



South Orange County Wastewater Authority
USE AUDIT BOOK
FY 2020-21 Budget vs ACTUAL
December 9, 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%	FY 2020-21 refund
Current Year Refund	\$530,446	25.3%	
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	\$59,069	\$153,516	\$17,662	(\$2,980)	\$467,772
City of San Clemente	169,084	172,941	-	(16,353)	8,659	249	(11,302)
City of San Juan Capistrano	2,371,000	2,134,243	94,036	4,444	22,706	19,176	377,120
El Toro Water District	936,140	883,973	16,667	184,931	7,252	42,858	303,876
Emerald Bay Service District	141,095	166,819	4,201	9,447	1,275	(517)	(11,318)
Irvine Ranch Water District	169,545	167,760	(14,034)	-	-	23,751	11,502
Moulton Niguel Water District	9,375,219	9,259,287	401,942	1,086,095	86,268	73,462	1,763,699
Santa Margarita Water District	1,961,221	2,671,575	69,692	(32,550)	31,883	15,342	(625,986)
South Coast Water District	4,188,733	3,857,757	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	\$692,175	\$1,511,608	\$212,552	\$184,379	\$2,815,775

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	\$59,069	\$153,516	\$17,662	(\$2,980)	\$250,656
City of San Clemente	169,084	167,410	-	(16,353)	8,659	249	(5,771)
City of San Juan Capistrano	2,371,000	2,347,525	94,036	4,444	22,706	19,176	163,838
El Toro Water District	936,140	926,871	16,667	184,931	7,252	42,858	260,977
Emerald Bay Service District	141,095	139,698	4,201	9,447	1,275	(517)	15,803
Irvine Ranch Water District	169,545	167,866	(14,034)	-	-	23,751	11,396
Moulton Niguel Water District	9,375,219	9,282,395	401,942	1,086,095	86,268	73,462	1,740,591
Santa Margarita Water District	1,961,221	1,941,803	69,692	(32,550)	31,883	15,342	103,786
South Coast Water District	4,188,733	4,147,260	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	\$692,175	\$1,511,608	\$212,552	\$184,379	\$2,815,775

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	
Member Agency Budget by Wastewater Code									
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	
Member Agency Wastewater Code Allocation %'s									
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%

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	
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%	

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
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		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
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
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		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%

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		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%

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	
_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%

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
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%

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
17-5055-01-02-20	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
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	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%
<p>(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.</p>		

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%
<p>(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.</p>		

**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 Recyled 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	EBSD	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

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	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

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	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

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	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

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	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

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		Small Capital Cash Balance as of June 30, 2021									
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		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

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		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

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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
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
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
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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	
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
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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	
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
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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