						
Emerald Bay Service District	(27,121)						
Irvine Ranch Water District	107						
Moulton Niguel Water District	23,109						
Santa Margarita Water District	(729,772)						
South Coast Water District	289,503						
Trabuco Canyon Water District	(23,591)						
Total Member Agency	\$0						

¹Budget was \$21,721,077, the amount invoiced was \$21,721,076, \$1 rounding. The Board approved additional expenditures of \$363 thousand, primarily due to environmental regulatory requirements, \$235 thousand, and \$128 thousand unanticipated operating costs.

The additional Board Approved expenditures are not included in the above Budget amount.

²Small capital refund includes carryover balance from FY 2019-20, \$162 thousand.

³Large capital refund includes return of cash on some open projects, with revised schedules and scope, \$1.2 million.

⁴Non-capital engineering includes carryover balance from FY 2019-20, \$203 thousand.

⁵Non-capital miscellaneous includes carryover balance from FY 2019-20, \$132 thousand.

**South Orange County Wastewater Authority
 Unfunded Pension Liability (UAL) and Retiree Health (OPEB)
 Annual Expense Included in Actuals**

	O&M			
	FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
UAL & OPEB				
City of Laguna Beach	\$159,859	\$156,033	\$3,826	97.61%
City of San Clemente	10,034	9,954	80	99.20%
City of San Juan Capistrano	155,343	152,039	3,304	97.87%
El Toro Water District	52,946	50,643	2,303	95.65%
Emerald Bay Service District	6,894	6,784	110	98.41%
Irvine Ranch Water District	11,430	11,054	376	96.71%
Moulton Niguel Water District	675,054	649,208	25,846	96.17%
Santa Margarita Water District	147,523	147,776	(253)	100.17%
South Coast Water District	275,799	273,612	2,187	99.21%
Trabuco Canyon Water District	163	278	(115)	170.44%
Total	\$1,495,046	\$1,457,381	\$37,665	97.48%

The expense is under budget, \$37,665, due to retiree health "pay-go" premiums.

**South Orange County Wastewater Authority
FY 2020-21 Use Audit by Member Agency**

	O&M			
	FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
Member Agency				
City of Laguna Beach	\$1,929,908	\$1,720,789	\$209,119	89.2%
City of San Clemente	122,104	123,320	(1,216)	101.0%
City of San Juan Capistrano	1,941,655	1,735,491	206,164	89.4%
El Toro Water District	759,796	714,320	45,476	94.0%
Emerald Bay Service District	79,704	97,470	(17,766)	122.3%
Irvine Ranch Water District	111,184	106,076	5,108	95.4%
Moulton Niguel Water District	7,722,144	7,670,357	51,787	99.3%
Santa Margarita Water District	1,582,088	2,222,352	(640,264)	140.5%
South Coast Water District	3,439,772	3,152,345	287,427	91.6%
Trabuco Canyon Water District	31,500	50,881	(19,381)	161.5%
Total Member Agency	\$17,719,855	\$17,593,403	\$126,453	99.3%

Member Agency Administration and Residual Engineering Expenses Allocation Percentages

City of Laguna Beach	10.9%	9.78%	1.1%
City of San Clemente	0.7%	0.70%	0.0%
City of San Juan Capistrano	11.0%	9.86%	1.1%
El Toro Water District	4.3%	4.06%	0.2%
Emerald Bay Service District	0.4%	0.55%	-0.1%
Irvine Ranch Water District	0.6%	0.60%	0.0%
Moulton Niguel Water District	43.6%	43.60%	0.0%
Santa Margarita Water District	8.9%	12.63%	-3.7%
South Coast Water District	19.4%	17.92%	1.5%
Trabuco Canyon Water District	0.2%	0.29%	-0.1%
Total Allocation Percentages	100.0%	100.00%	0.0%

Residual Engineering Expenses	377,267	293,908	83,359
Administration Expenses	2,128,909	2,161,324	(32,415)
Less General Fund	(417,170)	(477,358)	60,188
Total Administration and Residual Engineering Expenses	2,089,007	1,977,874	111,132

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

	O&M			
	FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
City of Laguna Beach	227,518	193,453	34,065	85.0%
City of San Clemente	14,395	13,864	531	96.3%
City of San Juan Capistrano	228,903	195,106	33,797	85.2%
El Toro Water District	89,573	80,305	9,268	89.7%
Emerald Bay Service District	9,396	10,958	(1,561)	116.6%
Irvine Ranch Water District	13,108	11,925	1,182	91.0%
Moulton Niguel Water District	910,369	862,312	48,057	94.7%
Santa Margarita Water District	186,513	249,840	(63,326)	134.0%
South Coast Water District	405,517	354,391	51,126	87.4%
Trabuco Canyon Water District	3,714	5,720	(2,007)	154.0%
Total Administration and Residual Engineering Expenses	2,089,007	1,977,874	111,132	94.7%

Member Agency General Fund Expenses and Member Agencies Distribution Percentages

City of Laguna Beach	45,099	10.8%	51,606	10.8%
City of San Clemente	22,550	5.4%	25,803	5.4%
City of San Juan Capistrano	45,099	10.8%	51,606	10.8%
El Toro Water District	33,825	8.1%	38,705	8.1%
Emerald Bay Service District	45,099	10.8%	51,606	10.8%
Irvine Ranch Water District	33,825	8.1%	38,705	8.1%
Moulton Niguel Water District	67,649	16.2%	77,409	16.2%
Santa Margarita Water District	45,099	10.8%	51,606	10.8%
South Coast Water District	67,649	16.2%	77,409	16.2%
Trabuco Canyon Water District	11,275	2.7%	12,902	2.7%
Total Member Agency	417,170	100.0%	477,358	100.0%

**South Orange County Wastewater Authority
FY 2020-21 Use Audit by Member Agency**

	O&M			
	FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
*Member Agency Administration, Residual Engineering and General Fund Expenses and Change				
City of Laguna Beach	272,618	245,060	27,558	89.9%
City of San Clemente	36,945	39,667	(2,722)	107.4%
City of San Juan Capistrano	274,003	246,713	27,290	90.0%
El Toro Water District	123,397	119,010	4,388	96.4%
Emerald Bay Service District	54,496	62,564	(8,068)	114.8%
Irvine Ranch Water District	46,932	50,630	(3,698)	107.9%
Moulton Niguel Water District	978,018	939,721	38,297	96.1%
Santa Margarita Water District	231,613	301,446	(69,833)	130.2%
South Coast Water District	473,166	431,800	41,366	91.3%
Trabuco Canyon Water District	14,988	18,622	(3,633)	124.2%
Total Member Agency	2,506,176	2,455,232	50,944	98.0%

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

	O&M			
	FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
City of Laguna Beach	2,202,526	1,965,849	236,677	89.3%
City of San Clemente	159,049	162,987	(3,938)	102.5%
City of San Juan Capistrano	2,215,658	1,982,203	233,454	89.5%
El Toro Water District	883,193	833,330	49,864	94.4%
Emerald Bay Service District	134,200	160,034	(25,835)	119.3%
Irvine Ranch Water District	158,116	156,706	1,410	99.1%
Moulton Niguel Water District	8,700,162	8,610,079	90,084	99.0%
Santa Margarita Water District	1,813,701	2,523,798	(710,097)	139.2%
South Coast Water District	3,912,938	3,584,146	328,793	91.6%
Trabuco Canyon Water District	46,488	69,503	(23,015)	149.5%
Total	20,226,031	20,048,635	177,396	99.1%

UAL & OPEB

City of Laguna Beach	\$159,859	\$156,033	\$3,826	97.6%
City of San Clemente	10,034	9,954	80	99.2%
City of San Juan Capistrano	155,343	152,039	3,304	97.9%
El Toro Water District	52,946	50,643	2,303	95.6%
Emerald Bay Service District	6,894	6,784	110	98.4%
Irvine Ranch Water District	11,430	11,054	376	96.7%
Moulton Niguel Water District	675,054	649,208	25,846	96.2%
Santa Margarita Water District	147,523	147,776	(253)	100.2%
South Coast Water District	275,799	273,612	2,187	99.2%
Trabuco Canyon Water District	163	278	(115)	170.4%
Total	\$1,495,046	\$1,457,381	\$37,665	97.5%

Total O&M Budget

City of Laguna Beach	\$2,362,384	\$2,121,882	\$240,503	89.8%
City of San Clemente	169,083	172,941	(3,858)	102.3%
City of San Juan Capistrano	2,371,001	2,134,243	236,758	90.0%
El Toro Water District	936,139	883,973	52,167	94.4%
Emerald Bay Service District	141,094	166,819	(25,725)	118.2%
Irvine Ranch Water District	169,546	167,760	1,786	98.9%
Moulton Niguel Water District	9,375,217	9,259,287	115,930	98.8%
Santa Margarita Water District	1,961,224	2,671,575	(710,350)	136.2%
South Coast Water District	4,188,737	3,857,757	330,980	92.1%
Trabuco Canyon Water District	46,652	69,781	(23,130)	149.6%
Total O&M Budget	\$21,721,077	\$21,506,016	\$215,061	99.0%

Billing Rounding Difference

	(1)	(1)		
Amount Invoiced	\$21,721,076	\$21,506,016	\$215,060	99.0%

**South Orange County Wastewater Authority
FY 2020-21 Use Audit by Project Committee and Member Agency**

	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 Actual											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$1,606,942	\$ -	\$ -	\$ -	\$1,049,484	\$1,794,205	\$1,362,930	\$ -	\$5,813,561
PC 5 - San Juan Creek Ocean Outfall	-	95,124	63,416	-	-	-	88,771	253,665	85,060	-	586,037
PC 8 - Pretreatment Program	5,172	28,196	16,470	4,073	4,742	20,042	28,939	34,751	27,143	-	169,528
PC 12 SO- Water Reclamation Permits	-	-	48,662	-	-	-	132,603	139,732	57,836	50,881	429,713
PC 15 - Coastal Treatment Plant/AWT	1,139,833	-	-	-	62,989	-	166,129	-	1,205,073	-	2,574,024
PC 17 - Joint Regional Wastewater Reclamation	489,578	-	-	621,271	24,367	-	5,966,250	-	335,162	-	7,436,628
PC 21 Effluent Transmission Main	-	-	-	509	-	509	223	-	-	-	1,241
PC 23 North Coast Interceptor	26,511	-	-	-	1,139	-	-	-	-	-	27,650
PC 24 - Aliso Creek Ocean Outfall	59,695	-	-	88,468	4,233	85,525	237,957	-	79,142	-	555,020
Total	\$1,720,789	\$123,320	\$1,735,491	\$714,320	\$97,470	\$106,076	\$7,670,357	\$2,222,352	\$3,152,345	\$50,881	\$17,593,403

Total Admin, General Fund & Engineering \$245,060 \$39,667 \$246,713 \$119,010 \$62,564 \$50,630 \$939,721 \$301,446 \$431,800 \$18,622 \$2,455,232

Admin Allocation to Project Committees:

Project Committee											
PC 2 - Jay B. Latham Plant	0.0%	0.0%	92.6%	0.0%	0.0%	0.0%	13.7%	80.7%	43.2%	0.0%	33.0%
PC 5 - San Juan Creek Ocean Outfall	0.0%	77.1%	3.7%	0.0%	0.0%	0.0%	1.2%	11.4%	2.7%	0.0%	3.3%
PC 8 - Pretreatment Program	0.3%	22.9%	0.9%	0.6%	4.9%	18.9%	0.4%	1.6%	0.9%	0.0%	1.0%
PC 12 SO- Water Reclamation Permits	0.0%	0.0%	2.8%	0.0%	0.0%	0.0%	1.7%	6.3%	1.8%	100.0%	2.4%
PC 15 - Coastal Treatment Plant/AWT	66.2%	0.0%	0.0%	0.0%	64.6%	0.0%	2.2%	0.0%	38.2%	0.0%	14.6%
PC 17 - Joint Regional Wastewater Reclamation	28.5%	0.0%	0.0%	87.0%	25.0%	0.0%	77.8%	0.0%	10.6%	0.0%	42.3%
PC 21 Effluent Transmission Main	0.0%	0.0%	0.0%	0.1%	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%
PC 23 North Coast Interceptor	1.5%	0.0%	0.0%	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
PC 24 - Aliso Creek Ocean Outfall	3.5%	0.0%	0.0%	12.4%	4.3%	80.6%	3.1%	0.0%	2.5%	0.0%	3.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Admin Allocation to Project Committees:

Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$228,438	\$ -	\$ -	\$ -	\$128,576	\$243,371	\$186,691	\$ -	\$787,076
PC 5 - San Juan Creek Ocean Outfall	-	30,598	9,015	-	-	-	10,876	34,408	11,651	-	96,548
PC 8 - Pretreatment Program	737	9,069	2,341	679	3,044	9,566	3,545	4,714	3,718	-	37,413
PC 12 SO- Water Reclamation Permits	-	-	6,918	-	-	-	16,246	18,954	7,922	18,622	68,661
PC 15 - Coastal Treatment Plant/AWT	162,325	-	-	-	40,431	-	20,353	-	165,068	-	388,177
PC 17 - Joint Regional Wastewater Reclamation	69,721	-	-	103,507	15,641	-	730,946	-	45,910	-	965,724
PC 21 Effluent Transmission Main	-	-	-	85	-	243	27	-	-	-	355
PC 23 North Coast Interceptor	3,775	-	-	-	731	-	-	-	-	-	4,507
PC 24 - Aliso Creek Ocean Outfall	8,501	-	-	14,739	2,717	40,821	29,153	-	10,841	-	106,772
Total	\$245,060	\$39,667	\$246,713	\$119,010	\$62,564	\$50,630	\$939,721	\$301,446	\$431,800	\$18,622	\$2,455,232

**South Orange County Wastewater Authority
FY 2020-21 Use Audit by Project Committee and Member Agency**

	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 USE AUDIT by Project Committee & Member Agency											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$1,835,380	\$ -	\$ -	\$ -	\$1,178,059	\$2,037,576	\$1,549,621	\$ -	\$6,600,637
PC 5 - San Juan Creek Ocean Outfall	-	125,722	72,431	-	-	-	99,647	288,073	96,711	-	682,585
PC 8 - Pretreatment Program	5,908	37,265	18,812	4,752	7,786	29,608	32,485	39,464	30,861	-	206,941
PC 12 SO- Water Reclamation Permits	-	-	55,580	-	-	-	148,848	158,685	65,758	69,503	498,374
PC 15 - Coastal Treatment Plant/AWT	1,302,159	-	-	-	103,420	-	186,482	-	1,370,140	-	2,962,201
PC 17 - Joint Regional Wastewater Reclamation	559,299	-	-	724,778	40,008	-	6,697,196	-	381,071	-	8,402,352
PC 21 Effluent Transmission Main	-	-	-	593	-	751	251	-	-	-	1,596
PC 23 North Coast Interceptor	30,287	-	-	-	1,870	-	-	-	-	-	32,157
PC 24 - Aliso Creek Ocean Outfall	68,196	-	-	103,207	6,950	126,347	267,110	-	89,983	-	661,793
Total	\$1,965,849	\$162,987	\$1,982,203	\$833,330	\$160,034	\$156,706	\$8,610,079	\$2,523,798	\$3,584,146	\$69,503	\$20,048,635

	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
UAL & OPEB USE AUDIT by Project Committee & Member Agency											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$142,557	\$ -	\$ -	\$ -	\$80,842	\$104,027	\$112,578	\$ -	\$440,005
PC 3 - Plant 3A	-	-	-	-	-	-	\$120,314	\$23,625	-	-	\$143,939
PC 5 - San Juan Creek Ocean Outfall	-	5,995	5,454	-	-	-	4,324	10,943	4,049	-	30,765
PC 8 - Pretreatment Program	2,687	3,959	3,805	2,147	269	4,084	8,325	7,982	6,322	-	39,581
PC 12 SO- Water Reclamation Permits	-	-	223	164	-	266	1,363	1,199	319	278	3,812
PC 15 - Coastal Treatment Plant/AWT	117,272	-	-	-	5,102	-	13,186	-	126,011	-	261,572
PC 17 - Joint Regional Wastewater Reclamation	31,719	-	-	40,450	1,226	-	410,754	-	22,231	-	506,380
PC 21 Effluent Transmission Main	-	-	-	-	-	-	-	-	-	-	-
PC 23 North Coast Interceptor	-	-	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	4,355	-	-	7,882	187	6,704	10,099	-	2,101	-	31,327
Total	\$156,033	\$9,954	\$152,039	\$50,643	\$6,784	\$11,054	\$649,208	\$147,776	\$273,612	\$278	\$1,457,381

	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 USE AUDIT by Project Committee & Member Agency											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$0	\$1,977,938	\$0	\$0	\$0	\$1,258,901	\$2,141,603	\$1,662,199	\$0	\$7,040,641
PC 3 - Plant 3A	-	-	-	-	-	-	120,314	23,625	-	-	143,939
PC 5 - San Juan Creek Ocean Outfall	-	131,717	77,885	-	-	-	103,971	299,016	100,761	-	713,350
PC 8 - Pretreatment Program	8,595	41,224	22,617	6,899	8,055	33,692	40,810	47,446	37,184	-	246,522
PC 12 SO- Water Reclamation Permits	-	-	55,803	164	-	266	150,211	159,884	66,077	69,781	502,187
PC 15 - Coastal Treatment Plant/AWT	1,419,431	-	-	-	108,522	-	199,669	-	1,496,152	-	3,223,773
PC 17 - Joint Regional Wastewater Reclamation	591,018	-	-	765,228	41,234	-	7,107,950	-	403,302	-	8,908,732
PC 21 Effluent Transmission Main	-	-	-	593	-	751	251	-	-	-	1,596
PC 23 North Coast Interceptor	30,287	-	-	-	1,870	-	-	-	-	-	32,157
PC 24 - Aliso Creek Ocean Outfall	72,551	-	-	111,089	7,137	133,051	277,209	-	92,084	-	693,120
Total	\$2,121,882	\$172,941	\$2,134,243	\$883,973	\$166,819	\$167,760	\$9,259,287	\$2,671,575	\$3,857,757	\$69,781	\$21,506,016

	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
Budget Amount Invoiced¹											
Project Committee											
PC 2 - Jay B. Latham Plant	-	-	2,233,720	-	-	-	1,495,152	1,492,401	1,896,077	-	\$7,117,350
PC 3A-Plant 3A/AWT	-	-	-	-	-	-	139,028	27,300	-	-	\$166,328
PC 5 - San Juan Creek Ocean Outfall	-	128,060	76,984	-	-	-	102,668	296,664	83,964	-	688,340
PC 8 - Pretreatment Program	10,248	41,024	23,684	7,140	6,068	31,224	45,840	48,608	37,456	-	251,292
PC 12 SO- Water Reclamation Permits	-	-	36,612	104	-	188	98,288	96,248	39,636	46,652	317,728
PC 15 - Coastal Treatment Plant/AWT	1,538,983	-	-	-	91,671	-	244,356	-	1,574,564	-	3,449,574
PC 17 - Joint Regional Wastewater Reclamation	736,516	-	-	809,756	35,628	-	6,955,679	-	474,756	-	9,012,335
PC 21 Effluent Transmission Main	-	-	-	1,948	-	2,384	828	-	-	-	5,160
PC 23 North Coast Interceptor	-	-	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	76,640	-	-	117,192	7,728	135,749	293,380	-	82,280	-	712,969
*Total	\$2,362,387	\$169,084	\$2,371,000	\$936,140	\$141,095	\$169,545	\$9,375,219	\$1,961,221	\$4,188,733	\$46,652	\$21,721,076

**South Orange County Wastewater Authority
FY 2020-21 Use Audit by Project Committee and Member Agency**

	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
USE AUDIT Entry											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$255,782	\$ -	\$ -	\$ -	\$236,251	(\$649,202)	\$233,878	\$ -	\$76,709
PC 3A-Plant 3A/AWT	-	-	-	-	-	-	18,714	3,675	-	-	22,389
PC 5 - San Juan Creek Ocean Outfall	-	(3,657)	(901)	-	-	-	(1,303)	(2,352)	(16,797)	-	(25,010)
PC 8 - Pretreatment Program	1,653	(200)	1,067	241	(1,987)	(2,468)	5,030	1,162	272	-	4,770
PC 12 SO- Water Reclamation Permits	-	-	(19,191)	(60)	-	(78)	(51,923)	(63,636)	(26,441)	(23,129)	(184,459)
PC 15 - Coastal Treatment Plant/AWT	119,552	-	-	-	(16,851)	-	44,687	-	78,412	-	225,801
PC 17 - Joint Regional Wastewater Reclamation	145,498	-	-	44,528	(5,606)	-	(152,271)	-	71,454	-	103,603
PC 21 Effluent Transmission Main	-	-	-	1,355	-	1,633	577	-	-	-	3,564
PC 23 North Coast Interceptor	(30,287)	-	-	-	(1,870)	-	-	-	-	-	(32,157)
PC 24 - Aliso Creek Ocean Outfall	4,089	-	-	6,103	591	2,698	16,171	-	(9,804)	-	19,849
Total	\$240,505	(\$3,857)	\$236,757	\$52,167	(\$25,724)	\$1,785	\$115,932	(\$710,354)	\$330,976	(\$23,129)	\$215,060

¹Budget was \$21,721,077, the amount invoiced was \$21,721,076, \$1 rounding. The above Budget and Amount Invoiced does not include additional Board Approved Expenditures, \$363 thousand.

South Orange County Wastewater Authority
PC 2 - JB Latham Wastewater Distribution by Member Agency
Budget vs Actual

(Over)/Under Budget (in dollars)															
Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Budget by Wastewater Code															
City of San Juan Capistrano	690,248	610,432	79,816	833,628	677,873	155,755	155,007	165,163	(10,156)	151,140	153,474	(2,334)	1,830,023	1,606,942	223,081
Moulton Niguel Water District	466,712	387,083	79,629	563,796	429,849	133,947	116,260	121,948	(5,688)	108,888	110,604	(1,716)	1,255,656	1,049,484	206,172
Santa Margarita Water District	366,724	496,314	(129,590)	616,880	1,060,275	(443,395)	87,204	92,430	(5,226)	142,952	145,187	(2,235)	1,213,760	1,794,205	(580,445)
South Coast Water District	563,544	465,588	97,956	757,124	647,487	109,637	145,288	147,540	(2,252)	100,760	102,316	(1,556)	1,566,716	1,362,930	203,786
Total	2,087,228	1,959,416	127,812	2,771,428	2,815,483	(44,055)	503,759	527,081	(23,322)	503,740	511,580	(7,840)	5,866,155	5,813,561	52,594
Net Budget Variance			6.1%			-1.6%			-4.6%			-1.6%			0.9%

(Over)/Under Budget (in dollars)															
Liquids			Solids			Common - Liquids ¹			Common - Solids			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual 1	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Wastewater Code Allocation %'s															
City of San Juan Capistrano	33.07%	31.2%	1.9%	30.1%	24.08%	6.0%	30.77%	31.34%	-0.6%	30.00%	30.00%	0.0%	31.20%	27.6%	3.6%
Moulton Niguel Water District	22.36%	19.8%	2.6%	20.3%	15.27%	5.1%	23.08%	23.14%	-0.1%	21.62%	21.62%	0.0%	21.41%	18.1%	3.4%
Santa Margarita Water District	17.57%	25.3%	-7.8%	22.3%	37.66%	-15.4%	17.31%	17.54%	-0.2%	28.38%	28.38%	0.0%	20.69%	30.9%	-10.2%
South Coast Water District	27.00%	23.8%	3.2%	27.3%	23.00%	4.3%	28.84%	27.99%	0.8%	20.00%	20.00%	0.0%	26.71%	23.4%	3.3%
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%

¹Common Liquids distribution %'s changed because of work/costs, \$15,500, specific to project committee and member agencies.

The Board approved additional expenditures of \$100 thousand that are not included in the original budget shown above. Budget additions were not billed to Member Agencies.

South Orange County Wastewater Authority
PC 5 - San Juan Creek Ocean Outfall
Wastewater Distribution by Member Agency
Budget vs Actual

(Over)/Under Budget (in dollars)						
Fixed			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Budget by Wastewater Code						
City of San Clemente	93,652	95,124	(1,472)	93,652	95,124	(1,472)
City of San Juan Capistrano	62,440	63,416	(976)	62,440	63,416	(976)
Moulton Niguel Water District	87,400	88,771	(1,371)	87,400	88,771	(1,371)
Santa Margarita Water District	249,744	253,665	(3,921)	249,744	253,665	(3,921)
South Coast Water District	70,264	85,060	(14,796)	70,264	85,060	(14,796)
Total	563,500	586,037	(22,537)	563,500	586,037	(22,537)
Net Budget Variance		-4.0%			-4.0%	

Fixed			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Wastewater Code Allocation %'s						
City of San Clemente	16.6%	16.2%	0.4%	16.6%	16.2%	0.4%
City of San Juan Capistrano	11.1%	10.8%	0.3%	11.1%	10.8%	0.3%
Moulton Niguel Water District	15.5%	15.1%	0.4%	15.5%	15.1%	0.4%
Santa Margarita Water District	44.3%	43.3%	1.0%	44.3%	43.3%	1.0%
South Coast Water District	12.5%	14.5%	-2.0%	12.5%	14.5%	-2.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

The Board approved additional expenditures of \$24 thousand that are not included in the original budget shown above. Budget additions were not billed to Member Agencies.

**South Orange County Wastewater Authority
PC 8 - Pretreatment Program
Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)									
Insurance			Labor			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Budget by Wastewater Code									
City of Laguna Beach	316	297	19	6,060	4,875	1,185	6,376	5,172	1,204
City of San Clemente	316	297	19	28,136	27,899	237	28,452	28,196	256
City of San Juan Capistrano	316	297	19	16,912	16,173	739	17,228	16,470	758
El Toro Water District	316	297	19	3,792	3,776	16	4,108	4,073	35
Emerald Bay Service District	316	297	19	3,152	4,445	(1,293)	3,468	4,742	(1,274)
Irvine Ranch Water District	316	297	19	18,644	19,745	(1,101)	18,960	20,042	(1,082)
Moulton Niguel Water District	316	297	19	32,572	28,642	3,930	32,888	28,939	3,949
Santa Margarita Water District	316	297	19	34,848	34,453	395	35,164	34,751	413
South Coast Water District	316	297	19	26,788	26,846	(58)	27,104	27,143	(39)
Total	2844	2672	172	170,904	166,856	4,048	173,748	169,528	4,220
Net Budget Variance			6.0%			2.4%			2.4%

Insurance			Labor			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
City of Laguna Beach	11.1%	11.1%	0.0%	3.5%	2.9%	0.6%	3.7%	3.1%	0.6%
City of San Clemente	11.1%	11.1%	0.0%	16.5%	16.7%	-0.3%	16.4%	16.6%	-0.3%
City of San Juan Capistrano	11.1%	11.1%	0.0%	9.9%	9.7%	0.2%	9.9%	9.7%	0.2%
El Toro Water District	11.1%	11.1%	0.0%	2.2%	2.3%	0.0%	2.4%	2.4%	0.0%
Emerald Bay Service District	11.1%	11.1%	0.0%	1.8%	2.7%	-0.8%	2.0%	2.8%	-0.8%
Irvine Ranch Water District	11.1%	11.1%	0.0%	10.9%	11.8%	-0.9%	10.9%	11.8%	-0.9%
Moulton Niguel Water District	11.1%	11.1%	0.0%	19.1%	17.2%	1.9%	18.9%	17.1%	1.9%
Santa Margarita Water District	11.1%	11.1%	0.0%	20.4%	20.6%	-0.3%	20.2%	20.5%	-0.3%
South Coast Water District	11.1%	11.1%	0.0%	15.7%	16.1%	-0.4%	15.6%	16.0%	-0.4%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 12 (2SO) Water Reclamation Permits - Recycled Water
Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)									
Region 9			Equally			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
City of San Juan Capistrano	5,148	5,691	(543)	26,816	42,971	(16,155)	31,964	48,662	(16,698)
Moulton Niguel Water District	59,768	89,631	(29,863)	26,816	42,971	(16,155)	86,584	132,603	(46,019)
Santa Margarita Water District	56,604	96,760	(40,156)	26,816	42,971	(16,155)	83,420	139,732	(56,312)
South Coast Water District	7,872	14,864	(6,992)	26,816	42,971	(16,155)	34,688	57,836	(23,148)
Trabuco Canyon Water District	4,684	7,910	(3,226)	26,816	42,971	(16,155)	31,500	50,881	(19,381)
Total	134,076	214,856	(80,780)	134,080	214,857	(80,777)	268,156	429,713	(161,557)
Net Budget Variance			-60.2%			-60.2%			-60.2%

Region 9			Equally			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
City of San Juan Capistrano	3.8%	2.6%	1.2%	20.0%	20.0%	0.0%	11.9%	11.3%	0.6%
Moulton Niguel Water District	44.6%	41.7%	2.9%	20.0%	20.0%	0.0%	32.3%	30.9%	1.4%
Santa Margarita Water District	42.2%	45.0%	-2.8%	20.0%	20.0%	0.0%	31.1%	32.5%	-1.4%
South Coast Water District	5.9%	6.9%	-1.0%	20.0%	20.0%	0.0%	12.9%	13.5%	-0.5%
Trabuco Canyon Water District	3.5%	3.7%	-0.2%	20.0%	20.0%	0.0%	11.7%	11.8%	-0.1%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

The Board approved additional expenditures of \$211 thousand that are not included in the original budget shown above. Budget additions were not billed to Member Agencies.

**South Orange County Wastewater Authority
PC 15 - Coastal Treatment Plant
Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)												
Liquids			Common Liquids			AWT			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Budget by Wastewater Code												
City of Laguna Beach	979,216	924,518	54,698	264,468	215,315	49,153				1,243,684	1,139,833	103,851
Emerald Bay Service District	30,476	46,006	(15,530)	20,864	16,982	3,882				51,340	62,989	(11,649)
Moulton Niguel Water District	-	-		204,076	166,129	37,947				204,076	166,129	37,947
South Coast Water District	616,056	620,351	(4,295)	208,256	169,537	38,719	448,868	415,184	33,684	1,273,180	1,205,073	68,107
Total	1,625,748	1,590,876	34,872	697,664	567,964	129,700	448,868	415,184	33,684	2,772,280	2,574,024	198,256
Net Budget Variance			2.1%			18.6%			7.5%			7.2%

(Over)/Under Budget (in dollars)												
Liquids			Common Liquids			AWT			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	60.2%	58.1%	2.1%	37.9%	37.9%	0.0%				44.9%	44.3%	0.6%
Emerald Bay Service District	1.9%	2.9%	-1.0%	3.0%	3.0%	0.0%				1.9%	2.4%	-0.6%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.2%	0.0%				7.4%	6.5%	0.9%
South Coast Water District	37.9%	39.0%	-1.1%	29.9%	29.9%	0.0%	100.0%	100.0%	0.0%	45.9%	46.8%	-0.9%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 17 - Regional Treatment Plant
Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Budget by Wastewater Code																		
City of Laguna Beach	2,352	2,003	349	554,688	422,388	132,300						59,596	65,187	(5,591)	616,636	489,578	127,058	
El Toro Water District	3,876	4,033	(157)	548,048	498,658	49,390						108,424	118,580	(10,156)	660,348	621,271	39,077	
Emerald Bay Service District	0	5	(5)	17,284	20,935	(3,651)						3,128	3,428	(300)	20,412	24,367	(3,955)	
Moulton Niguel Water District	2,092,564	2,036,464	56,100	2,148,256	2,166,465	(18,209)	716,596	838,503	(121,907)	533,004	583,083	(50,079)	312,448	341,736	(29,288)	5,802,868	5,966,250	(163,382)
South Coast Water District	924	894	30	348,580	282,211	66,369						47,592	52,056	(4,464)	397,096	335,162	61,934	
Total	2,099,716	2,043,399	56,317	3,616,856	3,390,657	226,199	716,596	838,503	(121,907)	533,004	583,083	(50,079)	531,188	580,986	(49,798)	7,497,360	7,436,628	60,732
Net Budget Variance			2.7%			6.3%			-17.0%			-9.4%			-9.4%			0.8%

(Over)/Under Budget (in dollars)																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Wastewater Code Allocation %'s																		
City of Laguna Beach	0.1%	0.10%	0.0%	15.3%	12.46%	2.9%						11.2%	11.2%	0.0%	8.2%	6.6%	1.6%	
El Toro Water District	0.2%	0.20%	0.0%	15.2%	14.71%	0.4%						20.4%	20.4%	0.0%	8.8%	8.4%	0.5%	
Emerald Bay Service District	0.0%	0.00%	0.0%	0.5%	0.62%	-0.1%						0.6%	0.6%	0.0%	0.3%	0.3%	-0.1%	
Moulton Niguel Water District	99.7%	99.66%	0.0%	59.4%	63.90%	-4.5%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	77.4%	80.2%	-2.8%
South Coast Water District	0.0%	0.04%	0.0%	9.6%	8.32%	1.3%						9.0%	9.0%	0.0%	5.3%	4.5%	0.8%	
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 21 - Effluent Transmission Main
Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)									
Reach B/C/D			Reach E			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Budget by Wastewater Code									
El Toro Water District	1,368	416	952	308	93	215	1,676	509	1,167
Irvine Ranch Water District	1,368	416	952	308	93	215	1,676	509	1,167
Moulton Niguel Water District	-	-	-	736	223	513	736	223	513
Total	2,736	831	1,905	1,352	409	943	4,088	1,241	2,847
Net Budget Variance			69.6%			69.7%			69.7%

Reach B-C-D			Reach E			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
El Toro Water District	50.0%	50.0%	0.0%	22.8%	22.7%	0.1%	41.0%	41.0%	0.0%
Irvine Ranch Water District	50.0%	50.0%	0.0%	22.8%	22.7%	0.1%	41.0%	41.0%	0.0%
Moulton Niguel Water District	0.0%	0.0%	0.0%	54.4%	54.5%	-0.1%	18.0%	18.0%	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
PC 23 - North Coast Interceptor
PC 23 Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)						
North Coast Interceptor			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Budget by Wastewater Code						
City of Laguna Beach	-	26,511	(26,511)	-	26,511	(26,511)
Emerald Bay Service District	-	1,139	(1,139)	-	1,139	(1,139)
Total	-	27,650	(27,650)	-	27,650	(27,650)

North Coast Interceptor			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
Member Agency Wastewater Code Allocation %'s						
City of Laguna Beach	0.0%	95.9%	-95.9%	0.0%	95.9%	-95.9%
Emerald Bay Service District	0.0%	4.1%	-4.1%	0.0%	4.1%	-4.1%
Total	0.0%	100.0%	-100.0%	0.0%	100.0%	-100.0%

The Board approved additional expenditures of \$28 thousand that are not included in the original budget shown above. Budget additions were not billed to Member Agencies.

**South Orange County Wastewater Authority
PC 24 - Aliso Creek Ocean Outfall
Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)						
Fixed			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
City of Laguna Beach	63,212	59,695	3,517	63,212	59,695	3,517
El Toro Water District	93,664	88,468	5,196	93,664	88,468	5,196
Emerald Bay Service District	4,484	4,233	251	4,484	4,233	251
Irvine Ranch Water District	90,548	85,525	5,023	90,548	85,525	5,023
Moulton Niguel Water District	251,936	237,957	13,979	251,936	237,957	13,979
South Coast Water District	70,724	79,142	(8,418)	70,724	79,142	(8,418)
Total	574,568	555,020	19,548	574,568	555,020	19,548
Net Budget Variance			3.4%		3.4%	

Fixed			Total			
FY 20-21 Budget	FY 20-21 Actual	Variance	FY 20-21 Budget	FY 20-21 Actual	Variance	
City of Laguna Beach	11.0%	10.8%	0.2%	11.0%	10.8%	0.2%
El Toro Water District	16.3%	15.9%	0.4%	16.3%	15.9%	0.4%
Emerald Bay Service District	0.8%	0.8%	0.0%	0.8%	0.8%	0.0%
Irvine Ranch Water District	15.8%	15.4%	0.3%	15.8%	15.4%	0.3%
Moulton Niguel Water District	43.8%	42.9%	1.0%	43.8%	42.9%	1.0%
South Coast Water District	12.3%	14.3%	-2.0%	12.3%	14.3%	-2.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
Not Including Residual Engineering and Admin**

For the Period Ended June 30, 2021
(in dollars)

		FY 2020-21 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe								
5000--***	Regular Salaries-O&M	4,510,604		4,510,604	4,357,784	152,820	96.6%	
5001--***	Overtime Salaries-O&M	128,700		128,700	111,316	17,384	86.5%	
5306--***	Scheduled Holiday Work	33,964		33,964	71,967	(38,003)	211.9%	
5315--***	Comp Time - O&M	12,168		12,168	35,691	(23,523)	293.3%	
5401--***	Fringe Benefits IN to PC's & Depts.	2,374,488		2,374,488	2,359,415	15,073	99.4%	
5700--***	Standby Pay	67,608		67,608	67,859	(251)	100.4%	
	Total Payroll Costs	7,127,532	-	7,127,532	7,004,033	123,499	98.3%	
Other Expenses								
5002--***	Electricity	1,154,008		1,154,008	1,252,449	(98,441)	108.5%	(11)
5003--***	Natural Gas	234,532		234,532	254,349	(19,817)	108.4%	(12)
5004--***	Potable & Reclaimed Water	77,008		77,008	83,307	(6,299)	108.2%	(13)
5005--***	Co-generation Power Credit	(669,000)		(669,000)	(705,975)	36,975	105.5%	
5006--***	Chlorine/Sodium Hypochlorite	479,900		479,900	490,689	(10,789)	102.2%	(14)
5007--***	Polymer Products	739,004		739,004	741,851	(2,847)	100.4%	
5008--***	Ferric Chloride	452,000	50,000	502,000	654,701	(152,701)	130.4%	(1)
5009--***	Odor Control Chemicals	114,996		114,996	90,428	24,568	78.6%	
5010--***	Other Chemicals - Misc.	2,996		2,996	426	2,570	14.2%	
5011--***	Laboratory Services	40,580		40,580	27,308	13,272	67.3%	
5012--***	Grit Hauling	124,996		124,996	127,842	(2,846)	102.3%	
5013--***	Landscaping	206,004		206,004	232,315	(26,311)	112.8%	(2)
5015--***	Management Support Services	370,504	211,000	581,504	513,732	67,772	88.3%	
5016--***	Audit - Environmental	1,252		1,252	-	1,252	-	
5017--***	Legal Fees	32,355	28,000	60,355	71,684	(11,329)	118.8%	(3)
5018--***	Public Notices/ Public Relations	5,500		5,500	-	5,500	-	
5019--***	Contract Services Misc.	256,012		256,012	297,793	(41,781)	116.3%	(8)
5021--***	Small Vehicle Expense	24,556		24,556	18,797	5,759	76.5%	
5022--***	Miscellaneous Expense	18,020		18,020	5,355	12,665	29.7%	
5023--***	Office Supplies - All	43,004		43,004	27,961	15,043	65.0%	
5024--***	Petroleum Products	34,000		34,000	12,931	21,069	38.0%	
5025--***	Uniforms	68,992		68,992	64,518	4,474	93.5%	
5026--***	Small Vehicle Fuel	24,604		24,604	12,263	12,341	49.8%	
5027--***	Insurance - Property/Liability	275,584		275,584	276,867	(1,283)	100.5%	
5028--***	Small Tools & Supplies	77,500		77,500	70,138	7,362	90.5%	
5030--***	Trash Disposal	6,992		6,992	6,607	385	94.5%	
5031--***	Safety Program & Supplies	114,868		114,868	136,845	(21,977)	119.1%	(9)
5032--***	Equipment Rental	7,004		7,004	876	6,128	12.5%	
5033--***	Recruitment	2,504		2,504	3,531	(1,027)	141.0%	
5034--***	Travel Expense/Tech. Conferences	32,316		32,316	9,289	23,027	28.7%	
5035--***	Training Expense	40,664		40,664	13,098	27,566	32.2%	
5036--***	Laboratory Supplies	100,152		100,152	134,557	(34,405)	134.4%	(10)
5037--***	Office Equipment	65,000		65,000	25,282	39,718	38.9%	
5038--***	Permits	480,520	24,000	504,520	506,362	(1,842)	100.4%	(4)
5039--***	Membership Dues/Fees	23,772		23,772	10,278	13,494	43.2%	
5044--***	Offshore Monitoring	44,004		44,004	40,565	3,439	92.2%	
5046--***	Effluent Chemistry	40,004		40,004	63,594	(23,590)	159.0%	(5)
5047--***	Access Road Expenses	44,004		44,004	39,072	4,932	88.8%	
5048--***	Storm Damage	20,008		20,008	-	20,008	-	
5049--***	Biosolids Disposal	1,429,996	50,000	1,479,996	1,465,691	14,305	99.0%	
5050--***	Contract Services Generators - 29A	22,008		22,008	3,545	18,463	16.1%	
5052--***	Janitorial Services	94,004		94,004	104,527	(10,523)	111.2%	(6)
5053--***	Contract Serv - Digester Cleaning - 29E	125,000		125,000	80,743	44,257	64.6%	
5054--***	Diesel Truck Maint	41,004		41,004	29,197	11,807	71.2%	
5055--***	Diesel Truck Fuel - 37B	11,504		11,504	8,372	3,132	72.8%	
5056--***	Maintenance Equip. & Facilities (Solids)	361,000		361,000	336,152	24,848	93.1%	
5057--***	Maintenance Equip. & Facilities (Liquids)	669,000		669,000	588,263	80,737	87.9%	
5058--***	Maintenance Equip. & Facilities (Common)	86,008		86,008	144,891	(58,883)	168.5%	(7)
5059--***	Maintenance Equip. & Facilities (Co-Gen)	960,000		960,000	726,449	233,551	75.7%	
5060--***	Maintenance Equip. & Facilities (AWT)	75,000		75,000	71,943	3,057	95.9%	
5061--***	Mileage	3,548		3,548	1,940	1,608	54.7%	
5067--***	Port Cleaning	70,000		70,000	-	70,000	-	
5068--***	MNWD Potable Water Supplies & Svcs.	42,000		42,000	18,666	23,334	44.4%	
5076--***	SCADA Infrastructure	91,508		91,508	65,868	25,640	72.0%	
5077--***	IT Direct	10,000		10,000	9,669	331	96.7%	
5105--***	Co-Generation Power Credit - Offset	669,000		669,000	705,975	(36,975)	105.5%	
5303--***	Group Insurance Waiver	14,392		14,392	14,178	214	98.5%	
5305--***	Medicare Tax Payments for Employees	1,336		1,336	1,912	(576)	143.1%	
5309--***	Operating Leases	31,008		31,008	28,746	2,262	92.7%	
5705--***	Monthly Car Allowance	31,192		31,192	35,536	(4,344)	113.9%	
5799--***	Zephyr Wall Costs Share - O&M	(14,000)		(14,000)	(11,459)	(2,541)	81.9%	
5802--***	Shipping/Freight	100		100	-	100	-	
6500--***	IT Allocations in to PC's & Depts.	556,996		556,996	546,884	10,112	98.2%	
	Total Other Expenses	10,592,323	363,000	10,955,323	10,589,370	365,953	96.7%	
Total O&M Expenses		17,719,855	363,000	18,082,855	17,593,403	489,452	97.3%	

* 11/05/2020 Board approved a budget amendment for PC 12-Water Reclamation Permits, \$211,000, for Environmental Regulatory Requirements.
* 05/06/2021 Board approved a budget amendment for PC 2-JB Latham, \$100,000, to cover unanticipated operating costs.
* 08/23/2021 PC 23 help, a special meeting, and considered and approved Budget Adjustment for PC 23 of \$28,000.
* 09/02/2021 Board approved a budget amendment for PC 5, \$24,000, NPDES Permitting.

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended June 30, 2021

Explanatory Notes for Line Item Variances

- (1) Odor levels increased in the collection system resulting in higher Ferric Chloride usage to control hydrogen sulfide in the treatment plants and the digester gas.
- (2) Tree removals from emergency projects in response to Santa Ana Winds.
- (3) Regulatory Environmental requirements and Construction Agreements review.
- (4) Water Quality Fee increases.
- (5) Increased toxicity monitoring due to permit exceedances and PFAS Investigative Order requirements.
- (6) Janitorial services increased due to additional office disinfection and cleaning.
- (7) Emergency water line repairs completed at RTP, common repairs, and COVID 19 related air quality additions.
- (8) COVID 19 related expenses to support distancing for employees and contractors.
- (9) PPE costs related to safety equipment for new employees.
- (10) Additional supplies for new regulations and preparation for new NPDES Permit requirements.
- (11) Engine repairs and equipment overhauls required engine shutdowns and electricity purchases.
- (12) Additional natural gas was used during the overhaul of the gas scrubbing system at RTP.
- (13) Elevated odor levels increased the flushing water needed in the foul air scrubbers.
- (14) Higher than anticipated recycled water production.

**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 Actual
457 Plan - Employer Contribution	\$13,821	\$83,925	\$75,524	\$64,550	\$74,097	\$80,000	\$72,639
Accrued Administrative Leave	34,879	30,478	23,929	26,567	47,949	28,131	33,434
Accrued Holiday	221,783	220,371	234,247	244,674	251,092	263,680	262,771
Accrued Personal Leave	74,238	76,638	83,205	87,369	97,085	90,120	81,137
COVID 19 Federal Leave							44,236
COVID 19 State Leave							15,910
Accrued Sick Pay	242,262	262,987	204,767	274,389	233,159	286,116	289,940
Accrued Vacation	372,526	416,343	345,815	419,442	383,841	394,012	382,525
Bereavement Pay	1,345	8,088	10,892	10,820	9,043	8,700	12,149
Jury Duty			5,817	3,149	5,156	2,500	1,005
Disability Insurance - Private	51,728	56,122	57,924	56,713	61,659	62,379	61,468
Group Medical Insurance	948,341	1,017,679	864,239	918,687	902,394	954,938	959,986
Medicare Tax - Employer	94,167	94,550	96,326	100,314	104,441	101,836	104,289
Retiree Health Savings Program (RHS)			17,800	29,600	39,600	45,600	48,000
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	640,736
¹ Retirement - PERS Unfunded Liability	432,628	499,903	599,849	743,843	867,337		
Unemployment Ins./Reimbursement	1,378	1,234		11,608			
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	\$3,132,163
Change in Fringe Pool		13.1%	-10.2%	5.6%	4.0%	-27.2%	-0.2%

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	3,402,166
Environmental		815,299	789,929	827,189	933,333	951,174	955,618
Engineering including CIP Labor		305,422	377,076	396,554	397,732	411,345	428,407
Admin		695,744	857,635	896,766	934,332	944,542	899,005
IT		44,447	84,015	85,028	92,851	93,909	99,833
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	5,785,029
Fringe Rate	78%	86.6%	73.6%	75.5%	74.2%	52.6%	54.1%
Change in Labor Base		1.4%	5.7%	2.9%	5.9%	2.6%	-2.9%

¹UAL and OPEB Annual Expense was removed from the Fringe Pool in FY 2020-21.

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended June 30, 2021
(in dollars)

		FY 2020-21 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
02 - Jay B. Latham Plant								
Salary and Fringe								
02-5000-**-**	Regular Salaries-O&M	1,518,048		1,518,048	1,552,919	(34,871)	102.3%	(1)
02-5001-**-**	Overtime Salaries-O&M	38,716		38,716	42,905	(4,189)	110.8%	(1)
02-5306-**-**	Scheduled Holiday Work	13,364		13,364	26,515	(13,151)	198.4%	(1)
02-5315-**-**	Comp Time - O&M	5,028		5,028	17,155	(12,127)	341.2%	(1)
02-5401-**-**	Fringe Benefits IN to PC's & Depts.	799,132		799,132	840,790	(41,658)	105.2%	
02-5700-**-**	Standby Pay	25,352		25,352	27,722	(2,370)	109.3%	
	Total Payroll Costs	2,399,640	-	2,399,640	2,508,007	(108,367)	104.5%	
Other Expenses								
02-5002-**-**	Electricity	547,004		547,004	483,236	63,768	88.3%	
02-5003-**-**	Natural Gas	121,036		121,036	125,268	(4,232)	103.5%	
02-5004-**-**	Potable & Reclaimed Water	24,004		24,004	26,356	(2,352)	109.8%	
02-5006-**-**	Chlorine/Sodium Hypochlorite	7,900		7,900	8,139	(239)	103.0%	
02-5007-**-**	Polymer Products	278,000		278,000	263,700	14,300	94.9%	
02-5008-**-**	Ferric Chloride	140,000	50,000	190,000	248,629	(58,629)	130.9%	(2)
02-5009-**-**	Odor Control Chemicals	21,000		21,000	20,825	175	99.2%	
02-5010-**-**	Other Chemicals - Misc.	1,000		1,000	-	1,000	-	
02-5011-**-**	Laboratory Services	12,500		12,500	6,972	5,528	55.8%	
02-5012-**-**	Grit Hauling	54,000		54,000	59,635	(5,635)	110.4%	(29)
02-5013-**-**	Landscaping	75,008		75,008	55,718	19,290	74.3%	
02-5015-**-**	Management Support Services	26,004		26,004	41,657	(15,653)	160.2%	(3)
02-5017-**-**	Legal Fees	3,095		3,095	4,811	(1,716)	155.5%	
02-5019-**-**	Contract Services Misc.	75,008		75,008	92,976	(17,968)	124.0%	(17)
02-5021-**-**	Small Vehicle Expense	11,000		11,000	7,468	3,532	67.9%	
02-5022-**-**	Miscellaneous Expense	8,000		8,000	3,024	4,976	37.8%	
02-5023-**-**	Office Supplies - All	28,000		28,000	12,120	15,880	43.3%	
02-5024-**-**	Petroleum Products	11,000		11,000	2,940	8,060	26.7%	
02-5025-**-**	Uniforms	32,992		32,992	31,168	1,824	94.5%	
02-5026-**-**	Small Vehicle Fuel	12,004		12,004	4,214	7,790	35.1%	
02-5027-**-**	Insurance - Property/Liability	89,920		89,920	91,632	(1,712)	101.9%	
02-5028-**-**	Small Tools & Supplies	37,004		37,004	31,189	5,815	84.3%	
02-5030-**-**	Trash Disposal	2,000		2,000	2,410	(410)	120.5%	
02-5031-**-**	Safety Program & Supplies	39,004		39,004	49,439	(10,435)	126.8%	(18)
02-5032-**-**	Equipment Rental	3,000		3,000	876	2,124	29.2%	
02-5033-**-**	Recruitment	1,000		1,000	2,346	(1,346)	234.6%	
02-5034-**-**	Travel Expense/Tech. Conferences	9,496		9,496	2,613	6,883	27.5%	
02-5035-**-**	Training Expense	12,808		12,808	3,012	9,796	23.5%	
02-5036-**-**	Laboratory Supplies	16,472		16,472	14,568	1,904	88.4%	
02-5037-**-**	Office Equipment	13,000		13,000	1,634	11,366	12.6%	
02-5038-**-**	Permits	25,504		25,504	39,645	(14,141)	155.4%	(4)
02-5039-**-**	Membership Dues/Fees	4,384		4,384	3,554	830	81.1%	
02-5049-**-**	Biosolids Disposal	524,996	50,000	574,996	599,711	(24,715)	104.3%	(19)
02-5050-**-**	Contract Services Generators - 29A	10,004		10,004	50	9,954	0.5%	
02-5052-**-**	Janitorial Services	41,000		41,000	53,534	(12,534)	130.6%	(5)
02-5053-**-**	Contract Serv - Digester Cleaning - 29E	60,000		60,000	34,243	25,757	57.1%	
02-5054-**-**	Diesel Truck Maint	21,000		21,000	7,702	13,299	36.7%	
02-5055-**-**	Diesel Truck Fuel - 37B	3,004		3,004	3,022	(18)	100.6%	
02-5056-**-**	Maintenance Equip. & Facilities (Solids)	155,000		155,000	113,322	41,678	73.1%	
02-5057-**-**	Maintenance Equip. & Facilities (Liquids)	254,000		254,000	175,255	78,745	69.0%	
02-5058-**-**	Maintenance Equip. & Facilities (Common)	28,000		28,000	39,409	(11,409)	140.7%	(20)
02-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,000		369,000	288,741	80,259	78.2%	
02-5061-**-**	Mileage	2,044		2,044	683	1,361	33.4%	
02-5076-**-**	SCADA Infrastructure	30,504		30,504	21,956	8,548	72.0%	
02-5077-**-**	IT Direct	4,996		4,996	2,143	2,853	42.9%	
02-5303-**-**	Group Insurance Waiver	3,592		3,592	3,614	(22)	100.6%	
02-5309-**-**	Operating Leases	25,004		25,004	24,743	261	99.0%	
02-5705-**-**	Monthly Car Allowance	18,600		18,600	22,888	(4,288)	123.1%	
02-5799-**-**	Zephyr Wall Costs Share - O&M	(14,000)		(14,000)	(11,459)	(2,541)	81.9%	
02-6500-**-**	IT Allocations in to PC's & Depts.	187,624		187,624	184,222	3,402	98.2%	
	Total Other Expenses	3,466,515	100,000	3,566,515	3,305,554	260,961	92.7%	
	Total Expenses	5,866,155	100,000	5,966,155	5,813,561	152,594	97.4%	
05 - San Juan Creek Ocean Outfall								
Salary and Fringe								
05-5000-**-**	Regular Salaries-O&M	94,880		94,880	121,774	(26,894)	128.3%	(16)
05-5001-**-**	Overtime Salaries-O&M	584		584	1,508	(924)	258.3%	(16)
05-5306-**-**	Scheduled Holiday Work	100		100	468	(368)	468.4%	(16)
05-5401-**-**	Fringe Benefits IN to PC's & Depts.	49,940		49,940	65,932	(15,992)	132.0%	
	Total Payroll Costs	145,504	-	145,504	189,682	(44,178)	130.4%	
Other Expenses								
05-5002-**-**	Electricity	1,004		1,004	-	1,004	-	
05-5003-**-**	Natural Gas	500		500	-	500	-	
05-5015-**-**	Management Support Services	80,000		80,000	67,764	12,236	84.7%	

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended June 30, 2021
(in dollars)

	FY 2020-21 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
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	9,294	(1,102)	113.4%	
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	45,949	(21,445)	187.5%	(15)
05-5038-**-**	Permits	24,000	222,996	211,086	11,910	94.7%	(4)
05-5039-**-**	Membership Dues/Fees		5,564	-	5,564	-	
05-5044-**-**	Offshore Monitoring		22,000	20,065	1,935	91.2%	
05-5046-**-**	Effluent Chemistry		20,004	28,429	(8,425)	142.1%	(6)
05-5056-**-**	Maintenance Equip. & Facilities (Solids) 41-A		-	552	(552)	-	
05-5058-**-**	Maintenance Equip. & Facilities (Common)		1,004	-	1,004	-	
05-5067-**-**	Port Cleaning		35,000	-	35,000	-	
05-6500-**-**	IT Allocations in to PC's & Depts.		11,716	11,504	212	98.2%	
	Total Other Expenses		417,996	396,355	45,641	89.7%	
	Total Expenses	24,000	587,500	586,037	1,463	99.8%	
08 - Pre Treatment							
Salary and Fringe							
08-5000-**-**	Regular Salaries-O&M		81,396	96,558	(15,162)	118.6%	(1)
08-5306-**-**	Scheduled Holiday Work		356	-	356	-	
08-5315-**-**	Comp Time - Environment		2,476	102	2,374	-	
08-5401-**-**	Fringe Benefits IN to PC's & Depts.		42,852	52,279	(9,427)	122.0%	
	Total Payroll Costs		127,080	148,940	(21,860)	117.2%	
Other Expenses							
08-5011-**-**	Laboratory Services		3,008	-	3,008	-	
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%	(7b)
08-5018-**-**	Public Notices/ Public Relations		5,500	-	5,500	-	
08-5021-**-**	Small Vehicle Expense - 31A		1,052	68	984	6.5%	
08-5022-**-**	Miscellaneous Expense		2,020	-	2,020	-	
08-5026-**-**	Small Vehicle Fuel - 37A		1,096	300	796	27.4%	
08-5027-**-**	Insurance - Property/Liability		2,844	2,672	172	94.0%	
08-5028-**-**	Small Tools & Supplies		3,496	2,288	1,208	65.5%	
08-5034-**-**	Travel Expense/Tech. Conferences		2,220	695	1,525	31.3%	
08-5035-**-**	Training Expense		796	708	88	89.0%	
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	9,869	183	98.2%	
	Total Other Expenses		46,668	20,588	26,080	44.1%	
	Total Expenses	-	173,748	169,528	4,220	97.6%	
12 - Water Reclamation Permits							
Salary and Fringe							
12-5000-**-**	Regular Salaries-O&M		50,404	48,369	2,035	96.0%	
12-5401-**-**	Fringe Benefits IN to PC's & Depts.		26,528	26,188	340	98.7%	
	Total Payroll Costs		76,932	74,557	2,375	96.9%	
Other Expenses							
12-5015-**-**	Management Support Services	211,000	368,000	311,910	56,090	84.8%	
12-5017-**-**	Legal Fees		2,008	9,499	(7,491)	473.1%	(7a)
12-5027-**-**	Insurance - Property/Liability		3,116	6,773	(3,657)	217.4%	
12-5034-**-**	Travel Expense/Tech. Conferences		1,352	-	1,352	-	
12-5038-**-**	Permits		21,512	20,862	650	97.0%	
12-6500-**-**	IT Allocations in to PC's & Depts.		6,236	6,112	124	98.0%	
	Total Other Expenses	211,000	402,224	355,156	47,068	88.3%	
	Total Expenses	211,000	479,156	429,713	49,443	89.7%	
15 - Coastal Treatment Plant							
Salary and Fringe							
15-5000-**-**	Regular Salaries-O&M		939,512	860,165	79,347	91.6%	
15-5001-**-**	Overtime Salaries-O&M		21,760	21,355	405	98.1%	(1)
15-5306-**-**	Scheduled Holiday Work		5,096	13,521	(8,425)	265.3%	(1)
15-5315-**-**	Comp Time - O&M		2,100	7,669	(5,569)	365.2%	(1)
15-5401-**-**	Fringe Benefits IN to PC's & Depts.		494,584	465,715	28,869	94.2%	
15-5700-**-**	Standby Pay		16,900	11,505	5,395	68.1%	
	Total Payroll Costs		1,479,952	1,379,930	100,022	93.2%	
Other Expenses							
15-5002-**-**	Electricity		256,000	270,027	(14,027)	105.5%	(10)
15-5003-**-**	Natural Gas		3,000	2,855	145	95.2%	

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended June 30, 2021
(in dollars)

	FY 2020-21 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
15-5004-**-**	Potable & Reclaimed Water	25,004	25,004	24,702	302	98.8%
15-5006-**-**	Chlorine/Sodium Hypochlorite	92,000	92,000	85,651	6,349	93.1%
15-5007-**-**	Polymer Products	1,004	1,004	-	1,004	-
15-5008-**-**	Ferric Chloride	46,996	46,996	70,296	(23,300)	149.6% (2)
15-5009-**-**	Odor Control Chemicals	50,000	50,000	38,191	11,809	76.4%
15-5010-**-**	Other Chemicals - Misc.	-	-	426	(426)	-
15-5011-**-**	Laboratory Services	8,000	8,000	9,637	(1,637)	120.5% (8)
15-5012-**-**	Grit Hauling	20,996	20,996	26,151	(5,155)	124.6% (29)
15-5013-**-**	Landscaping	56,000	56,000	38,107	17,893	68.0%
15-5015-**-**	Management Support Services	2,500	2,500	11,118	(8,618)	444.7% (3)
15-5017-**-**	Legal Fees	15,700	15,700	9,980	5,720	63.6%
15-5019-**-**	Contract Services Misc.	85,000	85,000	96,991	(11,991)	114.1%
15-5021-**-**	Small Vehicle Expense - 31A	5,504	5,504	3,551	1,953	64.5%
15-5022-**-**	Miscellaneous Expense	1,000	1,000	882	118	88.2%
15-5023-**-**	Office Supplies - All	4,004	4,004	5,217	(1,213)	130.3%
15-5024-**-**	Petroleum Products	3,000	3,000	3,264	(264)	108.8%
15-5025-**-**	Uniforms	8,996	8,996	7,545	1,451	83.9%
15-5026-**-**	Small Vehicle Fuel - 37A	2,000	2,000	1,793	207	89.6%
15-5027-**-**	Insurance - Property/Liability	46,396	46,396	40,571	5,825	87.4%
15-5028-**-**	Small Tools & Supplies	8,000	8,000	8,172	(172)	102.2%
15-5030-**-**	Trash Disposal	2,996	2,996	1,940	1,056	64.8%
15-5031-**-**	Safety Program & Supplies	33,352	33,352	27,697	5,655	83.0%
15-5032-**-**	Equipment Rental	1,000	1,000	-	1,000	-
15-5033-**-**	Recruitment	500	500	150	350	29.9%
15-5034-**-**	Travel Expense/Tech. Conferences	5,748	5,748	2,448	3,300	42.6%
15-5035-**-**	Training Expense	8,356	8,356	5,031	3,325	60.2%
15-5036-**-**	Laboratory Supplies	11,004	11,004	13,359	(2,355)	121.4%
15-5037-**-**	Office Equipment	2,000	2,000	23	1,977	1.1%
15-5038-**-**	Permits	8,000	8,000	5,766	2,234	72.1%
15-5039-**-**	Membership Dues/Fees	2,600	2,600	1,655	945	63.6%
15-5047-**-**	Access Road Expenses	44,004	44,004	39,072	4,932	88.8%
15-5048-**-**	Storm Damage	20,008	20,008	-	20,008	-
15-5049-**-**	Biosolids Disposal	-	-	5,625	(5,625)	- (9)
15-5050-**-**	Contract Services Generators - 29A	4,004	4,004	3,496	509	87.3%
15-5052-**-**	Janitorial Services	12,004	12,004	13,760	(1,756)	114.6%
15-5054-**-**	Diesel Truck Maint - 31B	1,004	1,004	5,902	(4,898)	587.8% (21)
15-5055-**-**	Diesel Truck Fuel - 37B	496	496	-	496	-
15-5057-**-**	Maintenance Equip. & Facilities (Liquids)	179,000	179,000	143,212	35,788	80.0%
15-5058-**-**	Maintenance Equip. & Facilities (Common)	22,000	22,000	6,785	15,215	30.8%
15-5060-**-**	Maintenance Equip. & Facilities (AWT) 41-E	37,000	37,000	17,285	19,715	46.7%
15-5061-**-**	Mileage	500	500	154	346	30.8%
15-5076-**-**	SCADA Infrastructure	30,500	30,500	21,956	8,544	72.0%
15-5303-**-**	Group Insurance Waiver	3,600	3,600	3,614	(14)	100.4%
15-5305-**-**	Medicare Tax Payments for Employees	1,336	1,336	1,912	(576)	143.1%
15-5705-**-**	Monthly Car Allowance	4,204	4,204	4,216	(12)	100.3%
15-6500-**-**	IT Allocations in to PC's & Depts.	116,012	116,012	113,910	2,102	98.2%
	Total Other Expenses	1,292,328	-	1,292,328	1,194,094	92.4%
	Total Expenses	2,772,280	-	2,772,280	2,574,024	92.8%
17 - Joint Regional Wastewater Reclamation and Sludge Handling						
Salary and Fringe						
17-5000-**-**	Regular Salaries-O&M	1,721,896	1,721,896	1,558,333	163,563	90.5%
17-5001-**-**	Overtime Salaries-O&M	66,064	66,064	44,315	21,749	67.1% (1)
17-5306-**-**	Scheduled Holiday Work	14,880	14,880	31,170	(16,290)	209.5% (1)
17-5315-**-**	Comp Time - O&M	2,564	2,564	10,765	(8,201)	419.8% (1)
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	906,456	906,456	843,721	62,735	93.1%
17-5700-**-**	Standby Pay	25,356	25,356	28,632	(3,276)	112.9%
	Total Payroll Costs	2,737,216	-	2,737,216	2,516,936	92.0%
Other Expenses						
17-5002-**-**	Electricity	350,000	350,000	499,186	(149,186)	142.6% (10)
17-5003-**-**	Natural Gas	109,996	109,996	126,226	(16,230)	114.8% (27)
17-5004-**-**	Potable & Reclaimed Water	28,000	28,000	32,249	(4,249)	115.2% (28)
17-5005-**-**	Co-generation Power Credit	(669,000)	(669,000)	(705,975)	36,975	105.5%
17-5006-**-**	Chlorine/Sodium Hypochlorite	380,000	380,000	396,898	(16,898)	104.4% (22)
17-5007-**-**	Polymer Products	460,000	460,000	478,151	(18,151)	103.9% (23)
17-5008-**-**	Ferric Chloride	265,004	265,004	335,777	(70,773)	126.7% (2)
17-5009-**-**	Odor Control Chemicals	43,996	43,996	31,412	12,584	71.4%
17-5010-**-**	Other Chemicals - Misc.	1,996	1,996	-	1,996	-
17-5011-**-**	Laboratory Services	17,072	17,072	10,699	6,373	62.7%
17-5012-**-**	Grit Hauling - 21A	50,000	50,000	42,055	7,945	84.1%
17-5013-**-**	Landscaping	74,996	74,996	138,489	(63,493)	184.7% (11)
17-5015-**-**	Management Support Services	21,000	21,000	33,889	(12,889)	161.4% (3)
17-5017-**-**	Legal Fees	5,004	5,004	15,149	(10,145)	302.7% (12)
17-5019-**-**	Contract Services Misc.	95,000	95,000	107,827	(12,827)	113.5%
17-5021-**-**	Small Vehicle Expense	7,000	7,000	7,710	(710)	110.1%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended June 30, 2021
(in dollars)

		FY 2020-21 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
17-5022-**-**	Miscellaneous Expense	7,000		7,000	1,449	5,551	20.7%	
17-5023-**-**	Office Supplies - All	11,000		11,000	10,623	377	96.6%	
17-5024-**-**	Petroleum Products	20,000		20,000	6,727	13,273	33.6%	
17-5025-**-**	Uniforms	27,004		27,004	25,805	1,199	95.6%	
17-5026-**-**	Small Vehicle Fuel	9,004		9,004	5,955	3,049	66.1%	
17-5027-**-**	Insurance - Property/Liability	115,592		115,592	117,214	(1,622)	101.4%	
17-5028-**-**	Small Tools & Supplies	29,000		29,000	28,489	511	98.2%	
17-5030-**-**	Trash Disposal	1,996		1,996	2,256	(260)	113.0%	
17-5031-**-**	Safety Program & Supplies	40,504		40,504	59,709	(19,205)	147.4%	(18)
17-5032-**-**	Equipment Rental	3,004		3,004	-	3,004	-	
17-5033-**-**	Recruitment	1,004		1,004	1,035	(31)	103.1%	
17-5034-**-**	Travel Expense/Tech. Conferences	9,496		9,496	2,933	6,563	30.9%	
17-5035-**-**	Training Expense	12,700		12,700	4,223	8,477	33.3%	
17-5036-**-**	Laboratory Supplies	23,672		23,672	15,922	7,750	67.3%	
17-5037-**-**	Office Equipment	50,000		50,000	23,626	26,374	47.3%	
17-5038-**-**	Permits	21,508		21,508	28,110	(6,602)	130.7%	(4)
17-5039-**-**	Membership Dues/Fees	4,860		4,860	4,326	534	89.0%	
17-5049-**-**	Biosolids Disposal	905,000		905,000	860,355	44,645	95.1%	
17-5050-**-**	Contract Services Generators - 29A	8,000		8,000	-	8,000	-	
17-5052-**-**	Janitorial Services	41,000		41,000	37,233	3,767	90.8%	
17-5053-**-**	Contract Serv - Digester Cleaning - 29E	65,000		65,000	46,500	18,500	71.5%	
17-5054-**-**	Diesel Truck Maint	19,000		19,000	15,594	3,406	82.1%	
17-5055-**-**	Diesel Truck Fuel - 37B	8,004		8,004	5,350	2,655	66.8%	
17-5056-**-**	Maintenance Equip. & Facilities (Solids)	206,000		206,000	222,279	(16,279)	107.9%	(24)
17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	236,000		236,000	269,795	(33,795)	114.3%	(25)
17-5058-**-**	Maintenance Equip. & Facilities (Common)	34,000		34,000	98,698	(64,698)	290.3%	(13)
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	591,000		591,000	437,708	153,292	74.1%	
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	38,000		38,000	54,657	(16,657)	143.8%	(14)
17-5061-**-**	Mileage	1,004		1,004	1,103	(99)	109.8%	
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	42,000		42,000	18,666	23,334	44.4%	
17-5076-**-**	SCADA Infrastructure	30,504		30,504	21,956	8,548	72.0%	
17-5077-**-**	IT Direct	5,004		5,004	7,526	(2,522)	150.4%	
17-5105-**-**	Co-Generation Power Credit - Offset	669,000		669,000	705,975	(36,975)	105.5%	
17-5303-**-**	Group Insurance Waiver	7,200		7,200	6,951	249	96.5%	
17-5309-**-**	Operating Leases	6,004		6,004	4,003	2,001	66.7%	
17-5705-**-**	Monthly Car Allowance	8,388		8,388	8,432	(44)	100.5%	
17-6500-**-**	IT Allocations in to PC's & Depts.	212,628		212,628	208,769	3,859	98.2%	
	Total Other Expenses	4,760,144	-	4,760,144	4,919,692	(159,548)	103.4%	
	Total Expenses	7,497,360	-	7,497,360	7,436,628	60,732	99.2%	
21 - Effluent Transmission Main								
Salary and Fringe								
21-5000-**-**	Regular Salaries-O&M	1,384		1,384	792	592	57.2%	
21-5401-**-**	Fringe Benefits IN to PC's & Depts.	732		732	429	303	58.6%	
	Total Payroll Costs	2,116	-	2,116	1,221	895	57.7%	
Other Expenses								
21-5019-**-**	Contract Services Misc. - 29	1,004		1,004	-	1,004	-	
21-5027-**-**	Insurance - Property/Liability	968		968	20	948	2.0%	
	Total Other Expenses	1,972	-	1,972	20	1,952	1.0%	
	Total Expenses	4,088	-	4,088	1,241	2,847	30.3%	
23 - North Coast Interceptor								
Other Expenses								
23-5017-**-**	Legal Fees	-	28,000	28,000	27,650	350	-	(26)
	Total Expenses	-	28,000	28,000	27,650	350	-	
24 - Aliso Creek Ocean Outfall								
Salary and Fringe								
24-5000-**-**	Regular Salaries-O&M	103,084		103,084	118,874	(15,790)	115.3%	(1)
24-5001-**-**	Overtime Salaries-O&M	1,576		1,576	1,232	344	78.2%	
24-5306-**-**	Scheduled Holiday Work	168		168	292	(124)	174.1%	(1)
24-5401-**-**	Fringe Benefits IN to PC's & Depts.	54,264		54,264	64,361	(10,097)	118.6%	
	Total Payroll Costs	159,092	-	159,092	184,760	(25,668)	116.1%	
Other Expenses								
24-5015-**-**	Management Support Services	80,000		80,000	47,394	32,606	59.2%	
24-5017-**-**	Legal Fees	2,008		2,008	-	2,008	-	
24-5027-**-**	Insurance - Property/Liability	8,556		8,556	8,691	(135)	101.6%	
24-5031-**-**	Safety Supplies	1,004		1,004	-	1,004	-	
24-5034-**-**	Travel Expense/Tech. Conferences	2,004		2,004	300	1,704	15.0%	
24-5035-**-**	Training Expense	2,004		2,004	62	1,942	3.1%	
24-5036-**-**	Laboratory Supplies	24,500		24,500	44,758	(20,258)	182.7%	(15)

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended June 30, 2021
(in dollars)

		FY 2020-21 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
24-5038-**-**-**	Permits	199,000		199,000	200,893	(1,893)	101.0%	(4)
24-5039-**-**-**-**	Membership Dues/Fees	5,564		5,564	-	5,564	-	
24-5044-**-**-**-**	Offshore Monitoring	22,004		22,004	20,500	1,504	93.2%	
24-5046-**-**-**-**	Effluent Chemistry	20,000		20,000	35,165	(15,165)	175.8%	(6)
24-5058-**-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004		1,004	-	1,004	-	
24-5067-**-**-**-**	Port Cleaning	35,000		35,000	-	35,000	-	
24-5802-**-**-**-**	Shipping/Freight	100		100	-	100	-	
24-6500-**-**-**-**	IT Allocations in to PC's & Depts.	12,728		12,728	12,498	230	98.2%	
	Total Other Expenses	415,476	-	415,476	370,261	45,215	89.1%	
	Total Expenses	574,568	-	574,568	555,020	19,548	96.6%	
	Total O&M Expenses	17,719,855	363,000	18,082,855	17,593,403	489,453	97.3%	

* 11/05/2020 Board approved a budget amendment for PC 12-Water Reclamation Permits, \$211,000, for Environmental Regulatory Requirements.
* 05/06/2021 Board approved a budget amendment for PC 2-JB Latham, \$100,000, to cover unanticipated operating costs.
* 08/23/2021 PC 23 help, a special meeting, and considered and approved Budget Adjustment for PC 23 of \$28,000.
* 09/02/2021 Board approved a budget amendment for PC 5, \$24,000, NPDES Permitting.

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended June 30, 2021

Explanatory Notes for Line Item Variances

- (1) O&M salaries and overtime were higher due to staff coverage needed for COVID19 impacts and after-hours construction activities.
- (2) Odor levels increased in the collection system resulting in higher Ferric Chloride usage to control hydrogen sulfide in the treatment plants and the digester gas.
- (3) Technical support for foul air system study and assessment to minimize foul air and to accommodate system modifications.
- (4) Water Quality Fee increases.
- (5) Janitorial services increased due to additional office disinfection and cleaning.
- (6) Increased toxicity monitoring due to permit exceedances and PFAS Investigative Order requirements.
- (7a) Preparation of Water Discharge for new Recycled Water Order Report.
- (7b) Required Pretreatment Ordinance update.
- (8) Annual priority pollutants testing as required by NPDES Permit.
- (9) Disposal of spoils from export sludge line repairs.
- (10) Engine repairs and equipment overhauls required engine shutdowns and electricity purchases.
- (11) Tree removals from emergency projects in response to Santa Ana Winds.
- (12) Construction-related expenses.
- (13) Emergency water line repairs and COVID 19 related air quality additions.
- (14) Valves and actuators replacements for AWT.
- (15) Additional supplies for new regulations and preparation for new NPDES Permit requirements.
- (16) Unanticipated staff time associated with permitting requests from the State and Regional Water Boards.
- (17) COVID 19 related expenses to support distancing for employees and contractors.
- (18) PPE costs related to safety equipment for new employees.
- (19) Costs were higher due to employee/equipment availability to deliver Biosolids to the local landfill.
- (20) Common repair and COVID 19 air quality additions.
- (21) Overhaul of boom truck gearbox.
- (22) Higher than anticipated recycled water production.
- (23) Construction-related operational changes.
- (24) Additional O&M work in the solids area was completed to take advantage of construction contractor shutdowns.
- (25) Additional O&M work in the liquids area was completed to take advantage of construction contractor shutdowns.
- (26) Legal costs related to NCI bypass construction and Regional Board settlement.
- (27) Additional supplemental natural gas used during gas scrubbing system overhaul at RTP.
- (28) Additional flushing water was used in the foul air scrubbers due to increased odors at RTP.
- (29) Grit from channel and basin debris removal to accommodate ongoing construction.

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

For the Period Ended June 30, 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	148,365	48,471	75.4%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	103,621	80,329	23,292	77.5%
	Total Payroll Costs	300,457	228,694	71,763	76.1%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	2,529	655	79.4%
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	275	1,969	12.3%
01-5037-03-00-00	Office Equipment	408	-	408	-
01-5039-03-00-00	Membership Dues/Fees	1,377	996	381	72.3%
01-5061-03-00-00	Mileage	510	47	463	9.1%
01-5077-03-00-00	IT Direct	-	1,839	(1,839)	-
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	4,216	(16)	100.4%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	50,794	49,873	921	98.2%
	Total Other Expenses	76,810	65,214	11,597	84.9%
	Total Engineering Expenses	377,267	293,908	83,360	77.9%

South Orange County Wastewater Authority
Budget vs. Actual Comparison- Administration
For the Period Ended June 30, 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	899,005	45,537	95.2%
01-6001-04-00-00	Overtime Salaries-Admin or IT	20,000	35,428	(15,428)	177.1% (1)
01-6315-04-00-00	Comp Time - Admin	15,000	18,225	(3,225)	121.5%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	497,236	486,745	10,491	97.9%
	Total Payroll Costs	1,476,778	1,439,403	37,375	97.5%
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	32,837	(6,337)	123.9%
01-6102-04-00-00	Subscriptions	2,040	2,119	(79)	103.9%
01-6200-04-00-00	Management Support Services	102,000	58,868	43,132	57.7%
01-6201-04-00-00	Audit	44,900	40,600	4,300	90.4%
01-6202-04-00-00	Legal	200,000	338,560	(138,560)	169.3% (3)
01-6204-04-00-00	Postage	4,000	897	3,103	22.4%
01-6223-04-00-00	Office Supplies - Admin	6,120	3,512	2,608	57.4%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	2,338	(1,338)	233.8%
01-6234-04-00-00	Memberships & Trainings	88,950	76,234	12,716	85.7%
01-6239-04-00-00	Travel & Conference	10,965	5,224	5,741	47.6%
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	19,542	3,918	83.3%
01-6311-04-00-00	Mileage	1,211	185	1,026	15.3%
01-6317-04-00-00	Contract Services Misc	5,610	5,464	146	97.4%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	116,635	114,520	2,115	98.2%
01-6601-04-00-00	Shipping/Freight	3,740	4,296	(556)	114.9%
01-6705-04-00-00	Monthly Car Allowance	12,000	12,046	(46)	100.4%
	Total Other Expenses	652,131	721,922	(69,791)	110.7%
Total Admin Expenses		2,128,909	2,161,324	(32,415)	101.5%

(1) Overtime salary and comp should be considered together, 132.1% expended

(2) Publication fee for ordinance

(3) JPA Revision projected over budget for Legal line item

**South Orange County Wastewater Authority
FY 2020-21 Actual General Fund Expenses
(Taken From Administration Expenses)**

		Finance Committee Recommended General Fund %'s	FY 20-21 Budget	FY 20-21 Actual	(Over)/Under Budget	% Expended
Salary and Fringe						
01-6000-04-00-00	Regular Salaries-Admin & IT	Footnote #1	\$167,925	\$167,925		100.0%
01-6001-04-00-00	Overtime Salaries-Admin & IT	50%	10,000	17,714	(7,714)	177.1%
01-6315-04-00-00	Comp Time - Admin		7,500	9,112	(1,612)	121.5%
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.		88,401	90,919	(2,518)	102.8%
Total Payroll Costs			273,826	285,670	(11,844)	104.3%
Other Expenses						
01-5018-04-00-00	Public Notices/ Public Relations	100%				
01-5027-04-00-00	Insurance - Property/Liability					
01-6101-04-00-00	Recruitment & Employee Relations					
01-6102-04-00-00	Subscriptions					
01-6200-04-00-00	Management Support Services					
01-6201-04-00-00	Audit	100%	44,900	40,600	4,300	90.4%
01-6202-04-00-00	Legal	40%	80,000	135,424	(55,424)	169.3%
01-6203-04-00-00	Outside Services	100%				
01-6204-04-00-00	Postage	20%	800	179	621	22.4%
01-6220-04-00-00	Board of Directors - Fees					
01-6223-04-00-00	Office Supplies - Admin	100%	6,120	3,512	2,608	57.4%
01-6224-04-00-00	Office Equipment	100%	1,000	2,338	(1,338)	233.8%
01-6234-04-00-00	Memberships & Trainings					
01-6239-04-00-00	Travel & Conference					
01-6240-04-00-00	Scholarship Sponsorship					
01-6310-04-00-00	Miscellaneous	20%	4,692	3,908	784	83.3%
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%	5,832	5,726	106	98.2%
01-6601-04-00-00	Shipping/Freight					
01-6705-04-00-00	Monthly Car Allowance					
Total Other Expenses			143,344	191,688	(48,344)	133.7%
Total General Fund Expenses			\$417,170	\$477,358	(\$60,188)	114.4%

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

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
For the Period Ended June 30, 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	99,833	(5,924)	106.3%	
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	54,052	(4,615)	109.3%	
	Total Salary & Fringe	148,346	153,885	(5,539)	103.7%	(1)
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	40,260	(1,481)	103.8%	(2)
01-6301-05-00-00	Hardware Maintenance Agreements	7,126	10,441	(3,315)	146.5%	(3)
01-6302-05-00-00	Cloud Subscriptions (Internet)	148,369	142,417	5,952	96.0%	(4)
01-6303-05-00-00	Telecommunications	150,534	146,075	4,459	97.0%	
01-6305-05-00-00	IT Professional Services	108,060	119,370	(11,310)	110.5%	(5)
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	29,200	7,495	21,705	25.7%	
01-6307-05-00-00	Small Software Purchases & Licenses (<	26,908	28,935	(2,027)	107.5%	(6)
01-6308-05-00-00	IT Memberships	160	-	160	-	
01-6309-05-00-00	Operating Leases	55,200	58,041	(2,841)	105.1%	
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	-	
01-6312-05-00-00	Computer & Photocopy Supplies	-	2,633	(2,633)	-	(6)
	Total Other Expenses	576,061	557,392	18,669	96.8%	
Total Expenses before Allocation		724,407	711,277	13,130	98.2%	
IT Allocations (Out) to PC's & Depts						
01-6400-05-00-0	IT Allocations (OUT) to PC's & Depts.	(724,407)	(711,277)	(13,130)	98.2%	
	Total IT Allocations (Out) to PC's &	(724,407)	(711,277)	(13,130)	98.2%	

- (1) Minimal vacation by IT to support the business network.
- (2) Expenses related to FE NXT implementation - software upgrade.
- (3) Further network security support included to firm business network.
- (4) Remote Management Services needed for additional remote support during the pandemic.
- (5) Additional corrective actions completed as per network vulnerability assessment.
- (6) Unanticipated costs related to the pandemic.

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
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PC 02 - Jay B. Latham Plant

Member Agency

City of San Juan Capistrano

_5000--***	Regular Salaries-O&M	480,888	432,198	48,690	89.9%
_5001--***	Overtime Salaries-O&M	12,264	12,177	87	99.3%
_5002--***	Electricity	175,332	141,625	33,707	80.8%
_5003--***	Natural Gas	38,796	36,713	2,083	94.6%
_5004--***	Potable & Reclaimed Water	7,512	7,258	254	96.6%
02-5006-01-01-18	Chlorine/Sodium Hypochlorite	2,612	2,536	76	97.1%
02-5007-01-02-18	Polymer Products	83,620	63,490	20,130	75.9%
02-5008-01-02-18	Ferric Chloride	42,112	59,861	(17,749)	142.1%
_5009--***	Odor Control Chemicals	6,656	5,810	846	87.3%
_5010--***	Other Chemicals - Misc.	304	0	304	0.0%
_5011--***	Laboratory Services	4,040	2,049	1,991	50.7%
02-5012-01-01-18	Grit Hauling - 21A	17,856	18,579	(723)	104.0%
_5013--***	Landscaping	22,792	16,930	5,862	74.3%
_5015--***	Management Support Services	7,900	15,698	(7,798)	198.7%
_5017--***	Legal Fees	947	1,462	(515)	154.4%
_5019--***	Contract Services Misc. - 29	22,792	28,251	(5,459)	124.0%
_5021--***	Small Vehicle Expense - 31A	3,344	2,269	1,075	67.9%
_5022--***	Miscellaneous Expense	2,432	919	1,513	37.8%
_5023--***	Office Supplies - All	8,508	3,683	4,825	43.3%
_5024--***	Petroleum Products	3,572	874	2,698	24.5%
_5025--***	Uniforms	10,428	8,684	1,744	83.3%
_5026--***	Small Vehicle Fuel - 37A	3,648	1,280	2,368	35.1%
_5027--***	Insurance - Property/Liability	27,320	27,842	(522)	101.9%
_5028--***	Small Tools & Supplies	11,244	9,477	1,767	84.3%
_5030--***	Trash Disposal	608	732	(124)	120.5%
_5031--***	Safety Supplies	11,852	15,022	(3,170)	126.7%
_5032--***	Equipment Rental	912	266	646	29.2%
_5033--***	Recruitment	304	713	(409)	234.5%
_5034--***	Travel Expense/Tech. Conferences	2,884	744	2,140	25.8%
_5035--***	Training Expense	3,892	965	2,927	24.8%
_5036--***	Laboratory Supplies	5,324	4,281	1,043	80.4%
_5037--***	Office Equipment	3,952	496	3,456	12.6%
_5038--***	Permits	7,748	12,046	(4,298)	155.5%
_5039--***	Membership Dues/Fees	1,332	1,080	252	81.1%
02-5049-01-02-18	Biosolids Disposal - 21B	157,916	144,390	13,526	91.4%
_5050--***	Contract Services Generators - 29A	3,040	15	3,025	0.5%
_5052--***	Janitorial Services	12,460	16,266	(3,806)	130.5%
02-5053-01-02-18	Contract Serv - Digester Cleaning - 29E	18,048	8,245	9,803	45.7%
02-5054-01-02-18	Diesel Truck Maint - 31B	6,316	1,854	4,462	29.4%
02-5055-01-02-18	Diesel Truck Fuel - 37B	904	728	176	80.5%
02-5056-01-02-18	Maintenance Equip. & Facilities (Solids) 4'	46,624	27,284	19,340	58.5%
02-5057-01-01-18	Maintenance Equip. & Facilities (Liquids) 4'	83,996	54,599	29,397	65.0%
_5058--***	Maintenance Equip. & Facilities (Common)	8,508	11,974	(3,466)	140.7%
02-5059-01-02-18	Maintenance Equip. & Facilities (Co-Gen)	110,992	69,519	41,473	62.6%
_5061--***	Mileage	620	208	412	33.5%
_5076--***	SCADA Infrastructure	9,268	6,671	2,597	72.0%
_5077--***	IT Direct	1,520	651	869	42.8%
_5302--***	Performance Based Merit Pay	0	4,023	(4,023)	0.0%
_5303--***	Group Insurance Waiver	1,136	1,007	129	88.6%
_5306--***	Scheduled Holiday Work	4,236	7,556	(3,320)	178.4%
_5309--***	Operating Leases	7,600	7,518	82	98.9%
_5315--***	Comp Time - O&M	1,592	4,860	(3,268)	305.3%
_5401--***	Fringe Benefits IN to PC's & Depts.	253,152	236,181	16,971	93.3%
_5700--***	Standby Pay	7,704	8,423	(719)	109.3%
_5705--***	Monthly Car Allowance	5,908	6,466	(558)	109.4%
_5799--***	Zephyr Wall Costs Share-O&M	(4,252)	(3,482)	(770)	81.9%
_6500--***	IT Allocations in to PC's & Depts.	57,008	55,976	1,032	98.2%
Total City of San Juan Capistrano		1,830,023	1,606,942	223,081	87.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

	FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District				
_5000--***	326,548	277,290	49,258	84.9%
_5001--***	8,344	7,968	376	95.5%
_5002--***	119,544	91,296	28,248	76.4%
_5003--***	26,452	23,666	2,786	89.5%
_5004--***	5,124	4,684	440	91.4%
02-5006-01-01-22	1,768	1,608	160	90.9%
02-5007-01-02-22	56,552	40,260	16,292	71.2%
02-5008-01-02-22	28,480	37,959	(9,479)	133.3%
_5009--***	4,500	3,684	816	81.9%
_5010--***	224	0	224	0.0%
_5011--***	2,732	1,299	1,433	47.5%
02-5012-01-01-22	12,076	11,781	295	97.6%
_5013--***	16,764	12,453	4,311	74.3%
_5015--***	5,812	9,721	(3,909)	167.3%
_5017--***	688	1,075	(387)	156.3%
_5019--***	16,764	20,780	(4,016)	124.0%
_5021--***	2,456	1,669	787	68.0%
_5022--***	1,788	676	1,112	37.8%
_5023--***	6,260	2,709	3,551	43.3%
_5024--***	2,416	554	1,862	22.9%
_5025--***	7,068	5,549	1,519	78.5%
_5026--***	2,680	942	1,738	35.1%
_5027--***	20,096	20,480	(384)	101.9%
_5028--***	8,268	6,971	1,297	84.3%
_5030--***	448	539	(91)	120.3%
_5031--***	8,716	11,050	(2,334)	126.8%
_5032--***	672	196	476	29.1%
_5033--***	224	524	(300)	234.1%
_5034--***	2,124	547	1,577	25.8%
_5035--***	2,860	710	2,150	24.8%
_5036--***	3,600	2,715	885	75.4%
_5037--***	2,904	365	2,539	12.6%
_5038--***	5,700	8,861	(3,161)	155.4%
_5039--***	976	794	182	81.4%
02-5049-01-02-22	106,800	91,560	15,240	85.7%
_5050--***	2,236	11	2,225	0.5%
_5052--***	9,164	11,965	(2,801)	130.6%
02-5053-01-02-22	12,204	5,228	6,976	42.8%
02-5054-01-02-22	4,272	1,176	3,096	27.5%
02-5055-01-02-22	612	461	151	75.4%
02-5056-01-02-22	31,532	17,301	14,231	54.9%
02-5057-01-01-22	56,796	34,622	22,174	61.0%
_5058--***	6,260	8,808	(2,548)	140.7%
02-5059-01-02-22	75,068	44,083	30,985	58.7%
_5061--***	456	153	303	33.5%
_5076--***	6,816	4,907	1,909	72.0%
_5077--***	1,116	479	637	42.9%
_5302--***	0	2,570	(2,570)	0.0%
_5303--***	772	643	129	83.3%
_5306--***	2,876	4,937	(2,061)	171.7%
_5309--***	5,588	5,530	58	99.0%
_5315--***	1,080	3,182	(2,102)	294.7%
_5401--***	171,900	151,524	20,376	88.1%
_5700--***	5,664	6,196	(532)	109.4%
_5705--***	4,012	4,160	(148)	103.7%
_5799--***	(3,128)	(2,561)	(567)	81.9%
_6500--***	41,932	41,174	758	98.2%
Total Moulton Niguel Water District	1,255,656	1,049,484	206,172	83.6%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

	FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
Santa Margarita Water District				
_5000--***	300,652	467,736	(167,084)	155.6%
_5001--***	7,676	12,634	(4,958)	164.6%
_5002--***	105,408	136,096	(30,688)	129.1%
_5003--***	23,324	35,280	(11,956)	151.3%
_5004--***	4,908	8,235	(3,327)	167.8%
02-5006-01-01-23	1,388	2,062	(674)	148.5%
02-5007-01-02-23	61,880	99,306	(37,426)	160.5%
02-5008-01-02-23	31,160	93,630	(62,470)	300.5%
_5009--***	4,144	6,456	(2,312)	155.8%
_5010--***	228	0	228	0.0%
_5011--***	2,344	1,981	363	84.5%
02-5012-01-01-23	9,488	15,105	(5,617)	159.2%
_5013--***	17,136	12,729	4,407	74.3%
_5015--***	5,940	9,851	(3,911)	165.8%
_5017--***	708	1,099	(391)	155.2%
_5019--***	17,136	21,240	(4,104)	124.0%
_5021--***	2,512	1,706	806	67.9%
_5022--***	1,828	691	1,137	37.8%
_5023--***	6,396	2,769	3,627	43.3%
_5024--***	2,036	817	1,219	40.1%
_5025--***	6,568	9,629	(3,061)	146.6%
_5026--***	2,744	963	1,781	35.1%
_5027--***	20,544	20,933	(389)	101.9%
_5028--***	8,456	7,125	1,331	84.3%
_5030--***	456	551	(95)	120.8%
_5031--***	8,912	11,294	(2,382)	126.7%
_5032--***	684	200	484	29.3%
_5033--***	228	536	(308)	235.1%
_5034--***	2,168	559	1,609	25.8%
_5035--***	2,924	726	2,198	24.8%
_5036--***	3,088	4,139	(1,051)	134.0%
_5037--***	2,968	373	2,595	12.6%
_5038--***	5,828	9,057	(3,229)	155.4%
_5039--***	1,004	812	192	80.9%
02-5049-01-02-23	116,856	225,843	(108,987)	193.3%
_5050--***	2,284	11	2,273	0.5%
_5052--***	9,364	12,230	(2,866)	130.6%
02-5053-01-02-23	13,356	12,895	461	96.6%
02-5054-01-02-23	4,676	2,900	1,776	62.0%
02-5055-01-02-23	668	1,138	(470)	170.4%
02-5056-01-02-23	34,500	42,676	(8,176)	123.7%
02-5057-01-01-23	44,628	44,392	236	99.5%
_5058--***	6,396	9,003	(2,607)	140.8%
02-5059-01-02-23	82,132	108,736	(26,604)	132.4%
_5061--***	468	156	312	33.4%
_5076--***	6,968	5,016	1,952	72.0%
_5077--***	1,140	490	650	42.9%
_5302--***	0	4,460	(4,460)	0.0%
_5303--***	712	1,116	(404)	156.8%
_5306--***	2,640	7,762	(5,122)	294.0%
_5309--***	5,712	5,652	60	99.0%
_5315--***	1,000	5,065	(4,065)	506.5%
_5401--***	158,272	255,659	(97,387)	161.5%
_5700--***	5,792	6,333	(541)	109.3%
_5705--***	3,668	6,881	(3,213)	187.6%
_5799--***	(3,200)	(2,618)	(582)	81.8%
_6500--***	42,864	42,086	778	98.2%
Total Santa Margarita Water District	1,213,760	1,794,205	(580,445)	147.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

	FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
South Coast Water District				
_5000--***	409,960	361,258	48,702	88.1%
_5001--***	10,432	10,126	306	97.1%
_5002--***	146,720	114,219	32,501	77.8%
_5003--***	32,464	29,609	2,855	91.2%
_5004--***	6,460	6,179	281	95.7%
02-5006-01-01-24	2,132	1,934	198	90.7%
02-5007-01-02-24	75,948	60,644	15,304	79.8%
02-5008-01-02-24	38,248	57,178	(18,930)	149.5%
_5009--***	5,700	4,875	825	85.5%
_5010--***	244	0	244	0.0%
_5011--***	3,384	1,643	1,741	48.6%
02-5012-01-01-24	14,580	14,170	410	97.2%
_5013--***	18,316	13,606	4,710	74.3%
_5015--***	6,352	6,388	(36)	100.6%
_5017--***	752	1,175	(423)	156.2%
_5019--***	18,316	22,705	(4,389)	124.0%
_5021--***	2,688	1,824	864	67.8%
_5022--***	1,952	738	1,214	37.8%
_5023--***	6,836	2,960	3,876	43.3%
_5024--***	2,976	694	2,282	23.3%
_5025--***	8,928	7,305	1,623	81.8%
_5026--***	2,932	1,029	1,903	35.1%
_5027--***	21,960	22,377	(417)	101.9%
_5028--***	9,036	7,616	1,420	84.3%
_5030--***	488	589	(101)	120.6%
_5031--***	9,524	12,073	(2,549)	126.8%
_5032--***	732	214	518	29.2%
_5033--***	244	573	(329)	234.8%
_5034--***	2,320	598	1,722	25.8%
_5035--***	3,132	776	2,356	24.8%
_5036--***	4,460	3,434	1,026	77.0%
_5037--***	3,176	399	2,777	12.6%
_5038--***	6,228	9,681	(3,453)	155.4%
_5039--***	1,072	868	204	81.0%
02-5049-01-02-24	143,424	137,918	5,506	96.2%
_5050--***	2,444	12	2,432	0.5%
_5052--***	10,012	13,073	(3,061)	130.6%
02-5053-01-02-24	16,392	7,875	8,517	48.0%
02-5054-01-02-24	5,736	1,771	3,965	30.9%
02-5055-01-02-24	820	695	125	84.8%
02-5056-01-02-24	42,344	26,061	16,283	61.5%
02-5057-01-01-24	68,580	41,643	26,937	60.7%
_5058--***	6,836	9,624	(2,788)	140.8%
02-5059-01-02-24	100,808	66,403	34,405	65.9%
_5061--***	500	167	333	33.4%
_5076--***	7,452	5,362	2,090	71.9%
_5077--***	1,220	523	697	42.9%
_5302--***	0	3,384	(3,384)	0.0%
_5303--***	972	847	125	87.1%
_5306--***	3,612	6,259	(2,647)	173.3%
_5309--***	6,104	6,042	62	99.0%
_5315--***	1,356	4,048	(2,692)	298.5%
_5401--***	215,808	197,426	18,382	91.5%
_5700--***	6,192	6,770	(578)	109.3%
_5705--***	5,012	5,381	(369)	107.4%
_5799--***	(3,420)	(2,798)	(622)	81.8%
_6500--***	45,820	44,987	833	98.2%
Total South Coast Water District	1,566,716	1,362,930	203,786	87.0%
Total PC 02 - Jay B. Latham Plant	5,866,155	5,813,561	52,594	99.1%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
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PC 05 - San Juan Creek Ocean Outfall

Member Agency

City of San Clemente

_5000--***	Regular Salaries-O&M	15,772	20,239	(4,467)	128.3%
_5001--***	Overtime Salaries-O&M	96	251	(155)	261.1%
05-5002-01-05-17	Electricity	168	0	168	0.0%
05-5003-01-05-17	Natural Gas	84	0	84	0.0%
05-5015-02-05-17	Management Support Services	13,296	9,212	4,084	69.3%
05-5017-02-05-17	Legal Fees	332	0	332	0.0%
05-5026-01-05-17	Small Vehicle Fuel	84	0	84	0.0%
05-5027-01-05-17	Insurance - Property/Liability	1,360	1,545	(185)	113.6%
05-5031-02-05-17	Safety Supplies	168	0	168	0.0%
05-5034-02-05-17	Travel Expense/Tech. Conferences	332	50	282	15.0%
05-5035-02-05-17	Training Expense	664	10	654	1.5%
05-5036-02-05-17	Laboratory Supplies	4,072	7,637	(3,565)	187.5%
05-5038-02-05-17	Permits	33,072	35,082	(2,010)	106.1%
05-5039-02-05-17	Membership Dues/Fees	924	0	924	0.0%
05-5044-02-05-17	Offshore Monitoring - 20A	3,656	3,335	321	91.2%
05-5046-02-05-17	Effluent Chemistry - 20C	3,324	4,725	(1,401)	142.1%
05-5056-01-05-17	Maintenance Equip. & Facilities (Solids)	0	92	(92)	0.0%
05-5058-01-05-17	Maintenance Equip. & Facilities (Common)	168	0	168	0.0%
05-5067-02-05-17	Port Cleaning	5,816	0	5,816	0.0%
05-5306-02-05-17	Scheduled Holiday Work	16	78	(62)	486.5%
_5401--***	Fringe Benefits IN to PC's & Depts.	8,300	10,958	(2,658)	132.0%
_6500--***	IT Allocations in to PC's & Depts.	1,948	1,912	36	98.1%
Total City of San Clemente		93,652	95,124	(1,472)	101.6%

City of San Juan Capistrano

_5000--***	Regular Salaries-O&M	10,512	13,493	(2,981)	128.4%
_5001--***	Overtime Salaries-O&M	64	167	(103)	261.1%
05-5002-01-05-18	Electricity	112	0	112	0.0%
05-5003-01-05-18	Natural Gas	56	0	56	0.0%
05-5015-02-05-18	Management Support Services	8,864	6,141	2,723	69.3%
05-5017-02-05-18	Legal Fees	224	0	224	0.0%
05-5026-01-05-18	Small Vehicle Fuel	56	0	56	0.0%
05-5027-01-05-18	Insurance - Property/Liability	908	1,030	(122)	113.4%
05-5031-02-05-18	Safety Supplies	112	0	112	0.0%
05-5034-02-05-18	Travel Expense/Tech. Conferences	220	33	187	15.1%
05-5035-02-05-18	Training Expense	444	7	437	1.5%
05-5036-02-05-18	Laboratory Supplies	2,716	5,091	(2,375)	187.5%
05-5038-02-05-18	Permits	22,048	23,388	(1,340)	106.1%
05-5039-02-05-18	Membership Dues/Fees	616	0	616	0.0%
05-5044-02-05-18	Offshore Monitoring - 20A	2,436	2,223	213	91.3%
05-5046-02-05-18	Effluent Chemistry - 20C	2,216	3,150	(934)	142.1%
05-5056-01-05-18	Maintenance Equip. & Facilities (Solids)	0	61	(61)	0.0%
05-5058-01-05-18	Maintenance Equip. & Facilities (Common)	112	0	112	0.0%
05-5067-02-05-18	Port Cleaning	3,880	0	3,880	0.0%
05-5306-02-05-18	Scheduled Holiday Work	12	52	(40)	432.7%
_5401--***	Fringe Benefits IN to PC's & Depts.	5,532	7,305	(1,773)	132.1%
_6500--***	IT Allocations in to PC's & Depts.	1,300	1,275	25	98.0%
Total City of San Juan Capistrano		62,440	63,416	(976)	101.6%

Moulton Niguel Water District

_5000--***	Regular Salaries-O&M	14,716	18,887	(4,171)	128.3%
_5001--***	Overtime Salaries-O&M	92	234	(142)	254.3%
05-5002-01-05-22	Electricity	156	0	156	0.0%
05-5003-01-05-22	Natural Gas	76	0	76	0.0%
05-5015-02-05-22	Management Support Services	12,408	8,597	3,811	69.3%
05-5017-02-05-22	Legal Fees	312	0	312	0.0%
05-5026-01-05-22	Small Vehicle Fuel	76	0	76	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
05-5027-01-05-22	Insurance - Property/Liability	1,272	1,441	(169)	113.3%
05-5031-02-05-22	Safety Supplies	156	0	156	0.0%
05-5034-02-05-22	Travel Expense/Tech. Conferences	312	47	265	14.9%
05-5035-02-05-22	Training Expense	620	10	610	1.5%
05-5036-02-05-22	Laboratory Supplies	3,800	7,127	(3,327)	187.5%
05-5038-02-05-22	Permits	30,864	32,739	(1,875)	106.1%
05-5039-02-05-22	Membership Dues/Fees	864	0	864	0.0%
05-5044-02-05-22	Offshore Monitoring - 20A	3,412	3,112	300	91.2%
05-5046-02-05-22	Effluent Chemistry - 20C	3,104	4,409	(1,305)	142.1%
05-5056-01-05-22	Maintenance Equip. & Facilities (Solids)	0	86	(86)	0.0%
05-5058-01-05-22	Maintenance Equip. & Facilities (Common)	156	0	156	0.0%
05-5067-02-05-22	Port Cleaning	5,428	0	5,428	0.0%
05-5306-02-05-22	Scheduled Holiday Work	16	73	(57)	454.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	7,744	10,226	(2,482)	132.1%
_6500--***	IT Allocations in to PC's & Depts.	1,816	1,784	32	98.2%
Total Moulton Niguel Water District		87,400	88,771	(1,371)	101.6%
Santa Margarita Water District					
_5000--***	Regular Salaries-O&M	42,052	53,970	(11,918)	128.3%
_5001--***	Overtime Salaries-O&M	260	668	(408)	257.1%
05-5002-01-05-23	Electricity	444	0	444	0.0%
05-5003-01-05-23	Natural Gas	220	0	220	0.0%
05-5015-02-05-23	Management Support Services	35,456	24,565	10,891	69.3%
05-5017-02-05-23	Legal Fees	888	0	888	0.0%
05-5026-01-05-23	Small Vehicle Fuel	220	0	220	0.0%
05-5027-01-05-23	Insurance - Property/Liability	3,632	4,119	(487)	113.4%
05-5031-02-05-23	Safety Supplies	444	0	444	0.0%
05-5034-02-05-23	Travel Expense/Tech. Conferences	888	133	755	15.0%
05-5035-02-05-23	Training Expense	1,772	27	1,745	1.5%
05-5036-02-05-23	Laboratory Supplies	10,860	20,365	(9,505)	187.5%
05-5038-02-05-23	Permits	88,196	93,553	(5,357)	106.1%
05-5039-02-05-23	Membership Dues/Fees	2,468	0	2,468	0.0%
05-5044-02-05-23	Offshore Monitoring - 20A	9,752	8,893	859	91.2%
05-5046-02-05-23	Effluent Chemistry - 20C	8,864	12,600	(3,736)	142.1%
05-5056-01-05-23	Maintenance Equip. & Facilities (Solids)	0	244	(244)	0.0%
05-5058-01-05-23	Maintenance Equip. & Facilities (Common)	444	0	444	0.0%
05-5067-02-05-23	Port Cleaning	15,512	0	15,512	0.0%
05-5306-02-05-23	Scheduled Holiday Work	44	208	(164)	471.8%
_5401--***	Fringe Benefits IN to PC's & Depts.	22,136	29,221	(7,085)	132.0%
_6500--***	IT Allocations in to PC's & Depts.	5,192	5,098	94	98.2%
Total Santa Margarita Water District		249,744	253,665	(3,921)	101.6%
South Coast Water District					
_5000--***	Regular Salaries-O&M	11,828	15,185	(3,357)	128.4%
_5001--***	Overtime Salaries-O&M	72	188	(116)	261.3%
05-5002-01-05-24	Electricity	124	0	124	0.0%
05-5003-01-05-24	Natural Gas	64	0	64	0.0%
_5015--***	Management Support Services	9,976	19,249	(12,873)	229.0%
_5017--***	Legal Fees	252	1,351	(1,099)	535.9%
05-5026-01-05-24	Small Vehicle Fuel	64	0	64	0.0%
05-5027-01-05-24	Insurance - Property/Liability	1,020	1,159	(139)	113.6%
05-5031-02-05-24	Safety Supplies	124	0	124	0.0%
05-5034-02-05-24	Travel Expense/Tech. Conferences	248	37	211	15.1%
05-5035-02-05-24	Training Expense	500	8	492	1.5%
05-5036-02-05-24	Laboratory Supplies	3,056	5,730	(2,674)	187.5%
05-5038-02-05-24	Permits	24,816	26,322	(1,506)	106.1%
05-5039-02-05-24	Membership Dues/Fees	692	0	692	0.0%
05-5044-02-05-24	Offshore Monitoring - 20A	2,744	2,502	242	91.2%
05-5046-02-05-24	Effluent Chemistry - 20C	2,496	3,545	(1,049)	142.0%
05-5056-01-05-24	Maintenance Equip. & Facilities (Solids)	0	69	(69)	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
05-5058-01-05-24	Maintenance Equip. & Facilities (Common	124	0	124	0.0%
05-5067-02-05-24	Port Cleaning	4,364	0	4,364	0.0%
05-5306-02-05-24	Scheduled Holiday Work	12	58	(46)	486.7%
5401--*****	Fringe Benefits IN to PC's & Depts.	6,228	8,222	(1,994)	132.0%
6500--*****	IT Allocations in to PC's & Depts.	1,460	1,435	25	98.3%
Total South Coast Water District		70,264	85,060	(14,796)	121.1%
Total Member Agency		563,500	586,037	(22,537)	104.0%
Total PC 05 - San Juan Creek Ocean Outfall		563,500	586,037	(22,537)	104.0%
PC 08 - Pre Treatment					
Member Agency					
City of Laguna Beach					
08-5000-02-08-16	Regular Salaries-O&M	2,888	2,821	67	97.7%
08-5011-02-08-16	Laboratory Services	108	0	108	0.0%
08-5015-02-08-16	Management Support Services	140	0	140	0.0%
08-5016-02-08-16	Audit - Environmental	44	0	44	0.0%
08-5017-02-08-16	Legal Fees	88	95	(7)	107.7%
08-5018-02-08-16	Public Notices/ Public Relations	196	0	196	0.0%
08-5021-02-08-16	Small Vehicle Expense - 31A	36	2	34	5.6%
08-5022-02-08-16	Miscellaneous Expense	72	0	72	0.0%
08-5026-02-08-16	Small Vehicle Fuel - 37A	40	9	31	21.9%
08-5027-02-07-16	Insurance - Property/Liability	316	297	19	93.9%
08-5028-02-08-16	Small Tools & Supplies	124	67	57	53.9%
08-5034-02-08-16	Travel Expense/Tech. Conferences	80	20	60	25.4%
08-5035-02-08-16	Training Expense	28	21	7	73.9%
08-5038-02-08-16	Permits and Fines	212	0	212	0.0%
08-5039-02-08-16	Membership Dues/Fees	28	22	6	77.6%
08-5306-02-08-16	Scheduled Holiday Work	12	0	12	0.0%
08-5315-02-08-16	Comp Time - O&M	88	3	85	3.4%
08-5401-02-08-16	Fringe Benefits IN to PC's & Depts.	1,520	1,527	(7)	100.5%
08-6500-02-08-16	IT Allocations in to PC's & Depts.	356	288	68	81.0%
Total City of Laguna Beach		6,376	5,172	1,204	81.1%
City of San Clemente					
08-5000-02-08-17	Regular Salaries-O&M	13,404	16,145	(2,741)	120.4%
08-5011-02-08-17	Laboratory Services	496	0	496	0.0%
08-5015-02-08-17	Management Support Services	660	0	660	0.0%
08-5016-02-08-17	Audit - Environmental	204	0	204	0.0%
08-5017-02-08-17	Legal Fees	416	542	(126)	130.4%
08-5018-02-08-17	Public Notices/ Public Relations	904	0	904	0.0%
08-5021-02-08-17	Small Vehicle Expense - 31A	172	11	161	6.7%
08-5022-02-08-17	Miscellaneous Expense	332	0	332	0.0%
08-5026-02-08-17	Small Vehicle Fuel - 37A	180	50	130	27.9%
08-5027-02-07-17	Insurance - Property/Liability	316	297	19	93.9%
08-5028-02-08-17	Small Tools & Supplies	576	383	193	66.4%
08-5034-02-08-17	Travel Expense/Tech. Conferences	364	116	248	31.9%
08-5035-02-08-17	Training Expense	132	118	14	89.7%
08-5038-02-08-17	Permits and Fines	988	0	988	0.0%
08-5039-02-08-17	Membership Dues/Fees	132	124	8	94.1%
08-5306-02-08-17	Scheduled Holiday Work	56	0	56	0.0%
08-5315-02-08-17	Comp Time - O&M	408	17	391	4.2%
08-5401-02-08-17	Fringe Benefits IN to PC's & Depts.	7,056	8,741	(1,685)	123.9%
08-6500-02-08-17	IT Allocations in to PC's & Depts.	1,656	1,650	6	99.6%
Total City of San Clemente		28,452	28,196	256	99.1%
City of San Juan Capistrano					
08-5000-02-08-18	Regular Salaries-O&M	8,052	9,360	(1,308)	116.2%
08-5011-02-08-18	Laboratory Services	296	0	296	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
08-5015-02-08-18	Management Support Services	396	0	396	0.0%
08-5016-02-08-18	Audit - Environmental	124	0	124	0.0%
08-5017-02-08-18	Legal Fees	252	314	(62)	124.8%
08-5018-02-08-18	Public Notices/ Public Relations	544	0	544	0.0%
08-5021-02-08-18	Small Vehicle Expense - 31A	104	7	97	6.4%
08-5022-02-08-18	Miscellaneous Expense	200	0	200	0.0%
08-5026-02-08-18	Small Vehicle Fuel - 37A	108	29	79	26.9%
08-5027-02-07-18	Insurance - Property/Liability	316	297	19	93.9%
08-5028-02-08-18	Small Tools & Supplies	348	222	126	63.7%
08-5034-02-08-18	Travel Expense/Tech. Conferences	220	67	153	30.6%
08-5035-02-08-18	Training Expense	80	69	11	85.8%
08-5038-02-08-18	Permits and Fines	592	0	592	0.0%
08-5039-02-08-18	Membership Dues/Fees	80	72	8	90.0%
08-5306-02-08-18	Scheduled Holiday Work	36	0	36	0.0%
08-5315-02-08-18	Comp Time - O&M	244	10	234	4.1%
08-5401-02-08-18	Fringe Benefits IN to PC's & Depts.	4,240	5,067	(827)	119.5%
08-6500-02-08-18	IT Allocations in to PC's & Depts.	996	957	39	96.0%
Total City of San Juan Capistrano		17,228	16,470	758	95.6%
EI Toro Water District					
08-5000-02-08-19	Regular Salaries-O&M	1,808	2,185	(377)	120.9%
08-5011-02-08-19	Laboratory Services	68	0	68	0.0%
08-5015-02-08-19	Management Support Services	88	0	88	0.0%
08-5016-02-08-19	Audit - Environmental	28	0	28	0.0%
08-5017-02-08-19	Legal Fees	56	73	(17)	131.1%
08-5018-02-08-19	Public Notices/ Public Relations	124	0	124	0.0%
08-5021-02-08-19	Small Vehicle Expense - 31A	24	2	22	6.5%
08-5022-02-08-19	Miscellaneous Expense	44	0	44	0.0%
08-5026-02-08-19	Small Vehicle Fuel - 37A	24	7	17	28.3%
08-5027-02-07-19	Insurance - Property/Liability	316	297	19	93.9%
08-5028-02-08-19	Small Tools & Supplies	76	52	24	68.2%
08-5034-02-08-19	Travel Expense/Tech. Conferences	48	16	32	32.8%
08-5035-02-08-19	Training Expense	16	16	(0)	100.3%
08-5038-02-08-19	Permits and Fines	132	0	132	0.0%
08-5039-02-08-19	Membership Dues/Fees	16	17	(1)	105.0%
08-5306-02-08-19	Scheduled Holiday Work	8	0	8	0.0%
08-5315-02-08-19	Comp Time - O&M	56	2	54	4.1%
08-5401-02-08-19	Fringe Benefits IN to PC's & Depts.	952	1,183	(231)	124.3%
08-6500-02-08-19	IT Allocations in to PC's & Depts.	224	223	1	99.7%
Total EI Toro Water District		4,108	4,073	35	99.2%
Emerald Bay Service District					
08-5000-02-08-20	Regular Salaries-O&M	1,500	2,572	(1,072)	171.5%
08-5011-02-08-20	Laboratory Services	56	0	56	0.0%
08-5015-02-08-20	Management Support Services	72	0	72	0.0%
08-5016-02-08-20	Audit - Environmental	24	0	24	0.0%
08-5017-02-08-20	Legal Fees	48	86	(38)	180.0%
08-5018-02-08-20	Public Notices/ Public Relations	100	0	100	0.0%
08-5021-02-08-20	Small Vehicle Expense - 31A	20	2	18	9.2%
08-5022-02-08-20	Miscellaneous Expense	36	0	36	0.0%
08-5026-02-08-20	Small Vehicle Fuel - 37A	20	8	12	40.0%
08-5027-02-07-20	Insurance - Property/Liability	316	297	19	93.9%
08-5028-02-08-20	Small Tools & Supplies	64	61	3	95.3%
08-5034-02-08-20	Travel Expense/Tech. Conferences	40	19	21	46.3%
08-5035-02-08-20	Training Expense	16	19	(3)	118.0%
08-5038-02-08-20	Permits and Fines	112	0	112	0.0%
08-5039-02-08-20	Membership Dues/Fees	16	20	(4)	123.8%
08-5306-02-08-20	Scheduled Holiday Work	8	0	8	0.0%
08-5315-02-08-20	Comp Time - O&M	44	3	41	6.2%
08-5401-02-08-20	Fringe Benefits IN to PC's & Depts.	792	1,393	(601)	175.9%
08-6500-02-08-20	IT Allocations in to PC's & Depts.	184	263	(79)	142.9%
Total		3,468	4,742	(1,274)	136.7%

South Orange County Wastewater Authority
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For the Fiscal Year Ended June 30, 2021

		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
Irvine Ranch Water District					
08-5000-02-08-21	Regular Salaries-O&M	8,876	11,426	(2,550)	128.7%
08-5011-02-08-21	Laboratory Services	328	0	328	0.0%
08-5015-02-08-21	Management Support Services	436	0	436	0.0%
08-5016-02-08-21	Audit - Environmental	136	0	136	0.0%
08-5017-02-08-21	Legal Fees	276	384	(108)	139.1%
08-5018-02-08-21	Public Notices/ Public Relations	600	0	600	0.0%
08-5021-02-08-21	Small Vehicle Expense - 31A	116	8	108	7.0%
08-5022-02-08-21	Miscellaneous Expense	220	0	220	0.0%
08-5026-02-08-21	Small Vehicle Fuel - 37A	120	36	84	29.6%
08-5027-02-07-21	Insurance - Property/Liability	316	297	19	93.9%
08-5028-02-08-21	Small Tools & Supplies	380	271	109	71.3%
08-5034-02-08-21	Travel Expense/Tech. Conferences	244	82	162	33.7%
08-5035-02-08-21	Training Expense	88	84	4	95.2%
08-5038-02-08-21	Permits and Fines	656	0	656	0.0%
08-5039-02-08-21	Membership Dues/Fees	88	88	0	99.9%
08-5306-02-08-21	Scheduled Holiday Work	40	0	40	0.0%
08-5315-02-08-21	Comp Time - O&M	272	12	260	4.5%
08-5401-02-08-21	Fringe Benefits IN to PC's & Depts.	4,672	6,186	(1,514)	132.4%
08-6500-02-08-21	IT Allocations in to PC's & Depts.	1,096	1,168	(72)	106.6%
Total Irvine Ranch Water District		18,960	20,042	(1,082)	105.7%
Moulton Niguel Water District					
08-5000-02-08-22	Regular Salaries-O&M	15,508	16,575	(1,067)	106.9%
08-5011-02-08-22	Laboratory Services	572	0	572	0.0%
08-5015-02-08-22	Management Support Services	764	0	764	0.0%
08-5016-02-08-22	Audit - Environmental	240	0	240	0.0%
08-5017-02-08-22	Legal Fees	484	557	(73)	115.0%
08-5018-02-08-22	Public Notices/ Public Relations	1,048	0	1,048	0.0%
08-5021-02-08-22	Small Vehicle Expense - 31A	200	12	188	5.9%
08-5022-02-08-22	Miscellaneous Expense	388	0	388	0.0%
08-5026-02-08-22	Small Vehicle Fuel - 37A	208	52	156	24.8%
08-5027-02-07-22	Insurance - Property/Liability	316	297	19	93.9%
08-5028-02-08-22	Small Tools & Supplies	668	393	275	58.8%
08-5034-02-08-22	Travel Expense/Tech. Conferences	424	119	305	28.1%
08-5035-02-08-22	Training Expense	152	122	30	80.0%
08-5038-02-08-22	Permits and Fines	1,144	0	1,144	0.0%
08-5039-02-08-22	Membership Dues/Fees	152	128	24	83.9%
08-5306-02-08-22	Scheduled Holiday Work	68	0	68	0.0%
08-5315-02-08-22	Comp Time - O&M	472	18	454	3.7%
08-5401-02-08-22	Fringe Benefits IN to PC's & Depts.	8,164	8,974	(810)	109.9%
08-6500-02-08-22	IT Allocations in to PC's & Depts.	1,916	1,694	222	88.4%
Total Moulton Niguel Water District		32,888	28,939	3,949	88.0%
Santa Margarita Water District					
08-5000-02-08-23	Regular Salaries-O&M	16,600	19,938	(3,338)	120.1%
08-5011-02-08-23	Laboratory Services	612	0	612	0.0%
08-5015-02-08-23	Management Support Services	816	0	816	0.0%
08-5016-02-08-23	Audit - Environmental	256	0	256	0.0%
08-5017-02-08-23	Legal Fees	516	670	(154)	129.8%
08-5018-02-08-23	Public Notices/ Public Relations	1,120	0	1,120	0.0%
08-5021-02-08-23	Small Vehicle Expense - 31A	216	14	202	6.6%
08-5022-02-08-23	Miscellaneous Expense	412	0	412	0.0%
08-5026-02-08-23	Small Vehicle Fuel - 37A	224	62	162	27.7%
08-5027-02-07-23	Insurance - Property/Liability	316	297	19	94.0%
08-5028-02-08-23	Small Tools & Supplies	712	472	240	66.4%
08-5034-02-08-23	Travel Expense/Tech. Conferences	452	144	308	31.8%
08-5035-02-08-23	Training Expense	160	146	14	91.4%
08-5038-02-08-23	Permits and Fines	1,224	0	1,224	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

	FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended	
08-5039-02-08-23	Membership Dues/Fees	164	153	11	93.5%
08-5306-02-08-23	Scheduled Holiday Work	72	0	72	0.0%
08-5315-02-08-23	Comp Time - O&M	504	21	483	4.2%
08-5401-02-08-23	Fringe Benefits IN to PC's & Depts.	8,740	10,795	(2,055)	123.5%
08-6500-02-08-23	IT Allocations in to PC's & Depts.	2,048	2,038	10	99.5%
Total Santa Margarita Water District		35,164	34,751	413	98.8%
South Coast Water District					
08-5000-02-08-24	Regular Salaries-O&M	12,760	15,536	(2,776)	121.8%
08-5011-02-08-24	Laboratory Services	472	0	472	0.0%
08-5015-02-08-24	Management Support Services	628	0	628	0.0%
08-5016-02-08-24	Audit - Environmental	196	0	196	0.0%
08-5017-02-08-24	Legal Fees	396	522	(126)	131.8%
08-5018-02-08-24	Public Notices/ Public Relations	864	0	864	0.0%
08-5021-02-08-24	Small Vehicle Expense - 31A	164	11	153	6.7%
08-5022-02-08-24	Miscellaneous Expense	316	0	316	0.0%
08-5026-02-08-24	Small Vehicle Fuel - 37A	172	48	124	28.1%
08-5027-02-07-24	Insurance - Property/Liability	316	297	19	93.9%
08-5028-02-08-24	Small Tools & Supplies	548	368	180	67.2%
08-5034-02-08-24	Travel Expense/Tech. Conferences	348	112	236	32.1%
08-5035-02-08-24	Training Expense	124	114	10	91.9%
08-5038-02-08-24	Permits and Fines	940	0	940	0.0%
08-5039-02-08-24	Membership Dues/Fees	124	120	4	96.4%
08-5306-02-08-24	Scheduled Holiday Work	56	0	56	0.0%
08-5315-02-08-24	Comp Time - O&M	388	16	372	4.2%
08-5401-02-08-24	Fringe Benefits IN to PC's & Depts.	6,716	8,411	(1,695)	125.2%
08-6500-02-08-24	IT Allocations in to PC's & Depts.	1,576	1,588	(12)	100.8%
Total South Coast Water District		27,104	27,143	(39)	100.1%
Total Member Agency		173,748	169,528	4,220	97.6%
Total PC 08 - Pre Treatment		173,748	169,528	4,220	97.6%
PC 12 - Water Reclamation Permits					
Member Agency					
City of San Juan Capistrano					
_5000--***	Regular Salaries-O&M	6,008	5,478	530	91.2%
_5015--***	Management Support Services	18,716	35,322	(16,606)	188.7%
_5017--***	Legal Fees	240	1,076	(836)	448.2%
_5027--***	Insurance - Property/Liability	372	767	(395)	206.2%
_5034--***	Travel Expense/Tech. Conferences	160	0	160	0.0%
_5038--***	Permits	2,564	2,362	202	92.1%
_5401--***	Fringe Benefits IN to PC's & Depts.	3,160	2,966	194	93.9%
_6500--***	IT Allocations in to PC's & Depts.	744	692	52	93.0%
Total City of San Juan Capistrano		31,964	48,662	(16,698)	152.2%
Moulton Niguel Water District					
_5000--***	Regular Salaries-O&M	16,276	14,926	1,350	91.7%
_5015--***	Management Support Services	50,696	96,250	(45,554)	189.9%
_5017--***	Legal Fees	648	2,931	(2,283)	452.4%
_5027--***	Insurance - Property/Liability	1,004	2,090	(1,086)	208.2%
_5034--***	Travel Expense/Tech. Conferences	436	0	436	0.0%
_5038--***	Permits	6,944	6,438	506	92.7%
_5401--***	Fringe Benefits IN to PC's & Depts.	8,568	8,081	487	94.3%
_6500--***	IT Allocations in to PC's & Depts.	2,012	1,886	126	93.7%
Total Moulton Niguel Water District		86,584	132,603	(46,019)	153.1%
Santa Margarita Water District					
_5000--***	Regular Salaries-O&M	15,680	15,728	(48)	100.3%
_5015--***	Management Support Services	48,844	101,425	(52,581)	207.7%

South Orange County Wastewater Authority
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		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
_5017--***	Legal Fees	624	3,089	(2,465)	495.0%
_5027--***	Insurance - Property/Liability	968	2,202	(1,234)	227.5%
_5034--***	Travel Expense/Tech. Conferences	420	0	420	0.0%
_5038--***	Permits	6,692	6,784	(92)	101.4%
_5401--***	Fringe Benefits IN to PC's & Depts.	8,252	8,516	(264)	103.2%
_6500--***	IT Allocations in to PC's & Depts.	1,940	1,987	(47)	102.4%
Total Santa Margarita Water District		83,420	139,732	(56,312)	167.5%
South Coast Water District					
_5000--***	Regular Salaries-O&M	6,520	6,510	10	99.8%
_5015--***	Management Support Services	20,304	41,980	(21,676)	206.8%
_5017--***	Legal Fees	260	1,279	(1,019)	491.7%
_5027--***	Insurance - Property/Liability	404	912	(508)	225.6%
_5034--***	Travel Expense/Tech. Conferences	176	0	176	0.0%
_5038--***	Permits	2,784	2,808	(24)	100.9%
_5401--***	Fringe Benefits IN to PC's & Depts.	3,432	3,525	(93)	102.7%
_6500--***	IT Allocations in to PC's & Depts.	808	823	(15)	101.8%
Total South Coast Water District		34,688	57,836	(23,148)	166.7%
Trabuco Canyon Water District					
_5000--***	Regular Salaries-O&M	5,920	5,727	193	96.7%
_5015--***	Management Support Services	18,440	36,933	(18,493)	200.3%
_5017--***	Legal Fees	236	1,125	(889)	476.6%
_5027--***	Insurance - Property/Liability	368	802	(434)	217.9%
_5034--***	Travel Expense/Tech. Conferences	160	0	160	0.0%
_5038--***	Permits	2,528	2,470	58	97.7%
_5401--***	Fringe Benefits IN to PC's & Depts.	3,116	3,101	15	99.5%
_6500--***	IT Allocations in to PC's & Depts.	732	724	8	98.9%
Total Trabuco Canyon Water District		31,500	50,881	(19,381)	161.5%
Total Member Agency		268,156	429,713	(161,557)	160.2%
Total PC 12 - Water Reclamation Permits		268,156	429,713	(161,557)	160.2%
PC 15 - Coastal Treatment Plant					
Member Agency					
City of Laguna Beach					
_5000--***	Regular Salaries-O&M	425,940	375,794	50,146	88.2%
_5001--***	Overtime Salaries-O&M	11,112	10,940	172	98.5%
15-5002-01-01-16	Electricity	154,192	156,923	(2,731)	101.8%
_5003--***	Natural Gas	1,472	1,371	101	93.1%
_5004--***	Potable & Reclaimed Water	14,500	13,856	644	95.6%
15-5006-01-01-16	Chlorine/Sodium Hypochlorite	556	498	58	89.5%
15-5007-01-01-16	Polymer Products	260	0	260	0.0%
15-5008-01-01-16	Ferric Chloride	28,308	40,851	(12,543)	144.3%
15-5009-01-01-16	Odor Control Chemicals	30,116	22,194	7,922	73.7%
15-5010-01-01-16	Other Chemicals - Misc.	0	247	(247)	0.0%
15-5011-02-01-16	Laboratory Services	2,408	2,800	(392)	116.3%
15-5012-01-01-16	Grit Hauling - 21A	12,648	15,198	(2,550)	120.2%
15-5013-01-03-16	Landscaping	21,228	14,446	6,782	68.1%
_5015--***	Management Support Services	948	4,215	(3,267)	444.6%
15-5017-01-03-16	Legal Fees	5,952	3,784	2,168	63.6%
15-5019-01-03-16	Contract Services Misc. - 29	32,224	36,769	(4,545)	114.1%
_5021--***	Small Vehicle Expense - 31A	2,084	1,346	738	64.6%
15-5022-01-03-16	Miscellaneous Expense	380	334	46	88.0%
15-5023-01-03-16	Office Supplies - All	1,516	1,978	(462)	130.5%
15-5024-01-01-16	Petroleum Products	1,808	1,897	(89)	104.9%
_5025--***	Uniforms	4,000	3,273	727	81.8%
15-5026-01-03-16	Small Vehicle Fuel - 37A	760	680	80	89.4%
15-5027-01-03-16	Insurance - Property/Liability	17,588	15,380	2,208	87.4%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
15-5028-01-03-16	Small Tools & Supplies	3,032	3,098	(66)	102.2%
15-5030-01-03-16	Trash Disposal	1,136	735	401	64.7%
15-5031-02-03-16	Safety Supplies	12,644	10,500	2,144	83.0%
15-5032-01-03-16	Equipment Rental	380	0	380	0.0%
15-5033-01-03-16	Recruitment	188	57	131	30.2%
_5034--***	Travel Expense/Tech. Conferences	2,180	928	1,252	42.6%
_5035--***	Training Expense	3,164	1,907	1,257	60.3%
15-5036-02-01-16	Laboratory Supplies	4,968	5,823	(855)	117.2%
15-5037-01-03-16	Office Equipment	760	9	751	1.1%
15-5038-02-03-16	Permits	3,032	2,186	846	72.1%
_5039--***	Membership Dues/Fees	988	627	361	63.5%
15-5047-01-03-16	Access Road Expenses	16,680	14,812	1,868	88.8%
15-5048-01-03-16	Storm Damage	7,584	0	7,584	0.0%
15-5049-01-01-16	Biosolids Disposal - 21B	0	3,269	(3,269)	0.0%
15-5050-01-03-16	Contract Services Generators - 29A	1,516	1,325	191	87.4%
15-5052-01-03-16	Janitorial Services	4,548	5,216	(668)	114.7%
15-5054-01-01-16	Diesel Truck Maint - 31B	604	3,430	(2,826)	567.8%
15-5055-01-01-16	Diesel Truck Fuel - 37B	300	0	300	0.0%
15-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 4	107,816	83,226	24,590	77.2%
15-5058-01-03-16	Maintenance Equip. & Facilities (Common	8,340	2,572	5,768	30.8%
15-5061-01-03-16	Mileage	188	58	130	31.0%
15-5076-01-03-16	SCADA Infrastructure	11,564	8,323	3,241	72.0%
_5302--***	Performance Based Merit Pay	0	559	(559)	0.0%
_5303--***	Group Insurance Waiver	1,600	1,568	32	98.0%
_5305--***	Medicare Tax Payments for Employees	592	829	(237)	140.1%
_5306--***	Scheduled Holiday Work	2,324	6,897	(4,573)	296.8%
_5315--***	Comp Time - O&M	1,072	3,962	(2,890)	369.6%
_5401--***	Fringe Benefits IN to PC's & Depts.	224,228	203,767	20,461	90.9%
15-5700-01-03-16	Standby Pay	6,408	4,362	2,046	68.1%
_5705--***	Monthly Car Allowance	1,868	1,829	39	97.9%
_6500--***	IT Allocations in to PC's & Depts.	43,980	43,183	797	98.2%
Total City of Laguna Beach		1,243,684	1,139,833	103,851	91.6%
Emerald Bay Service District					
_5000--***	Regular Salaries-O&M	14,836	19,334	(4,498)	130.3%
_5001--***	Overtime Salaries-O&M	392	561	(169)	143.2%
15-5002-01-01-20	Electricity	4,800	7,809	(3,009)	162.7%
_5003--***	Natural Gas	72	84	(12)	116.6%
_5004--***	Potable & Reclaimed Water	496	717	(221)	144.5%
15-5006-01-01-20	Chlorine/Sodium Hypochlorite	16	25	(9)	154.8%
15-5007-01-01-20	Polymer Products	8	0	8	0.0%
15-5008-01-01-20	Ferric Chloride	880	2,033	(1,153)	231.0%
15-5009-01-01-20	Odor Control Chemicals	936	1,104	(168)	118.0%
15-5010-01-01-20	Other Chemicals - Misc.	0	12	(12)	0.0%
15-5011-02-01-20	Laboratory Services	76	139	(63)	183.4%
15-5012-01-01-20	Grit Hauling - 21A	392	756	(364)	192.9%
15-5013-01-03-20	Landscaping	1,676	1,139	537	68.0%
_5015--***	Management Support Services	72	332	(260)	461.7%
15-5017-01-03-20	Legal Fees	468	298	170	63.8%
15-5019-01-03-20	Contract Services Misc. - 29	2,540	2,900	(360)	114.2%
_5021--***	Small Vehicle Expense - 31A	164	106	58	64.7%
15-5022-01-03-20	Miscellaneous Expense	28	26	2	94.1%
15-5023-01-03-20	Office Supplies - All	120	156	(36)	130.0%
15-5024-01-01-20	Petroleum Products	56	94	(38)	168.6%
_5025--***	Uniforms	136	166	(30)	122.2%
15-5026-01-03-20	Small Vehicle Fuel - 37A	60	54	6	89.3%
15-5027-01-03-20	Insurance - Property/Liability	1,388	1,213	175	87.4%
15-5028-01-03-20	Small Tools & Supplies	240	244	(4)	101.8%
15-5030-01-03-20	Trash Disposal	88	58	30	65.9%
15-5031-02-03-20	Safety Supplies	996	828	168	83.1%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
15-5032-01-03-20	Equipment Rental	28	0	28	0.0%
15-5033-01-03-20	Recruitment	16	4	12	28.0%
_5034--***	Travel Expense/Tech. Conferences	172	73	99	42.6%
_5035--***	Training Expense	252	150	102	59.7%
15-5036-02-01-20	Laboratory Supplies	156	290	(134)	185.7%
15-5037-01-03-20	Office Equipment	60	1	59	1.1%
15-5038-02-03-20	Permits	240	172	68	71.8%
_5039--***	Membership Dues/Fees	76	49	27	65.1%
15-5047-01-03-20	Access Road Expenses	1,316	1,168	148	88.8%
15-5048-01-03-20	Storm Damage	600	0	600	0.0%
15-5049-01-01-20	Biosolids Disposal - 21B	0	163	(163)	0.0%
15-5050-01-03-20	Contract Services Generators - 29A	120	105	15	87.1%
15-5052-01-03-20	Janitorial Services	360	411	(51)	114.3%
15-5054-01-01-20	Diesel Truck Maint - 31B	20	171	(151)	853.4%
15-5055-01-01-20	Diesel Truck Fuel - 37B	8	0	8	0.0%
15-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 4	3,356	4,142	(786)	123.4%
15-5058-01-03-20	Maintenance Equip. & Facilities (Common	656	203	453	30.9%
15-5061-01-03-20	Mileage	16	5	11	28.8%
15-5076-01-03-20	SCADA Infrastructure	912	656	256	72.0%
_5302--***	Performance Based Merit Pay	0	28	(28)	0.0%
_5303--***	Group Insurance Waiver	56	80	(24)	142.1%
_5305--***	Medicare Tax Payments for Employees	20	42	(22)	210.6%
_5306--***	Scheduled Holiday Work	84	353	(269)	420.6%
_5315--***	Comp Time - O&M	36	204	(168)	566.1%
_5401--***	Fringe Benefits IN to PC's & Depts.	7,808	10,483	(2,675)	134.3%
15-5700-01-03-20	Standby Pay	504	344	160	68.3%
_5705--***	Monthly Car Allowance	64	93	(29)	145.1%
_6500--***	IT Allocations in to PC's & Depts.	3,468	3,406	62	98.2%
Total Emerald Bay Service District		51,340	62,989	(11,649)	122.7%
Moulton Niguel Water District					
_5000--***	Regular Salaries-O&M	25,408	16,799	8,609	66.1%
_5001--***	Overtime Salaries-O&M	732	444	288	60.7%
15-5003-01-03-22	Natural Gas	440	418	22	94.9%
15-5004-01-03-22	Potable & Reclaimed Water	732	723	9	98.7%
15-5013-01-03-22	Landscaping	16,380	11,146	5,234	68.0%
_5015--***	Management Support Services	732	3,252	(2,520)	444.3%
15-5017-01-03-22	Legal Fees	4,592	2,919	1,673	63.6%
15-5019-01-03-22	Contract Services Misc. - 29	24,864	28,370	(3,506)	114.1%
_5021--***	Small Vehicle Expense - 31A	1,612	1,039	573	64.4%
15-5022-01-03-22	Miscellaneous Expense	292	258	34	88.4%
15-5023-01-03-22	Office Supplies - All	1,172	1,526	(354)	130.2%
15-5025-01-03-22	Uniforms	176	89	87	50.7%
15-5026-01-03-22	Small Vehicle Fuel - 37A	584	524	60	89.8%
15-5027-01-03-22	Insurance - Property/Liability	13,572	11,867	1,705	87.4%
15-5028-01-03-22	Small Tools & Supplies	2,340	2,390	(50)	102.2%
15-5030-01-03-22	Trash Disposal	876	567	309	64.8%
15-5031-02-03-22	Safety Supplies	9,756	8,101	1,655	83.0%
15-5032-01-03-22	Equipment Rental	292	0	292	0.0%
15-5033-01-03-22	Recruitment	148	44	104	29.6%
_5034--***	Travel Expense/Tech. Conferences	1,680	716	964	42.6%
_5035--***	Training Expense	2,444	1,472	972	60.2%
15-5037-01-03-22	Office Equipment	584	7	577	1.1%
15-5038-02-03-22	Permits	2,340	1,687	653	72.1%
_5039--***	Membership Dues/Fees	760	484	276	63.7%
15-5047-01-03-22	Access Road Expenses	12,872	11,429	1,443	88.8%
15-5048-01-03-22	Storm Damage	5,852	0	5,852	0.0%
15-5050-01-03-22	Contract Services Generators - 29A	1,172	1,022	150	87.2%
15-5052-01-03-22	Janitorial Services	3,512	4,025	(513)	114.6%
15-5058-01-03-22	Maintenance Equip. & Facilities (Common	6,436	1,984	4,452	30.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
15-5061-01-03-22	Mileage	148	45	103	30.4%
15-5076-01-03-22	SCADA Infrastructure	8,920	6,422	2,498	72.0%
15-5302-01-03-22	Performance Based Merit Pay	0	15	(15)	0.0%
15-5303-01-03-22	Group Insurance Waiver	72	43	29	59.4%
15-5305-01-03-22	Medicare Tax Payments for Employees	28	23	5	80.7%
_5306--***	Scheduled Holiday Work	152	267	(115)	175.5%
_5315--***	Comp Time - O&M	64	176	(112)	274.3%
_5401--***	Fringe Benefits IN to PC's & Depts.	13,376	9,104	4,272	68.1%
15-5700-01-03-22	Standby Pay	4,944	3,365	1,579	68.1%
15-5705-01-03-22	Monthly Car Allowance	84	50	34	59.4%
_6500--***	IT Allocations in to PC's & Depts.	33,936	33,319	617	98.2%
Total Moulton Niguel Water District		204,076	166,129	37,947	81.4%
South Coast Water District					
_5000--***	Regular Salaries-O&M	473,328	446,948	26,380	94.4%
_5001--***	Overtime Salaries-O&M	9,524	9,409	115	98.8%
15-5002-01-01-24	Electricity	97,008	105,295	(8,287)	108.5%
_5003--***	Natural Gas	1,016	983	33	96.7%
_5004--***	Potable & Reclaimed Water	9,276	9,407	(131)	101.4%
_5006--***	Chlorine/Sodium Hypochlorite	91,428	85,129	6,299	93.1%
_5007--***	Polymer Products	736	0	736	0.0%
15-5008-01-01-24	Ferric Chloride	17,808	27,411	(9,603)	153.9%
15-5009-01-01-24	Odor Control Chemicals	18,948	14,892	4,056	78.6%
15-5010-01-01-24	Other Chemicals - Misc.	0	166	(166)	0.0%
_5011--***	Laboratory Services	5,516	6,698	(1,182)	121.4%
15-5012-01-01-24	Grit Hauling - 21A	7,956	10,198	(2,242)	128.2%
15-5013-01-03-24	Landscaping	16,716	11,375	5,341	68.0%
_5015--***	Management Support Services	748	3,319	(2,571)	443.7%
15-5017-01-03-24	Legal Fees	4,688	2,979	1,709	63.5%
15-5019-01-03-24	Contract Services Misc. - 29	25,372	28,952	(3,580)	114.1%
_5021--***	Small Vehicle Expense - 31A	1,644	1,060	584	64.5%
15-5022-01-03-24	Miscellaneous Expense	300	263	37	87.8%
15-5023-01-03-24	Office Supplies - All	1,196	1,557	(361)	130.2%
15-5024-01-01-24	Petroleum Products	1,136	1,273	(137)	112.0%
_5025--***	Uniforms	4,684	4,017	667	85.8%
15-5026-01-03-24	Small Vehicle Fuel - 37A	596	535	61	89.8%
15-5027-01-03-24	Insurance - Property/Liability	13,848	12,110	1,738	87.5%
15-5028-01-03-24	Small Tools & Supplies	2,388	2,439	(51)	102.2%
15-5030-01-03-24	Trash Disposal	896	579	317	64.6%
15-5031-02-03-24	Safety Supplies	9,956	8,268	1,688	83.0%
15-5032-01-03-24	Equipment Rental	300	0	300	0.0%
15-5033-01-03-24	Recruitment	148	45	103	30.2%
_5034--***	Travel Expense/Tech. Conferences	1,716	731	985	42.6%
_5035--***	Training Expense	2,496	1,502	994	60.2%
_5036--***	Laboratory Supplies	5,880	7,247	(1,367)	123.2%
15-5037-01-03-24	Office Equipment	596	7	589	1.1%
15-5038-02-03-24	Permits	2,388	1,721	667	72.1%
_5039--***	Membership Dues/Fees	776	494	282	63.7%
15-5047-01-03-24	Access Road Expenses	13,136	11,663	1,473	88.8%
15-5048-01-03-24	Storm Damage	5,972	0	5,972	0.0%
15-5049-01-01-24	Biosolids Disposal - 21B	0	2,193	(2,193)	0.0%
15-5050-01-03-24	Contract Services Generators - 29A	1,196	1,043	153	87.2%
15-5052-01-03-24	Janitorial Services	3,584	4,107	(523)	114.6%
15-5054-01-01-24	Diesel Truck Maint - 31B	380	2,301	(1,921)	605.6%
15-5055-01-01-24	Diesel Truck Fuel - 37B	188	0	188	0.0%
15-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 4	67,828	55,845	11,983	82.3%
15-5058-01-03-24	Maintenance Equip. & Facilities (Common	6,568	2,025	4,543	30.8%
15-5060-01-04-24	Maintenance Equip. & Facilities (AWT) 41	37,000	17,285	19,715	46.7%
15-5061-01-03-24	Mileage	148	46	102	31.0%
15-5076-01-03-24	SCADA Infrastructure	9,104	6,554	2,550	72.0%

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	FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended	
_5302--***		0	687	(687)	0.0%
_5303--***		1,872	1,924	(52)	102.8%
_5305--***		696	1,018	(322)	146.2%
_5306--***		2,536	6,004	(3,468)	236.8%
_5315--***		928	3,328	(2,400)	358.6%
_5401--***		249,172	242,361	6,811	97.3%
15-5700-01-03-24		5,044	3,434	1,610	68.1%
_5705--***		2,188	2,245	(57)	102.6%
_6500--***		34,628	34,002	626	98.2%
Total South Coast Water District	1,273,180	1,205,073	68,107	94.7%	
Total Member Agency	2,772,280	2,574,024	198,256	92.8%	
Total PC 15 - Coastal Treatment Plant	2,772,280	2,574,024	198,256	92.8%	

PC 17 - Joint Regional Wastewater Reclamation

Member Agency

City of Laguna Beach

_5000--***	Regular Salaries-O&M	121,200	86,910	34,290	71.7%
_5001--***	Overtime Salaries-O&M	5,820	2,588	3,232	44.5%
_5002--***	Electricity	19,928	23,664	(3,736)	118.7%
17-5003-01-02-16	Natural Gas	16,868	15,724	1,144	93.2%
_5004--***	Potable & Reclaimed Water	2,440	2,282	158	93.5%
17-5005-01-02-16	Co-generation Power Credit	(102,600)	(87,946)	(14,654)	85.7%
17-5006-01-01-16	Chlorine/Sodium Hypochlorite	16	16	0	97.3%
_5007--***	Polymer Products	58,080	49,045	9,035	84.4%
17-5008-01-02-16	Ferric Chloride	40,640	41,829	(1,189)	102.9%
_5009--***	Odor Control Chemicals	2,392	1,390	1,002	58.1%
17-5010-01-23-16	Other Chemicals - Misc.	112	0	112	0.0%
_5011--***	Laboratory Services	664	338	326	51.0%
17-5012-01-01-16	Grit Hauling - 21A	56	41	15	73.6%
17-5013-01-23-16	Landscaping	4,208	7,769	(3,561)	184.6%
_5015--***	Management Support Services	1,176	1,901	(725)	161.7%
17-5017-01-23-16	Legal Fees	280	850	(570)	303.5%
17-5019-01-23-16	Contract Services Misc. - 29	5,328	6,049	(721)	113.5%
17-5021-01-23-16	Small Vehicle Expense - 31A	392	433	(41)	110.3%
17-5022-01-23-16	Miscellaneous Expense	392	81	311	20.7%
17-5023-01-23-16	Office Supplies - All	616	596	20	96.7%
_5024--***	Petroleum Products	2,840	776	2,064	27.3%
_5025--***	Uniforms	2,188	1,654	534	75.6%
17-5026-01-23-16	Small Vehicle Fuel - 37A	504	334	170	66.3%
17-5027-01-23-16	Insurance - Property/Liability	6,484	6,576	(92)	101.4%
17-5028-01-23-16	Small Tools & Supplies	1,628	1,598	30	98.2%
17-5030-01-23-16	Trash Disposal	112	127	(15)	113.0%
17-5031-02-23-16	Safety Supplies	2,272	3,350	(1,078)	147.4%
17-5032-01-23-16	Equipment Rental	168	0	168	0.0%
17-5033-01-23-16	Recruitment	56	58	(2)	103.6%
_5034--***	Travel Expense/Tech. Conferences	532	165	367	30.9%
_5035--***	Training Expense	712	237	475	33.3%
_5036--***	Laboratory Supplies	920	504	416	54.7%
17-5037-01-23-16	Office Equipment	2,804	1,325	1,479	47.3%
17-5038-02-23-16	Permits	1,208	1,577	(369)	130.5%
_5039--***	Membership Dues/Fees	272	243	29	89.2%
17-5049-01-02-16	Biosolids Disposal - 21B	138,792	107,178	31,614	77.2%
17-5050-01-23-16	Contract Services Generators - 29A	448	0	448	0.0%
17-5052-01-23-16	Janitorial Services	2,300	2,089	211	90.8%
17-5053-01-02-16	Contract Serv - Digester Cleaning - 29E	9,968	5,793	4,175	58.1%
17-5054-01-02-16	Diesel Truck Maint - 31B	2,912	1,943	969	66.7%
17-5055-01-02-16	Diesel Truck Fuel - 37B	1,228	666	562	54.3%
17-5056-01-02-16	Maintenance Equip. & Facilities (Solids) 4	31,592	27,690	3,902	87.6%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
17-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 4	264	264	(0)	100.2%
17-5058-01-23-16	Maintenance Equip. & Facilities (Common	1,908	5,537	(3,629)	290.2%
17-5059-01-02-16	Maintenance Equip. & Facilities (Co-Gen)	90,636	54,527	36,109	60.2%
_5061--***	Mileage	56	62	(6)	110.4%
17-5076-01-23-16	SCADA Infrastructure	1,712	1,232	480	71.9%
17-5077-01-23-16	IT Direct	280	422	(142)	150.8%
_5105--***	Co-Generation Power Credit - Offset	54,196	45,262	8,934	83.5%
_5302--***	Performance Based Merit Pay	0	853	(853)	0.0%
_5303--***	Group Insurance Waiver	368	129	239	35.0%
_5306--***	Scheduled Holiday Work	1,092	1,826	(734)	167.2%
_5309--***	Operating Leases	488	257	231	52.6%
_5315--***	Comp Time - O&M	108	582	(474)	539.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	63,800	47,517	16,283	74.5%
17-5700-01-23-16	Standby Pay	1,424	1,606	(182)	112.8%
_5705--***	Monthly Car Allowance	428	348	80	81.4%
_6500--***	IT Allocations in to PC's & Depts.	11,928	11,712	216	98.2%
Total City of Laguna Beach		616,636	489,578	127,058	79.4%
El Toro Water District					
_5000--***	Regular Salaries-O&M	123,932	105,091	18,841	84.8%
_5001--***	Overtime Salaries-O&M	5,896	3,249	2,647	55.1%
_5002--***	Electricity	21,564	30,060	(8,496)	139.4%
17-5003-01-02-19	Natural Gas	16,668	18,564	(1,896)	111.4%
_5004--***	Potable & Reclaimed Water	2,416	2,703	(287)	111.9%
17-5005-01-02-19	Co-generation Power Credit	(101,372)	(103,827)	2,455	102.4%
17-5006-01-01-19	Chlorine/Sodium Hypochlorite	28	31	(3)	111.9%
_5007--***	Polymer Products	57,444	57,969	(525)	100.9%
17-5008-01-02-19	Ferric Chloride	40,156	49,382	(9,226)	123.0%
_5009--***	Odor Control Chemicals	2,384	1,657	727	69.5%
17-5010-01-23-19	Other Chemicals - Misc.	204	0	204	0.0%
_5011--***	Laboratory Services	664	404	260	60.8%
17-5012-01-01-19	Grit Hauling - 21A	92	83	9	90.2%
17-5013-01-23-19	Landscaping	7,652	14,133	(6,481)	184.7%
_5015--***	Management Support Services	2,144	3,458	(1,314)	161.3%
17-5017-01-23-19	Legal Fees	512	1,546	(1,034)	301.9%
17-5019-01-23-19	Contract Services Misc. - 29	9,696	11,004	(1,308)	113.5%
17-5021-01-23-19	Small Vehicle Expense - 31A	716	787	(71)	109.9%
17-5022-01-23-19	Miscellaneous Expense	716	148	568	20.7%
17-5023-01-23-19	Office Supplies - All	1,124	1,084	40	96.4%
_5024--***	Petroleum Products	2,812	917	1,895	32.6%
_5025--***	Uniforms	2,208	1,979	229	89.6%
17-5026-01-23-19	Small Vehicle Fuel - 37A	920	608	312	66.1%
17-5027-01-23-19	Insurance - Property/Liability	11,796	11,962	(166)	101.4%
17-5028-01-23-19	Small Tools & Supplies	2,960	2,907	53	98.2%
17-5030-01-23-19	Trash Disposal	204	230	(26)	112.9%
17-5031-02-23-19	Safety Supplies	4,132	6,093	(1,961)	147.5%
17-5032-01-23-19	Equipment Rental	308	0	308	0.0%
17-5033-01-23-19	Recruitment	104	106	(2)	101.5%
_5034--***	Travel Expense/Tech. Conferences	968	299	669	30.9%
_5035--***	Training Expense	1,296	431	865	33.3%
_5036--***	Laboratory Supplies	916	601	315	65.6%
17-5037-01-23-19	Office Equipment	5,104	2,411	2,693	47.2%
17-5038-02-23-19	Permits	2,196	2,869	(673)	130.6%
_5039--***	Membership Dues/Fees	496	441	55	89.0%
17-5049-01-02-19	Biosolids Disposal - 21B	137,132	126,531	10,601	92.3%
17-5050-01-23-19	Contract Services Generators - 29A	816	0	816	0.0%
17-5052-01-23-19	Janitorial Services	4,184	3,800	384	90.8%
17-5053-01-02-19	Contract Serv - Digester Cleaning - 29E	9,848	6,839	3,009	69.4%
17-5054-01-02-19	Diesel Truck Maint - 31B	2,880	2,293	587	79.6%
17-5055-01-02-19	Diesel Truck Fuel - 37B	1,212	787	425	64.9%

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		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
17-5056-01-02-19	Maintenance Equip. & Facilities (Solids) 4'	31,216	32,690	(1,474)	104.7%
17-5057-01-01-19	Maintenance Equip. & Facilities (Liquids) 4'	436	533	(97)	122.1%
17-5058-01-23-19	Maintenance Equip. & Facilities (Common)	3,468	10,072	(6,604)	290.4%
17-5059-01-02-19	Maintenance Equip. & Facilities (Co-Gen)	89,552	64,373	25,179	71.9%
-5061--**-**	Mileage	104	113	(9)	108.2%
17-5076-01-23-19	SCADA Infrastructure	3,112	2,241	871	72.0%
17-5077-01-23-19	IT Direct	512	768	(256)	150.0%
-5105--**-**	Co-Generation Power Credit - Offset	54,740	54,137	603	98.9%
-5302--**-**	Performance Based Merit Pay	0	1,062	(1,062)	0.0%
-5303--**-**	Group Insurance Waiver	388	185	203	47.6%
-5306--**-**	Scheduled Holiday Work	1,112	2,293	(1,181)	206.2%
-5309--**-**	Operating Leases	492	307	185	62.4%
-5315--**-**	Comp Time - O&M	108	731	(623)	677.0%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	65,244	57,474	7,770	88.1%
17-5700-01-23-19	Standby Pay	2,588	2,922	(334)	112.9%
-5705--**-**	Monthly Car Allowance	448	435	13	97.2%
-6500--**-**	IT Allocations in to PC's & Depts.	21,700	21,305	395	98.2%
Total El Toro Water District		660,348	621,271	39,077	94.1%
Emerald Bay Service District					
-5000--**-**	Regular Salaries-O&M	3,844	4,287	(443)	111.5%
-5001--**-**	Overtime Salaries-O&M	184	128	56	69.8%
-5002--**-**	Electricity	660	1,170	(510)	177.3%
17-5003-01-02-20	Natural Gas	524	779	(255)	148.7%
-5004--**-**	Potable & Reclaimed Water	76	113	(37)	148.1%
17-5005-01-02-20	Co-generation Power Credit	(3,196)	(4,359)	1,163	136.4%
17-5006-01-01-20	Chlorine/Sodium Hypochlorite	0	0	(0)	0.0%
-5007--**-**	Polymer Products	1,808	2,427	(619)	134.2%
17-5008-01-02-20	Ferric Chloride	1,268	2,073	(805)	163.5%
-5009--**-**	Odor Control Chemicals	72	68	4	94.3%
17-5010-01-23-20	Other Chemicals - Misc.	4	0	4	0.0%
17-5011-02-02-20	Laboratory Services	20	17	3	82.6%
17-5012-01-01-20	Grit Hauling - 21A	0	0	(0)	0.0%
17-5013-01-23-20	Landscaping	220	409	(189)	185.7%
-5015--**-**	Management Support Services	64	100	(36)	156.2%
17-5017-01-23-20	Legal Fees	16	45	(29)	279.3%
17-5019-01-23-20	Contract Services Misc. - 29	280	318	(38)	113.6%
17-5021-01-23-20	Small Vehicle Expense - 31A	20	23	(3)	113.8%
17-5022-01-23-20	Miscellaneous Expense	20	4	16	21.4%
17-5023-01-23-20	Office Supplies - All	32	31	1	97.9%
17-5024-01-02-20	Petroleum Products	88	38	50	43.7%
-5025--**-**	Uniforms	72	82	(10)	113.4%
17-5026-01-23-20	Small Vehicle Fuel - 37A	28	18	10	62.7%
17-5027-01-23-20	Insurance - Property/Liability	340	346	(6)	101.7%
17-5028-01-23-20	Small Tools & Supplies	84	84	(0)	100.0%
17-5030-01-23-20	Trash Disposal	4	7	(3)	166.0%
17-5031-02-23-20	Safety Supplies	120	176	(56)	146.8%
17-5032-01-23-20	Equipment Rental	8	0	8	0.0%
17-5033-01-23-20	Recruitment	4	3	1	76.0%
-5034--**-**	Travel Expense/Tech. Conferences	28	9	19	31.0%
-5035--**-**	Training Expense	36	12	24	34.6%
17-5036-02-02-20	Laboratory Supplies	28	25	3	87.7%
17-5037-01-23-20	Office Equipment	148	70	78	47.1%
17-5038-02-23-20	Permits	64	83	(19)	129.6%
-5039--**-**	Membership Dues/Fees	16	13	3	79.8%
17-5049-01-02-20	Biosolids Disposal - 21B	4,324	5,312	(988)	122.8%
17-5050-01-23-20	Contract Services Generators - 29A	24	0	24	0.0%
17-5052-01-23-20	Janitorial Services	120	110	10	91.5%
17-5053-01-02-20	Contract Serv - Digester Cleaning - 29E	312	287	25	92.0%
17-5054-01-02-20	Diesel Truck Maint - 31B	92	96	(4)	104.7%

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		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
17-5055-01-02-20	Diesel Truck Fuel - 37B	40	33	7	82.6%
17-5056-01-02-20	Maintenance Equip. & Facilities (Solids) 4	984	1,372	(388)	139.5%
17-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 4	0	1	(1)	0.0%
17-5058-01-23-20	Maintenance Equip. & Facilities (Common	100	291	(191)	291.2%
17-5059-01-02-20	Maintenance Equip. & Facilities (Co-Gen)	2,824	2,702	122	95.7%
5061-_**_**	Mileage	4	3	1	82.0%
17-5076-01-23-20	SCADA Infrastructure	88	65	23	73.6%
17-5077-01-23-20	IT Direct	16	22	(6)	138.8%
5105-_**_**	Co-Generation Power Credit - Offset	1,704	2,233	(529)	131.0%
5302-_**_**	Performance Based Merit Pay	0	42	(42)	0.0%
5303-_**_**	Group Insurance Waiver	8	6	2	79.5%
5306-_**_**	Scheduled Holiday Work	32	91	(59)	283.1%
5309-_**_**	Operating Leases	16	13	3	79.3%
5315-_**_**	Comp Time - O&M	4	29	(25)	721.0%
5401-_**_**	Fringe Benefits IN to PC's & Depts.	2,020	2,344	(324)	116.0%
17-5700-01-23-20	Standby Pay	76	84	(8)	111.2%
5705-_**_**	Monthly Car Allowance	12	17	(5)	143.0%
6500-_**_**	IT Allocations in to PC's & Depts.	628	616	12	98.1%
Total Emerald Bay Service District		20,412	24,367	(3,955)	119.4%
Moulton Niguel Water District					
5000-_**_**	Regular Salaries-O&M	1,396,216	1,283,778	112,438	91.9%
5001-_**_**	Overtime Salaries-O&M	50,484	36,588	13,896	72.5%
5002-_**_**	Electricity	295,016	428,146	(133,130)	145.1%
17-5003-01-02-22	Natural Gas	65,336	80,652	(15,316)	123.4%
5004-_**_**	Potable & Reclaimed Water	21,540	25,630	(4,090)	119.0%
17-5005-01-02-22	Co-generation Power Credit	(397,356)	(451,084)	53,728	113.5%
5006-_**_**	Chlorine/Sodium Hypochlorite	379,948	396,844	(16,896)	104.4%
5007-_**_**	Polymer Products	306,192	335,960	(29,768)	109.7%
17-5008-01-02-22	Ferric Chloride	157,400	214,545	(57,145)	136.3%
5009-_**_**	Odor Control Chemicals	37,652	27,373	10,279	72.7%
5010-_**_**	Other Chemicals - Misc.	1,588	0	1,588	0.0%
5011-_**_**	Laboratory Services	15,308	9,715	5,593	63.5%
17-5012-01-01-22	Grit Hauling - 21A	49,828	41,912	7,916	84.1%
5013-_**_**	Landscaping	59,556	109,974	(50,418)	184.7%
5015-_**_**	Management Support Services	16,676	26,911	(10,235)	161.4%
5017-_**_**	Legal Fees	3,972	12,030	(8,058)	302.9%
5019-_**_**	Contract Services Misc. - 29	75,440	85,625	(10,185)	113.5%
5021-_**_**	Small Vehicle Expense - 31A	5,560	6,122	(562)	110.1%
5022-_**_**	Miscellaneous Expense	5,560	1,151	4,409	20.7%
5023-_**_**	Office Supplies - All	8,736	8,436	300	96.6%
5024-_**_**	Petroleum Products	12,476	4,476	8,000	35.9%
5025-_**_**	Uniforms	21,156	20,983	173	99.2%
5026-_**_**	Small Vehicle Fuel - 37A	7,148	4,729	2,419	66.2%
5027-_**_**	Insurance - Property/Liability	91,792	93,080	(1,288)	101.4%
5028-_**_**	Small Tools & Supplies	23,028	22,623	405	98.2%
5030-_**_**	Trash Disposal	1,588	1,791	(203)	112.8%
5031-_**_**	Safety Supplies	32,164	47,415	(15,251)	147.4%
5032-_**_**	Equipment Rental	2,384	0	2,384	0.0%
5033-_**_**	Recruitment	796	822	(26)	103.2%
5034-_**_**	Travel Expense/Tech. Conferences	7,544	2,329	5,215	30.9%
5035-_**_**	Training Expense	10,088	3,354	6,734	33.2%
5036-_**_**	Laboratory Supplies	21,232	14,458	6,774	68.1%
5037-_**_**	Office Equipment	39,704	18,761	20,943	47.3%
5038-_**_**	Permits	17,076	22,322	(5,246)	130.7%
5039-_**_**	Membership Dues/Fees	3,860	3,435	425	89.0%
17-5049-01-02-22	Biosolids Disposal - 21B	537,532	549,725	(12,193)	102.3%
5050-_**_**	Contract Services Generators - 29A	6,352	0	6,352	0.0%
5052-_**_**	Janitorial Services	32,560	29,567	2,993	90.8%
17-5053-01-02-22	Contract Serv - Digester Cleaning - 29E	38,608	29,711	8,897	77.0%

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		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
17-5054-01-02-22	Diesel Truck Maint - 31B	11,284	9,964	1,320	88.3%
17-5055-01-02-22	Diesel Truck Fuel - 37B	4,752	3,418	1,334	71.9%
17-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 4	122,356	142,025	(19,669)	116.1%
17-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 4	235,196	268,880	(33,684)	114.3%
-5058--**-**	Maintenance Equip. & Facilities (Common	27,000	78,376	(51,376)	290.3%
17-5059-01-02-22	Maintenance Equip. & Facilities (Co-Gen)	351,028	279,674	71,354	79.7%
17-5060-01-04-22	Maintenance Equip. & Facilities (AWT) 41	38,000	54,657	(16,657)	143.8%
-5061--**-**	Mileage	796	876	(80)	110.0%
17-5068-02-04-22	MNWD Lab Services and Supplies	42,000	18,666	23,334	44.4%
-5076--**-**	SCADA Infrastructure	24,224	17,435	6,789	72.0%
-5077--**-**	IT Direct	3,972	5,976	(2,004)	150.5%
-5105--**-**	Co-Generation Power Credit - Offset	524,164	574,067	(49,903)	109.5%
-5302--**-**	Performance Based Merit Pay	0	17,401	(17,401)	0.0%
-5303--**-**	Group Insurance Waiver	6,204	6,539	(335)	105.4%
-5306--**-**	Scheduled Holiday Work	11,952	25,717	(13,765)	215.2%
-5309--**-**	Operating Leases	4,704	3,255	1,449	69.2%
-5315--**-**	Comp Time - O&M	2,276	9,026	(6,750)	396.6%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	735,016	704,492	30,524	95.8%
-5700--**-**	Standby Pay	20,132	22,737	(2,605)	112.9%
-5705--**-**	Monthly Car Allowance	7,228	7,395	(167)	102.3%
-6500--**-**	IT Allocations in to PC's & Depts.	168,844	165,783	3,061	98.2%
Total Moulton Niguel Water District		5,802,868	5,966,250	(163,382)	102.8%
South Coast Water District					
-5000--**-**	Regular Salaries-O&M	76,704	58,330	18,374	76.0%
-5001--**-**	Overtime Salaries-O&M	3,680	1,762	1,918	47.9%
-5002--**-**	Electricity	12,832	16,146	(3,314)	125.8%
17-5003-01-02-24	Natural Gas	10,600	10,506	94	99.1%
-5004--**-**	Potable & Reclaimed Water	1,528	1,522	6	99.6%
17-5005-01-02-24	Co-generation Power Credit	(64,476)	(58,760)	(5,716)	91.1%
17-5006-01-01-24	Chlorine/Sodium Hypochlorite	8	7	1	87.0%
-5007--**-**	Polymer Products	36,476	32,750	3,726	89.8%
17-5008-01-02-24	Ferric Chloride	25,540	27,947	(2,407)	109.4%
-5009--**-**	Odor Control Chemicals	1,496	924	572	61.8%
17-5010-01-23-24	Other Chemicals - Misc.	88	0	88	0.0%
-5011--**-**	Laboratory Services	416	225	191	54.1%
17-5012-01-01-24	Grit Hauling - 21A	24	18	6	76.7%
17-5013-01-23-24	Landscaping	3,360	6,204	(2,844)	184.7%
-5015--**-**	Management Support Services	940	1,518	(578)	161.5%
17-5017-01-23-24	Legal Fees	224	679	(455)	303.0%
17-5019-01-23-24	Contract Services Misc. - 29	4,256	4,831	(575)	113.5%
17-5021-01-23-24	Small Vehicle Expense - 31A	312	345	(33)	110.7%
17-5022-01-23-24	Miscellaneous Expense	312	65	247	20.8%
17-5023-01-23-24	Office Supplies - All	492	476	16	96.7%
-5024--**-**	Petroleum Products	1,784	519	1,265	29.1%
-5025--**-**	Uniforms	1,380	1,107	273	80.2%
17-5026-01-23-24	Small Vehicle Fuel - 37A	404	267	137	66.0%
17-5027-01-23-24	Insurance - Property/Liability	5,180	5,251	(71)	101.4%
17-5028-01-23-24	Small Tools & Supplies	1,300	1,276	24	98.2%
17-5030-01-23-24	Trash Disposal	88	101	(13)	114.9%
17-5031-02-23-24	Safety Supplies	1,816	2,675	(859)	147.3%
17-5032-01-23-24	Equipment Rental	136	0	136	0.0%
17-5033-01-23-24	Recruitment	44	46	(2)	105.4%
-5034--**-**	Travel Expense/Tech. Conferences	424	131	293	31.0%
-5035--**-**	Training Expense	568	189	379	33.3%
-5036--**-**	Laboratory Supplies	576	335	241	58.1%
17-5037-01-23-24	Office Equipment	2,240	1,058	1,182	47.3%
17-5038-02-23-24	Permits	964	1,259	(295)	130.6%
-5039--**-**	Membership Dues/Fees	216	194	22	89.7%
17-5049-01-02-24	Biosolids Disposal - 21B	87,220	71,609	15,611	82.1%

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		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
17-5050-01-23-24	Contract Services Generators - 29A	360	0	360	0.0%
17-5052-01-23-24	Janitorial Services	1,836	1,668	168	90.9%
17-5053-01-02-24	Contract Serv - Digester Cleaning - 29E	6,264	3,870	2,394	61.8%
17-5054-01-02-24	Diesel Truck Maint - 31B	1,832	1,298	534	70.8%
17-5055-01-02-24	Diesel Truck Fuel - 37B	772	445	327	57.7%
17-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 4	19,852	18,501	1,351	93.2%
17-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 4	104	118	(14)	113.5%
17-5058-01-23-24	Maintenance Equip. & Facilities (Common	1,524	4,422	(2,898)	290.1%
17-5059-01-02-24	Maintenance Equip. & Facilities (Co-Gen)	56,960	36,431	20,529	64.0%
_5061--***	Mileage	44	49	(5)	112.3%
17-5076-01-23-24	SCADA Infrastructure	1,368	984	384	71.9%
17-5077-01-23-24	IT Direct	224	337	(113)	150.5%
_5105--***	Co-Generation Power Credit - Offset	34,196	30,277	3,919	88.5%
_5302--***	Performance Based Merit Pay	0	578	(578)	0.0%
_5303--***	Group Insurance Waiver	232	91	141	39.3%
_5306--***	Scheduled Holiday Work	692	1,244	(552)	179.7%
_5309--***	Operating Leases	304	172	132	56.5%
_5315--***	Comp Time - O&M	68	396	(328)	582.8%
_5401--***	Fringe Benefits IN to PC's & Depts.	40,376	31,894	8,482	79.0%
17-5700-01-23-24	Standby Pay	1,136	1,283	(147)	112.9%
_5705--***	Monthly Car Allowance	272	236	36	86.9%
_6500--***	IT Allocations in to PC's & Depts.	9,528	9,353	175	98.2%
Total South Coast Water District		397,096	335,162	61,934	84.4%
Total Member Agency		7,497,360	7,436,628	60,732	99.2%
Total PC 17 - Joint Regional Wastewater Reclamation		7,497,360	7,436,628	60,732	99.2%
PC 21 - Effluent Transmission Main					
Member Agency					
EI Toro Water District					
_5000--***	Regular Salaries-O&M	568	325	243	57.2%
_5019--***	Contract Services Misc. - 29	412	0	412	0.0%
_5027--***	Insurance - Property/Liability	396	8	388	2.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	300	176	124	58.6%
Total EI Toro Water District		1,676	509	1,167	30.4%
Irvine Ranch Water District					
_5000--***	Regular Salaries-O&M	568	325	243	57.2%
_5019--***	Contract Services Misc. - 29	412	0	412	0.0%
_5027--***	Insurance - Property/Liability	396	8	388	2.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	300	176	124	58.6%
Total Irvine Ranch Water District		1,676	509	1,167	30.4%
Moulton Niguel Water District					
21-5000-01-14-22	Regular Salaries-O&M	248	143	105	57.5%
21-5019-02-14-22	Contract Services Misc. - 29	180	0	180	0.0%
21-5027-01-14-22	Insurance - Property/Liability	176	4	172	2.0%
21-5401-01-14-22	Fringe Benefits IN to PC's & Depts.	132	77	55	58.5%
Total Moulton Niguel Water District		736	223	513	30.3%
Total Member Agency		4,088	1,241	2,847	30.3%
Total PC 21 - Effluent Transmission Main		4,088	1,241	2,847	30.3%
PC 23 - North Coast Interceptor					
Member Agency					
City of Laguna Beach					
23-5017-01-05-16	Legal Fees	0	26,511	(26,511)	0.0%
Total City of Laguna Beach		0	26,511	(26,511)	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

	FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended	
Emerald Bay Service District					
23-5017-01-05-20 Legal Fees	0	1,139	(1,139)	0.0%	
Total Emerald Bay Service District	0	1,139	(1,139)	0.0%	
Total PC 23 - North Coast Interceptor					
	0	27,650	(27,650)	0.0%	
PC 24 - Aliso Creek Ocean Outfall					
Member Agency					
City of Laguna Beach					
_5000--***	Regular Salaries-O&M	11,340	13,076	(1,736)	115.3%
_5001--***	Overtime Salaries-O&M	176	136	40	77.0%
_5015--***	Management Support Services	8,800	3,856	4,944	43.8%
24-5017-02-05-16	Legal Fees	220	0	220	0.0%
24-5027-01-05-16	Insurance - Property/Liability	940	956	(16)	101.7%
24-5031-02-05-16	Safety Supplies	112	0	112	0.0%
24-5034-02-05-16	Travel Expense/Tech. Conferences	220	33	187	15.0%
24-5035-02-05-16	Training Expense	220	7	213	3.1%
24-5036-02-05-16	Laboratory Supplies	2,696	4,923	(2,227)	182.6%
24-5038-02-05-16	Permits	21,892	22,098	(206)	100.9%
24-5039-02-05-16	Membership Dues/Fees	612	0	612	0.0%
24-5044-02-05-16	Offshore Monitoring - 20A	2,420	2,255	165	93.2%
24-5046-02-05-16	Effluent Chemistry - 20C	2,200	3,868	(1,668)	175.8%
24-5058-01-05-16	Maintenance Equip. & Facilities (Common	112	0	112	0.0%
24-5067-02-05-16	Port Cleaning	3,852	0	3,852	0.0%
_5306--***	Scheduled Holiday Work	20	32	(12)	160.8%
_5401--***	Fringe Benefits IN to PC's & Depts.	5,968	7,080	(1,112)	118.6%
24-5802-01-05-16	Shipping/Freight	12	0	12	0.0%
_6500--***	IT Allocations in to PC's & Depts.	1,400	1,375	25	98.2%
Total City of Laguna Beach		63,212	59,695	3,517	94.4%
EI Toro Water District					
_5000--***	Regular Salaries-O&M	16,804	19,379	(2,575)	115.3%
_5001--***	Overtime Salaries-O&M	256	201	55	78.5%
_5015--***	Management Support Services	13,040	5,714	7,326	43.8%
24-5017-02-05-19	Legal Fees	328	0	328	0.0%
24-5027-01-05-19	Insurance - Property/Liability	1,396	1,417	(21)	101.5%
24-5031-02-05-19	Safety Supplies	164	0	164	0.0%
24-5034-02-05-19	Travel Expense/Tech. Conferences	328	49	279	14.9%
24-5035-02-05-19	Training Expense	328	10	318	3.1%
24-5036-02-05-19	Laboratory Supplies	3,992	7,296	(3,304)	182.8%
24-5038-02-05-19	Permits	32,440	32,750	(310)	101.0%
24-5039-02-05-19	Membership Dues/Fees	908	0	908	0.0%
24-5044-02-05-19	Offshore Monitoring - 20A	3,588	3,342	246	93.1%
24-5046-02-05-19	Effluent Chemistry - 20C	3,260	5,733	(2,473)	175.8%
24-5058-01-05-19	Maintenance Equip. & Facilities (Common	164	0	164	0.0%
24-5067-02-05-19	Port Cleaning	5,704	0	5,704	0.0%
_5306--***	Scheduled Holiday Work	28	48	(20)	170.3%
_5401--***	Fringe Benefits IN to PC's & Depts.	8,848	10,492	(1,644)	118.6%
24-5802-01-05-19	Shipping/Freight	16	0	16	0.0%
_6500--***	IT Allocations in to PC's & Depts.	2,072	2,037	35	98.3%
Total EI Toro Water District		93,664	88,468	5,196	94.5%
Emerald Bay Service District					
_5000--***	Regular Salaries-O&M	804	927	(123)	115.3%
_5001--***	Overtime Salaries-O&M	12	10	2	80.0%
_5015--***	Management Support Services	624	273	351	43.8%
24-5017-02-05-20	Legal Fees	16	0	16	0.0%
24-5027-01-05-20	Insurance - Property/Liability	68	68	0	99.7%
24-5031-02-05-20	Safety Supplies	8	0	8	0.0%
24-5034-02-05-20	Travel Expense/Tech. Conferences	16	2	14	14.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
24-5035-02-05-20	Training Expense	16	0	16	3.0%
24-5036-02-05-20	Laboratory Supplies	192	349	(157)	181.8%
24-5038-02-05-20	Permits	1,552	1,567	(15)	101.0%
24-5039-02-05-20	Membership Dues/Fees	44	0	44	0.0%
24-5044-02-05-20	Offshore Monitoring - 20A	172	160	12	93.0%
24-5046-02-05-20	Effluent Chemistry - 20C	156	274	(118)	175.8%
24-5058-01-05-20	Maintenance Equip. & Facilities (Common	8	0	8	0.0%
24-5067-02-05-20	Port Cleaning	272	0	272	0.0%
24-5306-02-05-20	Scheduled Holiday Work	0	2	(2)	0.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	424	502	(78)	118.4%
_6500--***	IT Allocations in to PC's & Depts.	100	97	3	97.5%
Total Emerald Bay Service District		4,484	4,233	251	94.4%
Irvine Ranch Water District					
_5000--***	Regular Salaries-O&M	16,248	18,734	(2,486)	115.3%
_5001--***	Overtime Salaries-O&M	248	194	54	78.3%
_5015--***	Management Support Services	12,608	5,525	7,083	43.8%
24-5017-02-05-21	Legal Fees	316	0	316	0.0%
24-5027-01-05-21	Insurance - Property/Liability	1,348	1,370	(22)	101.6%
24-5031-02-05-21	Safety Supplies	156	0	156	0.0%
24-5034-02-05-21	Travel Expense/Tech. Conferences	316	47	269	15.0%
24-5035-02-05-21	Training Expense	316	10	306	3.1%
24-5036-02-05-21	Laboratory Supplies	3,860	7,054	(3,194)	182.7%
24-5038-02-05-21	Permits	31,360	31,660	(300)	101.0%
24-5039-02-05-21	Membership Dues/Fees	876	0	876	0.0%
24-5044-02-05-21	Offshore Monitoring - 20A	3,468	3,231	237	93.2%
24-5046-02-05-21	Effluent Chemistry - 20C	3,152	5,542	(2,390)	175.8%
24-5058-01-05-21	Maintenance Equip. & Facilities (Common	156	0	156	0.0%
24-5067-02-05-21	Port Cleaning	5,516	0	5,516	0.0%
_5306--***	Scheduled Holiday Work	28	46	(18)	164.6%
_5401--***	Fringe Benefits IN to PC's & Depts.	8,552	10,143	(1,591)	118.6%
24-5802-01-05-21	Shipping/Freight	16	0	16	0.0%
_6500--***	IT Allocations in to PC's & Depts.	2,008	1,970	38	98.1%
Total Irvine Ranch Water District		90,548	85,525	5,023	94.5%
Moulton Niguel Water District					
_5000--***	Regular Salaries-O&M	45,200	52,124	(6,924)	115.3%
_5001--***	Overtime Salaries-O&M	692	540	152	78.1%
_5015--***	Management Support Services	35,080	15,372	19,708	43.8%
24-5017-02-05-22	Legal Fees	880	0	880	0.0%
24-5027-01-05-22	Insurance - Property/Liability	3,752	3,811	(59)	101.6%
24-5031-02-05-22	Safety Supplies	440	0	440	0.0%
24-5034-02-05-22	Travel Expense/Tech. Conferences	876	132	744	15.0%
24-5035-02-05-22	Training Expense	876	27	849	3.1%
24-5036-02-05-22	Laboratory Supplies	10,744	19,626	(8,882)	182.7%
24-5038-02-05-22	Permits	87,260	88,088	(828)	100.9%
24-5039-02-05-22	Membership Dues/Fees	2,440	0	2,440	0.0%
24-5044-02-05-22	Offshore Monitoring - 20A	9,648	8,989	659	93.2%
24-5046-02-05-22	Effluent Chemistry - 20C	8,768	15,419	(6,651)	175.9%
24-5058-01-05-22	Maintenance Equip. & Facilities (Common	440	0	440	0.0%
24-5067-02-05-22	Port Cleaning	15,348	0	15,348	0.0%
_5306--***	Scheduled Holiday Work	72	128	(56)	178.1%
_5401--***	Fringe Benefits IN to PC's & Depts.	23,792	28,221	(4,429)	118.6%
24-5802-01-05-22	Shipping/Freight	44	0	44	0.0%
_6500--***	IT Allocations in to PC's & Depts.	5,584	5,480	104	98.1%
Total Moulton Niguel Water District		251,936	237,957	13,979	94.5%
South Coast Water District					
_5000--***	Regular Salaries-O&M	12,688	14,633	(1,945)	115.3%
_5001--***	Overtime Salaries-O&M	192	152	40	79.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2021

		FY 2020-21 Budget	FY 2020-21 Actual	(Over)/Under Budget	% Expended
_5015--**-**	Management Support Services	9,848	13,053	(3,205)	132.5%
24-5017-02-05-24	Legal Fees	248	0	248	0.0%
24-5027-01-05-24	Insurance - Property/Liability	1,052	1,070	(18)	101.7%
24-5031-02-05-24	Safety Supplies	124	0	124	0.0%
24-5034-02-05-24	Travel Expense/Tech. Conferences	248	37	211	14.9%
24-5035-02-05-24	Training Expense	248	8	240	3.1%
24-5036-02-05-24	Laboratory Supplies	3,016	5,510	(2,494)	182.7%
24-5038-02-05-24	Permits	24,496	24,730	(234)	101.0%
24-5039-02-05-24	Membership Dues/Fees	684	0	684	0.0%
24-5044-02-05-24	Offshore Monitoring - 20A	2,708	2,524	184	93.2%
24-5046-02-05-24	Effluent Chemistry - 20C	2,464	4,329	(1,865)	175.7%
24-5058-01-05-24	Maintenance Equip. & Facilities (Common	124	0	124	0.0%
24-5067-02-05-24	Port Cleaning	4,308	0	4,308	0.0%
_5306--**-**	Scheduled Holiday Work	20	36	(16)	180.0%
_5401--**-**	Fringe Benefits IN to PC's & Depts.	6,680	7,923	(1,243)	118.6%
24-5802-01-05-24	Shipping/Freight	12	0	12	0.0%
_6500--**-**	IT Allocations in to PC's & Depts.	1,564	1,539	25	98.4%
Total South Coast Water District		70,724	79,142	(8,418)	111.9%
Total Member Agency		574,568	555,020	19,548	96.6%
Total PC 24 - Aliso Creek Ocean Outfall		574,568	555,020	19,548	96.6%
Total All Project Committees		17,719,855	17,593,403	126,453	99.3%



FY 2020-21

Actual Flows and Solids Loading %'s

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
PC 2 - J.B. LATHAM TREATMENT PLANT FLOW & SOLIDS
July 1, 2020 to June 30, 2021**

PC 2 Liquids Summary (mgd) J.B. Latham Treatment Plant FY 2020-21		
Member Agency	Total (mgd)	Percent Distribution (%)
CSJC	2.208	31.15%
MNWD (1)	1.400	19.76%
SCWD	1.684	23.76%
SMWD (1)	1.795	25.33%
Total	7.087	100.00%

(1) Please refer to the MNWD & SMWD Agreement from 2018 for flow/solids splitting in the Oso-Trabuco line. The MNWD agreed upon flow was 1.4 MGD. The Oso Trabuco line includes flow from SMWD and MNWD from upstream facilities. The flow difference between the 1.4 MGD constant for SMWD is subtracted from the total Oso-Trabuco flow to obtain the flow attributed to SMWD.

PC 2 Solids Summary Loading (pounds) J.B. Latham Treatment Plant FY 2020-21		
Member Agency	Billing (Pounds)	Percent Distribution (%)
CSJC	6318	24.08%
MNWD (2)	4006	15.27%
SCWD	6035	23.00%
SMWD (2)	9882	37.66%
Total	26242	100.00%

(2) Please refer to the MNWD & SMWD Agreement from 2018 for solids splitting. Total solids for SMWD calculated by total flow in the Oso Trabuco line (3.195 mgd) multiplied by the average of TSS and BOD loading then subtracting the constant based MNWD loading from the total.

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
 PC 12 - REGIONAL WASTE DISCHARGE PERMITS
 July 1, 2020 to June 30, 2021**

PC 12 Recycled Water Master Recycled Water Permit FY 2020-2021		
Member Agency	Region 9 Recycled Production (af)	% RW Produced
CSJC	417	2.65
MNWD	6562	41.72
SCWD	1088	6.92
SMWD	7084	45.03
TCWD	579	3.68
Total	15731	100.00

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
 PC 15 - COASTAL TREATMENT PLANT FLOW SUMMARY
 July 1, 2020 to June 30, 2021**

PC 15 Actual Flows Coastal Treatment Plant FY 2020-2021		
Member Agency	Plant Flows (MGD)	Plant Flow (%)
CLB	1.566	58.11
EBSD	0.078	2.89
SCWD	1.051	38.99
MNWD	0.00	0.00
Total	2.69	100.00

SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
PC 17 - REGIONAL TREATMENT PLANT FLOW SUMMARY
July 1, 2020 to June 30, 2021

PC 17 Liquids Regional Treatment Plant FY 2020-2021				
Member Agency	Plant Flow (MGD)	Centrate Flow (MGD)	Total Flow (MGD)	Liquid Flow (%)
CLB	0.00	0.01307	0.00759	0.09802
EBS	0.00	0.00066	0.00002	0.00025
SCWD	0.00	0.00870	0.00339	0.04376
ETWD	0.00	0.01529	0.01529	0.19737
MNWD	7.66	0.06623	7.72220	99.66060
Total	7.66	0.10395	7.74850	100.00

PC 17 Solids Regional Treatment Plant FY 2020-2021		
Member Agency	Pounds/ Day	Pounds (%)
CLB	4514.39	12.46
ETWD	5329.55	14.71
EBS	223.74	0.62
MNWD	23154.71	63.90
SCWD	3016.21	8.32
Total	36238.61	100.00

**South Orange County Wastewater Authority
 Small Capital Refund Closed Projects Detail
 FY 2020-21
 (in dollars)**

	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC2 JB Latham	-	-	94,036	-	-	-	69,245	69,692	76,295	309,269
PC 15 Coastal Treatment Plant	60,153	-	-	-	4,737	-	46,419	-	21,672	132,981
PC 17 Joint Regional Wastewater Reclamation	(1,084)	-	-	28,757	(536)	(1,945)	286,278	-	(37,366)	274,104
PC 21 Effluent Transmission	-	-	-	(12,089)	-	(12,089)	-	-	-	(24,178)
Total Small Capital Cash	59,069	-	94,036	16,667	4,201	(14,034)	401,942	69,692	60,601	692,175

**South Orange County Wastewater Authority
Large Capital Use Audit Refund
FY 2020-21**

Large Capital FY 2020-21 Use Audit Refund		
Open Projects Refund	\$1,202,628	79.56%
Closed Projects Refund	308,980	20.44%
Total	\$1,511,608	100.00%

**Open Projects Refund
(in dollars)**

	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 15 Coastal Treatment Plant										
Liquids										
3592-000 - Facility Improvements Project Design	7,797	-	-	-	614	-	6,017	-	6,140	20,568
Total PC 15 Coastal Treatment Plant	7,797	-	-	-	614	-	6,017	-	6,140	20,568
PC 17 Joint Regional Wastewater Reclamation										
Liquids/AWT										
3742-000 - Aeration System Upgrade	-	-	-	-	-	-	244,801	-	-	244,801
Common										
3748-000 - SE electrical Manhole reconstruction	7,599	-	-	12,435	400	-	94,689	-	6,073	121,195
Solids										
3722-000 - Co-gen Sys Retrofit (formerly Siloxane)	36,422	-	-	66,258	1,912	-	190,941	-	29,089	324,623
3749-000 - Phase I Solids Piping Upgrade	51,853	-	-	94,324	2,727	-	271,835	-	41,408	462,147
3790-000 - Solids Area Upgrade Design	3,286	-	-	5,979	173	-	17,231	-	2,625	29,294
Total PC 17 Joint Regional Wastewater Reclamation	99,161	-	-	178,996	5,212	-	819,497	-	79,195	1,182,060
Total Open Projects to Refund FY 2020-21	106,958	-	-	178,996	5,826	-	825,514	-	85,335	1,202,628

* These projects will not be completed in FY 2021-22 and/or the scope has been decreased.

South Orange County Wastewater Authority
Large Capital Refund Closed Projects Detail
FY 2020-21
(in dollars)

	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Common										
3286-000 - PLC Upgrades (2018)	-	-	15,345	-	-	-	11,300	11,544	12,337	50,526
Total PC2 JB Latham	-	-	15,345	-	-	-	11,300	11,544	12,337	50,526
PC 05 San Juan Creek Ocean Outfall										
3601-000 - 3650-000 Junction Structure Reinforcemen	-	(16,353)	(10,900)	-	-	-	(15,262)	(44,094)	(12,269)	(98,878)
Total PC5 San Juan Creek Ocean Outfall	-	(16,353)	(10,900)	-	-	-	(15,262)	(44,094)	(12,269)	(98,878)
PC 15 Coastal Treatment Plant										
3551-000 - Add for CTP Facility Upgrade Design	44,523	-	-	-	3,511	-	34,352	-	35,056	117,442
Total PC 15 Coastal Treatment Plant	44,523	-	-	-	3,511	-	34,352	-	35,056	117,442
PC 17 Joint Regional Wastewater Reclamation										
Liquids/AWT										
3701-000 - 3786-000 Electrical System Upgrade	-	-	-	-	-	-	62,315	-	-	62,315
3741-000 - Southwest Influent Sewer and MH Repair design	-	-	-	-	-	-	99,741	-	-	99,741
3755-000 Southeast Sewer Rehabilitation	-	-	-	-	-	-	50,000	-	-	50,000
3756-000 Secondary Clarifier Safety Repairs	-	-	-	-	-	-	17,665	-	-	17,665
3757-000 Miscellaneous Safety Improvements - Liquids	-	-	-	-	-	-	7,762	-	-	7,762
3766-000 AWT Sodium Hypochlorite Tanks Shade	-	-	-	-	-	-	28,471	-	-	28,471
Total PC 17 Liquids	-	-	-	-	-	-	265,954	-	-	265,954
Common										
3715-000 3789-000 - Switchgear Upgrade	(3,884)	-	-	(6,355)	(204)	-	(48,393)	-	(3,104)	(61,939)
3769-000 Trailer Drain Line	(387)	-	-	(632)	(20)	-	(4,815)	-	(309)	(6,163)
3788-000 - PLC Upgrade	(3,255)	-	-	(4,470)	(168)	-	(32,677)	-	(2,603)	(43,173)
Total PC 17 Common	(7,526)	-	-	(11,457)	(393)	-	(85,885)	-	(6,015)	(111,276)
Solids										
3751-000 - Energy Building Roof and Breezeway	9,561	-	-	17,392	503	-	50,122	-	7,635	85,212
Total PC 17 Solids	9,561	-	-	17,392	503	-	50,122	-	7,635	85,212
Total PC 17 Joint Regional Wastewater Reclamation	2,035	-	-	5,935	110	-	230,191	-	1,620	239,890
Total Large Capital Closed Projects Refund	46,558	(16,353)	4,444	5,935	3,621	-	260,581	(32,550)	36,743	308,980



FY 2020-21

Cash Roll Forward

Preliminary Cash Roll Forward Notes 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.

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
4. Total Large Capital Cash.
5. Small Capital, Non-Capital and Non-Capital Misc. Carryover.
6. Difference is additional cash from interest on LAIF account balance and sources other than Member Agencies.
- 7.

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

	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	YTD Change
(1) Cash on Hand	12,949,694	13,557,237	20,857,094	22,361,420	15,190,921	(7,170,499) -32.1%
Accounts Payable	(2,682,688)	(2,314,106)	(1,981,080)	(3,531,550)	(5,882,659)	
Accrued Payroll	(102,661)	(127,396)	(100,221)	(160,049)	(224,996)	
Accounts Receivable	1,069,282	1,660,444	14,179	49,286	59,478	
(2) PTO Reserves	(653,282)	(620,032)	(683,536)	(734,477)	(877,242)	
Due to Mbr Agency	(1,358,841)	(3,910,599)	(2,475,322)	(1,656,822)	(4,096,390)	
Due From Mbr Agency	1,069,819	2,433,322	856,669	870,004	1,280,615	
Mbr Agency Refund held for FY 19-20			(1,068,028)			
LAIF Fair Value Adjustment					(1,156)	
Prepaid	65,082	204,867	211,725	155,939	198,709	
Deposits	19,500					
(3) Available Cash	10,375,905	10,883,737	15,631,481	17,353,752	5,647,281	
(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	6,973,860	(8,643,089) -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				
Use Audit Settlement		216,467			(1,511,608)	FY's 2019 & 2020 use audit refund was netted against cash balance
Use Audit Settlement	(49,931)	(49,931)				
(5) Total Large Capital Cash	10,041,229	10,238,817	15,067,539	15,616,950	5,462,252	
(6) Small Capital Carryover	(129,000)		172,996	565,000	161,729	(403,271) -71.4%
Non-Capital Carryover				369,508	203,442	(166,066) -44.9%
Non-Capital Misc. Carryover				252,298	132,113	(120,185) -47.6%
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)			1,001	
Small Capital Cash Collected in Excess of Expenditures					547,506	
Non Capital Cash Collected in Excess of Expenditures					9,110	
Non Capital Misc Cash Collected in Excess of Expenditures					52,266	
O&M Cash Collected in Excess of Expenditures					215,060	
O&M & Non-Cap Use Audit Settlement					(1,304,166)	
(7) Net Cash as of June 30th 2017, 2018, 2019, 2020 & 2021	10,010,879	10,233,900	15,316,853	16,803,755	5,480,313	
Difference	365,027	649,837	314,628	549,996	166,969	

Additional Cash is:					
Prior Balance	281,422	365,027	649,837	314,628	549,996
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	74,802
Recycling Income	11,708	2,112	1,618	1,966.23	2,947
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				
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	166,969

(0)

**South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2020-21
Spent (More)/Less Than Collected**

Large Capital Cash Balance as of June 30, 2021										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
3202-000 - Preliminary and Primary Treatment Improvements Design (2016)	-	-	45,622	-	-	-	34,257	25,697	42,822	148,398
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	32,716	-	-	-	24,558	18,420	30,699	106,394
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)	-	-	9,896	-	-	-	7,490	5,687	9,385	32,457
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)	-	-	342,679	-	-	-	257,059	192,720	321,301	1,113,759
32211L-000 - Plant 2 Grit Area Rehabilitation	-	-	(27,783)	-	-	-	(20,837)	(15,628)	(26,046)	(90,294)
Total PC 02 Liquids	-	-	486,941	-	-	-	366,564	274,926	458,208	1,586,639
Common										
3216-000 - Hoist System for Maintenance Shop (2013)	-	-	(0)	-	-	-	(0)	(0)	(0)	(1)
3260-000 - SCADA System Upgrade (2017)	-	-	(0)	-	-	-	(0)	(0)	(0)	(0)
3286-000 - PLC Upgrades (2018)	-	-	15,345	-	-	-	11,300	11,544	12,337	50,526
3221-000 - Electrical System Evaluation (2019)	-	-	8,489	-	-	-	6,244	6,382	6,823	27,938
3231-000 Facility Improvements B - Common Upgrades Construction	-	-	134,691	-	-	-	99,069	101,251	108,256	443,266
Total PC 02 Common	-	-	158,524	-	-	-	116,613	119,177	127,416	521,729
Solids										
3209-000 - Facility Improvements - Co-Generation Rep. (2016)	-	-	72,199	-	-	-	52,017	68,314	48,134	240,664
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvement	-	-	38,782	-	-	-	27,934	36,702	25,854	129,272
3222-000 - Centrate System Design (2019)	-	-	(1,716)	-	-	-	(1,237)	(1,624)	(1,144)	(5,721)
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	-	-	225,526	-	-	-	162,506	213,369	150,351	751,752
Total PC2 JB Latham	-	-	870,990	-	-	-	645,683	607,472	735,975	2,860,120

**South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2020-21
Spent (More)/Less Than Collected**

Large Capital Cash Balance as of June 30, 2021										
	16	17	18	19	20	21	22	23	24	Total
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
PC 05 San Juan Creek Ocean Outfall										
3601-000 Junction Structure Reinforcement Phase II (2016)	-	(11,296)	(7,530)	-	-	-	(10,542)	(30,121)	(8,475)	(67,964)
3603-000 Dilution Study (2016)	-	9,889	6,593	-	-	-	9,228	26,370	7,420	59,500
3650-000 - Junction Structure Reinforcement Construction (2017)	-	(22,665)	(15,109)	-	-	-	(21,151)	(60,927)	(17,006)	(136,857)
3605-000 - Junction Structure Reinforcement Permitting and Final Design	-	(142,047)	(94,698)	-	-	-	(132,561)	(378,791)	(106,577)	(854,673)
3606-000 - Junction Struction - Sleeve Insertion (2021)	-	159,654	106,436	-	-	-	148,992	425,745	119,789	960,616
Total PC5 San Juan Creek Ocean Outfall	-	(6,464)	(4,308)	-	-	-	(6,034)	(17,723)	(4,850)	(39,378)
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)	99,924	-	-	-	7,873	-	77,101	-	78,680	263,578
3539-000 Facility Construction Improvements - Part II (2020)	(701,840)	-	-	-	(55,263)	-	(541,575)	-	(552,626)	(1,851,305)
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)	91,039	-	-	-	7,175	-	70,248	-	71,684	240,146
3592-000 - Facility Improvements Project Design (2018)	13,479	-	-	-	1,134	-	10,350	-	10,606	35,569
3525-000 - Personnel Building reconstruction (2019)	45,907	-	-	-	3,615	-	35,425	-	36,148	121,094
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	41,695	-	-	-	3,283	-	32,174	-	32,831	109,983
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)	50,583	-	-	-	3,983	-	39,032	-	39,829	133,427
Total PC 15 Liquids	(243,452)	-	-	-	(19,080)	-	(188,561)	-	(191,700)	(642,792)
AWT										
3517-000 - AWT Backwash Pump Replacement (2016)	-	-	-	-	-	-	-	-	(402)	(402)
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)	-	-	-	-	-	-	-	-	8,574	8,574

**South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2020-21
Spent (More)/Less Than Collected**

Large Capital Cash Balance as of June 30, 2021										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
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)	-	-	-	-	-	-	-	-	(64,847)	(64,847)
Total PC 15 AWT	-	-	-	-	-	-	-	-	(24,875)	(24,875)
Total PC 15 Coastal Treatment Plant	(243,452)	-	-	-	(19,080)	-	(188,561)	-	(216,575)	(667,668)
PC 17 Joint Regional Wastewater Reclamation										
Liquids/AWT										
3701-000 - Secondary Electrical System Rerouting (2014)	-	-	-	-	-	-	(3,203,883)	-	-	(3,203,883)
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)	-	-	-	-	-	-	338,557	-	-	338,557
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)	-	-	-	-	-	-	18,379	-	-	18,379
3741-000 - Southwest Influent Sewer and MH Repair design (2019)	-	-	-	-	-	-	99,741	-	-	99,741
3742-000 - Aeration System Upgrade (2019)	-	-	-	-	-	-	344,801	-	-	344,801
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)	-	-	-	-	-	-	7,762	-	-	7,762
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	-	-	-	-	-	-	1,353,873	-	-	1,353,873

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2020-21
Spent (More)/Less Than Collected

Large Capital Cash Balance as of June 30, 2021										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
Common										
3715-000 - Switchgear Upgrade (2006)	(2,964)	-	-	(4,850)	(156)	-	(36,934)	-	(2,369)	(47,273)
3717-000 - Security Fencing (2015)	86	-	-	7	4	-	(165)	-	68	0
3718-000 - Access Bridge Upgrades (2015)	650	-	-	48	29	-	(1,257)	-	521	(8)
3761-000 - External Lighting Upgrade	22,511	-	-	38,296	1,192	-	293,960	-	17,986	373,946
3763-000 - Reroute Drains on Plant Perimeter (2017)	1,687	-	-	3,073	90	-	23,898	-	1,349	30,096
3764-000 - SCADA Improvements (2017)	726	-	-	2,762	45	-	23,535	-	575	27,642
3769-000 Trailer Drain Line (2020)	(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)	6,057	-	-	9,912	319	-	75,481	-	4,841	96,610
3747-000 -Southside Plant Manhole Reconstruction (2019)	947	-	-	1,550	50	-	11,805	-	757	15,109
3748-000 - SE electrical Manhole reconstruction (2019)	7,599	-	-	12,435	400	-	94,689	-	6,073	121,195
Total PC 17 Common	35,854	-	-	61,724	1,899	-	474,883	-	28,645	603,004
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)	9,560	-	-	17,391	503	-	50,121	-	7,634	85,210
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)	25,471	-	-	46,334	1,340	-	133,533	-	20,341	227,020
Total PC 17 Solids	231,688	-	-	421,459	12,181	-	1,214,608	-	185,023	2,064,960
Total PC 17 Joint Regional Wastewater Reclamation	267,542	-	-	483,183	14,080	-	3,043,364	-	213,668	4,021,837

**South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2020-21
Spent (More)/Less Than Collected**

Large Capital Cash Balance as of June 30, 2021										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 21 Effluent Transmission Main										
Reach B/C/D										
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	-	-	-	150,250	-	150,248	-	-	-	300,498
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	-	-	-	19,437	-	19,437	-	-	-	38,874
3107-000 - Air Valve Replacement Construction (D) (2021)	-	-	-	19,000	-	19,000	-	-	-	38,000
Total PC21 Reach B/C/D	-	-	-	188,687	-	188,685	-	-	-	377,373
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)	-	-	-	18,210	-	18,210	41,767	-	-	78,187
3108-000 - Air Valve Replacement Construction (E) (2021)	-	-	-	14,440	-	14,440	33,120	-	-	62,000
Total PC21 Reach E	-	-	-	71,917	-	71,917	74,887	-	-	218,720
Total PC 21 Effluent Transmission Main	-	-	-	260,604	-	260,602	74,887	-	-	596,093
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	18,721	52,090	-	14,624	118,792
Total PC 24 Aliso Creek Ocean Outfall	22,313	-	-	33,066	1,583	31,970	88,953	-	24,972	202,856
Total Large Capital Cash	46,403	(6,464)	866,683	776,853	(3,417)	292,571	3,658,292	589,748	753,191	6,973,860

South Orange County Wastewater Authority
Total Small Capital Projects Cash Roll Forward for FY 2020-21
Spent (More)/Less Than Collected

		Small Capital Cash Balance as of June 30, 2021									
		16	17	18	19	20	21	22	23	24	
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham											
Liquids											
2220-007	Replacement Check Valves	-	-	(3,268)	-	-	-	(2,451)	(1,838)	(3,064)	(10,620)
2221-001	2 ISCO Samplers (between 3 PC's)	-	-	2,152	-	-	-	1,616	1,212	2,020	7,000
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	(1,136)	-	-	-	(851)	(637)	(1,064)	(3,688)
2221-003	Building Lighting Improvements	-	-	1,567	-	-	-	1,173	881	1,469	5,091
2221-004	Aeration Header Noise Cover	-	-	13,848	-	-	-	10,384	7,788	12,980	45,000
2221-005	4-side RAS Pump Overhaul	-	-	700	-	-	-	529	397	661	2,286
2221-006	4-side WAS Pump Overhaul	-	-	5,540	-	-	-	4,156	3,112	5,192	18,000
2221-007	9-side WAS Pump Overhaul	-	-	5,540	-	-	-	4,152	3,116	5,192	18,000
2221-008	9-side Gas Line Replacement	-	-	3,201	-	-	-	2,402	1,802	3,001	10,405
2221-009	Replacement Liquids Side Bleach Tank	-	-	5,848	-	-	-	4,384	3,288	5,480	19,000
2221-010	Decant Pump Station Wet Well Lining	-	-	7,384	-	-	-	5,540	4,152	6,924	24,000
2221-011	Replacement 4-Side Grit Tank Stairs	-	-	1,039	-	-	-	779	582	976	3,377
2221-012	Replacement Gate Operator JBL	-	-	(54)	-	-	-	(39)	(29)	(48)	(170)
2221-013	9-side Replacement Blower Room Basement Fans	-	-	3,384	-	-	-	2,540	1,904	3,172	11,000
2221-014	4-Side Headworks Roll up Door Replacement	-	-	8,924	-	-	-	6,692	5,020	8,364	29,000
2221-015	Replacement Grit Auger JBL	-	-	(2,692)	-	-	-	(2,021)	(1,513)	(2,525)	(8,750)
2221-016	4-Side RSP Overhaul	-	-	(2,671)	-	-	-	(2,004)	(1,502)	(2,506)	(8,684)
2221-017	Fixed Gas Detectors - JBL Liquids	-	-	13,848	-	-	-	10,384	7,788	12,980	45,000
2221-034	Replacement of the 4-Side Grit Chamber Cover's	-	-	(6,550)	-	-	-	(4,913)	(3,684)	(6,141)	(21,288)
2220-018	Fixed Gas Detector Equipment - Liquids	-	-	(21,129)	-	-	-	(15,847)	(11,885)	(19,809)	(68,671)
2221-038	DAFT Quincy Air Compressor	-	-	(2,326)	-	-	-	(1,745)	(1,308)	(2,181)	(7,560)
2221-039	Replacement Ferric Chloride Pump	-	-	(1,703)	-	-	-	(1,278)	(958)	(1,597)	(5,536)
2221-041	4 Side Vulcan Bar Rake	-	-	(6,254)	-	-	-	(4,691)	(3,518)	(5,863)	(20,326)
Total Liquids		-	-	25,190	-	-	-	18,893	14,169	23,613	81,865
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	-	-	1,346	-	-	-	989	1,012	1,086	4,434
2221-019	Replacement Gate Operator	-	-	2,128	-	-	-	1,564	1,600	1,708	7,000
2221-020	Stanley Access Upgrades 2021	-	-	1,824	-	-	-	1,340	1,372	1,464	6,000
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	-	-	(3,216)	-	-	-	(2,363)	(2,416)	(2,581)	(10,576)
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	-	-	1,684	-	-	-	1,239	1,261	1,354	5,538
2221-023	JBL PLC Hardware Upgrades and Replacements 20-21	-	-	4,556	-	-	-	3,352	3,428	3,664	15,000

South Orange County Wastewater Authority
Total Small Capital Projects Cash Roll Forward for FY 2020-21
Spent (More)/Less Than Collected

		Small Capital Cash Balance as of June 30, 2021									
		16	17	18	19	20	21	22	23	24	
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
2221-024	JBL HP SCADA Server Switch	-	-	4,556	-	-	-	3,352	3,428	3,664	15,000
2221-025	JBL OIT Replacements 20-21	-	-	3,040	-	-	-	2,236	2,284	2,440	10,000
2221-031	Seismic bracing installation for server equipment	-	-	3,040	-	-	-	2,236	2,284	2,440	10,000
2221-032	PA System	-	-	5,468	-	-	-	4,024	4,112	4,396	18,000
2221-033	JBL Asphalt 6" Deep 1,500 S.F.	-	-	(4,940)	-	-	-	(3,633)	(3,714)	(3,970)	(16,257)
2220-018	Fixed Gas Detector Equipment - Common	-	-	(1,846)	-	-	-	(1,358)	(1,388)	(1,484)	(6,074)
	Total PC 2 Common	-	-	49,466	-	-	-	36,387	37,190	39,762	162,805
	Solids										
2221-026	Solids Buildings Door Replacement	-	-	5,700	-	-	-	4,108	5,392	3,800	19,000
2221-027	Foul Air Connection to Centrate Line	-	-	4,500	-	-	-	3,244	4,256	3,000	15,000
2221-028	Centrifuge Rebuild JBL	-	-	18,299	-	-	-	13,190	17,309	12,199	60,997
2221-029	Replacement Solids Side Bleach Tank	-	-	1,158	-	-	-	834	1,097	772	3,861
2221-030	Fixed Gas Detectors - JBL Solids	-	-	13,500	-	-	-	9,728	12,772	9,000	45,000
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)
2221-040	TWAS Pump Overhauls	-	-	(5,071)	-	-	-	(3,655)	(4,797)	(3,381)	(16,904)
2222-023	JBL Digester 1 and 2 Manway Access Improvements	-	-	(122)	-	-	-	(88)	(116)	(81)	(407)
	Total PC 2 Solids	-	-	19,380	-	-	-	13,966	18,334	12,920	64,599
	Total PC2 JB Latham	-	-	94,036	-	-	-	69,245	69,692	76,295	309,269
	PC 15 Coastal Treatment Plant										
	Liquids										
2520-005	Replacment Grit Auger	(41,604)	-	-	-	(3,276)	-	(32,104)	-	(32,759)	(109,743)
2520-012	Aeration Panel Replacement	(5,385)	-	-	-	(424)	-	(4,156)	-	(4,240)	(14,206)
2520-013	Ventilation Fan Replacement	(598)	-	-	-	(47)	-	(462)	-	(471)	(1,578)
2520-014	Roll-up and Double Door Replacements	13,172	-	-	-	1,037	-	10,164	-	10,372	34,745
2221-001	2 ISCO Samplers (between 3 PC's)	2,652	-	-	-	208	-	2,048	-	2,088	6,996
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	(1,397)	-	-	-	(109)	-	(1,080)	-	(1,102)	(3,688)
2521-001	Replacement Nitrate Probe	3,354	-	-	-	265	-	2,587	-	2,643	8,848
2521-002	Pump/Blower Overhauls	(19,380)	-	-	-	(1,526)	-	(14,956)	-	(15,263)	(51,125)
2521-003	Replacement Grit Auger CTP	(1,422)	-	-	-	(113)	-	(1,095)	-	(1,121)	(3,750)
2521-004	Grit Pump Replacements (2)	26,536	-	-	-	2,088	-	20,480	-	20,896	70,000
2521-005	WAS Pump Control Rehabilitation	2,652	-	-	-	208	-	2,048	-	2,092	7,000
2521-006	Process Water Tank Cover Replacement	18,442	-	-	-	1,454	-	14,230	-	14,519	48,646

South Orange County Wastewater Authority
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		Small Capital Cash Balance as of June 30, 2021									
		16	17	18	19	20	21	22	23	24	
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
2521-007	Fixed Gas Detectors CTP	28,812	-	-	-	2,268	-	22,232	-	22,688	76,000
2521-008	Building Lighting Improvements CTP	11,140	-	-	-	877	-	8,597	-	8,770	29,383
2521-009	DAFT Stair and Walkway Replacement	6,444	-	-	-	508	-	4,972	-	5,076	17,000
2521-023	Air Compress for Aeration System	(1,910)	-	-	-	(150)	-	(1,474)	-	(1,504)	(5,038)
2522-033	Drainage Pumping Station Roof Replacement	(5,497)	-	-	-	(433)	-	(4,242)	-	(4,328)	(14,500)
Total PC 15 Liquids		36,010	-	-	-	2,834	-	27,791	-	28,355	94,990
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	-	-	-	-	-	-	-	-	-	-
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	(3,964)	-	-	-	(313)	-	(3,060)	-	(3,120)	(10,456)
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	2,100	-	-	-	167	-	1,619	-	1,652	5,538
2521-010	Safety Equipment CTP	11,368	-	-	-	892	-	8,780	-	8,960	30,000
2521-011	Landscape Renovations CTP	(1)	-	-	-	2	-	1	-	6	8
2521-012	Stanley Security Access Expansion 2020 CTP	5,688	-	-	-	448	-	4,388	-	4,476	15,000
2521-013	Replacement Roll Up Door	5,688	-	-	-	448	-	4,388	-	4,476	15,000
2521-014	CTP PLC Hardware Upgrades and Replacments 20-21	5,688	-	-	-	448	-	4,388	-	4,476	15,000
2521-015	CTP HP SCADA Server Switch	5,688	-	-	-	448	-	4,388	-	4,476	15,000
2521-016	CTP OIT Replacements 20-21	3,792	-	-	-	300	-	2,924	-	2,984	10,000
2521-019	Directional antenna inst for secondary Internet to VZW	5,688	-	-	-	448	-	4,388	-	4,476	15,000
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		24,142	-	-	-	1,903	-	18,628	-	19,010	63,683
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	-	-	-	-	-	-	-	-	(32,460)	(32,460)
2521-018	Replacement Turbidity Meter	-	-	-	-	-	-	-	-	7,000	7,000
Total PC 15 AWT		-	-	-	-	-	-	-	-	(25,693)	(25,693)
Total PC 15 Coastal Treatment Plant		60,153	-	-	-	4,737	-	46,419	-	21,672	132,981

PC 17 Joint Regional Wastewater Reclamation

South Orange County Wastewater Authority
Total Small Capital Projects Cash Roll Forward for FY 2020-21
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		Small Capital Cash Balance as of June 30, 2021									
		16	17	18	19	20	21	22	23	24	
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
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 (AWT)	-	-	-	-	-	-	(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)	-	-	-	-	-	-	7,000	-	-	7,000
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	-	(14,138)	-	-	(14,138)
2721-001	Headworks Replacement Doors	-	-	-	-	-	-	(14,644)	-	-	(14,644)
2721-002	Aeration Panel Replacement	-	-	-	-	-	-	36,000	-	-	36,000
2721-003	Rebuild RAS Pump #55	-	-	-	-	-	-	16,000	-	-	16,000
2721-004	Rebuild Three (3) Low Pressure Water Pumps	-	-	-	-	-	-	21,558	-	-	21,558
2721-005	Overhaul Interstage Pump #3	-	-	-	-	-	-	(6,052)	-	-	(6,052)
2721-006	Overhaul two (2) Hoffman Blowers	-	-	-	-	-	-	2,896	-	-	2,896
2721-007	Replacement Grit Auger	-	-	-	-	-	-	(4,281)	-	-	(4,281)
2721-008	Fixed Gas Detectors - RTP Liquids	-	-	-	-	-	-	75,000	-	-	75,000
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	-	-	-	-	-	-	71,065	-	-	71,065
Common											
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	(16,880)	-	-	924	(1,346)	-	(6,429)	-	(13,284)	(37,015)
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	628	-	-	1,028	32	-	7,812	-	(35,762)	(26,262)
2721-009	Safety Equipment	1,884	-	-	3,072	104	-	23,436	-	1,504	30,000
2721-010	Landscape Renovations	2,256	-	-	3,692	120	-	28,128	-	1,804	36,000
2721-011	Stanley Security Access Expansion 2020	124	-	-	204	8	-	1,562	-	99	1,997
2721-012	RTP PLC Hardware Upgrades and Replacements 20-21	940	-	-	1,540	48	-	11,720	-	752	15,000
2721-013	RTP HP SCADA Server Switch	940	-	-	1,540	48	-	11,720	-	752	15,000
2721-014	RTP OIT Replacements 20-21	628	-	-	1,028	32	-	7,812	-	500	10,000
2721-024	RTP Ops Floor	(1,358)	-	-	(2,012)	(96)	(1,945)	(5,412)	-	(1,519)	(12,343)
	Total PC 17 Common	(10,839)	-	-	11,016	(1,050)	(1,945)	80,348	-	(45,154)	32,377
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	(1,089)	-	-	(1,982)	(55)	-	(5,708)	-	(869)	(9,703)

**South Orange County Wastewater Authority
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		16	17	18	19	20	21	22	23	24	
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
2721-016	Fixed Gas Detectors - RTP Solids	8,416	-	-	15,308	440	-	44,116	-	6,720	75,000
2721-017	Spare SET Sludge Pump	255	-	-	461	13	-	1,333	-	203	2,264
2721-018	Centrifuge Rebuild	3,654	-	-	6,649	194	-	19,157	-	2,918	32,573
2721-022	Building 40 MCC Room and Cogen Contol Office HVAC Replac	(3,013)	-	-	(5,481)	(158)	-	(15,796)	-	(2,406)	(26,855)
Total PC 17 Solids		9,755	-	-	17,740	514	-	51,131	-	7,788	86,929
AWT											
2721-019	Overhaul AWT Valve Actuator Systems	-	-	-	-	-	-	77,000	-	-	77,000
2721-020	Spare Pulsafeeder Pump	-	-	-	-	-	-	12,000	-	-	12,000
2721-023	Applied Turbidity Pump	-	-	-	-	-	-	(5,267)	-	-	(5,267)
Total PC 17 AWT		-	-	-	-	-	-	83,733	-	-	83,733
Total PC 17 Joint Regional Wastewater Reclamation		(1,084)	-	-	28,757	(536)	(1,945)	286,278	-	(37,366)	274,104
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		59,069	-	94,036	16,667	4,201	(14,034)	401,942	69,692	60,601	692,175

**Total Non Capital Projects Cash Roll Forward for FY 2020-21
Spent (More)/Less Than Collected**

Non-Capital Cash Balance as of June 30, 2021										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
4201-000 - Plant 1 Blower Building Condition Assessment (2020)	-	-	(205)	-	-	-	(154)	(115)	(192)	(666)
4202-000 - Pipeline Condition Assessment Methodology Evaluation (2020)	-	-	-	-	-	-	-	-	-	-
4203-000 - Plant Hydraulic Modeling and Flow Management Plan (2020)	-	-	21,005	-	-	-	15,754	11,815	19,692	68,266
Total Liquids	-	-	20,800	-	-	-	15,600	11,700	19,500	67,599
Common										
4001-000 - Plant Drain System Evaluation (2017)	-	-	-	-	-	-	-	-	-	-
4204-000 - Electrical Manhole Condition Assessment (2020)	-	-	(3,866)	-	-	-	(2,843)	(2,906)	(3,107)	(12,723)
Total Common	-	-	(3,866)	-	-	-	(2,843)	(2,906)	(3,107)	(12,723)
Solids										
4214-000 - Solids Management Plan (2020)	-	-	-	-	-	-	-	-	-	-
Total Solids	-	-	-	-	-	-	-	-	-	-
Total PC2 JB Latham	-	-	16,934	-	-	-	12,756	8,794	16,392	54,876
PC 05 San Juan Creek Ocean Outfall										
4601-000 - Monitoring Evaluation Options (2020)	-	8,659	5,772	-	-	-	8,080	23,090	6,497	52,097
Total PC5 SJCOO	-	8,659	5,772	-	-	-	8,080	23,090	6,497	52,097
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	3,453	-	-	-	272	-	2,665	-	2,720	9,110
Total Liquids	13,230	-	-	-	1,042	-	10,209	-	10,418	34,899
Total PC 15 Coastal Treatment Plant	13,230	-	-	-	1,042	-	10,209	-	10,418	34,899
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	17,662	8,659	22,706	7,252	1,275	-	86,268	31,883	36,849	212,552

South Orange County Wastewater Authority
Total Non Capital Miscellaneous Projects Cash Roll Forward for FY 2020-21
Spent (More)/Less Than Collected

		Non-Capital Miscellaneous Cash Balance as of June 30, 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)	-	-	7,193	-	-	-	5,394	4,046	6,743	23,376
5207-000(l)	Air Handling System Analysis (2020)	-	-	-	-	-	-	-	-	-	-
5208-000	Blower Bldg Imps Engineering Services (2020)	-	-	-	-	-	-	-	-	-	-
Total Liquids		-	-	7,193	-	-	-	5,394	4,046	6,743	23,376
Common											
5203-000	PC 2 Miscellaneous Engineering Common (2020)	-	-	1,677	-	-	-	1,234	1,261	1,348	5,520
5212-000	PC 2 Miscellaneous Engineering Common (2021)	-	-	1,140	-	-	-	837	858	915	3,750
Total PC 2 Common		-	-	2,817	-	-	-	2,071	2,119	2,263	9,270
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		-	-	19,010	-	-	-	13,952	14,678	15,006	62,646
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)	(13,763)	-	-	-	(1,084)	-	(10,620)	-	(10,837)	(36,303)
5505-000	PC 15 Miscellaneous Engineering Liquids (2021)	(116)	-	-	-	(10)	-	(90)	-	(93)	(309)
Total PC 15 Liquids		(13,879)	-	-	-	(1,093)	-	(10,711)	-	(10,930)	(36,613)
Common											
Total PC 15 Common		-	-	-	-	-	-	-	-	-	-

South Orange County Wastewater Authority
Total Non Capital Miscellaneous Projects Cash Roll Forward for FY 2020-21
Spent (More)/Less Than Collected

		Non-Capital Miscellaneous Cash Balance as of June 30, 2021									
		16	17	18	19	20	21	22	23	24	
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
AWT											
5504-000	PC 15 Miscellaneous Engineering AWT (2020)	-	-	-	-	-	-	-	-	-	-
Total PC 15 AWT		-	-	-	-	-	-	-	-	-	-
Total PC 15 Coastal Treatment Plant											
		(13,879)	-	-	-	(1,093)	-	(10,711)	-	(10,930)	(36,613)
PC 17 Joint Regional Wastewater Reclamation											
Common											
5703-000	PC 17 Miscellaneous Engineering Common (2020)	1,631	-	-	2,670	86	-	20,328	-	1,304	26,019
5708-000	PC 17 Miscellaneous Engineering Common (2021)	189	-	-	309	9	-	2,343	-	150	3,000
Total PC 17 Common		1,820	-	-	2,979	95	-	22,671	-	1,454	29,019
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)	-	-	-	-	-	-	-	-	-	-
57224S-000	Cogen SGIP (2022)	(118)	-	-	(214)	(6)	-	(618)	-	(94)	(1,050)
Total PC 17 Solids		8,859	-	-	16,115	466	-	46,441	-	7,074	78,954
AWT											
Total PC 17 AWT		-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation											
		10,679	-	-	19,093	561	-	69,112	-	8,528	107,973
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		-	-	-	-	-	-	-	-	-	-

**South Orange County Wastewater Authority
Total Non Capital Miscellaneous Projects Cash Roll Forward for FY 2020-21
Spent (More)/Less Than Collected**

Non-Capital Miscellaneous Cash Balance as of June 30, 2021										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
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	(2,980)	249	19,176	42,858	(517)	23,751	73,462	15,342	13,038	184,379

Agenda Item

9

Finance Committee Meeting

Meeting Date: November 16, 2021

TO: Finance Committee
FROM: Betty Burnett, General Manager
CONTACT: Mary Carey, Finance Controller
SUBJECT: Uniform Purchasing Policy and Procedure – Consideration of Policy Revisions

Summary / Discussion

This Uniform Purchasing Policy and Procedure has appeared on a Board or Finance Committee agenda numerous times over the past several years including: December 12, 2019, October 2020, September 2021, October 7, 2021, October 19, 2021.

Most recently, at the October 19, 2021 Finance Committee Meeting, staff noted that purchasing and procurement follows the existing Uniform Purchasing Policy and Procedure authorizing the General Manager to approve expenditures up to \$50,000. Finance Committee the members generally expressed support for any contract approval involving a choice in the selection of the vendor and in an amount over \$50,000 to come before the Board, which is consistent with the existing policy.

In order to clarify purchasing where a single vendor may supply various services or supplies totaling greater than \$50,000 either within an annual period or over multiple years, staff was requested to prepare a more detailed list which was delivered to Finance Committee members on October 28, 2021, and the same is attached hereto. Historically, staff does not view the acquisition of various and differing services or supplies from one vendor as serial procurement consistent with the following definition:

“[S]erial Procurement is intentionally breaking an order to an external vendor into two or more purchases/payments to avoid the required bid process.”

Accordingly, attached please find:

- (i) 10/28/21 list of businesses/vendors utilized by SOCWA, where over a period of years, spending may cumulate to \$50,000 or more in spending with any single vendor – with the addition of detail by year;
- (ii) Copy of the existing Policy and the PowerPoint provided to the Board at the October 5, 2021 Board meeting;
- (iii) Staff prepared additional revision to the Exhibit 2 of the Policy addressing Non-Discretionary Expenditures.

The above items are for the consideration of the Committee as it may seek to recommend modifying the Policy.

Recommended Action: Committee discussion and decision for recommendation to the SOCWA Board.

SOCWA Summary of Regularly Used Vendors

2271 Vendors registered with SOCWA for bidding/proposal opportunities in Planetbids

1. Board approved O&M services (non-Engineering/construction) < \$50,000 per contract (single or multi-year contracts)	Items/Services	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total Value	Total # of PO's	Board Approved (1)	Essential Service	Annual/Budget Cycle Approval	Multi Year Contracts	Service Contract Y/N
Athens Services	Grit hauling	\$56,249	\$60,205	\$65,477	\$61,391	\$84,196	\$72,081	\$399,599	11	X			X	Y
Alexis Environmental	Hazardous waste pickup: Oil	\$4,743	\$1,298	\$2,501	\$1,658	\$2,559	\$6,821	\$19,580	14	X			X	Y
Bill's Sweeping Service, Inc.	Street sweeping	\$7,425	\$11,100	\$14,100	\$15,790	\$14,025	\$14,140	\$76,580	22	X			X	Y
Cintas	Uniforms and PPE			\$144	\$6,715	\$7,551	\$5,923	\$20,333	13	X			X	Y
Constellation NewEnergy Gas Division, LLC	Bulk natural gas	\$42,033	\$59,813	\$36,951	\$82,610	\$86,074	\$73,552	\$381,034	0	X			X	Y
County of Orange	Biosolids and trash	\$174,408	\$190,599	\$74,598	\$141,012	\$123,906	\$83,453	\$787,976	NA	X	X		X	Y
Crown Facility Solutions (new contract started in 2019)	Janitorial					\$93,011	\$99,816	\$192,827	56	X			X	Y
Industrial Solution Services	Urea			\$9,985	\$43,535	\$34,601	\$34,501	\$122,623	15	X			X	Y
Integrity Municipal Systems	Foul air scrubber maintenance, repairs, inspection, and instrument calibrations	\$35,399	\$52,519	\$83,850	\$92,700	\$92,525	\$58,032	\$415,024	26	X	X		X	Y
Mariposa Landscaping (2015-20 other vendors values w/other bid work and in 2016 Landscaping became prevailing wage work with new bid)	Landscaping, irrigation and tree trimming	\$98,180	\$207,670	\$150,028	\$173,410	\$185,632	\$277,760	\$1,092,679	3	X			X	Y
Miles Chemical	Ferric Chloride	\$83,415	\$268,559	\$317,541	\$361,750	\$488,505	\$648,690	\$2,168,460	12	X			X	Y
NorthStar Chemical	Sodium hydroxide					\$27,255	\$48,430	\$75,686	3	X			X	Y
Nursery Products, LLC	Biosolids	\$398,493	\$489,620	\$582,073	\$497,199	\$621,765	\$684,984	\$3,274,135	1	X			X	Y
Olin	Sodium hypochlorite	\$289,175	\$568,179	\$637,078	\$654,913	\$514,140	\$530,793	\$3,194,278	5	X			X	Y
Polydyne, Inc.	Polymer	\$501,450	\$506,570	\$503,962	\$524,794	\$619,728	\$741,964	\$3,398,468	9	X			X	Y
OneSource Distributors	SCADA software and technical support	\$21,647	\$29,492	\$178,321	\$73,383	\$53,789	\$56,609	\$413,241	79	X			X	Y
South Kern Industrial	Biosolids	\$430,834	\$810,602	\$688,374	\$701,776	\$700,618	\$693,972	\$4,026,176	4	X			X	Y
Stanley Convergent Security Solutions Inc	Access control	\$65,412	\$164,326	\$373,678	\$146,421	\$148,509	\$119,182	\$1,017,528	34	X			X	Y
Unison Solutions, Inc.	Wood based GAC- RTP only				\$46,673	\$234,735	\$126,870	\$408,278	12	X	X		X	Y
Unison Solutions, Inc.	3-year service agreement at JBL (does not include carbon				\$14,480	\$14,480	\$14,480	\$43,440	2	X	X		X	Y
Unison Solutions, Inc.	Parts				\$2,968	\$14,928	\$8,068	\$25,964	9	X			X	N
Pacific West Patrol	Security patrols	\$8,152	\$35,917	\$17,490	\$8,707	\$18,163	\$21,018	\$109,447	12	X			X	Y
Western Energy Systems a division of Penn Power Group	Engine O&M, parts, technical support, oil testing, and compliance monitoring support				\$277,025	\$437,144	\$373,080	\$1,087,249	87	X	X		X	Y
Xerox Financial Services	Copy and scanner equipment leasing, support services, and supplies	\$23,252	\$49,097	\$52,703	\$54,195	\$56,095	\$57,359	\$292,700	NA	X			X	Y

(1) Per Uniform Purchasing Policy

2. OEM Authorized Vendor/Service Provider (more than \$50,000 in purchases per year)	Manufacturer's OEMs Items/Services	2015	2016	2017	2018	2019	2020	Total Value	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval (2)	Multi Year Contracts	Service Y/N
Aerzen USA Corporation	Aerzen blowers (equipment, parts, and services)		\$4,443	\$12,795	\$4,102	\$23,061	\$20,566	\$64,967	8	X	X			Y
American Scale Co., Inc.	American Scale (part, services, and load testing)	\$1,335	\$12,412	\$9,933	\$1,640	\$3,930	\$2,293	\$31,544	33		X	X		Y
Andritz Separation, Inc.	Andritz Centrifuge (parts and technical support)	\$12,751	\$245,409	\$85,047	\$134,511	\$25,679	\$50,693	\$554,091	43		X	X		N
Assetpoint, LLC	CMMS software (licenses, technical support, and consulting services)	\$41,123	\$32,984	\$14,030	\$400	\$8,639		\$97,176	17		X	X		Y
Ametek Arizona Instrument LLC dba Ametek Brookfield	Odalog calibration services	\$1,440	\$1,130	\$17,320	\$2,802	\$2,843	\$2,754	\$28,288	17		X	X		Y
BioSpark Clean Energy, LLC	RTP digester gas skid (equipment, parts, and technical services)						\$82,720	\$82,720	2		X	X		N
CEMTEK Environmental, Inc.	CEMS System (equipment, parts, calibrations, training and repair services)				\$30,627	\$28,772	\$30,725	\$90,125	33		X	X		Y
Centrisys	Centrifuge repairs and balancing	\$65,160			\$28,080			\$93,240	5		X	X		Y
Charles P. Crowley Company Inc.	ABB, Baldor Motor, CPC Systems, Gould Pumps, Grundfos, Johnson Screens, Saf-T-flo, USGI, Vanton Pumps (equipment, parts, and services)	\$15,263	\$17,355	\$80,157	\$175,450	\$127,467	\$91,995	\$507,688	78		X	X		N
Coombs-Hopkins	Aerzen USA Corporation, Brentwood/Polychem, Parkson, Sanitaire, Vulcan (paid direct to manufacturer - manufacturer pays sales staff)		\$40,366	\$104				\$40,470	7		X	X		N
Cortech Engineering, A DXP Company	Seepex, Milton Roy, LMI, KSB	\$41,544	\$56,495	\$79,430	\$157,932	\$79,926	\$39,695	\$455,023	63		X	X		N
CS-AMSCO	DeZURIK valves (equipment, parts, repair services, and technical support)	\$1,753	\$47,132	\$70,808	\$27,949	\$16,522	\$32,890	\$197,053	31		X	X		N

(2) Sole Source Purchases to BOD if over \$50k

SOCWA Summary of Regularly Used Vendors (cont'd)

10-27-2021

2. OEM Authorized Vendor/Service Provider (more than \$50,000 in purchases per year) (cont'd)	Manufacturer's OEMs Items/Services	2015	2016	2017	2018	2019	2020	Total Value	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval (2)	Multi Year Contracts	Service Y/N
D & H Water Systems, Inc.	Blue White, Pulafeeder, Suez, and Evoqua (wastewater) (equipment, parts, and services)	\$13,471	\$4,566	\$37,895	\$24,785	\$94,335	\$48,071	\$223,123	28		X	X		N
DHK Engineers, Inc.	Air Quality engineering services	\$64,950	\$36,040	\$124,395	\$47,600	\$33,370	\$50,276	\$356,631	34		X	X		Y
EWS - Environmental Water Solutions, Inc.	Verec (Flame arrestors and flares), Gardner-Denver equipment, Gorman Rupp equipment (equipment, parts, and services)				\$12,851	\$37,169	\$12,762	\$62,782	10		X	X		N
Flo-Systems Inc.	WEMCO, Fairbanks Morse/Nijhuis (municipal), Hidrostal (equipment, parts, and technical support)	\$67,522	\$47,615	\$13,591	\$44,190	\$168,003	\$442,347	\$783,268	31		X	X		N
Fluid Components International LLC	Digester gas flow meters (equipment, parts, and services)	\$2,973		\$13,730	\$55,083	\$44,839	\$33,970	\$150,595	18		X	X		N
Gierlich-Mitchell, Inc.	Gierlich-Mitchell, Inc (equipment, parts, and services)		\$25,037	\$29,675	\$19,348	\$0	\$0	\$74,060	9		X	X		N
Hach Company	Hach Company (equipment, parts, LIMS software, repair services, and technical support)	\$23,388	\$119,544	\$77,941	\$106,653	\$104,916	\$58,372	\$490,814	136		X	X		Y
Hallsten Corporation	Covers and hatches (parts and inspection services)					\$0	\$54,209	\$54,209	3	X	X	X		N
Harrington Industrial Plastics	Tanks and supporting equipment (parts and repairs)		\$5,987	\$62,459	\$1,816	\$31,007	\$2,887	\$104,156	52		X	X		N
Hartzell Air Movement in care of JE Phillips Co. Inc	Hartzell Fans supporting equipment (parts, and technical services)	\$23,192	\$6,483	\$10,418	\$18,975	#N/A	\$20,254	#N/A	5		X	X		N
Integrity Municipal Systems	New York Blower Fans (equipment, parts, and technical services when integrated into odor control equipment)	\$35,399	\$52,519	\$83,850	\$92,700	\$92,525	\$58,032	\$415,024	26		X	X		Y
JWC Environmental, Inc.	Muffin monster (parts, and services)	\$18,781		\$17,527	\$25,599	\$15,440	\$44,910	\$122,257	10		X	X		N
MCR Technologies, Inc.	Sparling (repair services and calibrations)	\$19,604	\$8,221	\$6,556	\$1,102	\$23,770	\$23,978	\$83,231	23		X	X		N
MESA INTERNATIONAL Technologies, Inc.	EPA certified calibration gas for CEMS (supplies)	\$1,442	\$4,268	\$6,729	\$31,607	\$14,204	\$23,393	\$81,644	82		X	X		N
Mine Safety Appliances c/o MAG Systems	Fixed gas detector equipment (equipment, parts, and services)					\$5,894	\$198,118	\$204,012	3	X	X	X		N
Miscowater	Cla-Valve, Dupont, Fontaine, Evoqua environmental, Hallsten (new equipment), Hartzell (new equipment), JWC (new equipment), Kaeser blowers, MISCOWater, Netzsch, New York Blower Fans (non-odor control systems), Ovivo (DAFT), Plasti Fab, Suez (screens), Unison (new equipment only), Veolia, Watson Marlow, Wedeco/Xylem, WesTech (equipment, parts, and services)(some items paid direct to manufacturer - manufacturer pays sales staff)		\$90,018	\$2,084	\$23,651	\$32,792	\$17,243	\$165,788	36		X	X		N
Pacific Rim Fall Protection	Davits (equipment, parts, training, and inspection services)		\$104,637	\$12,830				\$117,467	3	X	X	X		Y
Pacific Parts & Controls, Inc.	ATC, Eaton, N-Tron, PWPipe, Sylvania, Weed, and Wago	\$3,181	\$1,508	\$18,710	\$17,192	\$31,951	\$56,435	\$128,977	55		X	X		N
Parkson Corporation	Parkson Panels (equipment, parts, and services)				\$56,735		\$34,206	\$90,940	4		X	X		N
Patten Systems, Inc.	Sparling (equipment, parts, and consulting services)						\$4,740	\$4,740	6		X	X		N
Ponton Industries, Inc.	Ametek, Brooks, Clarke, Clearwater Controls/Deragger, FCI, Flowserve, Hach (field instruments and some samplers), Horiba, Plastifab, Siemen (instruments, low voltage VFDs and medium voltage VFDs)(some items paid direct to manufacturer - manufacturer pays sales staff)	\$1,714	\$2,056					\$3,769	5		X	X		N
Pro-Line Inspections, Inc. dba Allied Reliability, Inc.	Annual Infrared inspections of electrical gear	\$795	\$2,505	\$3,380	\$3,600	\$8,950	\$4,700	\$23,930	4		X	X		Y
RJS Engineering	Arc Flash Assessments - NEC 70E		\$3,750	\$6,600	\$5,500	\$12,100	\$6,900	\$34,850	8		X	X		Y
SmartCover Systems dba Hadronex, Inc.	Spill and H2S Influent sewer monitoring services		\$8,292	\$7,857	\$464	\$7,875	\$17,296	\$41,784	9		X	X		Y
SPS Support Product Services, Inc.	Emission control equipment calibration services	\$5,142	\$994	\$11,562	\$3,759	\$3,779	\$5,057	\$30,292	27		X	X		N
Sulzer Electro- Mechanical Services	Sulzer (equipment, parts, training, repairs and technical support)	\$22,235	\$69,064	\$64,053	\$121,700	\$22,890	\$3,675	\$303,617	103		X	X		N
Tekdraulics	Cornell and Fairbanks Morse/Nijhuis (Industrial Services)	\$29,316	\$11,985		\$20,516	\$32,591	\$4,379	\$98,787	11		X	X		N
Thomas Conveyor Company	Thomas Conveyor (equipment, parts, and services)		\$17,967	\$14,721	\$40,692	\$43,128		\$116,509	11		X	X		N
Unison Solutions, Inc.	JBL Carbon Media				\$19,265	\$17,700	\$0	\$36,965	3	X	X	X		Y

(2) Sole Source Purchases to BOD if over \$50k

SOCWA Summary of Regularly Used Vendors (cont'd)

10-27-2021

2. OEM Authorized Vendor/Service Provider (more than \$50,000 in purchases per year) (cont'd)	Manufacturer's OEMs Items/Services	2015	2016	2017	2018	2019	2020	Total Value	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval (2)	Multi Year Contracts	Service Y/N
Vapex Environmental Technologies	Vapex controllers (equipment, parts, training and services)		\$6,000	\$99,548	\$3,976	\$16,808	\$11,567	\$137,899	20		X	X		N
Vaughan's Industrial Repair, Inc.	New York Blower, Fairbanks Morse, Pentair-Aurora Pump,	\$58,348	\$71,154	\$103,363	\$154,002	\$99,743	\$108,074	\$594,685	64		X	X		N
Vulcan Industries, Inc.	Vulcan (screens and washpresses) (parts, training and services)	\$12,373	\$10,709	\$71,828	\$1,101	\$11,353	\$20,326	\$127,690	11		X	X		N

(2) Sole Source Purchases to BOD if over \$50k

3. Laboratory Equipment, Supplies, and Services and Environmental Consulting Services	Items/Services	2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts	Service Y/N
ADS Environmental Services	Flow monitor services		\$15,627	\$16,363	\$22,091	\$26,128	\$44,194	\$124,403	8		X	X		Y
AirKinetics, Inc	Cogen Emissions testing				\$12,700	\$21,200	\$20,000	\$53,900	6					Y
Atmospheric Analysis & Consulting, Inc.	Cogen Emissions testing			\$14,315	\$27,937	\$42,278	\$52,656	\$137,186	11					Y
CSU Fullerton Auxiliary Services Corporation	Special studies				\$10,097	\$84,951	\$30,688	\$125,735	1		X	X		Y
Denton Mudry Environmental & GIS Services, LLC.	On call Environmental monitoring (spill, etc.) and other environmental services	\$7,357	\$7,308	\$9,960		\$22,360	\$4,720	\$51,705	5			X		Y
Emission Compliant Controls Corp	Cogen Emissions testing		\$35,578	\$24,336		\$18,925	\$500	\$79,339	16					Y
Enthalpy	Laboratory supplies and equipment (equipment, parts, and on call services)	\$31,755	\$29,510	\$42,785	\$40,410	\$28,740	\$51,880	\$225,080	8		X	X		Y
Evoqua	Laboratory equipment (equipment, parts, and services)	\$1,759	\$21,202	\$16,852		\$3,764	\$3,775	\$47,351	26		X			Y
IDEXX Distribution Corp.	Laboratory equipment (equipment, parts, and services)	\$12,460	\$10,469	\$12,389	\$26,001	\$24,070	\$13,343	\$98,732	45		X			Y
MCR Technologies, Inc.	Laboratory supplies and equipment (equipment, parts, and services)	\$19,604	\$8,221	\$6,556	\$1,102	\$23,770	\$23,978	\$83,231	23		X			Y
Michael Baker International	Environmental consulting services		\$102,670	\$19,225	\$17,000	\$28,350	\$6,870	\$174,115	3			X		Y
Michael R. Welch, PhD., P.E.	Environmental consulting services	\$13,600	\$39,840	\$9,270	\$12,070	\$15,300	\$19,150	\$109,230	8		X	X		Y
Microtech Scientific Inc	Laboratory supplies and equipment (equipment, parts, and services)	\$19,542	\$71,065	\$86,756	\$101,208	\$105,004	\$127,491	\$511,065	272		X			Y
Seaventures, Inc	Ocean monitoring	\$24,156	\$32,634	\$27,444	\$28,388	\$36,798	\$32,910	\$182,330	8		X			Y
Sierra Analytical Labs, Inc. (Additional purchases added to existing POs as ordering of supplies occurs.)	Laboratory supplies and equipment (equipment, parts, and services)	\$14,010	\$34,885	\$28,040	\$34,458	\$40,228	\$40,024	\$191,644	3		X	X		Y
Teledyne Instruments, Inc.	ISCO samplers, laboratory supplies and other small equipment (equipment, parts, and services)			\$18,285	\$26,555	\$19,161	\$1,590	\$65,591	32		X			Y
Vista Analytical Laboratory, Inc.	Laboratory supplies and equipment (equipment, parts, and services)						\$51,010	\$51,010	8		X	X		Y
West Yost Associates, Inc	Environmental consulting services						\$136,932	\$136,932	1		X	X		Y

(1) Per Uniform Purchasing Policy

4. Regulatory Agencies (Budgeted in the O&M budget each FY, over \$50,000 annually or cumulatively)	Items/Services	2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval	Multi Year Contracts	Service Y/N
Bureau of Automotive Repair	Regulatory oversight	NA	NA	NA	NA	NA	NA	NA	CC		X			N
CHP BIT/DOT	Regulatory oversight	NA	NA	NA	NA	NA	NA	NA	CC		X			N
State Board of Equalization	Regulatory oversight	\$381	\$1,101	\$137	CC	CC	CC	\$1,619	NA		X			N
OC Health Care Agency	Regulatory oversight	NA	NA	NA	NA	NA	NA	NA	CC		X			N
Orange County Fire Authority	Regulatory oversight	\$2,375	CC	\$5,705	\$1,972	\$2,264	CC	\$12,316	NA		X			N
South Coast AQMD	Regulatory oversight	\$19,844	\$33,798	\$39,292	\$42,351	\$43,902	\$59,592	\$238,779	NA		X			N
State Water Resources Control Board	Regulatory oversight	\$398,617	\$396,366	\$303,643	\$357,269	\$403,458	\$560,817	\$2,420,170	NA		X			N

5. Utility Service Providers (Budgeted in the O&M budget each FY, over \$50,000 annually or cumulatively)	Items/Services	2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval	Multi Year Contracts	Service Y/N
AT & T	Telcom	\$21,288	\$39,309	\$35,691	\$38,230	\$32,464	\$39,113	\$206,095	NA		X			Y
Cox Communications	Telcom	\$13,561	\$14,826	\$12,707	\$14,136	\$12,856	\$12,225	\$80,310	NA		X			Y
DirectTV	Telcom	CC	CC	CC	CC	CC	CC	CC	CC		X			Y
FRONTIER	Telcom			\$4,594	\$4,679	\$4,918	\$5,402	\$19,593	NA		X			Y

SOCWA Summary of Regularly Used Vendors (cont'd)

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5. Utility Service Providers (Budgeted in the O&M budget each FY, over \$50,000 annually or cumulatively) (cont'd)	Items/Services	2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval	Multi Year Contracts	Service Y/N
San Diego Gas & Electric	JBL electricity	\$146,509	\$919,463	\$796,247	\$520,962	\$512,644	\$546,924	\$3,442,749	NA		X			Y
Southern California Edison Gas Company	RTP and CTP electricity	\$352,974	\$876,662	\$1,010,224	\$826,132	\$657,748	\$769,316	\$4,493,057	NA		X			Y
T-Mobile	Natural gas	\$41,385	\$80,394	\$79,047	\$165,080	\$158,035	\$180,757	\$704,696	NA		X			Y
Verizon	Cell services			\$23,258	\$14,859	\$11,043	\$49,159	\$99,970	NA		X			Y
Verizon	Cell services	\$4,530	\$27,605	\$45,243	\$42,745	\$37,580	\$42,266	\$199,970	NA		X			Y
Waste Management - Simi Valley	Grit disposal (tip fee for material received by Athens)	\$50,602	\$54,757	\$55,665	\$53,436	\$60,866	\$60,426	\$335,752	NA		X			Y

6. Financial Consulting and Services (Contracts < \$50,000 per year are Board Approved)	Items/Services	2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval	Multi Year Contracts	Service Y/N
Accountemps, a Robert Half Company	Temporary accountants		\$32,441	\$18,132				\$50,573	3			X		Y
ADP (Board awarded service)	Payroll services	\$5,881	\$7,633	\$9,494	\$10,173	\$12,045	\$11,758	\$56,984	NA	X				Y
Bankcard Center	Bank of the West Mastercard services	\$52,343	\$85,322	\$167,086	\$206,546	\$151,801	\$81,033	\$744,132	NA		X			Y
Bartel Associates, LLC	Financial, auditing, and consulting services			\$8,262	\$19,949	\$5,307	\$7,655	\$41,172	7		X	X		Y
Blackbaud, Inc.	Financial software and consulting services	\$9,778	\$43,396	\$57,304	\$41,859	\$70,155	\$68,163	\$290,655	17		X			Y
Davis Farr	Financial, auditing, and consulting services	\$16,400	\$34,700					\$51,100	1	X				Y
Nyhart Company Inc	Financial, auditing, and consulting services		\$11,289	\$15,324	\$28,580	\$2,500	\$9,200	\$66,893	5		X	X		Y
The Pun Group, LLP	Financial, auditing, and consulting services			\$55,000	\$20,000	\$30,000	\$30,000	\$135,000	4	X				Y
U.S. Bank	Banking services	\$294,000	\$525,000	\$210,000				\$1,029,000	NA		X			Y
UMB Bank	Construction Contractor Retentions					\$93,025	\$292,713	\$385,738	NA		X			Y
WEX Bank (was Chevron 2015 thru 2017)	Vehicle gas card program management	\$23,209	\$32,852	\$31,445	\$42,623	\$25,532	\$23,866	\$179,527	NA		X			Y

7. IT/SCADA Equipment, Supplies, and Services	Items/Services	2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts	Service Y/N
Audio Visual Innovations, Inc. dba AVI SPL, Inc.	Board AV Equipment and Support			\$14,511	\$59,270	\$60,091		\$133,872	3	X				Y
Bird Rock Systems	Software, fiberoptic equipment, and computer hardware	\$44,349	\$17,282	\$42,275	\$93,065	\$8,814	\$7,996	\$213,782	27			X		N
CDW Government, Inc.	Software and computer hardware	\$26,095	\$10,164	\$14,321	\$12,925	\$7,214	\$25,829	\$96,548	86			X		N
Cygilant	Cybersecurity services				\$24,999	\$24,999	\$28,053	\$78,051	3		X			Y
Kepware	SCADA and PLC password security	NA	NA	NA	NA	NA	NA	NA	CC		X			N
Newegg Business	Software and computer hardware		\$43,741	\$10,626				\$54,367	28			X		Y
NexusTek	IT Support, Software, and data backup				\$60,995	\$100,474	\$104,342	\$265,811	77		X			Y
MSDS online	24/7 online SDS System with on call emergency spill support	\$2,999	\$2,999	\$3,298	\$3,298	\$4,248	\$4,907	\$21,749	7		X			Y
Tevora Business Solutions	Cybersecurity services					\$41,100	\$1,640	\$42,740	5			X		N
TLC Telecom, Inc	Telecom services				\$58,114			\$58,114	2		X			Y
TPx Communications (formerly TelePacific)	Telecom services (VOIP and VeloCloud)	\$6,170	\$10,440	\$10,655	\$19,964	\$27,937	\$31,204	\$106,370	NA		X			Y
General Networks Corporation	IT Support, Software, and data backup						\$8,087	\$8,087	NA		X			Y
Win911 (included in Rockwell SCADA License Fees)	SCADA callout management software	NA	NA	NA	NA	NA	NA	NA	NA	NA	X			Y
Zumasys (to NexusTek in 2018)	NoSQL and multidimensional database services	\$73,135	\$165,166	\$152,085	\$0	\$0	\$0	\$390,386	34			X		Y

(1) Per Uniform Purchasing Policy

8. Admin Services and Support	Items/Services	2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts	Service Y/N
Alliance Resource Consulting LLC	Recruiting	\$27,000			\$14,000	\$14,000	\$24,500	\$79,500	3			X		Y
AppleOne Employment Services	Temporary staffing	\$73,878	\$6,647	\$16,875				\$97,400	2			X		Y
Advanced Workplace Strategies, Inc.	Background checks for new employees	\$1,518	\$1,103	\$1,576	\$207	\$690	\$451	\$5,543	NA		X			Y
CalPERS VOYA (Deferred Comp) SOCWA Share	457k services	\$22,000	\$22,000	\$22,000	\$22,000	\$8,250	\$0	\$96,250	NA	X	X		X	Y
CalPERS (EFT Health)	Employee benefits	\$782,684	\$1,331,010	\$1,091,207	\$909,467	\$822,788	\$947,459	\$5,884,615	NA	X	X		X	N
CalPERS - (EFT Pension Contrib)	Employee benefits	\$901,517	\$1,433,502	\$1,542,471	\$1,761,291	\$1,919,626	\$2,104,977	\$9,663,384	NA	X	X		X	N
CSRMA / Alliant Insurance Services (Board approved at inception)	Insurance	\$23,585	\$31,333	\$42,407	\$31,968	\$35,040	\$38,404	\$202,737	NA	X	X		X	N
CSRMA / Alliant Insurance Services (Board approved at inception)	Insurance	\$96,810	\$384,911	\$445,541	\$420,139	\$443,848	\$448,535	\$2,239,784	NA	X	X		X	N
Greycomm	Website	\$7,077	\$13,174	\$38,042	\$52,902	\$18,851	\$32,920	\$162,966	9			X		Y

(1) Per Uniform Purchasing Policy

SOCWA Summary of Regularly Used Vendors (cont'd)

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8. Admin Services and Support (cont'd)		2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts	Service Y/N
Items/Services														
Guardian Life Insurance Company	Dental Insurance	\$51,647	\$104,106	\$98,853	\$99,560	\$88,735	\$95,352	\$538,253	NA		X		X	Y
Iron Mountain	Document management and storage services	\$3,528	\$7,854	\$12,731	\$13,117	\$9,749	\$12,522	\$59,502	NA		X		X	Y
Lincoln National Life Insurance Co	Disability Insurance	\$34,425	\$56,122	\$57,924	\$61,853	\$56,519	\$61,468	\$328,311	NA		X		X	Y
Mutual of Omaha (United)	Life insurance	\$16,652	\$24,095	\$23,990	\$23,873	\$21,540	\$25,497	\$135,646	NA		X		X	Y
Nationwide Trust Company, FSB SOCWA Share	457k services (Public)	\$45,100	\$45,100	\$26,400	\$26,400	\$8,250	\$0	\$151,250	NA	X			X	Y
Nationwide Trust Company, FSB SOCWA Share	457k services (Private)	\$0	\$0	\$0	\$0	\$53,900	\$67,100	\$121,000	NA	X			X	Y
Planetbids	Bidding management and support services	\$1,922	\$20,175	\$20,779	\$22,004	\$12,988	\$12,988	\$90,856	8		X			Y
South Coast Family Medical Center	Pre-employment evals/Workers comp medical evals	\$7,140	\$4,805	\$7,890	\$3,835	\$4,100	\$4,675	\$32,445	NA		X			Y
Vantage Imarc (Board approved)	Tier 2 retirement health	\$0	\$0	\$0	\$47,400	\$39,600	\$48,000	\$135,000	NA	X			X	Y
VSP Vision Service Plan	Vision insurance	\$7,574	\$13,926	\$13,188	\$13,501	\$12,749	\$13,394	\$74,332	NA		X		X	Y

(1) Per Uniform Purchasing Policy

9. Legal Services and Support		2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval	Multi Year Contracts	Service Y/N
Items/Services														
Procopio, Cory, Hargreaves & Savitch LLP	General				\$288,253	\$209,818	\$399,646	\$897,717	NA	X	X		X	NA
Varner & Brandt, LLP	Labor			\$194,117	\$67,656	\$70,350	\$34,378	\$366,501	NA	X	X		X	NA

10. Construction Contractors (includes emergency)		2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved (1)	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts (1)	Service Y/N
Items/Services														
Filanc	General Construction					\$2,352,098	\$4,095,236	\$6,447,334	11	X		X	X	N
Gateway Pacific Contractors, Inc.	General Construction	\$7,561,399	\$1,081,930	\$24,278				\$8,667,606	14	X		X	X	N
Harper & Associates Engineering, Inc.	Coatings and painting	\$49,501	\$18,288		\$41,472	\$23,564		\$132,824	7	X		X	X	N
Jamison Engineering Contractors, Inc.	General Construction and emergency services	\$129,443	\$34,820	\$116,940	\$87,563	\$14,578	\$4,450	\$387,794	30	X		X	X	N
JES Engineering Contractors, Inc	General Construction			\$8,877	\$2,857	\$1,390	\$46,736	\$59,860	13	X		X	X	N
Murphy Industrial Coatings, Inc.	Coatings and painting					\$81,231	\$123,577	\$204,808	7	X		X	X	N
Olsson Construction	General Construction			\$948,699	\$48,209	\$3,415,257	\$5,508,410	\$9,920,576	6	X		X	X	N
Pacific Hydrotech Corp	General Construction	\$239,677	\$145,766	\$50,866	\$8,062			\$444,370	1	X		X	X	N
Pacific Hydrotech Corporation	General Construction	\$4,597,579	\$3,217,667	\$2,253,123	\$44,548			\$10,112,916	10	X		X	X	N
Pascal & Ludwig Constructors	General Construction	\$842,954	\$677,986		\$124,283			\$1,645,223	4	X		X	X	N
Paulus Engineering, Inc.	General Construction and emergency services					\$52,316	\$35,301	\$87,617	1	X		X	X	N
PCL Construction, Inc.	Electrical					\$1,782,073	\$5,568,157	\$7,350,230	3	X		X	X	N
Pulse Industrial Electric, Inc.	Electrical						\$59,397	\$59,397	5	X		X	X	N
S.S. Mechanical Corp.	General Construction and emergency services	\$1,876,612	\$480,683	\$174,808	\$1,276,302	\$181,862	\$437,847	\$4,428,114	70	X		X	X	N
SCS Engineers	General Construction			\$66,014		\$86,000		\$152,014	4	X		X	X	N
Tesco Controls, Inc.	Electrical, PLC, integration	\$235,804	\$398,665	\$234,649		\$6,598	\$34,000	\$909,717	33	X		X	X	N
Wilson & Hampton	Coatings and painting		\$42,064			\$27,815		\$69,879	4	X		X	X	N

(1) Per Uniform Purchasing Policy

11. Specialty Bidding Contractors and/or Other Bidding Service Providers		2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved (1)	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts	Service Y/N
Items/Services														
Barr Commercial Door Repair, Inc.	Doors (parts, services and installations)	\$31,366	\$94,772	\$9,716	\$8,194	\$16,520	\$30,938	\$191,506	34			X		N
Beach Paving, Inc.	Paving and sidewalks		\$4,105		\$44,260		\$45,390	\$93,755	9			X		N
Ben's Asphalt, Inc.	Paving and sidewalks	\$29,344	\$71,412		\$24,900		\$5,162	\$130,818	6			X		N
BrightView Landscape Services, Inc.	Landscaping, irrigation and tree trimming				\$12,900	\$97,499	\$199,033	\$309,432	32	X		X		N
Certified Crane Services, Inc.	Crane Certifications and Training (fixed)	\$3,537	\$6,726	\$5,927	\$4,924	\$1,786	\$7,571	\$30,470	15			X		N
Chemco Products Company	Hot water loop treatment (successful bidder for 2-year contract under \$25k)	\$2,511	\$14,097	\$10,538	\$8,847	\$4,765	\$2,834	\$43,592	22		X	X	X	Y
Chemtreat	Hot water loop treatment (unsuccessful bidder for 2-year contract under \$25k)							\$0	0					NA
Commercial Door of Orange Co.	Doors (parts, services and installations)			\$24,645	\$40,062	\$59,374	\$79,505	\$203,586	22			X		N

(1) Per Uniform Purchasing Policy

SOCWA Summary of Regularly Used Vendors (cont'd)

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11. Specialty Bidding Contractors and/or Other Bidding Service Providers (cont'd)		2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved (1)	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts	Service Y/N
	Items/Services													
Diversified Thermal Services, Inc.	HVAC (parts, services and installations)						\$86,915	\$86,915	22			X	X	Y
Hallsten Corporation	Covers (new installations)						\$54,209	\$54,209	3	X		X		N
Harrington Industrial Plastics	Tanks and fiberglass equipment		\$5,987	\$62,459	\$1,816	\$31,007	\$2,887	\$104,156	52			X		N
National Safety Compliance, Inc.	DOT/BIT inspections, compliance audits, program administration			\$3,090	\$2,435	\$1,586	\$1,957	\$9,068	9			X	X	Y
O.S.T.S., Inc.	Crane Certifications and Training (mobile)		\$3,630	\$1,050	\$4,765	\$8,940	\$675	\$19,060	10			X		Y
Pro-Line Inspections, Inc. dba Allied Reliability, Inc.	Infrared inspections	\$795	\$2,505	\$3,380	\$3,600	\$8,950	\$4,700	\$23,930	18			X		Y
Quinn Company	Standby pumps and generators (parts, services and installations)		\$460	\$653	\$29,162	\$16,734	\$51,192	\$98,202	23			X		N
Rincon Truck Center	Emergency towing and truck repair services	\$6,909	\$14,046	\$10,054	\$25,130	\$33,410	\$17,900	\$107,450	84			X		Y
Singer Electric, Co. Inc.	ACTech, Baldor, General Electric, AEG, Lincoln, SEW Sterling, Tautun, US Electrical/Motor, Yaskawa, Danfoss Bauer, Leeson, Motortronics, Toshiba, and WYE (equipment, parts, training, repairs and technical support)				\$5,196	\$46,757	\$92,834	\$144,787	34			X		N
California Boiler, Inc.	Boiler maintenance services	\$4,400	\$6,037		\$2,140	\$6,965	\$0	\$19,542	5			X		Y
Sulzer Electro- Mechanical Services	ACTech, Baldor, General Electric, AEG, Lincoln, SEW Sterling, Tautun, US Electrical/Motor, Yaskawa, Danfoss Bauer, Leeson, Motortronics, Toshiba, and WYE (equipment, parts, training, repairs and technical support)	\$22,235	\$69,064	\$64,053	\$121,700	\$22,890	\$3,675	\$303,617	103			X		N
Tesco Controls, Inc.	PLC and support equipment (parts, services and installations)	\$235,804	\$398,665	\$234,649		\$6,598	\$34,000	\$909,717	33			X		N
Total-Western, Inc.	Boiler maintenance services				\$12,091	\$7,370		\$19,461	3			X		N
Waukesha Pearce Industries Inc. Exchange Acct.	Standby pumps and generators (parts, services and installations)	\$48,925	\$10,448					\$59,373	16			X		N
White Mechanical, Inc	HVAC (parts, services and installations)	\$2,275	\$43,148	\$26,308	\$86,445	\$12,736	\$13,184	\$184,096	67			X		Y

(1) Per Uniform Purchasing Policy

12. Other Bidding Suppliers		2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts	Service Y/N
	Items/Services													
Benson Brothers	Heavy equipment					\$77,750		\$77,750	1	X		X		N
Downtown Ford Sales	Vehicles and parts						\$50,260	\$50,260	1	X		X		N
Dragon Products, LTD	Truck trailer	\$58,687						\$58,687	1			X		N
John To Go Inc	Portable showers						\$68,400	\$68,400	1	X		X		N
Oakridge Industries, Inc.	Flooring						\$57,460	\$57,460	1	X		X		N
Santa Margarita Ford	Vehicles and parts	\$79,608	\$61,887	\$103,308	\$61,300			\$306,104	12	X		X		N
Top Drawer Design	Office equipment	\$20,114	\$13,850	\$31,691	\$36,195	\$24,239		\$126,089	30			X		N
Williams Scotsman, Inc.	Rental offices			\$1,871	\$20,800	\$31,423	\$34,433	\$88,527	8			X	X	N

(1) Per Uniform Purchasing Policy

13. Multiple vendors used with similar services and/or emergency support		2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts	Service Y/N
	Items/Services													
Air Gas USA LLC	Welding gas, supplies, and PPE	\$1,488	\$421	\$2,491	\$34,499	\$33,829	\$35,731	\$108,458	60			X		N
Cal-Lift Inc.	Equipment rentals and sales	\$1,574	\$3,067	\$1,141	\$3,710	\$6,403	\$33,721	\$49,615	21			X		N
Capistrano Crane Services	Equipment rentals and sales			\$585	\$600	\$2,155		\$3,340	4			X		N
National Plant Services, Inc.	Emergency pumping	\$29,743					\$2,100	\$31,843	2			X		N
Praxair Distribution Inc.	Welding gas, supplies, and PPE	\$3,344	\$10,187	\$9,786	\$28,300	\$8,142	\$6,071	\$65,830	31			X		N
Performance Pipeline Technologies, Inc.	Emergency pumping		\$3,000	\$9,100	\$27,863	\$131,885	\$6,300	\$178,148	19			X		N
Sunbelt Rentals, Inc.	Equipment rentals and sales		\$14,668	\$10,870	\$3,104	\$3,514	\$1,709	\$33,864	14			X		N
United Rentals	Equipment rentals and sales	\$14,341	\$617	\$13,469		\$1,320		\$29,746	13			X		N

(1) Per Uniform Purchasing Policy

SOCWA Summary of Regularly Used Vendors (cont'd)

14. Single vendors under \$50k to date	Items/Services	2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts	Service Y/N
Alexis Oil Company	Emergency diesel fuel	\$26,196	\$27,744	\$718	\$5,596	\$9,875	\$4,830	\$74,960	47			X		N
Sparkletts	Bottled water	\$8,246	\$11,498	\$13,879	\$16,660	\$14,009	\$11,537	\$75,831	1			X		Y
Veolia North America	Hazardous waste pickup: Fluorescent bulbs			\$1,915	\$1,082	\$523	\$297	\$3,818	8			X	X	Y

(1) Per Uniform Purchasing Policy

15. Engineering Consulting and Engineering Services	Items/Services	2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved (1)	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts	Service Y/N
Black & Veatch	Design engineering and construction support	\$14,638	\$75,861	\$1,886		\$58,074	\$155,079	\$305,538	4	X		X	X	N
Butier Engineering, Inc.	Construction support	\$674,257	\$542,169	\$146,602		\$885,965	\$887,110	\$3,136,103	6	X		X	X	N
Carollo Engineers, Inc	Design engineering and construction support	\$532,436	\$480,731	\$1,254,136	\$1,174,361	\$718,315	\$623,523	\$4,783,501	39	X		X	X	N
CH2M Hill	Design engineering and construction support	\$117,138	\$144,615	\$26,299				\$288,053	2	X		X	X	N
DHK Engineers, Inc.	Specialty engineering services	\$64,950	\$36,040	\$124,395	\$47,600	\$33,370	\$50,276	\$356,631	34	X		X		N
Dudek & Associates	Design engineering and construction support	\$143,084	\$175,510	\$217,485	\$96,557	\$313,108	\$622,591	\$1,568,335	28	X		X	X	N
Hazen and Sawyer	Design engineering and construction support	\$1,707	\$187,147	\$705,851	\$597,445	\$422,766	\$264,020	\$2,178,937	19	X		X	X	N
HDR Engineering Inc.	Design engineering and construction support	\$188,690	\$78,724	\$77,939		\$3,411		\$348,764	3	X		X	X	N
Kleinfelder, Inc.	Design engineering and construction support					\$37,011	\$55,948	\$92,959	1	X		X	X	N
LEE & RO, Inc.	Design engineering and construction support	\$81,892	\$96,456	\$466,792	\$111,283	\$172,716	\$122,807	\$1,051,947	13	X		X	X	N
Ninyo & Moore	Geotechnical design and construction services	\$33,772				\$9,634	\$58,776	\$102,181	3	X		X	X	N
Projectline Technical Services	Design engineering and construction support				\$21,644	\$20,440	\$15,947	\$58,031	4	X		X		N
PSOMAS	Design engineering and construction support						\$71,596	\$71,596	1	X		X	X	N
Tetra Tech Inc.	Design engineering and construction support	\$155,771	\$269,880	\$183,653	\$429,599	\$326,836	\$143,438	\$1,509,178	48	X		X	X	N
V&A Consulting Engineers	Corrosion assessment, design, and inspection services	\$23,589	\$130,762	\$35,515		\$9,559		\$199,426	11	X		X	X	N

(1) Per Uniform Purchasing Policy

16. Memberships (in Budget Schedules)	Items/Services	2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval	Multi Year Contracts	Service Y/N
California Association of Sanitation Agencies	Membership and industry communications	\$12,480	\$12,855	\$16,068	\$16,711	\$18,711	\$17,100	\$93,925	2			X		N
CWEA	Membership and industry communications	\$3,376	\$2,869	\$3,878	\$2,889	\$3,520	\$3,112	\$19,644	1			X		N
Municipal Water District Of OC (WEROC)	Membership and industry communications		\$11,430	\$13,620	\$20,176	\$17,402	\$18,334	\$80,962	1		X	X		N
NACWA	Membership and industry communications	\$600	\$23,955	\$25,325	\$26,300	\$27,100	\$26,500	\$129,780	NA			X		N
Other industry specific memberships (ASCE, CWEA, State Bar, CSMFO, etc.)	Licensing and certifications memberships	NA	NA	NA	NA	NA	NA	NA	CC			X		N
SCAP	Membership and industry communications	\$10,120	\$10,190	\$10,511	\$10,511	\$10,791	\$9,951	\$62,074	2			X		N
Wateruse	Membership and industry communications	\$3,815	\$4,548	\$5,243	\$6,153	\$7,544	\$7,544	\$34,845	NA			X		N
Water Research Foundation	Membership and industry communications	\$11,960	\$14,210	\$11,960	\$12,259	\$12,558	\$13,198	\$76,145	NA			X		N

17. Online Catalog vendors	Items/Services	2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts	Service Y/N
Air Gas USA LLC	Supplies and equipment	\$1,488	\$421	\$2,491	\$34,499	\$33,829	\$35,731	\$108,458	60			X		N
Amazon.com	Supplies and equipment				\$845	\$23,884	\$18,996	\$43,726	145			X		N
Applied Industrial Technologies, Inc.	Supplies and equipment	\$3,097	\$33,213	\$49,146	\$27,165	\$40,556	\$18,231	\$171,409	139			X		N
Battery Specialties	Servers & UPS - PLC				\$108		\$1,461	\$1,569	4			X		N
Dell	Computer equipment and software					\$18,773	\$19,440	\$38,212	11			X		N
Grainger, Inc.	Supplies and equipment	\$10,828	\$61,298	\$74,971	\$120,468	\$93,760	\$68,684	\$430,008	670			X		N
Graybar	Supplies and equipment	\$5,094	\$49,703	\$46,698	\$47,259	\$59,051	\$56,840	\$264,646	192			X		N
Home Depot Credit Services	Supplies and equipment	\$16,934	\$30,433	\$19,816	\$28,678	\$30,500	\$44,396	\$170,756	1			X		N
Industrial Safety Supply Corporation	Supplies and equipment		\$45,105	\$47,623	\$8,182			\$100,909	69			X		N
Mallory Safety and Supply, LLC	Supplies and equipment				\$49,711	\$63,855	\$28,262	\$141,828	88			X		N
McMaster-Carr	Supplies and equipment	\$18,901	\$68,178	\$126,054	\$118,639	\$124,149	\$137,795	\$593,716	763			X		N
Newegg Business	Computer equipment and software		\$43,741	\$10,626				\$54,367	28			X		N
OneSource Distributors	Supplies and equipment	\$21,647	\$29,492	\$178,321	\$73,383	\$53,789	\$56,609	\$413,241	79			X		N
Pacific Mechanical Supply	Supplies and equipment	\$69,459	\$127,526	\$162,464	\$171,824	\$159,974	\$279,557	\$970,804	548			X		N
Staples Advantage	Supplies and equipment	\$1,271	\$17,099	\$13,485	\$9,494	\$13,493	\$7,097	\$61,940	285			X		N
USA Bluebook	Supplies and equipment	\$3,251	\$16,510	\$8,098	\$15,196	\$6,691	\$13,614	\$63,360	66			X		N

(1) Per Uniform Purchasing Policy

SOCWA Summary of Regularly Used Vendors (cont'd)

18. Warehouse Stores	Items/Services	2015	2016	2017	2018	2019	2020	Total	Total # of PO's	Board Approved	Essential Service	Annual/Budget Cycle Approval (1)	Multi Year Contracts	Service Y/N
Costco	Supplies and equipment	NA	NA	NA	NA	NA	NA	NA	CC			X		N
South Coast Distributing Co. Inc	Supplies and equipment	\$7,660	\$13,094	\$11,803	\$8,409	\$9,437	\$4,553	\$54,957	126			X		N

(1) Per Uniform Purchasing Policy

Marked to Show
Revisions from
10/19/21 Version

Exhibit 2

Non – Discretionary includes Budgeted Contractual Agreements/Purchase Orders, Essential Expenses and Purchases.

1. Non-discretionary Expenses includes services or goods bought by either contract or purchase order that are approved for expenditure **within the fiscal year Budget** and, therefore, do not require further Board Action for payment, including those that exceed the General Manager's limit of spending authority of \$50,000.
2. Non-discretionary means procurements with substantial reasonable limitation in the choice or option of the vendor and/or best price availability within a limited field.
3. Non-discretionary examples for spending greater than \$50,000 within any single year would include (i) single provider utilities, regulatory agencies and other local government services, (ii) purchasing of items for which a long-term commitment has been made to the type, style, brand or product to be purchased such as OEM providers of services and equipment where the same are previously selected and approved by the Board (iii) Board approved vendors and suppliers such as multi-year awards (with agreed upon extensions), (iv) multiple purchases from co-ops or suppliers that act as consolidators of best pricing options for goods, supplies and equipment where any single purchase is within staff's authorized spending authority.
4. Non-discretionary purchases also include budgeted services or goods where spending is expected to be greater than \$50,000 and through prior Board actions to select the vendor a commitment has been made to the type of good or service supplier, examples include: (i) IT related/SCADA/web-site equipment, supplies and services, (ii) multi-year financial services such as banking, auditing, actuaries, insurances and ancillary benefits, (iii) multi-year administrative services such as grant administration, document storage, contracts management, services utilized for employee certifications and verifications, (iv) legal services, (v) specialty contractors and other services where due to type of service, specificity of the need, specificity of the skill set, relationship to ongoing permitting, geographic availability or cost profile the field of options is limited, and (vi) wastewater/water reuse industry memberships. Goods and services planned to be acquired as described in this Paragraph 4 will be disclosed annually to the Board with the Budget preparation.
5. In identifying non-discretionary spending staff may consider the providers familiarity with SOCWA facilities, services and structure as an element of the best cost or ability to meet necessary response time.
6. Specific examples of Non-Discretionary Expenses are also listed by detail under two categories below, known as Contractual Agreements¹ and Essential Expenses.

Contractual Agreements, Purchase Orders **(budgeted in the fiscal year)**

- a) Bank Services
- b) Insurance Payments (general liability, worker's compensation, property, medical, ancillary benefits, etc.)

- c) Computer System Purchases
- d) Maintenance Contracts associated with specific installed equipment and/or ongoing warranties
- e) Computing Support Services, examples include:
 - Blackbaud / Financial Edge (ERP Systems)
 - Tabware
 - SCADA Systems
 - Business Network Support
- f) Facilities Maintenance Agreements (multi-year with prior approval)
- g) HVAC Equipment and services (ongoing service with prior approvals)
- h) Metering services, including calibrations
- i) Security and Patrol services (ongoing service with prior approvals)
- j) Single activity facilities maintenance and upkeep
- k) Approved/authorized equipment manufacturer parts and services
- l) Emergency deliveries of chemicals or materials necessary for wastewater treatment or employee work such as PPE
- m) Expenses for regional program participation, IRWM, County programs, etc.
- n) Operating leases for trailers and equipment in long-term use
- o) Biosolids, grit, scum related contracts, hauling, disposal and management (ongoing services with prior approvals)
- p) Routine operational items such as uniforms, machining services, equipment servicing (scrubbers, centrifuges, etc.)
- q) Fleet/Truck/Vehicle Appurtenances
- r) Business supplies and office equipment (desks, printers, copiers, scanners, phones, etc.)
- s) Human Resources Expenses
 - Routine cost evaluations, market salary verifications,
 - Employment verifications, certifications etc.
 - Employee contingent liabilities
 - Salaries and benefit payments
 - Deferred compensation payments
 - PERS – Employer Costs, HSA costs
 - Federal and State Employee Taxes
 - Medicare Taxes
- t) Ongoing Capital Projects and related expenditures within the fiscal year Budget

Essential Expenses (budgeted in the fiscal year)

- a) Utilities (power, gas, phone, mobile services, emergency services and data communications lines).
- b) Water Purchases, water meter
- c) Natural gas
- d) Power
- e) Fuel
- f) Trash Disposal

- g) Sales and Use Tax payments
- h) Permit Fees
- i) Regulatory Fees and Charges

SOCWA Vendor and Procurement Summary Presentation October 2021



Vendors by General Type

- ▶ Previously Board awarded/authorized contracts and services (ongoing)
- ▶ OEM authorized vendor/service provider (sole or single source suppliers)
- ▶ Laboratory equipment, supplies, and services and environmental consulting services
- ▶ Regulatory agencies (fees)
- ▶ Utility service providers
- ▶ Financial consulting and services
- ▶ IT/SCADA Equipment, Supplies, and Services

Vendors by General Type (cont'd)

- ▶ Admin Services and Support
- ▶ Legal Services and Support
- ▶ Construction Contractors (includes emergency)
- ▶ Specialty Bidding Contractors and/or Other Bidding Service Providers
- ▶ Other Bidding Suppliers
- ▶ Multiple vendors used with similar services and/or emergency support (open POs)

Vendors by General Type (cont'd)

- ▶ Single vendor supplier (under \$50k to date)
- ▶ Engineering Consulting and Engineering Services
- ▶ Memberships (Budget Schedules)
- ▶ Online Catalog vendors
- ▶ Warehouse Stores

Procurement Processes

- ▶ Sole Source (one (1) OEM Vendor or under \$5k)
- ▶ Informal bidding (non-engineering)
 - Two vendors solicited between \$5k and \$50k
 - Three vendors solicited over \$50k
- ▶ Formal bidding (non-engineering)
 - Large multi-year contracts solicited via Planetbids
- ▶ Informal RFP's (engineering)
 - One to two (2) vendors solicited between \$5k and \$50k
- ▶ Formal RFP's (engineering)
 - Up to five (5) firms solicited
- ▶ Formal construction bidding (engineering)
 - Up to five (5) contractors solicited

Procurement Processes (cont'd)

- ▶ Budget embedded SOCWA services/vendors
 - Agency billing – ADS and MRC (evergreen)
 - SSO monitoring – Smartcover (evergreen)
 - Employee insurances – Dental, vision, life, S/T and L/T disability
 - Online bidding webservice – Planetbids (evergreen)
 - Pre-employment/Worker's comp medical – South Coast Medical (evergreen – fee for services)
 - Website maintenance – Tripepi Smith/GreyComm
 - Memberships
 - Software license renewals


Procurement Processes (cont'd)

- ▶ Open Purchase Orders
 - Single vendors needed periodically where time is of the essence like South Coast Medical.
 - Two (2) or three (3) vendors available for the exact same supplies/services and prices vary over time like welding gas and rental equipment.
- ▶ Change order/amendment processes (non-engineering)
 - Contingency with award
 - Value exceeds contingency or \$50k to Board

Procurement Processes (cont'd)

- ▶ Change order/amendment processes (Engineering)
 - Contingency with award
 - Beyond contingency – Engineering Committee to Board
- ▶ Emergency
 - GM notifies the Board Chair
 - Board ratifies contract at next meeting

Questions

	POLICY NUMBER: Administration 1.715
Revised: December 12, 2019	Title: Uniform Purchasing Policy and Procedures

Uniform Purchasing Policy and Procedures

I. PURPOSE OF POLICY

The purpose of this policy is to establish uniform procedures for acquiring services, supplies and materials, equipment, and capital improvements for SOCWA (South Orange County Wastewater Authority), in accordance with Government Code Section 54201 et seq., to assure purchases are accomplished in a manner providing maximum benefits, with cost efficiency for the Member Agencies and customers of SOCWA.

California Government Code Section 54202 requires that every local agency shall adopt policies and procedures, including bidding regulations governing purchases of supplies, materials and equipment, and that said purchases shall be in accordance with said duly adopted policies.

California Government Code Section 54204 requires that if the local agency is other than a city or county, policies provided for in Section 54202 of said Code shall be adopted by means of a written rule or regulation, copies of which shall be available for public distribution.

II. GENERAL POLICY

This policy addresses the authorizations of discretionary expenditures, competitive requests for and award of service contracts, procurement of professional services, and approvals and authorizations of change orders to existing contracts. It further establishes the internal controls regarding the receipt(s) for equipment, materials, and services. It also addresses quality based competitive procurements for capital projects construction. The following exhibits are incorporated herein and by reference made part hereof:

Exhibit 1 - Authority and Authorization Dollar Limits

Appendix 1 - GM Recommended FY 2014-2015 Approval Authority

Exhibit 2 - Non-Discretionary Expenses

Exhibit 3 - Credit Purchasing Program and Procedures


Exhibit 4 - Credit Request/ Expense Form

Exhibit 5 - Approval Listing

All purchases of services or materials paid for by SOCWA must adhere to the methods, authority level, and dollar limits of this policy as outlined in Exhibit 1.

The Budget of the Authority and each of its Project Committees (collectively, Budgets) is established as set forth in the SOCWA Joint Powers Agreement (JPA) and the various Project Committee Agreements such that the Budget(s) receives ratification by the member agencies on an annual basis, and the SOCWA member agencies have equal vote in approval of the Budget(s).

The Budget(s) comprise the spending authorization for the coming Fiscal Year and identify both discretionary and non-discretionary funds to be expended. The Authority staff report to the Board of Directors on a quarterly basis, or as soon thereafter as practicable, the Year to Date performance against the line items budgeted, any amounts under or over budget per category, and any allocation adjustment recommendations. Authority Staff are authorized to spend within the Budget(s) as the same may be adjusted from time to time by action of the Board of Directors, and the discretionary expenditures identified in the Budget(s) will be made in compliance with this Policy unless otherwise noted for exception in the Budget(s). As noted in Section IV below, the

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Fiscal Year Budget(s) approved by the Board of Directors approves Non-Discretionary Expenses as generally described in Exhibit 2, and the same are spent routinely, reported in the quarterly Budget Review, and are not within this policy.

III. DEFINITIONS

AGREEMENT or CONTRACT – Shall mean a written agreement for procurement of goods and services (professional and non-professional) and includes both formal contracts and purchase orders. The Term also may refer to documents issued for construction projects. Term is interchangeable with the term “contract.”

ASSET – Items of a fixed, durable, or permanent nature used in the operations of SOCWA.

AUTHORITY – South Orange County Wastewater Authority (SOCWA).

BOARD – Shall mean the Board of Directors of South Orange County Wastewater Authority (SOCWA).

BUDGET – Shall mean the annual fiscal year operating budgets and the capital budgets adopted by SOCWA and the Project Committees and ratified by the Member Agencies in accordance with the JPA.

CAPITAL EXPENDITURES – Shall mean spending for capital improvements, include construction of new, replacement and upgrades as outlined in the Ten-Year Capital Improvement Program or as otherwise funded in the Budget. Projects funded through Capital Expenditures may include Grant or State Revolving Fund Loan projects, Small Capital (operating) projects, and Capital Repair and/or Replacement projects where the useful life of the asset is substantially extended.

CHANGE ORDER – Shall mean a written amendment modifying the terms of an existing contract.

CHECK REQUEST – A requisition form for a check and on approval results in a Payment Voucher authorizing payment.

CONSTRUCTION PROJECTS – A project involving Capital Expenditures of SOCWA funds for the erection, construction, alteration, repair, or improvement of any Authority owned or operated structure, building, or site improvement.


FISCAL YEAR – The period from July 1 to June 30, also referred to as “FY.”

FUND – A subdivision of the fiscal activities, assets, liabilities, revenues, and expenditures of SOCWA, related to the conduct of a specific function or activity, or the attainment of a specific objective. It is a separate fiscal and accounting entity with a self-balancing set of accounts, for example, Project Committee funds or budgets.

FUND NUMBER – A defined set of digits or letters assigned to a fund.

GENERAL LEDGER ACCOUNT NUMBER – A code which identifies the accounting classification that best represents the category for the purchase to be charged.

GENERAL MANAGER – General Manager of SOCWA or the person appointed by the General Manager or Board of Directors to act in the capacity of the General Manager and authorized to administer this Policy on his/her behalf.

 <small>South Orange County Wastewater Authority</small>	POLICY NUMBER: Administration 1.715
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NON-PROFESSIONAL SERVICES – Services other than Professional Services, to include equipment and maintenance services.


NON-DISCRETIONARY EXPENSES – Items that are approved for expenditure within an FY Budget and do not require further action of the Board for payment (see Exhibit 2 examples), which items may be less than or greater than the General Manager Authorization limit of \$50,000. Non-discretionary expenses relate to expenses essential to SOCWA’s ability to provide service to Member Agencies and other customers (includes water purchases and power costs) and payroll related costs (tax obligations, PERS, employee benefits, and voluntary deductions). Non-Discretionary Expenses include but are not limited to the examples shown in Exhibit 2.

OPERATIONAL EXPENDITURES – Expenditures included in the Operations Budget approved by the Board, other than Capital Expenditures.

PROFESSIONAL SERVICES – Services involving the provision of a report, study, plan, design, specification, document, program, advice, recommendation, analysis, review, opinion, inspection, investigation, audit, brokering or representation of SOCWA before or in dealings with another party, or any other services which require a special skill or expertise of a professional, scientific or technical nature, where the professional is expected to work to a professional standard of care.

PURCHASE ORDER – An authorization, using a standardized form, in which the party designated therein as the “provider” provides equipment, materials, supplies and/or services for which SOCWA agrees to pay. There are four types of Purchase Order (PO) available: Purchase Order - Regular, Open Purchase Order, Blanket Purchase Order, Contract Purchase Order, and a Payment Voucher. Descriptions for each type of purchase order and the payment voucher are as follows:

- **Purchase Order – Regular** – used for goods and/or services that are required on an as needed basis or for replenishment of the Authority’s revolving inventory and does not fall under the criteria for an Open or Blanket purchase order. A regular purchase order requires specific quantities and dollar amounts, with designated funding allocations for all items on the purchase order. The vendor performance period under a Purchase Order shall not exceed five (5) years.
- **Open Purchase Order** – used for repetitive, routine commitments for goods and/or services with frequently used vendors and billed to the Authority on a regular monthly or quarterly basis. An Open Purchase Order establishes monthly dollar limits on goods and/or services using preset funds, accounts, and project numbers for the entire amount of the purchase order. An Open Purchase Order specifies purchases and access limits. The vendor performance period under an Open Purchase Order shall not exceed two (2) years.
- **Blanket Purchase Order** – used for an account established with frequently used vendors for making purchases over time to reduce costs within the fiscal year. A Blanket Purchase Order specifies a quantity limit without preset funding allocations and defines the delivery schedule. Items on a Blanket Purchase Order can be coded to multiple funds, accounts, and project numbers; receipts are coded at the time of delivery of goods and/or services. The vendor performance period under a Blanket Purchase Order shall not exceed two (2) years and shall be limited by a total not to exceed dollar amount over said period.

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- **Contract Purchase Order** – used as a legally enforceable agreement between the Authority and one or more parties defining the specific terms and conditions of the work to be performed and/or the materials to be delivered. A copy of the contract must be forwarded to the Purchasing Officer. The General Manager in cooperation with the Authority Counsel shall establish contracting guidelines and/or terms and conditions applicable to Contract Purchase Orders, and the same shall be adjusted from time to time to fit the type of purchase being made. Capital expenditures shall similarly be incurred after issuance of a contract.
- **Payment Voucher (PV)** – used for payments of small goods and service purchases that are generally under \$1000. Examples of such payments and costs include employee reimbursements, certifications, subscriptions, membership renewals, miscellaneous employee costs, health insurance reimbursements, minor retention releases, and minor permit fees, among others. Non- Discretionary expenses as shown on Exhibit 2 may use a Payment Voucher for payment tracking in the accounting system although these items may exceed the \$1000 limit.

PURCHASE ORDER TERMS AND CONDITIONS (PO TERMS) – The Purchase Order – Regular, Open Purchase Order, Blanket Purchase Order and Contract Purchase Order will generally be issued with Purchase Order Terms and Conditions addressing terms applicable to the acquisition of equipment, services or supplies to be purchased and set forth the terms applicable such as performance criteria and standards, insurance and indemnification requirements, warranty and notice provisions. PO Terms may set forth that the Authority shall have the right to terminate or cancel the PO for non-performance, or without cause on payment of accrued amounts for supplies or services.

PURCHASING OFFICER(s) – The employee(s), of the Authority, assigned the duties of identifying and/or verifying vendors, obtaining competitive bids processing requisitions into purchase orders, expediting delivery for operations, also works with inventory control and receiving to ensure receiving transactions and supporting documents are delivered to accounting for the recording of transactions, may support construction project procurements. The Purchasing Officer(s) control the issuance of purchase orders and checks for proper authorization.

REQUEST FOR PROPOSAL (RFP) – A written or electronic request for the submission of a proposal in accordance with specifications, conditions, and other requirements included in the request.

REQUEST FOR QUALIFICATION (RFQ) – A written or electronic request for the submission of qualifying information as related to future Authority work which may result in the selection of one or more qualified entities selected to then submit more specific proposals or RFPs.


REQUISITION – Electronic web purchasing – The electronic workflow developed and distributed to staff by the General Manager or his/her designee as the first step in the request that an item or service be ordered.

VENDOR – Any individual or organization providing materials or services to SOCWA.

WORK ORDER – A numbered cost accounting system used to collect costs for on-going programs, projects, and activities.

IV. BUDGET PROCESS

The Budget(s) of the Authority and each of its Project Committees is established as set forth in the SOCWA JPA and the various Project Committee Agreements such that the Budget(s) receive

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the approval of the Member Agencies on an annual basis with each agency having an equal vote in the approval of the Budget(s). Prior to the beginning of each Fiscal Year, the proposed FY Budget(s) are developed for review by the Board. The proposed FY Budget(s) shall include all known proposed Operational and Capital Expenditures (including discretionary and Non-Discretionary items) that may be reasonably expected to be incurred in the new fiscal year.

As a part of the annual budget development, staff will propose the formula, and sub-formulas for the allocation of various expenses distributing the costs of liquids, solids processing, common costs and standby costs based on actual facility usage by member agencies and the same shall be stated in the Budget Assumptions for Board approval. The approved fiscal year Budget(s) comprise the spending authorization for the coming Fiscal Year, and staff shall comply with this Uniform Purchasing Policy and Procedures for the discretionary spending items it controls. Following the close of each fiscal year, SOCWA staff shall complete the Use Audit, which is used to true-up/update the formulas and sub-formulas for the allocation of costs of liquids, solids, common costs and standby costs to Member Agencies based on their actual usage of SOCWA facilities. The revisions based on actual usage are compared to the estimates used to set the Budget(s), and any underpayments or overpayments are reported. Following review by the Finance Committee and recommendation to the Board of Directors, any paid overages or underpaid contributions shall be distributed or collected from Member Agencies in accordance with the approved Use Audit. Staff may propose to the Board opportunities for revisions to the manner and method of allocating costs in order to streamline cost allocations and/or better allocate actual costs based on current facility configurations, needs or usage, and the same may be implemented from time to time if Board and/or Project Committee approved. Any change that alters Project Committee Agreements for sharing of costs shall be approved by the Project Committee member agencies pursuant to the requirements of the Project Committee Agreements.

The Authority staff will report to the Board of Directors on a quarterly basis or as soon thereafter as practicable on the Year to Date performance against the line items in the Budget(s), any amounts under or over line item per category, and any allocation adjustment recommendations. Authority staff is authorized to spend only within the Budget(s) as the same may be adjusted from time to time by action of the Board of Directors. The FY Budget approval by the Board of Directors approves Non-Discretionary Expenses as generally described in Exhibit 2, and the same are spent routinely, reported in the quarterly budget review, but are not controlled by this Policy.


Adoption of the Budget(s) shall also constitute approval of the Capital Expenditures contained within the Budget(s), and the authorization to make the Capital Expenditures as set forth within the Budget(s) is set forth in Section VI below.

V. PURCHASE ORDER PROCESSING PROCEDURE

All purchases shall be acquired using one of the following Purchase Order types or Payment Voucher:

- Purchase Order – Regular
- Open Purchase Order
- Blanket Purchase Order
- Contract Purchase Order
- Payment Voucher

The following procedure pertains to the issuance of all Purchase Orders types, excluding Payment Vouchers (PV) addressed separately:

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1. Create a Purchase Order Requisition

The Requisition form or Requisition data entry screen (located in Internet Explorer favorites as “SOCWA Web Purchasing”) is filled out to request that an item or service be ordered using the following steps:

- Allow at least two (2) working days of lead time.
- Provide complete name and address of selected vendor when required.
- Indicate what type of Purchase Order, i.e., Regular, Open or Blanket, or Contract Purchase Order in the “External Notes” field.
- Describe items or services clearly and specifically. Include make, model, manufacturer’s part number, catalog number, or vendor catalog page number, if available. Indicate color, size, or any option required.
- Indicate the quantity and unit price for each item (Blanket and Open purchase orders only indicate the dollar not to exceed amount and the expiration time period).
- Note whether the item(s) are taxable.
- Note any freight charges.
- Must indicate a valid General Ledger account number(s), and a correct project number(s) (**not required for Blanket purchase orders**) In the “External Notes” field.
- Indicate the performance period or deliver by date for the item or service.
- Attach any required price quotes and data that supports the requested purchase, if available.
- Seek appropriate approvals as required in Exhibit 1.

The Purchasing Officer will be electronically notified when all required approvals have been received.

2. Contract Purchase Order – Capital Expenditures


A Contract Purchase Order will be used most frequently by the Engineering Department for Capital Expenditure projects included in the fiscal year budget.

A Contract Purchase Order for Construction Projects¹ is awarded to a contractor under the guidelines established in Section VI “General Contracting Policies.” Once the contract is awarded, the Purchase Order Requisition is entered into the system and approved on-line. All bids, quotes, and proposals are forwarded to the Purchasing Officer prior to the Contract Purchase Order issuance. The complete Contract with the Contract Purchase Order is delivered to Accounting for filing in the Administrative Files and/or on the Authority Shared Drive, and the Vendor Copy & Receiving Copies are returned to the Engineering Department for their records. Copies are also forwarded to Accounts Payable for invoice processing.

3. Issuing a Purchase Order

The Purchasing Officer will create the Purchase Order in the finance ERP system upon electronic notification of the fully executed purchase requisition. In some cases, vendor pricing verification

¹ Contract Purchase Orders may also be utilized by Operations & Maintenance, Finance, Information Technology and in Administration purchasing where appropriate for tracking project scope of work, discrete tasks and/or specifications for a project.

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may precede the creation of the Purchase Order, and where the pricing exceeds the signature authority on the requisition, the item will be redirected from Accounting for reauthorization.

- When possible, the Purchasing Officer will electronically send the original purchase order to the vendor and maintain an electronic record for internal usage.
- The approved purchase order will be maintained in the Finance ERP system for use by Accounts Payable for General Ledger recordings and vendor payments.
- A copy of contracts and supporting documents will be maintained in the Administrative Files and/or on the Authority shared drive (or otherwise as an electronic copy). The approved purchase order will be maintained in the Finance ERP system for use by the Warehouse or receiving party pending delivery of goods or services.
- An electronic record of the requisition/purchase order is retained within the purchasing system subject to the Document Retention Policy.

4. Payment Vouchers

The following procedure pertains to the issuance of Payment Vouchers. A Check Request shall be completed for all Payment Vouchers indicating:


- Name and address of the payee.
- Description of the expenditure.
- General Ledger account number(s) and amount for each line item.
- Indicate whether the payment is via check or petty cash. If a check is to be mailed, address and due date, if the check is to be mailed with enclosures, provide an extra copy to attach with the Payment Voucher.
- Notify authorizing party of PV awaiting approval in the system.
- Forward completed Check Request/Invoices with all backup and support to Accounts Payable for processing.

5. Purchase Order Revisions/Changes

A. Non-Contract Change Orders

A Revised Purchase Order Requisition can be used for all PO types except Contract Purchase Orders (see below). Follow the same steps as a Purchase Order Requisition and include the existing PO number. If after a Purchase Order is issued, it is determined that the purchase is going to exceed the original amount by more than 15% or \$300, whichever is greater, or is beyond the original authorizing signature authorization limits, or other changes such as additions or deletions are needed, then a Revised Purchase Order Requisition must be completed and approved (refer to Exhibit 1, Appendix 1 for authorization limits).

Requisition changes that increase the value of the original purchase are subject to meeting the authorization limitations of Exhibit 1 and may require reauthorization signatures. Purchase orders over \$24,999 can be approved by the General Manager without Board approval so long as the amount is within the General Manager's spending authorization as either approved in the Budget or otherwise within the amounts set forth in Exhibit 1. Serial purchase orders may not be used to make expenditures for the same discretionary item where in total the

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amounts exceed the spending authorization limit. However, a change order exceeding the General Manager’s spending authorization limits can be authorized by the General Manager prior to Board approval if such expenditure is ratified by the Board at its next regular meeting and if, in the General Manager’s determination, any of the following circumstances exist:

- A delay in change order authorization could result in a negative financial impact to the Authority.
- A delay in change order authorization could result in damage to or impairment of the operation of an Authority facility.
- A delay in change order authorization could result in a risk to public health or safety.
- An emergency which requires immediate repair or replacement of an Authority facility.

B. Failure to Secure a Revised Purchase Order

Goods, materials or invoices received that exceed 15% or \$300, whichever is greater or are beyond the original authorizing signature authority will be returned to the vendor if a Revised Purchase Order is not on file at the time of receipt. This does not include Contract Purchase Orders (see Section 6 below).


6. Revisions to a Contract Purchase Order

Changes to Contract Purchase Orders must meet the requirements for Change Orders as set forth in the Contract documents, scope of work or specifications for the contracted work. See Section VI.5 for more specific procedures regarding Construction Project Contract Purchase Orders. An approved Contract Purchase order may be added to or have a portion of the work/cost deleted where there is a corresponding revision to the scope of work resulting in a cost and/or schedule impact. Generally, a revision to a Contract Purchase Order will have as an attachment a contract amendment, supplemental information or change to a scope of work detailing the cost and schedule impact for approval of the authorizing parties.

VI. GENERAL CONTRACTING POLICIES

1. Contract Forms and Standard Terms and Conditions

The General Manager in cooperation and with the Authority counsel shall cause to be prepared and revised from time to time general contracting forms including but not limited to contracts for the acquisition of professional and non-professional services and Purchase Order Terms and Conditions addressing the purchase of supplies, equipment and materials, and services. At the time of issuance, contracts shall be reviewed and completed with information applicable to the purchase, including but not limited to accurate scope of work, itemized supply and/or equipment lists and costs, time of performance, task completion dates, task billing or invoicing schedules, and incorporating any changes due to statutory or funding source requirements. For Construction Projects, the General Manager in cooperation with the Authority counsel and the Director of Engineering shall cause to be developed general construction forms, which shall be revised to meet the requirements of the Project and from time to time as best practices and legal requirements change. For Construction Projects, the Authority may utilize general and specific specifications, disclosures, certifications, warranties and other documents which form the whole of the Contract.

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2. Competitive Pricing


It is the policy of SOCWA to seek competitive pricing, and quality goods, services, supplies, and materials will be purchased based on the comparison of pricing from multiple vendors or sources wherever possible given the exigency of the need to acquire the purchase. Where possible, the Authority shall utilize an electronic bid system, such as Planet Bids, for purposes of standardizing and tracking proposals, quotes and/or bids.

3. Quality Based, Competitive Procurement for Construction Projects

In addition to the Construction Project Contract, Construction Projects shall be issued a Contract Purchase Order for the project consistent with the Budget and the authorization limits as set forth in Exhibit 1 – Appendix 1 and based on the contract amount approved for award.

A. Construction Contracts issued after Notice Inviting Bids (NIB).

- 1) The Authority may elect to invite bidders to respond to a Notice Inviting Bids (or may elect to use the Quality Based, Competitive Procurement procedures set forth in Exhibit 1). In the event the Authority elects to issue a Notice Inviting Bids under this Section VI.3, the Construction Project shall generally be awarded to the lowest responsive, responsible bidder after solicitation of bids from prequalified contractors or, at the Authority's discretion, from all qualified vendors responding to a published notice of invitation for bid.
- 2) All bids responding to a Notice Inviting Bids for Construction Projects shall be accompanied by a bid security as required by California law.
- 3) Contract forms included in a Notice Inviting Bids for Construction Projects shall require contractors to conform to applicable requirements for public works contracts under State Law, including but not limited to requirements relating to listing of subcontractors, posting of a payment bond in an amount not less than 100% of the total contract amount (all contracts over \$25,000) and payment of prevailing wages (all contracts for public works exceeding \$1,000). The Authority shall require performance bonds for all contracts for Construction Projects in an amount not less than 100% of the total contract amount unless the General Manager specifically waives this requirement.
- 4) The NIB may be sent to a list of previously qualified contractors. Where a limited pool of qualified contractors is available, staff may utilize one or more contractors determined to be qualified. The NIB shall describe the work, including any specifications detailing required materials, services or equipment (or equivalent, if permitted), state where details of any special requirements may be obtained, and indicate the date, time and place for opening bids. The Authority may issue its solicitation using electronic publication of the NIB and require electronic bid submission. The Authority may, in its discretion, hold a pre-bid meeting and/or require an indication from qualified contractors of interest in bidding.
- 5) All bids and proposals shall be filed in accordance with Authority instructions either electronically or, if allowed by the Authority in the NIB, in writing.
- 6) Bids shall be opened in public at the date, time and place stated in the NIB, unless otherwise extended in the sole discretion of the Authority by notice to all qualified contractors who have indicated an interest in bidding. The Purchasing Officer or

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person requesting bids shall direct tabulation of all bids received and shall allow public inspection of such tabulations during regular business hours.

- 7) The Authority expressly reserves the right to reject any and all bids, find a bid or proposal nonresponsive, waive any minor deviation or inconsistency, and/ or find any bidder non-responsible, subject to the limitations of applicable law.
- 8) After all, bids are opened, award shall be made to the lowest responsive, responsible bidder. Upon refusal or failure of the successful bidder to execute the Contract and/or the Contract Purchase Order, the award may be made to the next lowest bidder.
- 9) If two or more bids received are within 15% of the same amount and are lower than any other bid or bids received, either or any one of the bids may be chosen, or negotiations may be undertaken with the bidders. If no bids are received from responsible bidders, or if all bids received exceed the Authority's budget or are otherwise non-responsive, the General Manager may authorize the contemplated purchase within the limits of the approved Budget or spending authority.
- 10) On review and recommendation of the Authority Engineering Committee, the Board of Directors shall consider and may approve the award and/or authorize the General Manager to enter into Contracts for the work.


B. Alternative to NIB Procurement

Notwithstanding Section 3.A., SOCWA operates as a Joint Powers Authority that is not mandated by State Law to competitively bid Construction Projects² or other work and, to the extent the General Manager determines that NIB Procurement is unavailing or not in the best interest of the Authority, the Authority may determine not to issue NIBs for Construction Projects, and may utilize Requests for Qualifications and/or Proposals (RFQs, RFPs etc.) consistent with Exhibit 1 (Quality Based, Competitive Procurement Procedure) and issue related contracts (including but not limited to contracts for design-build work); may enter into cooperative agreements with private entities for the design, construction and maintenance of public works; may utilize job-order contracting, or undertake any other form of contracting determined to be in the Authority's best interest, except as otherwise expressly restricted by law or the requirements of funding agreements. Where an alternative to NIB Procurement is utilized for a Construction Project, the Authority staff shall document the reasons the project was not issued with a notice inviting bids.

4. Prequalification of Contractors, Vendors and Suppliers

- A. The Authority may periodically establish a list of Contractors, Vendors and/or Suppliers for various types of work, provision of services, supplies, materials or equipment by requiring each prospective provider to complete and submit to the Authority a standardized prequalification package including as appropriate a questionnaire, financial statement, demonstration of like work experience in performing similar work or functions, insurance, indemnification and bond capacity where applicable to the effort, and confirmation of similar or relevant work performed for other public agencies (history and references), among other items. A qualified vendor list may include only one vendor where qualified. The Authority shall update each list of qualified vendors

² The Authority is not required by California Law to competitively bid procurements, including but not limited to purchases of goods, services, materials, equipment or supplies.

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for various types of work periodically as necessary, but no less than every five (5) years.

- B. The Authority will determine whether applicants are qualified for the performance of work for the Authority using standard criteria, including among other items:
 - Verification of financial responsibility
 - Verification of References
 - Quality, fitness, and capacity for the required procurement or service
 - Ability to perform within time commitments
 - Demonstrated quality of prior performance and/or products in previous contracts or services with Authority or other public agencies
 - Ability to meet bonding, indemnification and insurance requirements

- C. In the selection of qualified respondents and/or proposals Authority may consider, among other items:
 - Experience in the wastewater industry
 - Reputation in the area
 - History of performance
 - History of claims or liabilities
 - Recent financial indications

- D. Proposals shall demonstrate, among other items:
 - Proposer is responsive to RFQ, RFP requirements and addresses the scope identified
 - Materials, personnel, or services address the Authority's needs
 - Personnel demonstrate knowledge, judgment, and experience commensurate to the task at hand
 - Ability to meet bonding, indemnification and insurance requirements

- E. Prequalification responses and information may be withheld from public examination until the Authority completes its prequalified selection, except as otherwise required by law.


For federally funded contracts, vendors shall be permitted, to the extent required by applicable federal law and/ or regulations, to be qualified up until the date and time set for receipt of bids/proposals.

5. Construction Contract Change Orders

Construction Contract Change Orders can occur on a project for several reasons which are summarized as follows:

- Project betterments, additional facilities, or equipment changes requested by the Authority staff.

- Altered conditions such as unforeseen geological conditions (groundwater, rock and unsuitable soil for compaction) and unidentified conflicts with existing facilities.

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- Engineering design alterations.


For construction contracts, change orders will be considered in accordance with the construction contract terms, written requirements and conditions, and general and special specifications issued for the project. Unless the change order can be issued by the General Manager subject to ratification by the Board as set forth below, Change Orders that generate cost increases above the contingency or which are otherwise over the authorization limits set forth in Exhibit 1 – Appendix 1, shall be reviewed by the Engineering Committee for consideration by the Board (items approved by the Engineering Committee shall appear on the Board Agenda - Consent Calendar). Each construction project shall come to the Board with a recommendation for a project contingency in line with the identifiable expectations of the Authority staff for the project. Cost increases above the contingency shall be approved by the Board unless:

- The construction change order amount is within the General Manager’s authorization as approved in the Budget or is otherwise within the amounts set forth in Exhibit 1 – Appendix 1.
- A change order exceeding the General Manager’s spending authorization limits can be authorized by the General Manager prior to Board approval if such expenditure is ratified by the Board at its next regular meeting and if, in the General Manager’s determination, any of the following circumstances exist:
 - A delay in change order authorization could result in a negative financial impact to the Authority.
 - A delay in change order authorization could result in damage to or impairment of the operation of an Authority facility.
 - A delay in change order authorization could result in a risk to public health or safety and/or the situation is an emergency which requires immediate repair or replacement of an Authority facility.

6. Procurement of Professional Services

The General Manager has the authority to procure Professional Services in accordance with the Budget(s) and in accordance with Exhibit 1 - Appendix 1, in addition:

- All contracts for private architectural, landscape professional, engineering firm services, environmental, land surveying, financial and/or auditing work, and construction specialty services, inspection and/or project management services shall be engaged on the basis of demonstrated competence and qualifications for the types of services to be performed and at fair and reasonable prices to the Authority, including among other items:
 - Expertise, competence, and experience in the type of service required and in line with the complexity of the project,

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- Record of performing like work for the Authority or other wastewater, member or like agencies,
 - Cost competitive services,
 - Ability to deliver on time and quality work,
 - Realistic level of effort to be expended.
- All other contracts for Professional Services shall be awarded on the basis of best value to the Authority, as determined by the General Manager.
 - Professional services firms may be interviewed by Authority staff or committees, ranked based on competence, qualifications, relevant experience, workload, references, ability to access other needed services, presentation and longevity of team, ability to perform within proposal, and contracts for services may be awarded after negotiation of pricing where appropriate.
 - Proposals submitted in response to an RFP for Professional Services may be withheld from public examination until negotiations with the selected vendor are complete, except as otherwise required by law.
 - The Authority expressly reserves the right to reject any and all proposals, find a proposal nonresponsive, waive any inconsistency, and/ or find any proposer non-responsible, subject to the limitations of applicable law.

7. Authority Levels

The spending authority levels are generalized by position. Annually, the General Manager shall update the authority levels, and dollar amounts for specific positions, and the same shall be submitted with the Budget Assumptions.

8. Sole Source


If the General Manager or his/her designee determines that it is in the best interest of the Authority to purchase certain materials, supplies, equipment or services which may be obtainable from only a limited number of qualified sources or a single source, the Authority shall document the basis for that determination and may thereafter proceed without soliciting bids or requesting proposals. Sole source purchases shall be within the Authorization Limits of Exhibit 1 – Appendix 1.

9. Cooperative Purchasing

The District may participate with other public agencies in cooperative purchasing contracts or programs as may be determined by the General Manager to be in the best interest of the Authority.

10. Invoice approvals

Invoices shall be approved based on Exhibit 1 – Authority and Authorization Dollar Limits.

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11. Internal controls and segregation of duties; authority of the General Manager

The Authority operates with a small staff in both Engineering and Accounting and with limited numbers of Department Managers and Supervisors, however, the staff shall endeavor to maintain a segregation of duties that allows for checks and balances in the filing of requisitions (ordering functions), approval of requisitions, purchase orders and contracts, payments and reimbursements, and for the inspecting and receiving of goods and services, and authorization for payment to vendors and outside parties. At a minimum, acquisitions shall require approval of the requisition and subsequent entry to the general ledger to verify on-site delivery and receipt of materials and/or services for the Authority.

Segregation of Duties

In order to assure proper checks and balances in the procurement process, the following general rules apply:

- The individual initiating a requisition for goods or services should not be the same individual who signs (approves) the final purchase order for those goods or services.
- The individual initiating a requisition for goods or services should not be the same individual who signs (approves) the receiving documents for those goods or services. In the event the requisitioning individual is the only one able to receive the goods or services, they may sign the receiving documents and have their immediate supervisor sign the receiving documents at a later time.


Purchasing and policy best practices and statutory requirements of public agencies change from time to time, and it is within the authority of the General Manager to issue such addenda to the Uniform Purchasing Policy and Procedures from time to time to keep the Authority current in its approach.

VII. DELIVERY AND RECEIPT OF GOODS

Authority personnel accepting materials or services delivered to any plant, storage, warehouse or job site, or items picked up from the contractor, vendor, or supplier must adhere to the following when signing receipts or service orders:

A. Regular Purchase Orders

1. Assure that the delivery is for the Authority and that there is a purchase order for the material.
2. Assure that the packing slip, receipt, bill of lading and/or invoice matches the quantity and material received and sign the document as the receiver.
 - Where the receiving employee has authorized access to the Finance ERP system, open the purchase order applicable to the goods or services received; the purchase order number should appear on the packing slip, service order, or invoice.
 - Select the Receipts Tab and click New Receipt; enter the receipt information.

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- The Receipt transaction will update the General Ledger (GL); the journal entry transaction created based on “Purchase Order Receipts” will debit the GL account entered on Purchase Orders and Credit Accounts Payable.

Deliver hard copy packing slip, receipt, bill of lading, and/or invoice to Purchasing Officer for record filing.


3. Where the receiving employee does not have authorized access to the Financial ERP system, verify that the purchase order number appears on the packing slip, service order, or invoice.
4. Sign the document as the receiver and deliver the document to Accounting for ERP System Entry and record filing.

B. Open Purchase Orders

1. Obtain verbal approval from the appropriate Department Head or Supervisor per Exhibit 1 – Appendix 1 to make the purchase.
2. Purchase item from vendor by signing for the merchandise when picked up or call for delivery to the Authority.
3. Where the receiving employee has authorized access to the Finance ERP system, open the purchase order applicable to the goods or services received; verify the purchase order number appears on the packing slip, service order, or invoice. Select the Receipts Tab and click New Receipt; enter the receipt information.
4. Deliver hard copy packing slip, receipt, bill of lading, and/or invoice to Accounting for record filing.
5. Accounts Payable will post daily the journal entry transaction created based on “Purchase Order Receipts; debit GL account entered on Purchase Orders and Credit Accounts Payable.
6. Where the receiving employee does not have authorized access to the Financial ERP system, verify that the purchase order number appears on the packing slip, service order or invoice.
7. Sign the document as the receiver and deliver the document to Accounting for ERP System Entry and record filing.

C. Blanket Purchase Order

1. Upon receipt of an order, note the fund, account number, and project number on the packing slip or invoice of the blanket purchase order.
2. Sign and date the packing slip or invoice.
3. Forward completed invoice or packing slip to Accounting for ERP System Entry and record filing.

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VIII. EMERGENCY PURCHASES AND REPAIRS

In a situation where the public health, safety or welfare or the protection of the Authority’s property faces a present, immediate and existing emergency, the General Manager or his designee may authorize emergency contracts notwithstanding the policies and procedures stated herein without prior Board approval.

Emergency repairs are defined as those repairs or rehabilitation where, in the opinion of the General Manager, a delay would adversely affect water or sewer service, threaten the health and safety of the public, or compromise the integrity or security of Authority facilities, or is likely to result in fines, penalties or other regulatory actions or sanctions. The General Manager will notify the Board via email or phone of authorization and agenda for ratification at the next scheduled Board meeting.

IX. PETTY CASH

Petty Cash is used to pay for small purchases needed immediately for items that are generally not obtained or purchased from a vendor with a Purchase Order.

A. To obtain a Petty Cash advance or reimbursement:

- Fill out a Petty Cash form with the amount, General Ledger account number and description. Sign on the ‘Received By’ or ‘Requested’ line.
- Obtain proper authorization from Supervisor or Department Head as authorized under Exhibit 1.
- Submit the request form or form and receipt for the advance or reimbursement. For reimbursements, receipt(s) must be attached to Petty Cash form. For advances, Petty Cash receipts evidencing purchase must be returned the next available business day.
- All Petty Cash requests are to be approved and signed by the General Manager or the General Manager’s designee.

X. CREDIT PURCHASING AND PROCEDURES

Credit purchasing may be used to establish a more efficient, cost-effective method of purchasing and payment for small-dollar transactions.


Credit purchasing should be done by Open or Blanket PO wherever possible.

The credit purchasing procedures are attached in Exhibit 3 – Credit Purchasing Procedures and Exhibit 4 - Credit Card Request / Expense Form.

Credit cards may be requested and approved by the General Manager and are designed to reduce a variety of processes including blanket orders, petty cash, and small dollar purchase orders.

XI. CONFLICTS OF INTEREST

No officer, employee or agent (including consultants) of the Authority engaged in the award and administration of contracts shall participate in the preparation of specifications, or in the award or administration of a contract if he or she has any potential or actual financial interest in such

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contract. State Law prohibits Authority officers, employees or agents from soliciting gratuities, favors, or anything of monetary value from contractors, potential contractors or parties to sub-agreements. Receipt of business expenses, such as meals or miscellaneous gratuities, are reportable by employees in accordance with the requirements of State law and in compliance with the Authority's Conflict of Interest Code.


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Exhibit 1

Authority and Authorization Dollar Limits


The General Manager and General Manager Designees have the authority to purchase supplies, materials, equipment, Professional and Non-Professional Services, and make Capital Expenditures for Construction Projects as authorized in the Budget(s) subject to the limitations set forth in this Exhibit 1 - Appendix 1, except that the following limits do not apply to Non-Discretionary Expenses (see Exhibit 2).

A. Purchases in Excess of \$50,000

1. Quality Based, Competitive Procurement

Purchases of materials, supplies, equipment, and Professional and Non-Professional Services reasonably estimated to cost more than \$50,000 shall be acquired based on competitive demonstrations of qualification and pricing, as discussed in Policy Section VI.2. using the following competitive procurement procedures.

- Request for proposals (RFP) may be sent to a list of previously qualified vendors. Where a limited pool of vendors, suppliers, or service providers are available, staff may seek both an RFQ and RFP in the same solicitation. The RFP shall describe the supplies, services, or equipment to be purchased, state where details of any special requirements may be obtained, and indicate the date, time, and place for opening proposals. In addition, at the Authority's sole discretion, proposals may be solicited from all responsible vendors by electronic publication of the RFP, or from those vendors who have requested in writing that they be notified.
- All proposals shall be filed in accordance with Authority instructions either electronically or in writing.
- Responses to RFQ's and/or RFP's shall be reviewed consistent with Section VI.4. of the Policy for consistency to Authority requirements.
- The Authority expressly reserves the right to reject any and all proposals, find a proposal inconsistent with Authority requirements, waive any minor deviation or inconsistency, and/ or find any proposer unqualified.
- After proposals are ranked for consistency and qualification, the Authority shall open and consider pricing, and thereafter an award may be made based on consistency, qualification, and best overall value. Upon refusal or failure of the successful respondent to execute the purchase order and/or contract, the award may be made to the next best-ranked respondent. If two or more proposals are equally qualified and within 15% of the same amount and are lower than any other bid or bids received, either or any one of the respondents may be chosen, or negotiations may be undertaken based on either proposal. If no proposals are received that demonstrate consistency, qualification, and value to the Authority, or if the proposals received exceed the Authority's budget or are otherwise non-

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responsive, the General Manager may authorize the contemplated purchase within the limits of spending authority.

- Purchase must be approved by the Board of Directors.

The Authority may elect to utilize the Quality Based, Competitive Procurement approach stated above as the procedure to award Construction Projects as an alternative to the NIB Procurement set forth in Section VI.A. of the Policy.

B. Purchases between \$25,000 and \$50,000

1. Such purchases shall be made from a qualified vendor after requesting three informal price quotations. If fewer than three vendor sources respond or are available, or if the product sought is not readily obtainable on the open market, or in the event of an emergency, this procedure shall be adjusted as required, and the reasons for such adjustments shall be noted on the purchase records.
2. Purchases must be approved within the signature authority of the authorizing Authority staff (Exhibit 1-Appendix 1).
3. Budgeted purchases must be approved within the signature authority of the authorizing Authority staff (Exhibit 1-Appendix 1).

C. Purchases between \$5,000 and \$25,000

1. Such purchases shall be made from a vendor after obtaining at least two price quotations wherever possible. If fewer than two vendor sources respond or are available, or if the product sought is not readily obtainable on the open market, or in the event of an emergency, this procedure shall be adjusted as required, and the reasons for such adjustments shall be noted on the purchase records.
2. Purchases must be approved within the signature authority of the authorizing Authority staff (Exhibit 1-Appendix 1).

D. Purchases under \$5,000

1. Such purchases shall be made from a vendor after obtaining pricing information.
2. Purchases must be approved within the signature authority of the authorizing Authority staff (Exhibit 1-Appendix 1).

E. Price Quotations

1. In the evaluation of price quotations, the Authority staff shall consider:
 - Minimum quality for a specific quantity of goods or services with specific attributes.
 - Known specifications for like or better items (quality)
 - Quantity involved in the purchase
 - Whether the items are standard “off the shelf” (easily replaced) or custom
2. Generally, suppliers responding with firm quotations, quoting the lowest-price, within acceptable quality / quantity standards are preferred.

Appendix 1- (to Exhibit 1)

Board Delegation of Approval Authority for Discretionary Expenses (Effective December 12, 2019)

Dollar Limits	Board of Directors	General Manager	Department Heads	Department Managers	Chief Operators	Supervisors
Purchase Orders & Contracts						
\$50,001 & up	X					
up to \$50,000		X				
up to \$25,000			X			
up to \$5,000				X	X	
up to \$2,500						X
Check Requests						
\$50,001 and over	X					
up to \$50,000		X				
up to \$25,000			X			
up to \$5,000				X	X	
up to \$2,500						X
Petty Cash`						
\$400 and under		X	X	X	X	X
Contracts						
\$50,001 and over	X					
Up to \$50,000 (Construction Chg. Order w/in budget) 10% of contract		X				
Non-Discretionary Budgeted Costs reported to Board - \$50,001 and up		X				
Emergencies						
\$50,001 and over	X (or their designee)	X				


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Exhibit 2

Non – Discretionary Expenses

Non-discretionary Expenses are items that are approved for expenditure with the FY Budget and do not require further Board Action for payment, including those that exceed the General Manager limit of \$50,000. Non-Discretionary Expenses are listed under two categories, known as Contractual Agreements³ and Essential Expenses.

Contractual Agreements, Purchase Orders:

1. Budgeted Expense:

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

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

Facilities Maintenance Agreements

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

Regional Participation Agreements

- Integrated Regional Watershed Management annual fee

Operations and Maintenance

- Operating Leases, trailer space, equipment, etc.
- Hauling Contracts
 - Biosolids
 - Grit & Screenings

³ Where a Non – Discretionary Contractual Agreement with a vendor exceeds \$50,000, the award will be reported to the Board of Directors.

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

Human Resources Expenses

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

2. Essential Expenses:

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


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Exhibit 3

Credit Purchasing Program and Procedures

Benefits:

The purpose of the use of credit is to establish a more efficient, cost-effective method of purchasing and payment for small-dollar transactions. Business credit is designed to reduce a variety of processes, including petty cash, and small dollar purchases orders. Efficiency is increased by obtaining goods and services in a quick and convenient way. Paperwork and processing in Purchasing and Accounts Payable are sharply reduced, and purchasing records related to the credit are clear and concise. These efficiencies prevent businesses from lending unauthorized credit and improve employee efficiency.

Business credit may be established in several ways:

- Open or Blanket Purchase Orders as set forth above for vendors in the immediate area.
- Credit card used for business vendors offering payment by credit card. Larger and out of area businesses may be the least costly resource for goods, materials or supplies and credit card purchasing offers an efficient way to access lower pricing and record transactions.

Open / Blanket Purchase Orders

Business credit may be established by open or blanket purchase order and is the preferred method of establishing local business supplier authorization.

Credit Card Use and Controls


Authority issued credit cards shall use internal management controls to ensure that issuance and use of credit cards are in compliance with Authority policy. Use of a credit card is not intended to replace effective procurement planning, which enables volume discounts. Contracts for capital acquisitions and other contract payments shall not be made by credit card, and inventory shall be replenished utilizing another purchasing method, although spot inventory replacements may be made if necessary.

The Authority issued credit cards will be used for official Authority business only. Individual Credit Cards issued to Authority Employees require the approval of the General Manager. All employees shall utilize Credit Card request/expense reports to track purchases, amounts, and items purchased to verify against the Credit Card Statements. Card purchases will be reviewed by Accounts Payable to confirm all documentation has been received and approved.

Allowable Uses

Authority issued credit cards may be used for the following based on the Purchasing Policy authorizations:

- a. Conferences/Training/Seminars
- b. Travel expenses for official Authority business.
- c. Fuel for Authority vehicles.
- d. Emergency repairs to Authority vehicles when outside the local area.

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- e. Special events as authorized by the General Manager.
- f. Internet purchases where better pricing is available.
- g. Small purchases as authorized by the General Manager or Department Heads.

Prohibited Uses

The Authority credit card shall not be used for the following:

- a. Any personal items and personal services, even if the intent is to repay the Authority at a later date.
- b. Cash advances, wire transfers, money orders, etc.
- c. Betting, casino gaming, or related activities.
- d. Court costs, fines, bail, or bonds.
- e. Rental or lease payments unrelated to Authority business.
- f. Purchase of telephone services including pagers/calling cards, except for telephone calls charged to hotel room while traveling on Authority business.
- g. Alcoholic beverages.
- h. Other prohibited/restricted uses as deemed by the General Manager.


Any misuse of an Authority credit card is considered improper use of Authority property and is subject to disciplinary action.

Credit Card Purchase and Statement Procedure

Credit cards may be requested for purchases from the Purchasing Officer(s) based on an approved Credit Card Request/ Expense form. Staff shall complete the following steps with each credit card purchase:

Documentation Required

1. Require the vendor to provide the following documentation:
 - a. The imprint of vendor name and identification.
 - b. Date of purchase.
 - c. Amount of total purchase.
 - d. Description of items being purchased.
2. Retain the sales draft with accompanying receipt/invoice. For Internet orders, a printed copy of the order form.
3. For mail orders, maintain a copy of the order form.
4. In the case of meals: each receipt must include the names of all persons involved in the purchase, a brief description of the business purpose, in accordance with Internal Revenue Service regulations.

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5. All approved Credit Card Request/Expense forms along with charge receipts, will be returned with the credit card back to the Purchasing Officer(s). The Purchasing Officer will forward all documents Accounts Payable for verifying to the Credit Card Statement and processing for payment.

Payment Processing

Individual Cards

Monthly statements will be mailed to the Authority. Upon receipt of the statement, cardholders shall complete the following steps:

- A. Balance all sales drafts, receipts/invoices, or order forms to the statement, which will show all transactions made during the billing cycle. All items must be accounted for on the statement with supporting documentation. If the cardholder had no purchases during the billing cycle, no statement would be generated.
- B. Indicate the account number to be charged for each item by writing it on the statement.
- C. Within five (5) days of receipt of the credit card statement, the balanced statement with attached sales drafts, receipts/invoices, logs and order forms, and Credit Card Request/Expense forms will be submitted to Accounts Payable for payment processing.

The Finance Department will process all credit card billings in sufficient time to avoid late penalties and interest. Repeated failure by the cardholder to provide the necessary documentation to Accounts Payable within the specified time period may result in the users' credit card privileges being suspended or revoked.

Billing Errors and Returned Items

If a purchased item is billed incorrectly, the Purchasing Officer(s) and cardholder are responsible for contacting the vendor within ten (10) days after the receipt of the statement regarding the disputed items. The Purchasing Officer(s) and cardholder shall note the transaction on the statement, indicating "questioned item," and provide a brief written explanation.

If a purchased item is returned, the Purchasing Officer(s) and cardholder are responsible for contacting the vendor and requesting a credit transaction. The Purchasing Officer(s) and cardholder shall note the transaction on the statement, indicating "pending credit."


Fraudulent Charges

If fraudulent charges are discovered on the statement, the Purchasing Officer(s) and cardholder will immediately take the following actions:

- a. Notify the Finance Controller of the fraudulent charges.
- b. Notify the Credit Card Company of the fraudulent charges.
- c. If necessary, initiate the process to cancel the card and have a replacement issued.

Lost or Stolen Credit Card

Should a cardholder lose or have his/her Authority credit card stolen, it is his/her responsibility to contact the Finance Controller who will contact the credit card company immediately in order to

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have the further use of the card blocked. Prompt action is necessary to reduce the Authority's liability for fraudulent charges.

Cardholder Changes

Changes to an individual cardholder's name or address shall be reported immediately to Accounts Payable and Purchasing Officer(s). Prior to leaving the Authority, the cardholder shall return the District credit card to Purchasing Officer(s). Both Accounts Payable and Purchasing Officer(s) will keep a current listing of all credit card types; personnel issued credit cards, credit card numbers, credit Limits, and their uses. This will be updated monthly and reported to the General Manager. Summary: The above guidelines cannot cover every issue, exception, or contingency that may arise in using Authority credit cards. Accordingly, the basic standard that shall always prevail is to use common sense and good judgment in the use and stewardship of Authority resources.


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Exhibit 4

South Orange County Wastewater Authority Credit Card Request/Expense Form

Date: _____

Card Requested: _____

(Visa, Home Depot, Lowe's, Staples, & Costco)

Vendor Name: _____

Employee Name: _____ Employee Number: _____

Individual Card: _____ or One-Time Purchase Request: _____

Card Limit: \$ _____ Estimate One Time Purchase: \$ _____

Actual amount of purchase: \$ _____

Items to be purchased:

Reason for purchase:


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Exhibit 5

Approval List

Authorized	Title	Levels	Amounts
SOCWA Board	Board Approval	Board of Directors	\$50,001 & up
	General Manager	General Manager	Up to \$50,000*
	Director of Engineering	Department Head	Up to \$25,000
	Director of Operations	Department Head	Up to \$25,000
	Director Environmental Compliance	Department Head	Up to \$25,000
	Finance Controller	Department Head	Up to \$25,000
	Chief Plant Operators	Chief Operators	Up to \$5,000
	Chief Mechanic	Department Manager**	Up to \$5,000
	Laboratory Manager	Department Manager**	Up to \$5,000
	Support Services Manager	Department Manager**	Up to \$5,000
	Human Resources Administrator	Supervisors**	Up to \$2,500
	IT Administrator	Supervisors**	Up to \$2,500
	Maintenance Supervisor	Supervisors**	Up to \$2,500

*General Manager Non-Discretionary Spending Above \$50,000 is approved when within annual budget and reportable to the Board when it occurs.

**Department Manager/Supervisor spending is reviewed by a responsible Director level employee (i.e. Director of Environmental Compliance, Director of Operations or GM).