



South Orange County Wastewater Authority

## **PRELIMINARY O&M RESULTS**

**USE AUDIT BOOK**

**FY 2021-22 Budget vs ACTUAL**

**September 20, 2022**



**South Orange County Wastewater Authority**  
**Use Audit Book-O&M ONLY**  
**FY 2021-22 Budget vs. Actual**

**Table of Contents**

<b>Pages</b>	<b>Report Description</b>
Page 1	Use Audit Summary-O&M Only
Page 2	Unfunded Pension Liability (UAL) and Retiree Health (OPEB) Annual Expense
Pages 3-4	Administration (Admin.) and Residual Engineering Allocation to Project Committee (PC) and Member Agencies
Pages 5-7	Use Audit by Project Committee and Member Agency
Pages 8-9	O&M & Environmental, Safety Budget vs. Actual Expense Summary by Account Code
Pages 10-15	O&M & Environmental, Safety Budget vs. Actual Expenses by Project Committee
Page 16	Residual Engineering Budget vs. Actual
Page 17	Admin Budget vs. Actual
Page 18	FY 2021-22 Actual General Fund Expenses
Page 19	IT Budget vs. Actual
Page 20	FY 2021-22 Fringe Benefits Pool, Allocation Base & Fringe Rate

**Flows and Solids Actual Usage by Member Agency**

Page 21	PC 2 Actual Liquids (mgd) & Solids Loading (pounds)
Page 22	PC 2SO/12 Actual Region 9 Recycled Production (af) & % RW Produced
Page 23	PC 15 Actual Flows
Page 24	PC 17 Actual Liquids (mgd) & Solids Loading (pounds)

**Actual Cost Distribution by Member Agency**

Page 25	*Wastewater Budget vs. Actual -PC 2
Page 26	*Wastewater Budget vs. Actual -PC 5
Page 27	*Wastewater Budget vs. Actual -PC 8
Page 28	*Wastewater Budget vs. Actual -PC 12
Page 29	*Wastewater Budget vs. Actual -PC 15
Page 30	*Wastewater Budget vs. Actual -PC 17
Page 31	*Wastewater Budget vs. Actual -PC 21
Page 32	*Wastewater Budget vs. Actual -PC 23
Page 33	*Wastewater Budget vs. Actual -PC 24

**Line Item Detail by Project Committee and Member Agency (Cafferty Report)**

Pages 34-55	Use Audit Detail by Line Item, PC and Member Agency
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**\*Wastewater is the name for Liquids, Solids, Common, AWT, and other Treatment Plant processes.**

**South Orange County Wastewater Authority  
FY 2021-22 Use Audit Summary-O&M Only**

Actual Spending and Actual Usage			
O&M			
	FY 2021-22 Budget <sup>1</sup>	FY 2021-22 Actual	(Over)/Under Budget
<b>SOCWA by Member Agency</b>			
City of Laguna Beach	\$2,364,580	\$2,179,567	\$185,013
City of San Clemente	236,448	182,040	54,408
City of San Juan Capistrano	2,048,256	2,138,571	(90,315)
El Toro Water District	972,988	884,248	88,740
Emerald Bay Service District	183,452	154,451	29,001
Irvine Ranch Water District	233,568	166,373	67,195
Moulton Niguel Water District	9,511,328	9,411,942	99,386
Santa Margarita Water District	2,975,156	3,029,218	(54,062)
South Coast Water District	4,220,728	4,127,834	92,894
Trabuco Canyon Water District	24,068	22,534	1,534
<b>Total Member Agency</b>	<b>\$22,770,572</b>	<b>\$22,296,778</b>	<b>\$473,794</b>

Actual Spending and Budget Usage			
O&M			
	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget
<b>SOCWA by Member Agency</b>			
City of Laguna Beach	\$2,364,580	\$2,315,380	\$49,200
City of San Clemente	236,448	231,528	4,920
City of San Juan Capistrano	2,048,256	2,005,637	42,619
El Toro Water District	972,988	952,743	20,245
Emerald Bay Service District	183,452	179,635	3,817
Irvine Ranch Water District	233,568	228,708	4,860
Moulton Niguel Water District	9,511,328	9,313,423	197,905
Santa Margarita Water District	2,975,156	2,913,251	61,905
South Coast Water District	4,220,728	4,132,906	87,822
Trabuco Canyon Water District	24,068	23,567	501
<b>*Total Member Agency</b>	<b>\$22,770,572</b>	<b>\$22,296,778</b>	<b>\$473,794</b>

Usage Variance (Used More)/Used Less			
O&M			
	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget
<b>SOCWA by Member Agency</b>			
City of Laguna Beach		\$135,812	
City of San Clemente		49,488	
City of San Juan Capistrano		(132,934)	
El Toro Water District		68,495	
Emerald Bay Service District		25,184	
Irvine Ranch Water District		62,336	
Moulton Niguel Water District		(98,519)	
Santa Margarita Water District		(115,967)	
South Coast Water District		5,072	
Trabuco Canyon Water District		1,033	
<b>Total Member Agency</b>		<b>\$0</b>	

<sup>1</sup> Budget was \$22,770,568, the amount invoiced was \$22,770,572, \$4 rounding. The Board approved additional expenditures of \$597 thousand, primarily due to environmental regulatory requirements, \$72 thousand, and \$525 thousand unanticipated inflationary operating costs. The additional Board Approved expenditures are not included in the above Budget amount.

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

O&M							
	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	<b>Bd Approved Method FY 21-22</b>	<b>Bd Approved Method FY 20-21</b>	<b>% Change between 2022 and 2021</b>
<b>UAL &amp; OPEB</b>							
City of Laguna Beach	\$177,192	175,863	\$1,329	99.25%	10.72%	10.71%	0.02%
City of San Clemente	11,149	11,411	(262)	102.35%	0.70%	0.68%	0.01%
City of San Juan Capistrano	172,858	170,266	2,592	98.50%	10.38%	10.43%	-0.05%
El Toro Water District	58,142	56,524	1,618	97.22%	3.45%	3.47%	-0.03%
Emerald Bay Service District	7,558	7,700	(142)	101.88%	0.47%	0.47%	0.00%
Irvine Ranch Water District	12,622	12,366	256	97.97%	0.75%	0.76%	0.00%
Moulton Niguel Water District	743,846	725,434	18,413	97.52%	44.24%	44.55%	-0.31%
Santa Margarita Water District	165,273	169,855	(4,582)	102.77%	10.36%	10.14%	0.22%
South Coast Water District	308,971	310,096	(1,125)	100.36%	18.91%	18.77%	0.14%
Trabuco Canyon Water District	295	314	(19)	106.54%	0.02%	0.02%	0.00%
<b>Total</b>	<b>\$1,657,907</b>	<b>\$1,639,829</b>	<b>\$18,078</b>	<b>98.91%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>

The expense is under budget, \$18,078, due to retiree health "pay-go" premiums.

**South Orange County Wastewater Authority  
FY 2021-22 Use Audit by Member Agency**

	O&M			
	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
<b>Member Agency</b>				
City of Laguna Beach	\$1,917,228	\$1,757,380	\$159,848	91.7%
City of San Clemente	180,648	132,339	48,309	73.3%
City of San Juan Capistrano	1,637,724	1,725,595	(87,871)	105.4%
El Toro Water District	787,800	711,907	75,893	90.4%
Emerald Bay Service District	115,204	90,032	25,172	78.1%
Irvine Ranch Water District	166,156	106,980	59,176	64.4%
Moulton Niguel Water District	7,790,916	7,736,962	53,954	99.3%
Santa Margarita Water District	2,474,904	2,525,670	(50,766)	102.1%
South Coast Water District	3,440,840	3,365,323	75,517	97.8%
Trabuco Canyon Water District	10,704	9,517	1,187	88.9%
<b>Total Member Agency</b>	<b>\$18,522,124</b>	<b>\$18,161,705</b>	<b>\$360,419</b>	<b>98.1%</b>

**Member Agency Administration and Residual Engineering Expenses Allocation Percentages**

City of Laguna Beach	10.4%	9.68%	0.7%
City of San Clemente	1.0%	0.73%	0.2%
City of San Juan Capistrano	8.8%	9.50%	-0.7%
El Toro Water District	4.3%	3.92%	0.3%
Emerald Bay Service District	0.6%	0.50%	0.1%
Irvine Ranch Water District	0.9%	0.59%	0.3%
Moulton Niguel Water District	42.1%	42.60%	-0.5%
Santa Margarita Water District	13.4%	13.91%	-0.5%
South Coast Water District	18.6%	18.53%	0.0%
Trabuco Canyon Water District	0.1%	0.05%	0.0%
<b>Total Allocation Percentages</b>	<b>100.0%</b>	<b>100.00%</b>	<b>0.0%</b>

<b>Residual Engineering Expenses</b>	349,863	342,971	6,892
<b>Administration Expenses</b>	2,240,674	2,152,273	88,402
<b>Less General Fund</b>	(437,512)	(429,946)	(7,566)
<b>Total Administration and Residual Engineering Expenses</b>	<b>2,153,026</b>	<b>2,065,298</b>	<b>87,727</b>

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

	O&M			
	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
City of Laguna Beach	222,860	199,844	23,016	89.7%
City of San Clemente	20,999	15,049	5,949	71.7%
City of San Juan Capistrano	190,370	196,230	(5,860)	103.1%
El Toro Water District	91,574	80,956	10,618	88.4%
Emerald Bay Service District	13,391	10,238	3,153	76.5%
Irvine Ranch Water District	19,314	12,166	7,149	63.0%
Moulton Niguel Water District	905,622	879,826	25,796	97.2%
Santa Margarita Water District	287,685	287,212	473	99.8%
South Coast Water District	399,966	382,695	17,271	95.7%
Trabuco Canyon Water District	1,244	1,082	162	87.0%
<b>Total Administration and Residual Engineering Expenses</b>	<b>2,153,026</b>	<b>2,065,298</b>	<b>87,727</b>	<b>95.9%</b>

**Member Agency General Fund Expenses and Member Agencies Distribution Percentages**

City of Laguna Beach	47,299	10.8%	46,481	10.8%
City of San Clemente	23,649	5.4%	23,240	5.4%
City of San Juan Capistrano	47,299	10.8%	46,481	10.8%
El Toro Water District	35,474	8.1%	34,860	8.1%
Emerald Bay Service District	47,299	10.8%	46,481	10.8%
Irvine Ranch Water District	35,474	8.1%	34,860	8.1%
Moulton Niguel Water District	70,948	16.2%	69,721	16.2%
Santa Margarita Water District	47,299	10.8%	46,481	10.8%
South Coast Water District	70,948	16.2%	69,721	16.2%
Trabuco Canyon Water District	11,825	2.7%	11,620	2.7%
<b>Total Member Agency</b>	<b>437,512</b>	<b>100.0%</b>	<b>429,946</b>	<b>100.0%</b>

**South Orange County Wastewater Authority  
FY 2021-22 Use Audit by Member Agency**

	O&M			
	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
<b>*Member Agency Administration, Residual Engineering and General Fund Expenses and Change</b>				
City of Laguna Beach	270,159	246,325	23,834	91.2%
City of San Clemente	44,648	38,290	6,358	85.8%
City of San Juan Capistrano	237,669	242,710	(5,042)	102.1%
El Toro Water District	127,048	115,817	11,232	91.2%
Emerald Bay Service District	60,690	56,719	3,971	93.5%
Irvine Ranch Water District	54,788	47,026	7,762	85.8%
Moulton Niguel Water District	976,570	949,546	27,023	97.2%
Santa Margarita Water District	334,983	333,693	1,291	99.6%
South Coast Water District	470,914	452,416	18,498	96.1%
Trabuco Canyon Water District	13,069	12,702	366	97.2%
<b>Total Member Agency</b>	<b>2,590,537</b>	<b>2,495,244</b>	<b>95,294</b>	<b>96.3%</b>

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

	O&M			
	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
City of Laguna Beach	2,187,387	2,003,705	183,682	91.6%
City of San Clemente	225,296	170,629	54,667	75.7%
City of San Juan Capistrano	1,875,393	1,968,306	(92,913)	105.0%
El Toro Water District	914,848	827,723	87,125	90.5%
Emerald Bay Service District	175,894	146,751	29,143	83.4%
Irvine Ranch Water District	220,944	154,006	66,938	69.7%
Moulton Niguel Water District	8,767,486	8,686,508	80,978	99.1%
Santa Margarita Water District	2,809,887	2,859,363	(49,476)	101.8%
South Coast Water District	3,911,754	3,817,739	94,015	97.6%
Trabuco Canyon Water District	23,773	22,220	1,553	93.5%
<b>Total</b>	<b>21,112,661</b>	<b>20,656,949</b>	<b>455,712</b>	<b>97.8%</b>

**UAL & OPEB**

City of Laguna Beach	\$177,192	\$175,863	\$1,329	99.2%
City of San Clemente	11,149	11,411	(262)	102.3%
City of San Juan Capistrano	172,858	170,266	2,592	98.5%
El Toro Water District	58,142	56,524	1,618	97.2%
Emerald Bay Service District	7,558	7,700	(142)	101.9%
Irvine Ranch Water District	12,622	12,366	256	98.0%
Moulton Niguel Water District	743,846	725,434	18,413	97.5%
Santa Margarita Water District	165,273	169,855	(4,582)	102.8%
South Coast Water District	308,971	310,096	(1,125)	100.4%
Trabuco Canyon Water District	295	314	(19)	106.5%
<b>Total</b>	<b>\$1,657,907</b>	<b>\$1,639,829</b>	<b>\$18,078</b>	<b>98.9%</b>

**Total O&M Budget**

City of Laguna Beach	\$2,364,579	\$2,179,567	\$185,011	92.2%
City of San Clemente	236,445	182,040	54,405	77.0%
City of San Juan Capistrano	2,048,251	2,138,571	(90,321)	104.4%
El Toro Water District	972,990	884,248	88,743	90.9%
Emerald Bay Service District	183,452	154,451	29,001	84.2%
Irvine Ranch Water District	233,566	166,373	67,194	71.2%
Moulton Niguel Water District	9,511,332	9,411,942	99,390	99.0%
Santa Margarita Water District	2,975,160	3,029,218	(54,058)	101.8%
South Coast Water District	4,220,725	4,127,834	92,890	97.8%
Trabuco Canyon Water District	24,068	22,534	1,534	93.6%
<b>Total O&amp;M Budget</b>	<b>\$22,770,568</b>	<b>\$22,296,778</b>	<b>\$473,790</b>	<b>97.9%</b>

Billing Rounding Difference

**Amount Invoiced**

	4	4		
	<b>\$22,770,572</b>	<b>\$22,296,778</b>	<b>\$473,794</b>	<b>97.9%</b>



**South Orange County Wastewater Authority  
FY 2021-22 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
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**O&M Actual**

Project Committee

PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$1,643,566	\$ -	\$ -	\$ -	\$1,217,649	\$2,192,654	\$1,379,738	\$ -	\$6,433,607
PC 5 - San Juan Creek Ocean Outfall	-	97,738	65,159	-	-	-	91,210	260,635	87,543	-	602,285
PC 8 - Pretreatment Program	8,536	34,601	7,459	6,327	2,532	20,879	33,392	46,722	31,386	-	191,833
PC 12 SO- Water Reclamation Permits	-	-	9,412	-	-	-	25,607	25,659	10,908	9,517	81,103
PC 15 - Coastal Treatment Plant/AWT	1,185,562	-	-	-	60,688	-	190,959	-	1,386,664	-	2,823,872
PC 17 - Joint Regional Wastewater Reclamation	496,545	-	-	616,522	22,269	-	5,939,024	-	401,976	-	7,476,335
PC 21 Effluent Transmission Main	-	-	-	188	-	188	83	-	-	-	458
PC 23 North Coast Interceptor	6,772	-	-	-	291	-	-	-	-	-	7,063
PC 24 - Aliso Creek Ocean Outfall	59,966	-	-	88,870	4,252	85,914	239,038	-	67,108	-	545,148
<b>Total</b>	<b>\$1,757,380</b>	<b>\$132,339</b>	<b>\$1,725,595</b>	<b>\$711,907</b>	<b>\$90,032</b>	<b>\$106,980</b>	<b>\$7,736,962</b>	<b>\$2,525,670</b>	<b>\$3,365,323</b>	<b>\$9,517</b>	<b>\$18,161,705</b>

**Total Admin, General Fund & Engineering**

\$246,325	\$38,290	\$242,710	\$115,817	\$56,719	\$47,026	\$949,546	\$333,693	\$452,416	\$12,702	\$2,495,244
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**Admin Allocation to Project Committees:**

Project Committee

PC 2 - Jay B. Latham Plant	0.0%	0.0%	95.2%	0.0%	0.0%	0.0%	15.7%	86.8%	41.0%	0.0%	35.4%
PC 5 - San Juan Creek Ocean Outfall	0.0%	73.9%	3.8%	0.0%	0.0%	0.0%	1.2%	10.3%	2.6%	0.0%	3.3%
PC 8 - Pretreatment Program	0.5%	26.1%	0.4%	0.9%	2.8%	19.5%	0.4%	1.8%	0.9%	0.0%	1.1%
PC 12 SO- Water Reclamation Permits	0.0%	0.0%	0.5%	0.0%	0.0%	0.0%	0.3%	1.0%	0.3%	100.0%	0.4%
PC 15 - Coastal Treatment Plant/AWT	67.5%	0.0%	0.0%	0.0%	67.4%	0.0%	2.5%	0.0%	41.2%	0.0%	15.5%
PC 17 - Joint Regional Wastewater Reclamation	28.3%	0.0%	0.0%	86.6%	24.7%	0.0%	76.8%	0.0%	11.9%	0.0%	41.2%
PC 21 Effluent Transmission Main	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%
PC 23 North Coast Interceptor	0.4%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PC 24 - Aliso Creek Ocean Outfall	3.4%	0.0%	0.0%	12.5%	4.7%	80.3%	3.1%	0.0%	2.0%	0.0%	3.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Admin Allocation to Project Committees:**

Project Committee

PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$231,173	\$ -	\$ -	\$ -	\$149,440	\$289,694	\$185,485	\$ -	\$855,792
PC 5 - San Juan Creek Ocean Outfall	-	28,278	9,165	-	-	-	11,194	34,435	11,769	-	94,841
PC 8 - Pretreatment Program	1,196	10,011	1,049	1,029	1,595	9,178	4,098	6,173	4,219	-	38,549
PC 12 SO- Water Reclamation Permits	-	-	1,324	-	-	-	3,143	3,390	1,466	12,702	22,025
PC 15 - Coastal Treatment Plant/AWT	166,175	-	-	-	38,233	-	23,436	-	186,416	-	414,260
PC 17 - Joint Regional Wastewater Reclamation	69,599	-	-	100,299	14,029	-	728,888	-	54,040	-	966,854
PC 21 Effluent Transmission Main	-	-	-	31	-	83	10	-	-	-	123
PC 23 North Coast Interceptor	949	-	-	-	183	-	-	-	-	-	1,132
PC 24 - Aliso Creek Ocean Outfall	8,405	-	-	14,458	2,679	37,766	29,337	-	9,022	-	101,666
<b>Total</b>	<b>\$246,325</b>	<b>\$38,290</b>	<b>\$242,710</b>	<b>\$115,817</b>	<b>\$56,719</b>	<b>\$47,026</b>	<b>\$949,546</b>	<b>\$333,693</b>	<b>\$452,416</b>	<b>\$12,702</b>	<b>\$2,495,244</b>

**South Orange County Wastewater Authority  
FY 2021-22 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
<b>O&amp;M USE AUDIT by Project Committee &amp; Member Agency</b>											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$1,874,739	\$ -	\$ -	\$ -	\$1,367,089	\$2,482,348	\$1,565,223	\$ -	\$7,289,400
PC 5 - San Juan Creek Ocean Outfall	-	126,016	74,324	-	-	-	102,405	295,070	99,312	-	697,126
PC 8 - Pretreatment Program	9,732	44,613	8,508	7,357	4,127	30,056	37,490	52,895	35,606	-	230,383
PC 12 SO- Water Reclamation Permits	-	-	10,735	-	-	-	28,750	29,049	12,374	22,220	103,128
PC 15 - Coastal Treatment Plant/AWT	1,351,737	-	-	-	98,921	-	214,395	-	1,573,079	-	3,238,132
PC 17 - Joint Regional Wastewater Reclamation	566,143	-	-	716,820	36,298	-	6,667,912	-	456,016	-	8,443,189
PC 21 Effluent Transmission Main	-	-	-	218	-	271	93	-	-	-	582
PC 23 North Coast Interceptor	7,721	-	-	-	474	-	-	-	-	-	8,195
PC 24 - Aliso Creek Ocean Outfall	68,372	-	-	103,328	6,931	123,679	268,375	-	76,129	-	646,814
<b>Total</b>	<b>\$2,003,705</b>	<b>\$170,629</b>	<b>\$1,968,306</b>	<b>\$827,723</b>	<b>\$146,751</b>	<b>\$154,006</b>	<b>\$8,686,508</b>	<b>\$2,859,363</b>	<b>\$3,817,739</b>	<b>\$22,220</b>	<b>\$20,656,949</b>

**UAL & OPEB USE AUDIT by Project Committee & Member Agency**

Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$159,794	\$ -	\$ -	\$ -	\$91,834	\$121,396	\$126,483	\$ -	\$499,507
PC 3 - Plant 3A	-	-	-	-	-	-	128,245	25,183	-	-	153,427
PC 5 - San Juan Creek Ocean Outfall	-	6,790	6,080	-	-	-	4,982	12,730	4,616	-	35,198
PC 8 - Pretreatment Program	2,959	4,621	4,138	2,358	311	4,593	9,261	9,052	7,103	-	44,395
PC 12 SO- Water Reclamation Permits	-	-	254	175	-	284	1,671	1,495	375	314	4,568
PC 15 - Coastal Treatment Plant/AWT	132,422	-	-	-	5,787	-	14,566	-	143,864	-	296,639
PC 17 - Joint Regional Wastewater Reclamation	35,600	-	-	45,235	1,386	-	463,153	-	25,147	-	570,522
PC 21 Effluent Transmission Main	-	-	-	-	-	-	-	-	-	-	-
PC 23 North Coast Interceptor	-	-	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	4,882	-	-	8,757	216	7,490	11,721	-	2,508	-	35,573
<b>Total</b>	<b>\$175,863</b>	<b>\$11,411</b>	<b>\$170,266</b>	<b>\$56,524</b>	<b>\$7,700</b>	<b>\$12,366</b>	<b>\$725,434</b>	<b>\$169,855</b>	<b>\$310,096</b>	<b>\$314</b>	<b>\$1,639,829</b>

**Total USE AUDIT by Project Committee & Member Agency**

Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$2,034,533	\$ -	\$ -	\$ -	\$1,458,924	\$2,603,744	\$1,691,705	\$ -	\$7,788,906
PC 3 - Plant 3A	-	-	-	-	-	-	128,245	25,183	-	-	153,427
PC 5 - San Juan Creek Ocean Outfall	-	132,806	80,404	-	-	-	107,387	307,800	103,928	-	732,324
PC 8 - Pretreatment Program	12,691	49,234	12,646	9,714	4,438	34,649	46,751	61,947	42,708	-	274,778
PC 12 SO- Water Reclamation Permits	-	-	10,989	175	-	284	30,420	30,545	12,750	22,534	107,696
PC 15 - Coastal Treatment Plant/AWT	1,484,159	-	-	-	104,708	-	228,960	-	1,716,943	-	3,534,771
PC 17 - Joint Regional Wastewater Reclamation	601,744	-	-	762,055	37,683	-	7,131,066	-	481,163	-	9,013,711
PC 21 Effluent Transmission Main	-	-	-	218	-	271	93	-	-	-	582
PC 23 North Coast Interceptor	7,721	-	-	-	474	-	-	-	-	-	8,195
PC 24 - Aliso Creek Ocean Outfall	73,253	-	-	112,085	7,147	131,169	280,096	-	78,637	-	682,388
<b>Total</b>	<b>2,179,567</b>	<b>182,040</b>	<b>2,138,571</b>	<b>884,248</b>	<b>154,451</b>	<b>166,373</b>	<b>9,411,942</b>	<b>3,029,218</b>	<b>4,127,834</b>	<b>22,534</b>	<b>22,296,778</b>

**Budget Amount Invoiced<sup>1</sup>**

Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$1,885,936	\$ -	\$ -	\$ -	\$1,434,168	\$2,405,356	\$1,699,892	\$ -	\$7,425,352
PC 3A-Plant 3A/AWT	-	-	-	-	-	-	144,984	28,468	-	-	173,452
PC 5 - San Juan Creek Ocean Outfall	-	184,688	115,184	-	-	-	154,608	443,888	126,232	-	1,024,600
PC 8 - Pretreatment Program	11,016	51,760	34,628	9,000	5,960	37,608	56,032	62,340	40,628	-	308,972
PC 12 SO- Water Reclamation Permits	-	-	12,508	196	-	320	34,596	35,104	14,712	24,068	121,504
PC 15 - Coastal Treatment Plant/AWT	1,553,604	-	-	-	112,516	-	246,004	-	1,821,824	-	3,733,948
PC 17 - Joint Regional Wastewater Reclamation	688,984	-	-	785,236	54,720	-	7,009,128	-	397,012	-	8,935,080
PC 21 Effluent Transmission Main	-	-	-	9,560	-	10,948	3,964	-	-	-	24,472
PC 23 North Coast Interceptor	-	-	-	-	-	-	-	-	-	-	0
PC 24 - Aliso Creek Ocean Outfall	110,976	-	-	168,996	10,256	184,692	427,844	-	120,428	-	1,023,192
<b>*Total</b>	<b>2,364,580</b>	<b>236,448</b>	<b>2,048,256</b>	<b>972,988</b>	<b>183,452</b>	<b>233,568</b>	<b>9,511,328</b>	<b>2,975,156</b>	<b>4,220,728</b>	<b>24,068</b>	<b>22,770,572</b>



**South Orange County Wastewater Authority  
FY 2021-22 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
<b>USE AUDIT Entry</b>											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	(\$148,597)	\$ -	\$ -	\$ -	(\$24,756)	(\$198,388)	\$8,187	\$ -	(\$363,554)
PC 3A-Plant 3A/AWT							16,739	3,285			20,025
PC 5 - San Juan Creek Ocean Outfall		51,882	34,780				47,221	136,088	22,304		292,276
PC 8 - Pretreatment Program	(1,675)	2,526	21,982	(714)	1,522	2,959	9,281	393	(2,080)		34,194
PC 12 SO- Water Reclamation Permits			1,519	21		36	4,176	4,559	1,962	1,534	13,808
PC 15 - Coastal Treatment Plant/AWT	69,445				7,808		17,044		104,881		199,177
PC 17 - Joint Regional Wastewater Reclamation	87,240			23,181	17,037		(121,938)		(84,151)		(78,631)
PC 21 Effluent Transmission Main				9,342		10,677	3,871				23,890
PC 23 North Coast Interceptor	(7,721)				(474)						(8,195)
PC 24 - Aliso Creek Ocean Outfall	37,723			56,911	3,109	53,523	147,748		41,791		340,804
<b>Total</b>	<b>185,013</b>	<b>54,408</b>	<b>(90,315)</b>	<b>88,740</b>	<b>29,001</b>	<b>67,195</b>	<b>99,386</b>	<b>(54,062)</b>	<b>92,894</b>	<b>1,534</b>	<b>473,794</b>

<sup>1</sup>Budget was \$22,770,568 the amount invoiced was \$22,770,572, \$4 rounding. The above Budget and Amount Invoiced do not include the additional Board Approved Expenditures, \$597 thousand.

**South Orange County Wastewater Authority**  
**O & M & Environmental Safety Costs Summary**  
For the Period Ended June 30, 2022  
(in dollars)

		<b>FY 2021-22 Budget</b>	<b>Board Approved Expenditures*</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
<b>Salary and Fringe</b>								
**5000-**-***	Regular Salaries-O&M	4,847,168		4,847,168	4,328,572	518,596	89.3%	
**5001-**-***	Overtime Salaries-O&M	107,256		107,256	138,152	(30,896)	128.8%	(1)
**5306-**-***	Scheduled Holiday Work	91,000		91,000	86,393	4,607	94.9%	
**5315-**-***	Comp Time - O&M	15,980		15,980	35,317	(19,337)	221.0%	(1)
**5401-**-***	Fringe Benefits IN to PC's & Depts.	2,511,460		2,511,460	2,457,768	53,692	97.9%	
**5700-**-***	Standby Pay	67,600		67,600	67,861	(261)	100.4%	
	<b>Total Payroll Costs</b>	<b>7,640,464</b>	<b>-</b>	<b>7,640,464</b>	<b>7,114,063</b>	<b>526,401</b>	<b>93.1%</b>	
<b>Other Expenses</b>								
**5002-**-***	Electricity	1,170,780	30,000	1,200,780	1,240,571	(39,791)	103.3%	(2)
**5003-**-***	Natural Gas	226,008	100,000	326,008	389,075	(63,067)	119.3%	(3)
**5004-**-***	Potable & Reclaimed Water	85,000		85,000	72,031	12,969	84.7%	
**5005-**-***	Co-generation Power Credit	(686,000)		(686,000)	(1,061,264)	375,264	154.7%	(2)
**5006-**-***	Chlorine/Sodium Hypochlorite	502,008	15,000	517,008	621,211	(104,203)	120.2%	(4)
**5007-**-***	Polymer Products	747,004		747,004	829,845	(82,841)	111.1%	(4)
**5008-**-***	Ferric Chloride	588,004	90,000	678,004	688,063	(10,059)	101.5%	(4)
**5009-**-***	Odor Control Chemicals	107,016	15,000	122,016	112,148	9,868	91.9%	(4)
**5010-**-***	Other Chemicals - Misc.	2,004		2,004	-	2,004	-	
**5011-**-***	Laboratory Services	65,196		65,196	31,591	33,605	48.5%	
**5012-**-***	Grit Hauling	120,000	18,000	138,000	167,805	(29,805)	121.6%	(5)
**5013-**-***	Landscaping	219,008		219,008	224,888	(5,880)	102.7%	
**5015-**-***	Management Support Services	475,000	60,000	535,000	118,496	416,504	22.1%	
**5016-**-***	Audit - Environmental	1,304		1,304	-	1,304	-	
**5017-**-***	Legal Fees	48,612	37,070	85,682	112,945	(27,263)	131.8%	
**5018-**-***	Public Notices/ Public Relations	6,000		6,000	-	6,000	-	
**5019-**-***	Contract Services Misc.	277,016		277,016	336,097	(59,081)	121.3%	(4)
**5021-**-***	Small Vehicle Expense	23,080		23,080	31,494	(8,414)	136.5%	
**5022-**-***	Miscellaneous Expense	16,012		16,012	4,565	11,447	28.5%	
**5023-**-***	Office Supplies - All	46,008		46,008	31,555	14,453	68.6%	
**5024-**-***	Petroleum Products	34,008		34,008	15,508	18,500	45.6%	
**5025-**-***	Uniforms	70,996		70,996	74,351	(3,355)	104.7%	
**5026-**-***	Small Vehicle Fuel	22,656		22,656	18,667	3,989	82.4%	
**5027-**-***	Insurance - Property/Liability	317,684	75,000	392,684	410,049	(17,365)	104.4%	(6)
**5028-**-***	Small Tools & Supplies	80,000		80,000	64,574	15,426	80.7%	
**5030-**-***	Trash Disposal	8,500		8,500	8,394	106	98.7%	
**5031-**-***	Safety Program & Supplies	119,344		119,344	87,818	31,526	73.6%	
**5032-**-***	Equipment Rental	7,004		7,004	26,745	(19,741)	381.9%	(7)
**5033-**-***	Recruitment	2,500		2,500	3,070	(570)	122.8%	
**5034-**-***	Travel Expense/Tech. Conferences	29,928		29,928	9,125	20,803	30.5%	
**5035-**-***	Training Expense	47,996		47,996	29,469	18,527	61.4%	
**5036-**-***	Laboratory Supplies	124,400		124,400	129,793	(5,393)	104.3%	
**5037-**-***	Office Equipment	25,992		25,992	18,582	7,410	71.5%	
**5038-**-***	Permits	489,996	12,000	501,996	545,780	(43,784)	108.7%	(8)
**5039-**-***	Membership Dues/Fees	17,872		17,872	19,885	(2,013)	111.3%	
**5044-**-***	Offshore Monitoring	151,000		151,000	93,213	57,787	61.7%	
**5045-**-***	Offshore Biochemistry - 20B	23,024		23,024	-	23,024	-	
**5046-**-***	Effluent Chemistry	70,000		70,000	30,193	39,808	43.1%	
**5047-**-***	Access Road Expenses	45,000		45,000	1,861	43,139	4.1%	
**5048-**-***	Storm Damage	21,000		21,000	-	21,000	-	
**5049-**-***	Biosolids Disposal	1,470,000	20,000	1,490,000	1,616,875	(126,875)	108.5%	(4)
**5050-**-***	Contract Services Generators - 29A	28,008		28,008	16,884	11,124	60.3%	
**5052-**-***	Janitorial Services	101,004		101,004	80,726	20,278	79.9%	
**5053-**-***	Contract Serv - Digester Cleaning - 29E	60,000	30,000	90,000	46,498	43,502	51.7%	
**5054-**-***	Diesel Truck Maint	42,000		42,000	30,454	11,546	72.5%	
**5055-**-***	Diesel Truck Fuel	11,500		11,500	11,285	215	98.1%	
**5056-**-***	Maintenance Equip. & Facilities (Solids)	366,000	50,000	416,000	333,694	82,306	80.2%	
**5057-**-***	Maintenance Equip. & Facilities (Liquids)	651,996		651,996	628,890	23,106	96.5%	
**5058-**-***	Maintenance Equip. & Facilities (Common)	90,008	45,000	135,008	108,101	26,907	80.1%	
**5059-**-***	Maintenance Equip. & Facilities (Co-Gen)	738,996		738,996	809,446	(70,450)	109.5%	(9)
**5060-**-***	Maintenance Equip. & Facilities (AWT)	88,000		88,000	65,015	22,985	73.9%	
**5061-**-***	Mileage	3,608		3,608	2,022	1,586	56.0%	
**5068-**-***	MNWD Potable Water Supplies & Svcs.	28,000		28,000	40,151	(12,151)	143.4%	(10)
**5074-**-***	Education Reimbursement	1,996		1,996	551	1,445	27.6%	
**5076-**-***	SCADA Infrastructure	86,596		86,596	81,411	5,185	94.0%	
**5077-**-***	IT Direct	5,508		5,508	2,107	3,401	38.3%	
**5105-**-***	Co-Generation Power Credit - Offset	685,992		685,992	1,061,264	(375,272)	154.7%	(2)
**5303-**-***	Group Insurance Waiver	14,392		14,392	16,657	(2,265)	115.7%	
**5305-**-***	Medicare Tax Payments for Employees	2,160		2,160	2,118	42	98.0%	
**5309-**-***	Operating Leases	26,000		26,000	-	26,000	-	
**5705-**-***	Monthly Car Allowance	35,396		35,396	36,344	(948)	102.7%	
**5799-**-***	Zephyr Wall Costs Share-O&M	(14,000)		(14,000)	(8,147)	(5,853)	58.2%	
**6500-**-***	IT Allocations in to PC's & Depts.	610,540		610,540	527,106	83,434	86.3%	
	<b>Total Other Expenses</b>	<b>10,881,660</b>	<b>597,070</b>	<b>11,478,730</b>	<b>11,047,642</b>	<b>431,088</b>	<b>96.2%</b>	
<b>Total O&amp;M Expenses</b>		<b>18,522,124</b>	<b>597,070</b>	<b>19,119,194</b>	<b>18,161,705</b>	<b>957,489</b>	<b>95.0%</b>	

\* 02/03/2022 Board approved budget amendment for PC 12-Water Reclamation Management Support Services, \$45,000, for Support Services Salt & Nutrient Management Plan.

\* 02/03/2022 Board approved budget amendment for PC 2- \$5,000, PC 15- \$5,000, PC 17- \$5,000 Management Support Services, total \$15,000 for CASA Climate Change Program.

\* 02/14/2022 PC 23 Committee approved budget amendment for PC 23 - \$7,070, for work performed on the Intertie Project.

\* 05/19/2022 Board approved budget amendment for PC 2 - \$430,000 and PC 17 - \$100,000, due to expense inflationary increase.

**South Orange County Wastewater Authority**  
**O & M & Environmental Safety Costs Summary**  
 For the Period Ended June 30, 2022  
 (in dollars)

FY 2021-22 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
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- (1) Increased costs due to the Coastal Fire and construction support at JBL.
- (2) Increased power costs due to changes in utility demand charges and additional solids at JBL.
- (3) Additional natural gas was used to run the cogeneration system at RTP during warranty repairs on the digester gas cleaning system.
- (4) Costs were elevated due to contract price increases.
- (5) Increased grit from digester cleaning process and upstream treatment plant to JBL.
- (6) Property and Liability insurance rate increased due to insurers' increases in California.
- (7) Rental usage increased due to supply chain interruptions delaying SOCWA's equipment repairs.
- (8) Increased permit fees reported to the Board November 2021.
- (9) Additional cogeneration system costs were incurred during RTP warranty repairs on the digester gas cleaning system.
- (10) Annual laboratory proficiency testing costs for potable water certification and increased costs of consumables.

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended June 30, 2022  
(in dollars)

		<b>FY 2021-22 Budget</b>	<b>Board Approved</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
<b>02 - Jay B. Latham Plant</b>								
Salary and Fringe								
02-5000-**-**	Regular Salaries-O&M	1,585,228		1,585,228	1,534,572	50,656	96.8%	
02-5001-**-**	Overtime Salaries-O&M	37,904		37,904	71,013	(33,109)	187.4%	(1)
02-5306-**-**	Scheduled Holiday Work	36,600		36,600	33,446	3,154	91.4%	
02-5315-**-**	Comp Time - O&M	8,264		8,264	18,730	(10,466)	226.6%	(1)
02-5401-**-**	Fringe Benefits IN to PC's & Depts.	821,352		821,352	871,332	(49,980)	106.1%	
02-5700-**-**	Standby Pay	25,096		25,096	27,983	(2,887)	111.5%	
	Total Payroll Costs	2,514,444	-	2,514,444	2,557,076	(42,632)	101.7%	
Other Expenses								
02-5002-**-**	Electricity	506,564	30,000	536,564	583,342	(46,778)	108.7%	(2)(4)
02-5003-**-**	Natural Gas	132,160	70,000	202,160	197,626	4,534	97.8%	
02-5004-**-**	Potable & Reclaimed Water	25,000		25,000	25,246	(246)	101.0%	
02-5006-**-**	Chlorine/Sodium Hypochlorite	8,000	15,000	23,000	20,825	2,175	90.5%	
02-5007-**-**	Polymer Products	305,000		305,000	315,754	(10,754)	103.5%	(2)(4)
02-5008-**-**	Ferric Chloride	200,000	90,000	290,000	245,786	44,214	84.8%	
02-5009-**-**	Odor Control Chemicals	21,004	15,000	36,004	25,738	10,266	71.5%	
02-5010-**-**	Other Chemicals - Misc.	1,000		1,000	-	1,000	-	
02-5011-**-**	Laboratory Services	19,000		19,000	9,519	9,481	50.1%	
02-5012-**-**	Grit Hauling	55,000	18,000	73,000	100,013	(27,013)	137.0%	(3)
02-5013-**-**	Landscaping	77,004		77,004	69,440	7,564	90.2%	
02-5015-**-**	Management Support Services	30,008	5,000	35,008	37,338	(2,330)	106.7%	
02-5017-**-**	Legal Fees	4,996		4,996	4,541	455	90.9%	
02-5019-**-**	Contract Services Misc.	70,636		70,636	110,512	(39,876)	156.5%	(4)
02-5021-**-**	Small Vehicle Expense	11,000		11,000	11,553	(553)	105.0%	
02-5022-**-**	Miscellaneous Expense	8,000		8,000	2,389	5,611	29.9%	
02-5023-**-**	Office Supplies - All	29,000		29,000	17,534	11,466	60.5%	
02-5024-**-**	Petroleum Products	11,004		11,004	717	10,287	6.5%	
02-5025-**-**	Uniforms	33,996		33,996	33,751	245	99.3%	
02-5026-**-**	Small Vehicle Fuel	10,004		10,004	6,953	3,051	69.5%	
02-5027-**-**	Insurance - Property/Liability	108,384	35,000	143,384	145,112	(1,728)	101.2%	(5)
02-5028-**-**	Small Tools & Supplies	38,000		38,000	27,911	10,089	73.4%	
02-5030-**-**	Trash Disposal	3,000		3,000	3,765	(765)	125.5%	
02-5031-**-**	Safety Program & Supplies	41,000		41,000	42,187	(1,187)	102.9%	
02-5032-**-**	Equipment Rental	3,000		3,000	6,324	(3,324)	210.8%	(6)
02-5033-**-**	Recruitment	348		348	970	(622)	278.7%	
02-5034-**-**	Travel Expense/Tech. Conferences	9,012		9,012	845	8,167	9.4%	
02-5035-**-**	Training Expense	16,976		16,976	9,925	7,051	58.5%	
02-5036-**-**	Laboratory Supplies	21,004		21,004	16,374	4,630	78.0%	
02-5037-**-**	Office Equipment	13,000		13,000	5,892	7,108	45.3%	
02-5038-**-**	Permits	13,496	12,000	25,496	26,401	(905)	103.6%	(7)
02-5039-**-**	Membership Dues/Fees	4,516		4,516	3,473	1,043	76.9%	
02-5049-**-**	Biosolids Disposal	620,000	20,000	640,000	729,710	(89,710)	114.0%	(2)(4)
02-5050-**-**	Contract Services Generators - 29/	10,004		10,004	12,739	(2,735)	127.3%	
02-5052-**-**	Janitorial Services	47,000		47,000	39,457	7,543	84.0%	
02-5053-**-**	Contract Serv - Digester Cleaning -	60,000	30,000	90,000	46,498	43,502	51.7%	
02-5054-**-**	Diesel Truck Maint	22,000		22,000	11,113	10,887	50.5%	
02-5055-**-**	Diesel Truck Fuel - 37B	2,996		2,996	3,147	(151)	105.0%	
02-5056-**-**	Maintenance Equip. & Facilities (Sc	155,000	50,000	205,000	148,906	56,094	72.6%	
02-5057-**-**	Maintenance Equip. & Facilities (Lic	260,000		260,000	207,282	52,718	79.7%	
02-5058-**-**	Maintenance Equip. & Facilities (Cc	29,000	45,000	74,000	57,545	16,455	77.8%	
02-5059-**-**	Maintenance Equip. & Facilities (Cc	277,120		277,120	289,386	(12,266)	104.4%	
02-5061-**-**	Mileage	2,104		2,104	763	1,341	36.2%	
02-5076-**-**	SCADA Infrastructure	28,960		28,960	27,137	1,823	93.7%	
02-5077-**-**	IT Direct	2,620		2,620	2,033	587	77.6%	
02-5303-**-**	Group Insurance Waiver	3,596		3,596	5,815	(2,219)	161.7%	
02-5309-**-**	Operating Leases	26,000		26,000	-	26,000	-	
02-5705-**-**	Monthly Car Allowance	22,804		22,804	22,888	(84)	100.4%	
02-5799-**-**	Zephyr Wall Costs Share-O&M	(14,000)		(14,000)	(8,147)	(5,853)	58.2%	
02-6500-**-**	IT Allocations in to PC's & Depts.	199,812		199,812	172,503	27,309	86.3%	
	Total Other Expenses	3,585,128	435,000	4,020,128	3,876,532	143,596	96.4%	
	Total Expenses	6,099,572	435,000	6,534,572	6,433,607	100,965	98.5%	

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended June 30, 2022  
(in dollars)

		<b>FY 2021-22 Budget</b>	<b>Board Approved</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
<b>05 - San Juan Creek Ocean Outfall</b>								
Salary and Fringe								
05-5000-**-**	Regular Salaries-O&M	146,556		146,556	120,491	26,065	82.2%	
05-5001-**-**	Overtime Salaries-O&M	72		72	444	(372)	617.2%	
05-5306-**-**	Scheduled Holiday Work	416		416	350	66	84.0%	
05-5401-**-**	Fringe Benefits IN to PC's & Depts.	75,928		75,928	68,415	7,513	90.1%	
	Total Payroll Costs	222,972	-	222,972	189,699	33,273	85.1%	
Other Expenses								
05-5015-**-**	Management Support Services	212,500		212,500	41,732	170,768	19.6%	
05-5017-**-**	Legal Fees	2,008		2,008	-	2,008	-	
05-5026-**-**	Small Vehicle Fuel	500		500	-	500	-	
05-5027-**-**	Insurance - Property/Liability	9,668		9,668	13,598	(3,930)	140.7%	(5)
05-5031-**-**	Safety Supplies	1,052		1,052	-	1,052	-	
05-5033-**-**	Recruitment	556		556	-	556	-	
05-5034-**-**	Travel Expense/Tech. Conferences	1,512		1,512	921	591	60.9%	
05-5035-**-**	Training Expense	1,952		1,952	720	1,232	36.9%	
05-5036-**-**	Laboratory Supplies	35,000		35,000	39,863	(4,863)	113.9%	
05-5038-**-**	Permits	228,968		228,968	237,612	(8,644)	103.8%	(7)
05-5039-**-**	Membership Dues/Fees	216		216	225	(9)	104.2%	
05-5044-**-**	Offshore Monitoring	75,496		75,496	46,452	29,044	61.5%	
05-5045-**-**	Offshore Biochemistry - 20B	11,512		11,512	-	11,512	-	
05-5046-**-**	Effluent Chemistry	35,000		35,000	14,580	20,420	41.7%	
05-5056-**-**	Maintenance Equip. & Facilities (Sc	-		-	572	(572)	-	
05-5058-**-**	Maintenance Equip. & Facilities (Cc	1,004		1,004	375	629	37.4%	
05-6500-**-**	IT Allocations in to PC's & Depts.	18,464		18,464	15,936	2,528	86.3%	
	Total Other Expenses	635,408	-	635,408	412,586	222,822	64.9%	
	Total Expenses	858,380	-	858,380	602,285	256,095	70.2%	
<b>08 - Pre Treatment</b>								
Salary and Fringe								
08-5000-**-**	Regular Salaries-O&M	117,772		117,772	104,071	13,701	88.4%	
08-5315-**-**	Comp Time - O&M	-		-	419	(419)	-	
08-5401-**-**	Fringe Benefits IN to PC's & Depts.	61,016		61,016	59,091	1,925	96.8%	
	Total Payroll Costs	178,788	-	178,788	163,581	15,207	91.5%	
Other Expenses								
08-5011-**-**	Laboratory Services	3,200		3,200	-	3,200	-	
08-5016-**-**	Audit - Environmental	1,304		1,304	-	1,304	-	
08-5017-**-**	Legal Fees	2,596		2,596	4,695	(2,099)	180.9%	
08-5018-**-**	Public Notices/ Public Relations	6,000		6,000	-	6,000	-	
08-5021-**-**	Small Vehicle Expense - 31A	1,076		1,076	-	1,076	-	
08-5022-**-**	Miscellaneous Expense	2,008		2,008	41	1,967	2.0%	
08-5026-**-**	Small Vehicle Fuel - 37A	1,148		1,148	303	845	26.4%	
08-5027-**-**	Insurance - Property/Liability	3,024		3,024	4,331	(1,307)	143.2%	(5)
08-5028-**-**	Small Tools & Supplies	3,000		3,000	2,033	967	67.8%	
08-5034-**-**	Travel Expense/Tech. Conferences	2,732		2,732	3,153	(421)	115.4%	
08-5035-**-**	Training Expense	-		-	450	(450)	-	
08-5038-**-**	Permits and Fines	3,132		3,132	-	3,132	-	
08-5039-**-**	Membership Dues/Fees	-		-	438	(438)	-	
08-6500-**-**	IT Allocations in to PC's & Depts.	14,832		14,832	12,807	2,025	86.3%	
	Total Other Expenses	44,052	-	44,052	28,252	15,800	64.1%	
	Total Expenses	222,840	-	222,840	191,833	31,007	86.1%	
<b>12 - Water Reclamation Permits</b>								
Salary and Fringe								
12-5000-**-**	Regular Salaries-O&M	44,808		44,808	25,279	19,529	56.4%	
12-5401-**-**	Fringe Benefits IN to PC's & Depts.	23,208		23,208	14,353	8,855	61.8%	
	Total Payroll Costs	68,016	-	68,016	39,632	28,384	58.3%	
Other Expenses								
12-5015-**-**	Management Support Services	-	45,000	45,000	2,379	42,621	-	
12-5017-**-**	Legal Fees	2,000		2,000	7,676	(5,676)	383.8%	
12-5027-**-**	Insurance - Property/Liability	5,164		5,164	1,831	3,333	35.5%	
12-5034-**-**	Travel Expense/Tech. Conferences	920		920	221	699	24.0%	
12-5038-**-**	Permits	12,044		12,044	24,491	(12,447)	203.3%	(7)
12-5039-**-**	Membership Dues/Fees	68		68	-	68	0.0%	
12-6500-**-**	IT Allocations in to PC's & Depts.	5,640		5,640	4,872	768	86.4%	
	Total Other Expenses	25,836	45,000	70,836	41,470	29,366	58.5%	
	Total Expenses	93,852	45,000	138,852	81,103	57,749	58.4%	

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

For the Period Ended June 30, 2022  
(in dollars)

		<b>FY 2021-22 Budget</b>	<b>Board Approved</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
<b>15 - Coastal Treatment Plant</b>								
Salary and Fringe								
15-5000-**-**	Regular Salaries-O&M	1,083,504		1,083,504	893,154	190,350	82.4%	
15-5001-**-**	Overtime Salaries-O&M	19,208		19,208	29,583	(10,375)	154.0%	(8)
15-5306-**-**	Scheduled Holiday Work	15,584		15,584	16,934	(1,350)	108.7%	
15-5315-**-**	Comp Time - O&M	2,000		2,000	8,793	(6,793)	439.6%	(8)
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	561,396		561,396	507,134	54,262	90.3%	
15-5700-**-**	Standby Pay	16,504		16,504	9,133	7,371	55.3%	
	Total Payroll Costs	1,698,196	-	1,698,196	1,464,731	233,465	86.3%	
Other Expenses								
15-5002-**-**	Electricity	202,348		202,348	303,510	(101,162)	150.0%	(9)
15-5003-**-**	Natural Gas	2,872		2,872	4,228	(1,356)	147.2%	
15-5004-**-**	Potable & Reclaimed Water	25,000		25,000	24,958	42	99.8%	
15-5006-**-**	Chlorine/Sodium Hypochlorite	94,004		94,004	100,305	(6,301)	106.7%	
15-5007-**-**	Polymer Products	1,004		1,004	-	1,004	-	
15-5008-**-**	Ferric Chloride	58,000		58,000	75,572	(17,572)	130.3%	(4)
15-5009-**-**	Odor Control Chemicals	51,004		51,004	46,042	4,962	90.3%	
15-5011-**-**	Laboratory Services	20,000		20,000	9,030	10,970	45.2%	
15-5012-**-**	Grit Hauling	23,000		23,000	21,416	1,584	93.1%	
15-5013-**-**	Landscaping	57,000		57,000	68,982	(11,982)	121.0%	(8)
15-5015-**-**	Management Support Services	10,000	5,000	15,000	1,125	13,875	7.5%	
15-5017-**-**	Legal Fees	30,000		30,000	18,911	11,089	63.0%	
15-5019-**-**	Contract Services Misc.	91,732		91,732	103,351	(11,619)	112.7%	(4)
15-5021-**-**	Small Vehicle Expense	4,004		4,004	5,861	(1,857)	146.4%	
15-5022-**-**	Miscellaneous Expense	1,000		1,000	808	192	80.8%	
15-5023-**-**	Office Supplies - All	4,004		4,004	4,757	(753)	118.8%	
15-5024-**-**	Petroleum Products	3,000		3,000	4,717	(1,717)	157.2%	(8)
15-5025-**-**	Uniforms	9,000		9,000	8,477	523	94.2%	
15-5026-**-**	Small Vehicle Fuel	2,000		2,000	3,165	(1,165)	158.2%	
15-5027-**-**	Insurance - Property/Liability	47,112		47,112	63,756	(16,644)	135.3%	(5)
15-5028-**-**	Small Tools & Supplies	9,000		9,000	4,223	4,777	46.9%	
15-5030-**-**	Trash Disposal	2,996		2,996	2,706	290	90.3%	
15-5031-**-**	Safety Supplies	35,000		35,000	14,415	20,586	41.2%	
15-5032-**-**	Equipment Rental	1,000		1,000	-	1,000	-	
15-5033-**-**	Recruitment	312		312	100	212	32.1%	
15-5034-**-**	Travel Expense/Tech. Conferences	5,244		5,244	180	5,064	3.4%	
15-5035-**-**	Training Expense	11,632		11,632	6,937	4,695	59.6%	
15-5036-**-**	Laboratory Supplies	14,000		14,000	22,102	(8,102)	157.9%	
15-5037-**-**	Office Equipment	2,996		2,996	4,953	(1,957)	165.3%	
15-5038-**-**	Permits	4,820		4,820	6,451	(1,631)	133.8%	(7)
15-5039-**-**	Membership Dues/Fees	4,960		4,960	5,282	(322)	106.5%	
15-5047-**-**	Access Road Expenses	45,000		45,000	1,861	43,139	4.1%	
15-5048-**-**	Storm Damage	21,000		21,000	-	21,000	-	
15-5049-**-**	Biosolids Disposal	-		-	10,308	(10,308)	-	(11)
15-5050-**-**	Contract Services Generators - 29/	5,000		5,000	-	5,000	-	
15-5052-**-**	Janitorial Services	12,004		12,004	13,045	(1,041)	108.7%	
15-5054-**-**	Diesel Truck Maint - 31B	1,000		1,000	-	1,000	-	
15-5055-**-**	Diesel Truck Fuel - 37B	504		504	-	504	-	
15-5057-**-**	Maintenance Equip. & Facilities (Lic	149,996		149,996	190,848	(40,852)	127.2%	(8)
15-5058-**-**	Maintenance Equip. & Facilities (Cc	23,000		23,000	17,830	5,170	77.5%	
15-5060-**-**	Maintenance Equip. & Facilities (AV	38,000		38,000	33,451	4,549	88.0%	
15-5061-**-**	Mileage	500		500	391	109	78.3%	
15-5076-**-**	SCADA Infrastructure	28,952		28,952	27,137	1,815	93.7%	
15-5077-**-**	IT Direct	264		264	37	227	14.0%	
15-5303-**-**	Group Insurance Waiver	3,600		3,600	3,752	(152)	104.2%	
15-5305-**-**	Medicare Tax Payments for Emplo	2,160		2,160	2,118	42	98.0%	
15-5705-**-**	Monthly Car Allowance	4,196		4,196	4,216	(20)	100.5%	
15-6500-**-**	IT Allocations in to PC's & Depts.	136,476		136,476	117,827	18,649	86.3%	
	Total Other Expenses	1,299,696	5,000	1,304,696	1,359,142	(54,446)	104.2%	
	Total Expenses	2,997,892	5,000	3,002,892	2,823,872	179,020	94.0%	



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

For the Period Ended June 30, 2022  
(in dollars)

		<b>FY 2021-22 Budget</b>	<b>Board Approved</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
<b>17 - Joint Regional Wastewater Reclamation and Sludge Handling</b>								
Salary and Fringe								
17-5000-**-**	Regular Salaries-O&M	1,718,916		1,718,916	1,541,417	177,499	89.7%	
17-5001-**-**	Overtime Salaries-O&M	49,452		49,452	35,934	13,518	72.7%	
17-5306-**-**	Scheduled Holiday Work	38,136		38,136	35,314	2,822	92.6%	
17-5315-**-**	Comp Time - O&M	5,716		5,716	7,375	(1,659)	129.0%	
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	890,632		890,632	875,219	15,413	98.3%	
17-5700-**-**	Standby Pay	26,000		26,000	30,745	(4,745)	118.3%	
	Total Payroll Costs	2,728,852	-	2,728,852	2,526,004	202,848	92.6%	
Other Expenses								
17-5002-**-**	Electricity	461,868		461,868	353,719	108,149	76.6%	
17-5003-**-**	Natural Gas	90,976	30,000	120,976	187,221	(66,245)	154.8%	(12)
17-5004-**-**	Potable & Reclaimed Water	35,000		35,000	21,827	13,173	62.4%	
17-5005-**-**	Co-generation Power Credit	(686,000)		(686,000)	(1,061,264)	375,264	154.7%	(9)
17-5006-**-**	Chlorine/Sodium Hypochlorite	400,004		400,004	500,081	(100,077)	125.0%	(4)
17-5007-**-**	Polymer Products	441,000		441,000	514,091	(73,091)	116.6%	(4)
17-5008-**-**	Ferric Chloride	330,004		330,004	366,706	(36,702)	111.1%	(4)
17-5009-**-**	Odor Control Chemicals	35,008		35,008	40,368	(5,360)	115.3%	(4)
17-5010-**-**	Other Chemicals - Misc.	1,004		1,004	-	1,004	-	
17-5011-**-**	Laboratory Services	22,996		22,996	13,041	9,955	56.7%	
17-5012-**-**	Grit Hauling - 21A	42,000		42,000	46,375	(4,375)	110.4%	
17-5013-**-**	Landscaping	85,004		85,004	86,465	(1,461)	101.7%	
17-5015-**-**	Management Support Services	9,996	5,000	14,996	10,625	4,371	70.9%	
17-5017-**-**	Legal Fees	5,004	30,000	35,004	70,060	(35,056)	200.1%	(13)
17-5019-**-**	Contract Services Misc.	96,312		96,312	122,233	(25,921)	126.9%	(4)
17-5021-**-**	Small Vehicle Expense	7,000		7,000	14,080	(7,080)	201.1%	
17-5022-**-**	Miscellaneous Expense	5,004		5,004	1,327	3,677	26.5%	
17-5023-**-**	Office Supplies - All	13,004		13,004	9,263	3,741	71.2%	
17-5024-**-**	Petroleum Products	20,004		20,004	10,073	9,931	50.4%	
17-5025-**-**	Uniforms	28,000		28,000	32,123	(4,123)	114.7%	
17-5026-**-**	Small Vehicle Fuel	9,004		9,004	8,246	758	91.6%	
17-5027-**-**	Insurance - Property/Liability	135,628	40,000	175,628	169,102	6,526	96.3%	(5)
17-5028-**-**	Small Tools & Supplies	30,000		30,000	30,407	(407)	101.4%	
17-5030-**-**	Trash Disposal	2,504		2,504	1,922	582	76.8%	
17-5031-**-**	Safety Supplies	41,248		41,248	31,216	10,032	75.7%	
17-5032-**-**	Equipment Rental	3,004		3,004	20,421	(17,417)	679.8%	(6)
17-5033-**-**	Recruitment	728		728	2,000	(1,272)	274.7%	
17-5034-**-**	Travel Expense/Tech. Conferences	8,996		8,996	1,834	7,162	20.4%	
17-5035-**-**	Training Expense	15,480		15,480	10,716	4,764	69.2%	
17-5036-**-**	Laboratory Supplies	24,392		24,392	21,409	2,983	87.8%	
17-5037-**-**	Office Equipment	9,996		9,996	7,737	2,259	77.4%	
17-5038-**-**	Permits	10,612		10,612	27,744	(17,132)	261.4%	(7)
17-5039-**-**	Membership Dues/Fees	7,892		7,892	10,243	(2,351)	129.8%	
17-5049-**-**	Biosolids Disposal	850,000		850,000	876,857	(26,857)	103.2%	(4)
17-5050-**-**	Contract Services Generators - 29/	13,004		13,004	4,145	8,859	31.9%	
17-5052-**-**	Janitorial Services	42,000		42,000	28,224	13,776	67.2%	
17-5054-**-**	Diesel Truck Maint	19,000		19,000	19,341	(341)	101.8%	
17-5055-**-**	Diesel Truck Fuel	8,000		8,000	8,138	(138)	101.7%	
17-5056-**-**	Maintenance Equip. & Facilities (Sc	211,000		211,000	184,216	26,784	87.3%	
17-5057-**-**	Maintenance Equip. & Facilities (Lic	242,000		242,000	230,760	11,240	95.4%	
17-5058-**-**	Maintenance Equip. & Facilities (Cc	36,000		36,000	32,351	3,649	89.9%	
17-5059-**-**	Maintenance Equip. & Facilities (Cc	461,876		461,876	520,060	(58,184)	112.6%	(14)
17-5060-**-**	Maintenance Equip. & Facilities (AV	50,000		50,000	31,564	18,436	63.1%	
17-5061-**-**	Mileage	1,004		1,004	868	136	86.4%	
17-5068-**-**	MNWD Potable Water Supplies & S	28,000		28,000	40,151	(12,151)	143.4%	(10)
17-5074-**-**	Education Reimbursement	1,996		1,996	551	1,445	27.6%	
17-5076-**-**	SCADA Infrastructure	28,684		28,684	27,137	1,547	94.6%	
17-5077-**-**	IT Direct	2,624		2,624	37	2,587	1.4%	
17-5105-**-**	Co-Generation Power Credit - Offs	685,992		685,992	1,061,264	(375,272)	154.7%	(9)
17-5303-**-**	Group Insurance Waiver	7,196		7,196	7,089	107	98.5%	
17-5705-**-**	Monthly Car Allowance	8,396		8,396	9,240	(844)	110.1%	
17-6500-**-**	IT Allocations in to PC's & Depts.	216,520		216,520	186,925	29,595	86.3%	
	Total Other Expenses	4,655,964	105,000	4,760,964	4,950,331	(189,367)	104.0%	
	Total Expenses	7,384,816	105,000	7,489,816	7,476,335	13,481	99.8%	

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended June 30, 2022  
(in dollars)

		FY 2021-22 Budget	Board Approved	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
<b>21 - Effluent Transmission Main</b>								
Salary and Fringe								
21-5000-**-**	Regular Salaries-O&M	1,088		1,088	286	802	26.3%	
21-5001-**-**	Overtime Salaries-O&M	-		-	-	-	-	
21-5401-**-**	Fringe Benefits IN to PC's & Depts.	564		564	162	402	28.8%	
	Total Payroll Costs	1,652	-	1,652	448	1,204	27.1%	
Other Expenses								
21-5019-**-**	Contract Services Misc.	18,336		18,336	-	18,336	-	
21-5027-**-**	Insurance - Property/Liability	-		-	10	(10)	-	(5)
	Total Other Expenses	18,336	-	18,336	10	18,326	0.1%	
	Total Expenses	19,988	-	19,988	458	19,530	2.3%	
<b>23 - North Coast Interceptor</b>								
Other Expenses								
23-5017-**-**	Legal Fees	-	7,070	7,070	7,063	7	99.9%	
	Total Expenses	-	7,070	7,070	7,063	7	99.9%	
<b>24 - Aliso Creek Ocean Outfall</b>								
Salary and Fringe								
24-5000-**-**	Regular Salaries-O&M	149,296		149,296	109,303	39,993	73.2%	
24-5001-**-**	Overtime Salaries-O&M	620		620	1,178	(558)	189.9%	
24-5306-**-**	Scheduled Holiday Work	264		264	350	(86)	132.4%	
24-5401-**-**	Fringe Benefits IN to PC's & Depts.	77,364		77,364	62,062	15,302	80.2%	
	Total Payroll Costs	227,544	-	227,544	172,892	54,652	76.0%	
Other Expenses								
24-5015-**-**	Management Support Services	212,496		212,496	25,298	187,198	11.9%	
24-5017-**-**	Legal Fees	2,008		2,008	-	2,008	-	
24-5027-**-**	Insurance - Property/Liability	8,704		8,704	12,308	(3,604)	141.4%	(5)
24-5031-**-**	Safety Supplies	1,044		1,044	-	1,044	-	
24-5033-**-**	Recruitment	556		556	-	556	-	
24-5034-**-**	Travel Expense/Tech. Conferences	1,512		1,512	1,971	(459)	130.3%	
24-5035-**-**	Training Expense	1,956		1,956	720	1,236	36.8%	
24-5036-**-**	Laboratory Supplies	30,004		30,004	30,046	(42)	100.1%	
24-5038-**-**	Permits	216,924		216,924	223,079	(6,155)	102.8%	(7)
24-5039-**-**	Membership Dues/Fees	220		220	225	(5)	102.3%	
24-5044-**-**	Offshore Monitoring	75,504		75,504	46,762	28,742	61.9%	
24-5045-**-**	Offshore Biochemistry - 20B	11,512		11,512	-	11,512	-	
24-5046-**-**	Effluent Chemistry	35,000		35,000	15,613	19,388	44.6%	
24-5058-**-**	Maintenance Equip. & Facilities (Cc	1,004		1,004	-	1,004	-	
24-6500-**-**	IT Allocations in to PC's & Depts.	18,796		18,796	16,235	2,561	86.4%	
	Total Other Expenses	617,240	-	617,240	372,256	244,984	60.3%	
	Total Expenses	844,784	-	844,784	545,149	299,635	64.5%	
<b>Total O&amp;M Expenses</b>		<b>18,522,124</b>	<b>597,070</b>	<b>19,119,194</b>	<b>18,161,705</b>	<b>957,489</b>	<b>95.0%</b>	

- \* 02/03/2022 Board approved budget amendment for PC 12-Water Reclamation Management Support Services, \$45,000, for Support Services Salt & Nutrient Management Plan.
- \* 02/03/2022 Board approved budget amendment for PC 2- \$5,000, PC 15- \$5,000, PC 17- \$5,000 Management Support Services, total \$15,000 for CASA Climate Change Program
- \* 02/14/2022 PC 23 Committee approved budget amendment for PC 23 - \$7,070, for work performed on the Intertie Project.
- \* 05/19/2022 Board approved budget amendment for PC 2 - \$430,000 and PC 17 - \$100,000, due to expense inflationary increase.

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended June 30, 2022

- (1) Increased costs due to construction support at JBL.
- (2) Increased solids from upstream treatment plants to JBL impacted operational costs.
- (3) Increased grit maintenance due to digester cleaning process and upstream treatment plant to JBL.
- (4) Costs were elevated due to contract price increases.
- (5) Property and Liability insurance rate increased due to insurers' increases in California.
- (6) Rental usage increased due to supply chain interruptions delaying SOCWA's equipment repairs.
- (7) Increased permit fees reported to the Board November 2021.
- (8) Increased costs due to the Coastal Fire.
- (9) Increased power costs due to changes in utility demand charges.
- (10) Annual laboratory proficiency testing costs for potable water certification and increased costs of consumables.
- (11) Soils from the May and June sludge lines leaks were dried and disposed of as Biosolids.
- (12) Additional natural gas was used to run the cogeneration system at RTP during warranty repairs on the digester gas cleaning system.
- (13) Cost associated with BKK Landfill matter
- (14) Additional cogeneration system costs were incurred during RTP warranty repairs on the digester gas cleaning system.

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison - Engineering**  
For the Period Ended June 30, 2022  
(in dollars)

		<b>FY 2021-22 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary and Fringe</b>					
01-5000-03-00-00	Regular Salaries-O&M	175,927	167,229	8,699	95.1%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	91,154	94,953	(3,798)	104.2%
	Total Payroll Costs	267,081	262,181	4,900	98.2%
<b>Other Expenses</b>					
01-5022-03-00-00	Miscellaneous Expense	3,184	1,127	2,057	35.4%
01-5023-03-00-00	Office Supplies - All	208	-	208	0.0%
01-5031-03-00-00	Safety Supplies	306	-	306	-
01-5034-03-00-00	Travel Expense/Tech. Conferences	6,439	-	6,439	-
01-5035-03-00-00	Training Expense	2,244	-	2,244	0.0%
01-5037-03-00-00	Office Equipment	408	-	408	-
01-5039-03-00-00	Membership Dues/Fees	1,377	1,223	154	88.8%
01-5061-03-00-00	Mileage	510	137	373	26.8%
01-5077-03-00-00	IT Direct	-	-	0	-
01-5309-03-00-00	Operating Leases	9,300	28,681	(19,381)	308.4% (1)
01-5705-03-00-00	Monthly Car Allowance	4,200	2,294	1,906	54.6%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	54,293	47,328	6,965	87.2%
	Total Other Expenses	82,781	80,790	1,991	97.6%
<b>Total Engineering Expenses</b>		<b>349,863</b>	<b>342,971</b>	<b>6,892</b>	<b>98.0%</b>

(1) Reclassification

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison- Administration**  
For the Period Ended June 30, 2022  
(in dollars)

		<b>FY 2021-22 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary and Fringe</b>					
01-6000-04-00-00	Regular Salaries-Admin or IT	\$998,424	\$923,711	\$74,713	92.5%
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000	28,565	(18,565)	285.7% (1)
01-6315-04-00-00	Comp Time - Admin	5,000	6,252	(1,252)	125.0%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	517,316	524,484	(7,168)	101.4%
	<b>Total Payroll Costs</b>	<b>\$1,530,740</b>	<b>\$1,483,013</b>	<b>\$47,727</b>	<b>96.9%</b>
<b>Other Expenses</b>					
01-6018-04-00-00	Public Notices/ Public Relations	\$3,270		\$3,270	-
01-6101-04-00-00	HR Recruitment & Employee Relations	24,350	23,042	1,308	94.6%
01-6102-04-00-00	Subscriptions	2,081	2,528	(447)	121.5%
01-6103-04-00-00	Contract Labor	50,000	24,512	25,488	49.0%
01-6200-04-00-00	Management Support Services	90,000	32,691	57,309	36.3%
01-6201-04-00-00	Audit	46,000	45,000	1,000	97.8%
01-6202-04-00-00	Legal	220,000	266,611	(46,611)	121.2%
01-6204-04-00-00	Postage	1,500	1,460	40	97.4%
01-6223-04-00-00	Office Supplies - Admin	4,500	3,113	1,387	69.2%
01-6224-04-00-00	Office Equipment Admin or IT	1,200	5,101	(3,901)	425.1% (2)
01-6234-04-00-00	Memberships & Trainings	88,000	98,047	(10,047)	111.4% (3)
01-6239-04-00-00	Travel & Conference	11,000	11,482	(482)	104.4%
01-6241-04-00-00	Education Reimbursement	1,500	2,651	(1,151)	176.8%
01-6310-04-00-00	Miscellaneous	18,000	22,786	(4,786)	126.6%
01-6311-04-00-00	Mileage	1,236	148	1,087	12.0%
01-6317-04-00-00	Contract Services Misc	5,722	5,646	76	98.7%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	125,761	108,574	17,187	86.3%
01-6601-04-00-00	Shipping/Freight	3,815	3,822	(7)	100.2%
01-6705-04-00-00	Monthly Car Allowance	12,000	12,046	(46)	100.4%
	<b>Total Other Expenses</b>	<b>\$709,934</b>	<b>\$669,260</b>	<b>\$40,675</b>	<b>94.3%</b>
<b>Total Admin Expenses</b>		<b>\$2,240,674</b>	<b>\$2,152,273</b>	<b>\$88,402</b>	<b>96.1%</b>

(1) Additional information requests and meeting schedules impacted the need for overtime work.

(2) Planned purchase of ergonomic chairs.

(3) Increased membership fees for WEROC, NACWA, and CASA.

**South Orange County Wastewater Authority  
FY 2021-22 Actual General Fund Expenses  
(Taken From Administration Expenses)**

		Finance Committee Recommended General Fund %'s	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
Salary and Fringe						
01-6000-04-00-00	Regular Salaries-Admin & IT	Footnote #1	\$174,131	\$157,568	\$16,563	90.5%
01-6001-04-00-00	Overtime Salaries-Admin & IT	50%	5,000	5,523	(523)	110.5%
01-6315-04-00-00	Comp Time - Admin	50%	2,500	1,124	1,376	45.0%
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.		90,223	89,467	756	99.2%
	Total Payroll Costs		\$271,854	\$253,681	\$18,173	93.3%
Other Expenses						
01-6018-04-00-00	Public Notices/ Public Relations	100%	\$3,270		\$3,270	0.0%
01-6103-04-00-00	Contract Labor	25%	12,500	6,128	6,372	49.0%
01-6201-04-00-00	Audit	100%	46,000	45,000	1,000	97.8%
01-6202-04-00-00	Legal	40%	88,000	106,644	(18,644)	121.2%
01-6203-04-00-00	Outside Services	100%				
01-6204-04-00-00	Postage	20%	300	292	8	97.4%
01-6223-04-00-00	Office Supplies - Admin	100%	4,500	3,113	1,387	69.2%
01-6224-04-00-00	Office Equipment	100%	1,200	5,101	(3,901)	425.1%
01-6310-04-00-00	Miscellaneous	20%	3,600	4,557	(957)	126.6%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	5%	6,288	5,429	859	86.3%
	Total Other Expenses		\$165,658	\$176,264	(\$10,606)	106.4%
Total General Fund Expenses			\$437,512	\$429,946	\$7,566	98.3%

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



**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison-IT**  
For the Period Ended June 30, 2022  
(in dollars)

		<b>FY 2021-22 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary &amp; Fringe</b>					
01-6000-05-00-00	Regular Salaries-Admin or IT	100,075	103,017	(2,941)	102.9%
01-6001-05-00-00	Overtime Salaries-Admin or IT	-	-	-	-
01-6315-05-00-00	Comp Time - IT	-	-	-	-
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	51,852	58,493	(6,641)	112.8%
	<b>Total Salary &amp; Fringe</b>	<b>151,928</b>	<b>161,510</b>	<b>(9,582)</b>	<b>106.3%</b>
<b>Other Expenses</b>					
01-6028-05-00-00	Small Tools & Supplies	1,000	200	800	0.20
01-6035-05-00-00	Training Expense	3,000	1,725	1,275	57.5%
01-6224-05-00-00	Office Equipment	600	634	(34)	-
01-6234-05-00-00	Memberships & Trainings	2,750	-	2,750	-
01-6239-05-00-00	Travel & Conference	1,500	-	1,500	-
01-6300-05-00-00	Software Maintenance Agreements	41,026	27,624	13,402	67.3%
01-6301-05-00-00	Hardware Maintenance Agreements	14,726	10,036	4,690	68.2%
01-6302-05-00-00	Cloud Subscriptions (Internet)	177,328	176,080	1,248	99.3%
01-6303-05-00-00	Telecommunications	165,582	148,781	16,801	89.9%
01-6305-05-00-00	IT Professional Services	92,400	48,237	44,163	52.2%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	40,985	12,308	28,677	30.0%
01-6307-05-00-00	Small Software Purchases & Licenses (<	28,968	23,907	5,061	82.5%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	64,173	68,611	(4,438)	106.9%
01-6310-05-00-00	Miscellaneous	5,000	187	4,813	3.7%
01-6312-05-00-00	Computer & Photocopy Supplies	-	3,167	(3,167)	-
	<b>Total Other Expenses</b>	<b>639,198</b>	<b>521,498</b>	<b>117,700</b>	<b>81.6%</b>
<b>Total Expenses before Allocation</b>		<b>791,126</b>	<b>683,007</b>	<b>108,118</b>	<b>86.3%</b>
<b>IT Allocations (Out) to PC's &amp; Depts</b>					
01-6400-05-00-0	IT Allocations (OUT) to PC's & Depts.	(791,126)	(683,007)	(108,118)	86.3%
	<b>Total IT Allocations (Out) to PC's &amp; Depts</b>	<b>(791,126)</b>	<b>(683,007)</b>	<b>(108,118)</b>	<b>86.3%</b>

**South Orange County Wastewater Authority  
FY 2021-22 Comparative Actual Fringe Pool and Rate**

						<b>UAL &amp; OPEB Not Included</b>	
	<b>FY 2015-16 Actual</b>	<b>FY 2016-17 Actual</b>	<b>FY 2017-18 Actual</b>	<b>FY 2018-19 Actual</b>	<b>FY 2019-20 Actual</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>
457 Plan - Employer Contribution	\$13,821	\$83,925	\$75,524	\$64,550	\$74,097	\$72,639	\$76,797
Accrued Administrative Leave	34,879	30,478	23,929	26,567	47,949	33,434	36,582
Accrued Holiday	221,783	220,371	234,247	244,674	251,092	262,771	262,937
Accrued Personal Leave	74,238	76,638	83,205	87,369	97,085	81,137	97,394
COVID 19 Federal Leave						44,236	1,533
COVID 19 State Leave						15,910	37,815
Accrued Sick Pay	242,262	262,987	204,767	274,389	233,159	289,940	273,286
Accrued Vacation	372,526	416,343	345,815	419,442	383,841	382,525	416,472
Bereavement Pay	1,345	8,088	10,892	10,820	9,043	12,149	12,901
Jury Duty			5,817	3,149	5,156	1,005	5,054
Disability Insurance - Private	51,728	56,122	57,924	56,713	61,659	61,468	62,325
Group Medical Insurance	948,341	1,017,679	864,239	918,687	902,394	959,986	1,024,258
Medicare Tax - Employer	94,167	94,550	96,326	100,314	104,441	104,289	96,485
Retiree Health Savings Program (RHS)			17,800	29,600	39,600	48,000	55,000
Retiree Health PARS Investment	500,000	504,000	210,000				
<sup>1</sup> 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	640,736	636,896
<sup>1</sup> 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	121,937	182,738
<b>Total Budget Fringe Benefits Pool</b>	<b>\$3,865,192</b>	<b>\$4,370,418</b>	<b>\$3,923,431</b>	<b>\$4,144,686</b>	<b>\$4,309,837</b>	<b>\$3,132,163</b>	<b>\$3,278,473</b>
<b>Change in Fringe Pool</b>		<b>13.1%</b>	<b>-10.2%</b>	<b>5.6%</b>	<b>4.0%</b>	<b>-27.3%</b>	<b>4.7%</b>
<b>Pay for Time Worked Labor Base(Regular Salaries)</b>							
O&M including CIP Labor		3,184,417	3,224,868	3,282,424	3,451,281	3,402,166	3,379,203
Environmental		815,299	789,929	827,189	933,333	955,618	949,369
Engineering including CIP Labor		305,422	377,076	396,554	397,732	428,407	418,681
Admin		695,744	857,635	896,766	934,332	899,005	923,711
IT		44,447	84,015	85,028	92,851	99,833	103,017
<b>Total Pay for Time Worked Labor Base</b>	<b>4,976,917</b>	<b>5,045,329</b>	<b>5,333,523</b>	<b>5,487,962</b>	<b>5,809,528</b>	<b>5,785,029</b>	<b>5,773,981</b>
<b>Fringe Rate</b>	<b>78%</b>	<b>86.6%</b>	<b>73.6%</b>	<b>75.5%</b>	<b>74.2%</b>	<b>54.1%</b>	<b>56.8%</b>
<b>Change in Labor Base</b>		<b>1.4%</b>	<b>5.7%</b>	<b>2.9%</b>	<b>5.9%</b>	<b>-0.4%</b>	<b>-0.2%</b>

<sup>1</sup>UAL and OPEB Annual Expense were removed from the Fringe Pool in FY 2020-21.

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY**  
**PC 2 - J.B. LATHAM TREATMENT PLANT FLOW & SOLIDS**  
**July 1, 2021 to June 30, 2022**

PC 2 Liquids Summary (mgd) J.B. Latham Treatment Plant FY 2021-22		
Member Agency	Total (mgd)	Percent Distribution (%)
CSJC	2.157	28.78%
MNWD (1)	1.400	18.68%
SCWD	1.614	21.53%
SMWD (1)	2.325	31.02%
<b>Total</b>	<b>7.496</b>	<b>100.00%</b>
(1) Please refer to the MNWD & SMWD Agreement from 2018 for flow/solids splitting in the Oso-Trabuco line. The MNWD agreed upon flow was 1.4 MGD. The Oso Trabuco line includes flow from SMWD and MNWD from upstream facilities. The flow difference between the 1.4 MGD constant for SMWD is subtracted from the total Oso-Trabuco flow to obtain the flow attributed to SMWD.		

PC 2 Solids Summary Loading (pounds) J.B. Latham Treatment Plant FY 2021-22		
Member Agency	Billing (Pounds)	Percent Distribution (%)
CSJC	6339	21.47%
MNWD (2)	5264	17.83%
SCWD	6035	20.44%
SMWD (2)	11883	40.25%
<b>Total</b>	<b>29520</b>	<b>100.00%</b>
(2) Please refer to the MNWD & SMWD Agreement from 2018 for solids splitting. Total solids for SMWD calculated by total flow in the Oso Trabuco line (3.195 mgd) multiplied by the average of TSS and BOD loading then subtracting the constant based MNWD loading from the total.		

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY**  
**PC 12 - REGIONAL WASTE DISCHARGE PERMITS**  
**July 1, 2021 to June 30, 2022**

PC 12 Recycled Water Master Recycled Water Permit FY 2021-2022		
Member Agency	Region 9 Recyled Production (af)	% RW Produced
CSJC	516	3.27%
MNWD	6812	43.18%
SCWD	1100	6.97%
SMWD	6789	43.04%
TCWD	557	3.53%
<b>Total</b>	<b>15774</b>	<b>100.00%</b>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY**  
**PC 15 - COASTAL TREATMENT PLANT FLOW SUMMARY**  
**July 1, 2021 to June 30, 2022**

PC 15 Actual Flows Coastal Treatment Plant FY 2021-2022		
Member Agency	Plant Flows (MGD)	Plant Flow (%)
CLB	1.459	53.81%
EBSD	0.064	2.36%
SCWD	1.188	43.83%
MNWD	0.00	0.00%
<b>Total</b>	<b>2.71</b>	<b>100.00%</b>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY**  
**PC 17 - REGIONAL TREATMENT PLANT FLOW SUMMARY**  
**July 1, 2021 to June 30, 2022**

PC 17 Liquids Regional Treatment Plant FY 2021-2022				
Member Agency	Plant Flow (MGD)	Centrate Flow (MGD)	Total Flow (MGD)	Liquid Flow (%)
CLB	0.00	0.01516	0.00816	0.11%
EBS	0.00	0.00067	0.00002	0.00%
SCWD	0.00	0.01230	0.00539	0.07%
ETWD	0.00	0.01806	0.01806	0.24%
MNWD	7.28	0.06907	7.35265	99.57%
<b>Total</b>	<b>7.28</b>	<b>0.11525</b>	<b>7.38427</b>	<b>100.00%</b>

PC 17 Solids Regional Treatment Plant FY 2021-2022		
Member Agency	Pounds/ Day	Pounds (%)
CLB	4,548.86	13.13%
ETWD	5,262.45	15.19%
EBS	200.25	0.58%
MNWD	20,943.37	60.45%
SCWD	3,693.12	10.66%
<b>Total</b>	<b>34,648.04</b>	<b>100.00%</b>



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

**Member Agency Budget by  
Wastewater Code**

City of San Juan Capistrano

Moulton Niguel Water District

Santa Margarita Water District

South Coast Water District

**Total**

**Net Budget Variance**

(Over)/Under Budget (in dollars)														
Liquids			Solids			Common - Liquids			Common - Solids			Total		
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance
523,972	616,001	(92,029)	667,508	675,423	(7,915)	158,968	182,666	(23,698)	155,020	169,476	(14,456)	1,505,468	1,643,566	(138,098)
342,860	399,815	(56,955)	619,620	560,894	58,726	119,252	134,804	(15,552)	111,708	122,136	(10,428)	1,193,440	1,217,649	(24,209)
837,864	664,020	173,844	943,632	1,266,101	(322,469)	89,432	102,208	(12,776)	146,608	160,325	(13,717)	2,017,536	2,192,654	(175,118)
442,120	460,823	(18,703)	688,684	643,007	45,677	148,988	162,923	(13,935)	103,336	112,984	(9,648)	1,383,128	1,379,738	3,390
<b>2,146,816</b>	<b>2,140,660</b>	<b>6,156</b>	<b>2,919,444</b>	<b>3,145,425</b>	<b>(225,981)</b>	<b>516,640</b>	<b>582,601</b>	<b>(65,961)</b>	<b>516,672</b>	<b>564,921</b>	<b>(48,249)</b>	<b>6,099,572</b>	<b>6,433,607</b>	<b>(334,035)</b>
		0.3%			-7.7%			-12.8%			-9.3%			-5.5%

**Member Agency Wastewater  
Code Allocation %'s**

City of San Juan Capistrano

Moulton Niguel Water District

Santa Margarita Water District

South Coast Water District

**Total**

Liquids			Solids			Common - Liquids			Common - Solids			Total		
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual <sup>1</sup>	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance
24.41%	28.8%	-4.4%	22.9%	21.47%	1.4%	30.77%	31.35%	-0.6%	30.00%	30.00%	0.0%	24.68%	25.5%	-0.9%
15.97%	18.7%	-2.7%	21.2%	17.83%	3.4%	23.08%	23.14%	-0.1%	21.62%	21.62%	0.0%	19.57%	18.9%	0.6%
39.03%	31.0%	8.0%	32.3%	40.25%	-7.9%	17.31%	17.54%	-0.2%	28.38%	28.38%	0.0%	33.08%	34.1%	-1.0%
20.59%	21.5%	-0.9%	23.6%	20.44%	3.1%	28.84%	27.96%	0.9%	20.00%	20.00%	0.0%	22.68%	21.4%	1.2%
<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

<sup>1</sup>Common Liquids distribution %'s changed because of work/costs, \$17,680, specific to project committee and 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 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
<b>Member Agency Budget by Wastewater Code</b>						
City of San Clemente	142,660	97,738	44,922	142,660	97,738	44,922
City of San Juan Capistrano	95,112	65,159	29,953	95,112	65,159	29,953
Moulton Niguel Water District	133,136	91,210	41,926	133,136	91,210	41,926
Santa Margarita Water District	380,428	260,635	119,793	380,428	260,635	119,793
South Coast Water District	107,044	87,543	19,501	107,044	87,543	19,501
<b>Total</b>	<b>858,380</b>	<b>602,285</b>	<b>256,095</b>	<b>858,380</b>	<b>602,285</b>	<b>256,095</b>
<b>Net Budget Variance</b>			<b>29.8%</b>			<b>29.8%</b>

Fixed			Total			
FY 21-22 Budget	FY 21-22 Actual <sup>1</sup>	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
<b>Member Agency Wastewater Code Allocation %'s</b>						
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%	-2.1%	12.5%	14.5%	-2.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

<sup>1</sup>Fixed distribution %'s changed because of work/costs, \$14,210, specific to project committee and member agencies.

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

**Member Agency Budget by Wastewater Code**

City of Laguna Beach	336	481	(145)	6,540	8,054	(1,514)	6,876	8,536	(1,660)
City of San Clemente	336	481	(145)	37,652	34,120	3,532	37,988	34,601	3,387
City of San Juan Capistrano	336	481	(145)	26,096	6,977	19,119	26,432	7,459	18,973
El Toro Water District	336	481	(145)	5,232	5,846	(614)	5,568	6,327	(759)
Emerald Bay Service District	336	481	(145)	3,396	2,051	1,345	3,732	2,532	1,200
Irvine Ranch Water District	336	481	(145)	24,452	20,397	4,055	24,788	20,879	3,909
Moulton Niguel Water District	336	481	(145)	40,896	32,910	7,986	41,232	33,392	7,840
Santa Margarita Water District	336	482	(146)	46,524	46,241	283	46,860	46,722	138
South Coast Water District	336	481	(145)	29,028	30,905	(1,877)	29,364	31,386	(2,022)
Total	3024	4331	(1,307)	219,816	187,502	32,314	222,840	191,833	31,007
Net Budget Variance			-43.2%			14.7%			13.9%

**Member Agency Wastewater Code Allocation %'s**

City of Laguna Beach	11.1%	11.1%	0.0%	3.0%	4.3%	-1.3%	3.1%	4.4%	-1.4%
City of San Clemente	11.1%	11.1%	0.0%	17.1%	18.2%	-1.1%	17.0%	18.0%	-1.0%
City of San Juan Capistrano	11.1%	11.1%	0.0%	11.9%	3.7%	8.2%	11.9%	3.9%	8.0%
El Toro Water District	11.1%	11.1%	0.0%	2.4%	3.1%	-0.7%	2.5%	3.3%	-0.8%
Emerald Bay Service District	11.1%	11.1%	0.0%	1.5%	1.1%	0.5%	1.7%	1.3%	0.4%
Irvine Ranch Water District	11.1%	11.1%	0.0%	11.1%	10.9%	0.2%	11.1%	10.9%	0.2%
Moulton Niguel Water District	11.1%	11.1%	0.0%	18.6%	17.6%	1.1%	18.5%	17.4%	1.1%
Santa Margarita Water District	11.1%	11.1%	0.0%	21.2%	24.7%	-3.5%	21.0%	24.4%	-3.3%
South Coast Water District	11.1%	11.1%	0.0%	13.2%	16.5%	-3.3%	13.2%	16.4%	-3.2%
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**

**Member Agency Budget by  
Wastewater Code**

City of San Juan Capistrano  
Moulton Niguel Water District  
Santa Margarita Water District  
South Coast Water District  
Trabuco Canyon Water District

**Total**

**Net Budget Variance**

(Over)/Under Budget (in dollars)								
Region 9			Equally			Total		
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance
1,328	1,323	5	9,384	8,088	1,296	10,712	9,412	1,300
20,304	17,519	2,785	9,384	8,088	1,296	29,688	25,607	4,081
20,696	17,571	3,125	9,384	8,088	1,296	30,080	25,659	4,421
3,284	2,820	464	9,384	8,088	1,296	12,668	10,908	1,760
1,320	1,429	(109)	9,384	8,088	1,296	10,704	9,517	1,187
46,932	40,662	6,270	46,920	40,441	6,479	93,852	81,103	12,749
13.4%			13.8%			13.6%		

**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 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance
979,844	938,066	41,778	265,456	247,496	17,960				1,245,300	1,185,562	59,738
49,020	41,168	7,852	20,932	19,520	1,412				69,952	60,688	9,264
-	-		204,820	190,959	13,861				204,820	190,959	13,861
704,644	764,062	(59,418)	209,028	194,876	14,152	564,148	427,726	136,422	1,477,820	1,386,664	91,156
1,733,508	1,743,295	(9,787)	700,236	652,850	47,386	564,148	427,726	136,422	2,997,892	2,823,872	174,020
-0.6%			6.8%			24.2%			5.8%		

Liquids			Common Liquids			AWT			Total		
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance
56.5%	53.8%	2.7%	37.9%	37.9%	0.0%				41.5%	42.0%	-0.4%
2.8%	2.4%	0.5%	3.0%	3.0%	0.0%				2.3%	2.1%	0.2%
0.0%	0.0%	0.0%	29.3%	29.2%	0.0%				6.8%	6.8%	0.1%
40.6%	43.8%	-3.2%	29.9%	29.8%	0.0%	100.0%	100.0%	0.0%	49.3%	49.1%	0.2%
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**

**Member Agency Budget by  
Wastewater Code**

City of Laguna Beach  
El Toro Water District  
Emerald Bay Service District  
Moulton Niguel Water District  
South Coast Water District

**Total**  
**Net Budget Variance**

(Over)/Under Budget (in dollars)																	
Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance
2,036	2,413	(377)	512,232	434,434	77,798							57,856	59,698	(1,842)	572,124	496,545	75,579
3,900	5,342	(1,442)	527,092	502,585	24,507							105,284	108,595	(3,311)	636,276	616,522	19,754
0	5	(5)	31,892	19,125	12,767							3,044	3,139	(95)	34,936	22,269	12,667
2,057,592	2,175,047	(117,455)	2,106,400	2,000,175	106,225	829,236	917,354	(88,118)	518,044	533,486	(15,442)	303,384	312,962	(9,578)	5,814,656	5,939,024	(124,368)
908	1,595	(687)	279,708	352,708	(73,000)							46,208	47,673	(1,465)	326,824	401,976	(75,152)
2,064,436	2,184,401	(119,965)	3,457,324	3,309,027	148,297	829,236	917,354	(88,118)	518,044	533,486	(15,442)	515,776	532,067	(16,291)	7,384,816	7,476,335	(91,519)
		-5.8%			4.3%			-10.6%			-3.0%			-3.2%			-1.2%

**Member Agency Wastewater  
Code Allocation %'s**

City of Laguna Beach  
El Toro Water District  
Emerald Bay Service District  
Moulton Niguel Water District  
South Coast Water District

**Total**

Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance
0.1%	0.11%	0.0%	14.8%	13.13%	1.7%							11.2%	11.2%	0.0%	7.7%	6.6%	1.1%
0.2%	0.24%	-0.1%	15.2%	15.19%	0.1%							20.4%	20.4%	0.0%	8.6%	8.2%	0.4%
0.0%	0.00%	0.0%	0.9%	0.58%	0.3%							0.6%	0.6%	0.0%	0.5%	0.3%	0.2%
99.7%	99.57%	0.1%	60.9%	60.45%	0.5%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	78.7%	79.4%	-0.7%
0.0%	0.07%	0.0%	8.1%	10.66%	-2.6%							9.0%	9.0%	0.0%	4.4%	5.4%	-1.0%
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%	100.0%	100.0%	0.0%



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

**Member Agency Budget by Wastewater Code**

El Toro Water District  
Irvine Ranch Water District  
Moulton Niguel Water District

**Total**

**Net Budget Variance**

(Over)/Under Budget (in dollars)								
Reach B/C/D			Reach E			Total		
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance
6,696	154	6,542	1,536	34	1,502	8,232	188	8,044
6,696	154	6,542	1,536	34	1,502	8,232	188	8,044
-	-	-	3,524	83	3,441	3,524	83	3,441
<b>13,392</b>	<b>307</b>	<b>13,085</b>	<b>6,596</b>	<b>151</b>	<b>6,445</b>	<b>19,988</b>	<b>458</b>	<b>19,530</b>
			97.7%			97.7%		

**Member Agency Wastewater Code Allocation %'s**

El Toro Water District  
Irvine Ranch Water District  
Moulton Niguel Water District

**Total**

Reach B-C-D			Reach E			Total		
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance
50.0%	50.0%	0.0%	23.3%	22.7%	0.6%	41.2%	41.0%	0.2%
50.0%	50.0%	0.0%	23.3%	22.7%	0.6%	41.2%	41.0%	0.2%
0.0%	0.0%	0.0%	53.4%	54.6%	-1.1%	17.6%	18.0%	-0.4%
<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

**South Orange County Wastewater Authority  
PC 23 - North Coast Interceptor  
PC 23 Wastewater Distribution by Member Agency  
Budget vs Actual**

Member Agency Budget by Wastewater Code	(Over)/Under Budget (in dollars)						
	North Coast Interceptor			Total			
	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
	City of Laguna Beach	-	6,772	(6,772)	-	6,772	(6,772)
	Emerald Bay Service District	-	291	(291)	-	291	(291)
	Total	-	7,063	(7,063)	-	7,063	(7,063)

North Coast Interceptor			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 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 \$7 thousand that are not included in the original budget shown above.

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

**Member Agency Budget by  
Wastewater Code**

City of Laguna Beach  
El Toro Water District  
Emerald Bay Service District  
Irvine Ranch Water District  
Moulton Niguel Water District  
South Coast Water District

**Total**

**Net Budget Variance**

(Over)/Under Budget (in dollars)					
Fixed			Total		
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance
92,928	59,966	32,962	92,928	59,966	32,962
137,724	88,870	48,854	137,724	88,870	48,854
6,584	4,252	2,332	6,584	4,252	2,332
133,136	85,914	47,222	133,136	85,914	47,222
370,420	239,038	131,382	370,420	239,038	131,382
103,992	67,108	36,884	103,992	67,108	36,884
<b>844,784</b>	<b>545,149</b>	<b>299,636</b>	<b>844,784</b>	<b>545,149</b>	<b>299,636</b>

**35.5%**

**35.5%**

**Member Agency Wastewater Code  
Allocation %'s**

City of Laguna Beach  
El Toro Water District  
Emerald Bay Service District  
Irvine Ranch Water District  
Moulton Niguel Water District  
South Coast Water District

**Total**

Fixed			Total		
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance
11.0%	11.0%	0.0%	11.0%	11.0%	0.0%
16.3%	16.3%	0.0%	16.3%	16.3%	0.0%
0.8%	0.8%	0.0%	0.8%	0.8%	0.0%
15.8%	15.8%	0.0%	15.8%	15.8%	0.0%
43.8%	43.8%	0.0%	43.8%	43.8%	0.0%
12.3%	12.3%	0.0%	12.3%	12.3%	0.0%
<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
<b>PC 02 - Jay B. Latham Plant</b>					
<b>Member Agency</b>					
<b>City of San Juan Capistrano</b>					
**5000-**-***	Regular Salaries-O&M	380,844	389,966	(9,122)	102.4%
**5001-**-***	Overtime Salaries-O&M	9,232	18,346	(9,114)	198.7%
**5002-**-***	Electricity	124,712	158,152	(33,440)	126.8%
**5003-**-***	Natural Gas	32,540	53,579	(21,039)	164.7%
**5004-**-***	Potable & Reclaimed Water	6,056	6,383	(327)	105.4%
02-5006-01-01-18	Chlorine/Sodium Hypochlorite	1,952	5,993	(4,041)	307.0%
02-5007-01-02-18	Polymer Products	69,736	67,802	1,934	97.2%
02-5008-01-02-18	Ferric Chloride	45,728	52,778	(7,050)	115.4%
**5009-**-***	Odor Control Chemicals	4,976	6,542	(1,566)	131.5%
**5010-**-***	Other Chemicals - Misc.	304	0	304	0.0%
**5011-**-***	Laboratory Services	4,564	2,565	1,999	56.2%
02-5012-01-01-18	Grit Hauling - 21A	13,424	28,780	(15,356)	214.4%
**5013-**-***	Landscaping	23,400	21,099	2,301	90.2%
**5015-**-***	Management Support Services	9,116	14,813	(5,697)	162.5%
**5017-**-***	Legal Fees	1,520	1,380	140	90.8%
**5019-**-***	Contract Services Misc. - 29	21,464	33,579	(12,115)	156.4%
**5021-**-***	Small Vehicle Expense - 31A	3,344	3,510	(166)	105.0%
**5022-**-***	Miscellaneous Expense	2,432	726	1,706	29.8%
**5023-**-***	Office Supplies - All	8,812	5,328	3,484	60.5%
**5024-**-***	Petroleum Products	2,652	196	2,456	7.4%
**5025-**-***	Uniforms	8,108	8,547	(439)	105.4%
**5026-**-***	Small Vehicle Fuel - 37A	3,040	2,113	927	69.5%
**5027-**-***	Insurance - Property/Liability	32,932	44,092	(11,160)	133.9%
**5028-**-***	Small Tools & Supplies	11,548	8,481	3,067	73.4%
**5030-**-***	Trash Disposal	912	1,144	(232)	125.4%
**5031-**-***	Safety Supplies	12,460	12,819	(359)	102.9%
**5032-**-***	Equipment Rental	912	1,921	(1,009)	210.7%
**5033-**-***	Recruitment	104	295	(191)	283.4%
**5034-**-***	Travel Expense/Tech. Conferences	2,736	257	2,479	9.4%
**5035-**-***	Training Expense	5,160	3,016	2,144	58.4%
**5036-**-***	Laboratory Supplies	5,044	4,413	631	87.5%
**5037-**-***	Office Equipment	3,952	1,790	2,162	45.3%
**5038-**-***	Permits	4,100	8,022	(3,922)	195.7%
**5039-**-***	Membership Dues/Fees	1,372	1,055	317	76.9%
02-5049-01-02-18	Biosolids Disposal - 21B	141,756	156,692	(14,936)	110.5%
**5050-**-***	Contract Services Generators - 29A	3,040	3,871	(831)	127.3%
**5052-**-***	Janitorial Services	14,284	11,989	2,295	83.9%
02-5053-01-02-18	Contract Serv - Digester Cleaning - 29E	13,720	9,985	3,735	72.8%
02-5054-01-02-18	Diesel Truck Maint - 31B	5,032	2,386	2,646	47.4%
02-5055-01-02-18	Diesel Truck Fuel - 37B	684	676	8	98.8%
02-5056-01-02-18	Maintenance Equip. & Facilities (Solids) 41	35,440	31,975	3,465	90.2%
02-5057-01-01-18	Maintenance Equip. & Facilities (Liquids) 4	63,460	59,648	3,812	94.0%
**5058-**-***	Maintenance Equip. & Facilities (Common)	8,812	17,485	(8,673)	198.4%
02-5059-01-02-18	Maintenance Equip. & Facilities (Co-Gen)	63,360	62,140	1,220	98.1%
**5061-**-***	Mileage	636	232	404	36.4%
**5076-**-***	SCADA Infrastructure	8,800	8,246	554	93.7%
**5077-**-***	IT Direct	796	618	178	77.6%
**5302-**-***	Performance Based Merit Pay	0	4,680	(4,680)	0.0%
**5303-**-***	Group Insurance Waiver	860	1,473	(613)	171.2%
**5306-**-***	Scheduled Holiday Work	8,760	8,687	73	99.2%
**5309-**-***	Operating Leases	7,900	0	7,900	0.0%
**5315-**-***	Comp Time - O&M	2,020	4,838	(2,818)	239.5%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	197,332	224,080	(26,748)	113.6%
**5700-**-***	Standby Pay	7,624	8,503	(879)	111.5%
**5705-**-***	Monthly Car Allowance	5,504	5,944	(440)	108.0%
**5799-**-***	Zephyr Wall Costs Share-O&M	(4,252)	(2,475)	(1,777)	58.2%
**6500-**-***	IT Allocations in to PC's & Depts.	60,712	52,415	8,297	86.3%
<b>Total City of San Juan Capistrano</b>		<b>1,505,468</b>	<b>1,643,566</b>	<b>(138,098)</b>	<b>109.2%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
<b>Moulton Niguel Water District</b>				
**5000-**-***	293,136	281,630	11,506	96.1%
**5001-**-***	7,120	13,519	(6,399)	189.9%
**5002-**-***	90,788	109,862	(19,074)	121.0%
**5003-**-***	23,684	37,219	(13,535)	157.1%
**5004-**-***	4,808	4,701	107	97.8%
02-5006-01-01-22	1,276	3,890	(2,614)	304.8%
02-5007-01-02-22	64,732	56,305	8,427	87.0%
02-5008-01-02-22	42,448	43,829	(1,381)	103.3%
**5009-**-***	3,864	4,707	(843)	121.8%
**5010-**-***	224	0	224	0.0%
**5011-**-***	3,284	1,758	1,526	53.5%
02-5012-01-01-22	8,784	18,680	(9,896)	212.7%
**5013-**-***	17,208	15,520	1,688	90.2%
**5015-**-***	6,708	8,814	(2,106)	131.4%
**5017-**-***	1,116	1,015	101	90.9%
**5019-**-***	15,788	24,700	(8,912)	156.4%
**5021-**-***	2,456	2,582	(126)	105.1%
**5022-**-***	1,788	534	1,254	29.9%
**5023-**-***	6,484	3,919	2,565	60.4%
**5024-**-***	1,872	133	1,739	7.1%
**5025-**-***	6,308	6,224	84	98.7%
**5026-**-***	2,236	1,554	682	69.5%
**5027-**-***	24,224	32,433	(8,209)	133.9%
**5028-**-***	8,492	6,238	2,254	73.5%
**5030-**-***	672	841	(169)	125.2%
**5031-**-***	9,164	9,429	(265)	102.9%
**5032-**-***	672	1,413	(741)	210.3%
**5033-**-***	76	217	(141)	285.3%
**5034-**-***	2,016	189	1,827	9.4%
**5035-**-***	3,796	2,218	1,578	58.4%
**5036-**-***	3,632	3,024	608	83.2%
**5037-**-***	2,904	1,317	1,587	45.3%
**5038-**-***	3,016	5,901	(2,885)	195.6%
**5039-**-***	1,008	776	232	77.0%
02-5049-01-02-22	131,588	130,122	1,466	98.9%
**5050-**-***	2,236	2,847	(611)	127.3%
**5052-**-***	10,504	8,819	1,685	84.0%
02-5053-01-02-22	12,736	8,292	4,444	65.1%
02-5054-01-02-22	4,668	1,982	2,686	42.5%
02-5055-01-02-22	636	561	75	88.2%
02-5056-01-02-22	32,896	26,553	6,343	80.7%
02-5057-01-01-22	41,524	38,714	2,810	93.2%
**5058-**-***	6,484	12,861	(6,377)	198.4%
02-5059-01-02-22	58,816	51,603	7,213	87.7%
**5061-**-***	472	170	302	36.1%
**5076-**-***	6,472	6,065	407	93.7%
**5077-**-***	588	454	134	77.3%
**5302-**-***	0	3,408	(3,408)	0.0%
**5303-**-***	668	1,072	(404)	160.5%
**5306-**-***	6,776	6,367	409	94.0%
**5309-**-***	5,812	0	5,812	0.0%
**5315-**-***	1,548	3,566	(2,018)	230.3%
**5401-**-***	151,884	161,845	(9,961)	106.6%
**5700-**-***	5,608	6,254	(646)	111.5%
**5705-**-***	4,208	4,271	(63)	101.5%
**5799-**-***	(3,128)	(1,821)	(1,307)	58.2%
**6500-**-***	44,660	38,554	6,106	86.3%
<b>Total Moulton Niguel Water District</b>	<b>1,193,440</b>	<b>1,217,649</b>	<b>(24,209)</b>	<b>102.0%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
<b>Santa Margarita Water District</b>					
**5000-**-***	Regular Salaries-O&M	561,860	522,089	39,771	92.9%
**5001-**-***	Overtime Salaries-O&M	13,132	23,793	(10,661)	181.2%
**5002-**-***	Electricity	181,012	189,645	(8,633)	104.8%
**5003-**-***	Natural Gas	47,228	64,249	(17,021)	136.0%
**5004-**-***	Potable & Reclaimed Water	8,516	8,790	(274)	103.2%
02-5006-01-01-23	Chlorine/Sodium Hypochlorite	3,124	6,460	(3,336)	206.8%
02-5007-01-02-23	Polymer Products	98,584	127,098	(28,514)	128.9%
02-5008-01-02-23	Ferric Chloride	64,644	98,934	(34,290)	153.0%
**5009-**-***	Odor Control Chemicals	7,548	9,077	(1,529)	120.3%
**5010-**-***	Other Chemicals - Misc.	228	0	228	0.0%
**5011-**-***	Laboratory Services	7,096	3,172	3,924	44.7%
02-5012-01-01-23	Grit Hauling - 21A	21,464	31,023	(9,559)	144.5%
**5013-**-***	Landscaping	17,592	15,864	1,728	90.2%
**5015-**-***	Management Support Services	6,856	8,911	(2,055)	130.0%
**5017-**-***	Legal Fees	1,140	1,037	103	91.0%
**5019-**-***	Contract Services Misc. - 29	16,136	25,247	(9,111)	156.5%
**5021-**-***	Small Vehicle Expense - 31A	2,512	2,639	(127)	105.1%
**5022-**-***	Miscellaneous Expense	1,828	546	1,282	29.9%
**5023-**-***	Office Supplies - All	6,624	4,006	2,618	60.5%
**5024-**-***	Petroleum Products	4,148	236	3,912	5.7%
**5025-**-***	Uniforms	12,076	11,847	229	98.1%
**5026-**-***	Small Vehicle Fuel - 37A	2,284	1,588	696	69.5%
**5027-**-***	Insurance - Property/Liability	24,760	33,151	(8,391)	133.9%
**5028-**-***	Small Tools & Supplies	8,680	6,376	2,304	73.5%
**5030-**-***	Trash Disposal	684	860	(176)	125.7%
**5031-**-***	Safety Supplies	9,364	9,638	(274)	102.9%
**5032-**-***	Equipment Rental	684	1,445	(761)	211.2%
**5033-**-***	Recruitment	80	222	(142)	277.1%
**5034-**-***	Travel Expense/Tech. Conferences	2,060	193	1,867	9.4%
**5035-**-***	Training Expense	3,880	2,267	1,613	58.4%
**5036-**-***	Laboratory Supplies	7,844	5,457	2,387	69.6%
**5037-**-***	Office Equipment	2,968	1,346	1,622	45.3%
**5038-**-***	Permits	3,084	6,031	(2,947)	195.6%
**5039-**-***	Membership Dues/Fees	1,032	793	239	76.9%
02-5049-01-02-23	Biosolids Disposal - 21B	200,400	293,724	(93,324)	146.6%
**5050-**-***	Contract Services Generators - 29A	2,284	2,910	(626)	127.4%
**5052-**-***	Janitorial Services	10,736	9,014	1,722	84.0%
02-5053-01-02-23	Contract Serv - Digester Cleaning - 29E	19,392	18,717	675	96.5%
02-5054-01-02-23	Diesel Truck Maint - 31B	7,112	4,473	2,639	62.9%
02-5055-01-02-23	Diesel Truck Fuel - 37B	968	1,267	(299)	130.9%
02-5056-01-02-23	Maintenance Equip. & Facilities (Solids) 41	50,100	59,938	(9,838)	119.6%
02-5057-01-01-23	Maintenance Equip. & Facilities (Liquids) 4	101,472	64,298	37,174	63.4%
**5058-**-***	Maintenance Equip. & Facilities (Common)	6,624	13,146	(6,522)	198.5%
02-5059-01-02-23	Maintenance Equip. & Facilities (Co-Gen)	89,572	116,484	(26,912)	130.0%
**5061-**-***	Mileage	480	174	306	36.3%
**5076-**-***	SCADA Infrastructure	6,616	6,199	417	93.7%
**5077-**-***	IT Direct	600	464	136	77.4%
**5302-**-***	Performance Based Merit Pay	0	6,486	(6,486)	0.0%
**5303-**-***	Group Insurance Waiver	1,276	2,041	(765)	160.0%
**5306-**-***	Scheduled Holiday Work	12,988	11,157	1,831	85.9%
**5309-**-***	Operating Leases	5,940	0	5,940	0.0%
**5315-**-***	Comp Time - O&M	2,860	6,276	(3,416)	219.4%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	291,112	300,126	(9,014)	103.1%
**5700-**-***	Standby Pay	5,732	6,393	(661)	111.5%
**5705-**-***	Monthly Car Allowance	8,072	7,788	284	96.5%
**5799-**-***	Zephyr Wall Costs Share-O&M	(3,200)	(1,861)	(1,339)	58.2%
**6500-**-***	IT Allocations in to PC's & Depts.	45,648	39,408	6,240	86.3%
<b>Total Santa Margarita Water District</b>		<b>2,017,536</b>	<b>2,192,654</b>	<b>(175,118)</b>	<b>108.7%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
<b>South Coast Water District</b>					
**5000-**-***	Regular Salaries-O&M	349,388	322,407	26,981	92.3%
**5001-**-***	Overtime Salaries-O&M	8,420	15,355	(6,935)	182.4%
**5002-**-***	Electricity	110,052	125,683	(15,631)	114.2%
**5003-**-***	Natural Gas	28,708	42,579	(13,871)	148.3%
**5004-**-***	Potable & Reclaimed Water	5,620	5,371	249	95.6%
02-5006-01-01-24	Chlorine/Sodium Hypochlorite	1,648	4,483	(2,835)	272.0%
02-5007-01-02-24	Polymer Products	71,948	64,548	7,400	89.7%
02-5008-01-02-24	Ferric Chloride	47,180	50,245	(3,065)	106.5%
**5009-**-***	Odor Control Chemicals	4,616	5,412	(796)	117.3%
**5010-**-***	Other Chemicals - Misc.	244	0	244	0.0%
**5011-**-***	Laboratory Services	4,056	2,023	2,033	49.9%
02-5012-01-01-24	Grit Hauling - 21A	11,328	21,530	(10,202)	190.1%
**5013-**-***	Landscaping	18,804	16,957	1,847	90.2%
**5015-**-***	Management Support Services	7,328	4,800	2,528	65.5%
**5017-**-***	Legal Fees	1,220	1,109	111	90.9%
**5019-**-***	Contract Services Misc. - 29	17,248	26,987	(9,739)	156.5%
**5021-**-***	Small Vehicle Expense - 31A	2,688	2,821	(133)	105.0%
**5022-**-***	Miscellaneous Expense	1,952	583	1,369	29.9%
**5023-**-***	Office Supplies - All	7,080	4,282	2,798	60.5%
**5024-**-***	Petroleum Products	2,332	153	2,179	6.6%
**5025-**-***	Uniforms	7,504	7,134	370	95.1%
**5026-**-***	Small Vehicle Fuel - 37A	2,444	1,698	746	69.5%
**5027-**-***	Insurance - Property/Liability	26,468	35,436	(8,968)	133.9%
**5028-**-***	Small Tools & Supplies	9,280	6,816	2,464	73.4%
**5030-**-***	Trash Disposal	732	919	(187)	125.6%
**5031-**-***	Safety Supplies	10,012	10,302	(290)	102.9%
**5032-**-***	Equipment Rental	732	1,544	(812)	211.0%
**5033-**-***	Recruitment	88	237	(149)	269.2%
**5034-**-***	Travel Expense/Tech. Conferences	2,200	206	1,994	9.4%
**5035-**-***	Training Expense	4,140	2,424	1,716	58.5%
**5036-**-***	Laboratory Supplies	4,484	3,480	1,004	77.6%
**5037-**-***	Office Equipment	3,176	1,439	1,737	45.3%
**5038-**-***	Permits	3,296	6,447	(3,151)	195.6%
**5039-**-***	Membership Dues/Fees	1,104	848	256	76.8%
02-5049-01-02-24	Biosolids Disposal - 21B	146,256	149,172	(2,916)	102.0%
**5050-**-***	Contract Services Generators - 29A	2,444	3,111	(667)	127.3%
**5052-**-***	Janitorial Services	11,476	9,635	1,841	84.0%
02-5053-01-02-24	Contract Serv - Digester Cleaning - 29E	14,152	9,505	4,647	67.2%
02-5054-01-02-24	Diesel Truck Maint - 31B	5,188	2,272	2,916	43.8%
02-5055-01-02-24	Diesel Truck Fuel - 37B	708	643	65	90.9%
02-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41	36,564	30,440	6,124	83.3%
02-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 4	53,544	44,622	8,922	83.3%
**5058-**-***	Maintenance Equip. & Facilities (Common)	7,080	14,053	(6,973)	198.5%
02-5059-01-02-24	Maintenance Equip. & Facilities (Co-Gen)	65,372	59,158	6,214	90.5%
**5061-**-***	Mileage	516	186	330	36.1%
**5076-**-***	SCADA Infrastructure	7,072	6,627	445	93.7%
**5077-**-***	IT Direct	636	496	140	78.1%
**5302-**-***	Performance Based Merit Pay	0	3,906	(3,906)	0.0%
**5303-**-***	Group Insurance Waiver	792	1,229	(437)	155.2%
**5306-**-***	Scheduled Holiday Work	8,076	7,235	841	89.6%
**5309-**-***	Operating Leases	6,348	0	6,348	0.0%
**5315-**-***	Comp Time - O&M	1,836	4,050	(2,214)	220.6%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	181,024	185,281	(4,257)	102.4%
**5700-**-***	Standby Pay	6,132	6,833	(701)	111.4%
**5705-**-***	Monthly Car Allowance	5,020	4,885	135	97.3%
**5799-**-***	Zephyr Wall Costs Share-O&M	(3,420)	(1,989)	(1,431)	58.2%
**6500-**-***	IT Allocations in to PC's & Depts.	48,792	42,125	6,667	86.3%
<b>Total South Coast Water District</b>		<b>1,383,128</b>	<b>1,379,738</b>	<b>3,390</b>	<b>99.8%</b>
<b>Total</b>		<b>6,099,572</b>	<b>6,433,607</b>	<b>(334,035)</b>	<b>105.5%</b>
<b>Total PC 02 - Jay B. Latham Plant</b>		<b>6,099,572</b>	<b>6,433,607</b>	<b>(334,035)</b>	<b>105.5%</b>



**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

FY 2021-22 Budget	FY 2021-22 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	24,356	20,026	4,330	82.2%
05-5001-02-05-17	Overtime Salaries-O&M	12	74	(62)	615.3%
**-5015-**-***	Management Support Services	35,316	4,574	30,742	13.0%
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	1,608	2,260	(652)	140.5%
05-5031-02-05-17	Safety Supplies	176	0	176	0.0%
05-5033-02-05-17	Recruitment	92	0	92	0.0%
05-5034-02-05-17	Travel Expense/Tech. Conferences	252	153	99	60.7%
05-5035-02-05-17	Training Expense	324	120	204	37.0%
05-5036-02-05-17	Laboratory Supplies	5,816	6,625	(809)	113.9%
05-5038-02-05-17	Permits	38,056	39,491	(1,435)	103.8%
**-5039-**-***	Membership Dues/Fees	36	37	(1)	103.9%
05-5044-02-05-17	Offshore Monitoring - 20A	12,548	7,720	4,828	61.5%
05-5045-02-05-17	Offshore Biochemistry - 20B	1,912	0	1,912	0.0%
05-5046-02-05-17	Effluent Chemistry - 20C	5,816	2,423	3,393	41.7%
05-5056-01-05-17	Maintenance Equip. & Facilities (Solids)	0	95	(95)	0.0%
05-5058-01-05-17	Maintenance Equip. & Facilities (Common)	168	62	106	37.1%
05-5306-02-05-17	Scheduled Holiday Work	68	58	10	85.5%
**-5401-**-***	Fringe Benefits IN to PC's & Depts.	12,620	11,371	1,249	90.1%
**-6500-**-***	IT Allocations in to PC's & Depts.	3,068	2,649	419	86.3%
<b>Total City of San Clemente</b>		<b>142,660</b>	<b>97,738</b>	<b>44,922</b>	<b>68.5%</b>

**City of San Juan Capistrano**

**-5000-**-***	Regular Salaries-O&M	16,240	13,350	2,890	82.2%
05-5001-02-05-18	Overtime Salaries-O&M	8	49	(41)	615.5%
**-5015-**-***	Management Support Services	23,544	3,049	20,495	13.0%
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	1,072	1,507	(435)	140.5%
05-5031-02-05-18	Safety Supplies	116	0	116	0.0%
05-5033-02-05-18	Recruitment	60	0	60	0.0%
05-5034-02-05-18	Travel Expense/Tech. Conferences	168	102	66	60.7%
05-5035-02-05-18	Training Expense	216	80	136	37.0%
05-5036-02-05-18	Laboratory Supplies	3,880	4,417	(537)	113.8%
05-5038-02-05-18	Permits	25,368	26,327	(959)	103.8%
**-5039-**-***	Membership Dues/Fees	24	25	(1)	103.8%
05-5044-02-05-18	Offshore Monitoring - 20A	8,364	5,147	3,217	61.5%
05-5045-02-05-18	Offshore Biochemistry - 20B	1,276	0	1,276	0.0%
05-5046-02-05-18	Effluent Chemistry - 20C	3,880	1,615	2,265	41.6%
05-5056-01-05-18	Maintenance Equip. & Facilities (Solids)	0	63	(63)	0.0%
05-5058-01-05-18	Maintenance Equip. & Facilities (Common)	112	42	70	37.1%
05-5306-02-05-18	Scheduled Holiday Work	48	39	9	80.7%
**-5401-**-***	Fringe Benefits IN to PC's & Depts.	8,412	7,580	832	90.1%
**-6500-**-***	IT Allocations in to PC's & Depts.	2,044	1,766	278	86.4%
<b>Total City of San Juan Capistrano</b>		<b>95,112</b>	<b>65,159</b>	<b>29,953</b>	<b>68.5%</b>

**Moulton Niguel Water District**

**-5000-**-***	Regular Salaries-O&M	22,732	18,688	4,044	82.2%
05-5001-02-05-22	Overtime Salaries-O&M	12	69	(57)	574.3%
**-5015-**-***	Management Support Services	32,960	4,269	28,691	13.0%
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%
05-5027-01-05-22	Insurance - Property/Liability	1,500	2,109	(609)	140.6%
05-5031-02-05-22	Safety Supplies	164	0	164	0.0%
05-5033-02-05-22	Recruitment	88	0	88	0.0%
05-5034-02-05-22	Travel Expense/Tech. Conferences	236	143	93	60.5%
05-5035-02-05-22	Training Expense	304	112	192	36.8%



**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
05-5036-02-05-22	Laboratory Supplies	5,428	6,183	(755)	113.9%
05-5038-02-05-22	Permits	35,512	36,854	(1,342)	103.8%
**5039-**-***	Membership Dues/Fees	32	35	(3)	109.0%
05-5044-02-05-22	Offshore Monitoring - 20A	11,708	7,205	4,503	61.5%
05-5045-02-05-22	Offshore Biochemistry - 20B	1,784	0	1,784	0.0%
05-5046-02-05-22	Effluent Chemistry - 20C	5,428	2,261	3,167	41.7%
05-5056-01-05-22	Maintenance Equip. & Facilities (Solids)	0	89	(89)	0.0%
05-5058-01-05-22	Maintenance Equip. & Facilities (Common)	156	58	98	37.3%
05-5306-02-05-22	Scheduled Holiday Work	64	54	10	84.8%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	11,776	10,611	1,165	90.1%
**6500-**-***	IT Allocations in to PC's & Depts.	2,864	2,472	392	86.3%
<b>Total Moulton Niguel Water District</b>		<b>133,136</b>	<b>91,210</b>	<b>41,926</b>	<b>68.5%</b>
<b>Santa Margarita Water District</b>					
**5000-**-***	Regular Salaries-O&M	64,952	53,401	11,551	82.2%
05-5001-02-05-23	Overtime Salaries-O&M	32	197	(165)	615.5%
**5015-**-***	Management Support Services	94,180	12,198	81,982	13.0%
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	4,284	6,027	(1,743)	140.7%
05-5031-02-05-23	Safety Supplies	464	0	464	0.0%
05-5033-02-05-23	Recruitment	248	0	248	0.0%
05-5034-02-05-23	Travel Expense/Tech. Conferences	668	408	260	61.1%
05-5035-02-05-23	Training Expense	864	319	545	37.0%
05-5036-02-05-23	Laboratory Supplies	15,512	17,667	(2,155)	113.9%
05-5038-02-05-23	Permits	101,480	105,310	(3,830)	103.8%
**5039-**-***	Membership Dues/Fees	96	100	(4)	103.9%
05-5044-02-05-23	Offshore Monitoring - 20A	33,460	20,587	12,873	61.5%
05-5045-02-05-23	Offshore Biochemistry - 20B	5,104	0	5,104	0.0%
05-5046-02-05-23	Effluent Chemistry - 20C	15,512	6,462	9,050	41.7%
05-5056-01-05-23	Maintenance Equip. & Facilities (Solids)	0	253	(253)	0.0%
05-5058-01-05-23	Maintenance Equip. & Facilities (Common)	444	166	278	37.5%
05-5306-02-05-23	Scheduled Holiday Work	184	155	29	84.2%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	33,652	30,321	3,331	90.1%
**6500-**-***	IT Allocations in to PC's & Depts.	8,184	7,063	1,121	86.3%
<b>Total Santa Margarita Water District</b>		<b>380,428</b>	<b>260,635</b>	<b>119,793</b>	<b>68.5%</b>
<b>South Coast Water District</b>					
**5000-**-***	Regular Salaries-O&M	18,276	15,025	3,251	82.2%
05-5001-02-05-24	Overtime Salaries-O&M	8	55	(47)	692.5%
**5015-**-***	Management Support Services	26,500	17,642	8,858	66.6%
05-5017-02-05-24	Legal Fees	252	0	252	0.0%
05-5026-01-05-24	Small Vehicle Fuel	64	0	64	0.0%
05-5027-01-05-24	Insurance - Property/Liability	1,204	1,696	(492)	140.8%
05-5031-02-05-24	Safety Supplies	132	0	132	0.0%
05-5033-02-05-24	Recruitment	68	0	68	0.0%
05-5034-02-05-24	Travel Expense/Tech. Conferences	188	115	73	61.1%
05-5035-02-05-24	Training Expense	244	90	154	36.8%
05-5036-02-05-24	Laboratory Supplies	4,364	4,971	(607)	113.9%
05-5038-02-05-24	Permits	28,552	29,630	(1,078)	103.8%
**5039-**-***	Membership Dues/Fees	28	28	(0)	100.1%
05-5044-02-05-24	Offshore Monitoring - 20A	9,416	5,793	3,623	61.5%
05-5045-02-05-24	Offshore Biochemistry - 20B	1,436	0	1,436	0.0%
05-5046-02-05-24	Effluent Chemistry - 20C	4,364	1,818	2,546	41.7%
05-5056-01-05-24	Maintenance Equip. & Facilities (Solids)	0	71	(71)	0.0%
05-5058-01-05-24	Maintenance Equip. & Facilities (Common)	124	47	77	37.7%
05-5306-02-05-24	Scheduled Holiday Work	52	44	8	83.8%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	9,468	8,531	937	90.1%
**6500-**-***	IT Allocations in to PC's & Depts.	2,304	1,987	317	86.3%
<b>Total South Coast Water District</b>		<b>107,044</b>	<b>87,543</b>	<b>19,501</b>	<b>81.8%</b>
<b>Total Member Agency</b>		<b>858,380</b>	<b>602,285</b>	<b>256,095</b>	<b>70.2%</b>
<b>Total PC 05 - San Juan Creek Ocean Outfall</b>		<b>858,380</b>	<b>602,285</b>	<b>256,095</b>	<b>70.2%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
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**PC 08 - Pre Treatment**

**Member Agency**

**City of Laguna Beach**

08-5000-02-08-16	Regular Salaries-O&M	3,504	4,471	(967)	127.6%
08-5011-02-08-16	Laboratory Services	96	0	96	0.0%
08-5016-02-08-16	Audit - Environmental	40	0	40	0.0%
08-5017-02-08-16	Legal Fees	76	202	(126)	265.4%
08-5018-02-08-16	Public Notices/ Public Relations	180	0	180	0.0%
08-5021-02-08-16	Small Vehicle Expense - 31A	32	0	32	0.0%
08-5022-02-08-16	Miscellaneous Expense	60	2	58	2.9%
08-5026-02-08-16	Small Vehicle Fuel - 37A	36	13	23	36.2%
08-5027-02-07-16	Insurance - Property/Liability	336	481	(145)	143.2%
08-5028-02-08-16	Small Tools & Supplies	88	87	1	99.3%
08-5034-02-08-16	Travel Expense/Tech. Conferences	80	135	(55)	169.3%
08-5035-02-08-16	Training Expense	0	19	(19)	0.0%
08-5038-02-08-16	Permits and Fines	92	0	92	0.0%
08-5039-02-08-16	Membership Dues/Fees	0	19	(19)	0.0%
08-5315-02-08-16	Comp Time - O&M	0	18	(18)	0.0%
08-5401-02-08-16	Fringe Benefits IN to PC's & Depts.	1,816	2,538	(722)	139.8%
08-6500-02-08-16	IT Allocations in to PC's & Depts.	440	550	(110)	125.0%
<b>Total City of Laguna Beach</b>		<b>6,876</b>	<b>8,536</b>	<b>(1,660)</b>	<b>124.1%</b>

**City of San Clemente**

08-5000-02-08-17	Regular Salaries-O&M	20,176	18,938	1,238	93.9%
08-5011-02-08-17	Laboratory Services	548	0	548	0.0%
08-5016-02-08-17	Audit - Environmental	224	0	224	0.0%
08-5017-02-08-17	Legal Fees	444	854	(410)	192.4%
08-5018-02-08-17	Public Notices/ Public Relations	1,028	0	1,028	0.0%
08-5021-02-08-17	Small Vehicle Expense - 31A	184	0	184	0.0%
08-5022-02-08-17	Miscellaneous Expense	344	7	337	2.2%
08-5026-02-08-17	Small Vehicle Fuel - 37A	196	55	141	28.1%
08-5027-02-07-17	Insurance - Property/Liability	336	481	(145)	143.2%
08-5028-02-08-17	Small Tools & Supplies	512	370	142	72.3%
08-5034-02-08-17	Travel Expense/Tech. Conferences	468	574	(106)	122.6%
08-5035-02-08-17	Training Expense	0	82	(82)	0.0%
08-5038-02-08-17	Permits and Fines	536	0	536	0.0%
08-5039-02-08-17	Membership Dues/Fees	0	80	(80)	0.0%
08-5315-02-08-17	Comp Time - O&M	0	76	(76)	0.0%
08-5401-02-08-17	Fringe Benefits IN to PC's & Depts.	10,452	10,753	(301)	102.9%
08-6500-02-08-17	IT Allocations in to PC's & Depts.	2,540	2,331	209	91.8%
<b>Total City of San Clemente</b>		<b>37,988</b>	<b>34,601</b>	<b>3,387</b>	<b>91.1%</b>

**City of San Juan Capistrano**

08-5000-02-08-18	Regular Salaries-O&M	13,980	3,873	10,107	27.7%
08-5011-02-08-18	Laboratory Services	380	0	380	0.0%
08-5016-02-08-18	Audit - Environmental	156	0	156	0.0%
08-5017-02-08-18	Legal Fees	308	175	133	56.7%
08-5018-02-08-18	Public Notices/ Public Relations	712	0	712	0.0%
08-5021-02-08-18	Small Vehicle Expense - 31A	128	0	128	0.0%
08-5022-02-08-18	Miscellaneous Expense	240	2	238	0.6%
08-5026-02-08-18	Small Vehicle Fuel - 37A	136	11	125	8.3%
08-5027-02-07-18	Insurance - Property/Liability	336	481	(145)	143.2%
08-5028-02-08-18	Small Tools & Supplies	356	76	280	21.3%
08-5034-02-08-18	Travel Expense/Tech. Conferences	324	117	207	36.2%
08-5035-02-08-18	Training Expense	0	17	(17)	0.0%
08-5038-02-08-18	Permits and Fines	372	0	372	0.0%
08-5039-02-08-18	Membership Dues/Fees	0	16	(16)	0.0%
08-5315-02-08-18	Comp Time - O&M	0	16	(16)	0.0%
08-5401-02-08-18	Fringe Benefits IN to PC's & Depts.	7,244	2,199	5,045	30.4%
08-6500-02-08-18	IT Allocations in to PC's & Depts.	1,760	477	1,283	27.1%
<b>Total City of San Juan Capistrano</b>		<b>26,432</b>	<b>7,459</b>	<b>18,973</b>	<b>28.2%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>EI Toro Water District</b>					
08-5000-02-08-19	Regular Salaries-O&M	2,804	3,245	(441)	115.7%
08-5011-02-08-19	Laboratory Services	76	0	76	0.0%
08-5016-02-08-19	Audit - Environmental	32	0	32	0.0%
08-5017-02-08-19	Legal Fees	60	146	(86)	244.0%
08-5018-02-08-19	Public Notices/ Public Relations	144	0	144	0.0%
08-5021-02-08-19	Small Vehicle Expense - 31A	24	0	24	0.0%
08-5022-02-08-19	Miscellaneous Expense	48	1	47	2.7%
08-5026-02-08-19	Small Vehicle Fuel - 37A	28	9	19	33.7%
08-5027-02-07-19	Insurance - Property/Liability	336	481	(145)	143.2%
08-5028-02-08-19	Small Tools & Supplies	72	63	9	88.1%
08-5034-02-08-19	Travel Expense/Tech. Conferences	64	98	(34)	153.6%
08-5035-02-08-19	Training Expense	0	14	(14)	0.0%
08-5038-02-08-19	Permits and Fines	76	0	76	0.0%
08-5039-02-08-19	Membership Dues/Fees	0	14	(14)	0.0%
08-5315-02-08-19	Comp Time - O&M	0	13	(13)	0.0%
08-5401-02-08-19	Fringe Benefits IN to PC's & Depts.	1,452	1,842	(390)	126.9%
08-6500-02-08-19	IT Allocations in to PC's & Depts.	352	399	(47)	113.4%
<b>Total EI Toro Water District</b>		<b>5,568</b>	<b>6,327</b>	<b>(759)</b>	<b>113.6%</b>
<b>Emerald Bay Service District</b>					
08-5000-02-08-20	Regular Salaries-O&M	1,820	1,138	682	62.5%
08-5011-02-08-20	Laboratory Services	48	0	48	0.0%
08-5016-02-08-20	Audit - Environmental	20	0	20	0.0%
08-5017-02-08-20	Legal Fees	40	51	(11)	128.4%
08-5018-02-08-20	Public Notices/ Public Relations	92	0	92	0.0%
08-5021-02-08-20	Small Vehicle Expense - 31A	16	0	16	0.0%
08-5022-02-08-20	Miscellaneous Expense	32	0	32	1.4%
08-5026-02-08-20	Small Vehicle Fuel - 37A	16	3	13	20.8%
08-5027-02-07-20	Insurance - Property/Liability	336	481	(145)	143.2%
08-5028-02-08-20	Small Tools & Supplies	48	22	26	46.3%
08-5034-02-08-20	Travel Expense/Tech. Conferences	44	34	10	78.4%
08-5035-02-08-20	Training Expense	0	5	(5)	0.0%
08-5038-02-08-20	Permits and Fines	48	0	48	0.0%
08-5039-02-08-20	Membership Dues/Fees	0	5	(5)	0.0%
08-5315-02-08-20	Comp Time - O&M	0	5	(5)	0.0%
08-5401-02-08-20	Fringe Benefits IN to PC's & Depts.	944	646	298	68.5%
08-6500-02-08-20	IT Allocations in to PC's & Depts.	228	140	88	61.4%
<b>Total</b>		<b>3,732</b>	<b>2,532</b>	<b>1,200</b>	<b>67.8%</b>
<b>Irvine Ranch Water District</b>					
08-5000-02-08-21	Regular Salaries-O&M	13,100	11,321	1,779	86.4%
08-5011-02-08-21	Laboratory Services	356	0	356	0.0%
08-5016-02-08-21	Audit - Environmental	144	0	144	0.0%
08-5017-02-08-21	Legal Fees	288	511	(223)	177.3%
08-5018-02-08-21	Public Notices/ Public Relations	668	0	668	0.0%
08-5021-02-08-21	Small Vehicle Expense - 31A	120	0	120	0.0%
08-5022-02-08-21	Miscellaneous Expense	224	4	220	2.0%
08-5026-02-08-21	Small Vehicle Fuel - 37A	128	33	95	25.8%
08-5027-02-07-21	Insurance - Property/Liability	336	481	(145)	143.2%
08-5028-02-08-21	Small Tools & Supplies	332	221	111	66.6%
08-5034-02-08-21	Travel Expense/Tech. Conferences	304	343	(39)	112.8%
08-5035-02-08-21	Training Expense	0	49	(49)	0.0%
08-5038-02-08-21	Permits and Fines	348	0	348	0.0%
08-5039-02-08-21	Membership Dues/Fees	0	48	(48)	0.0%
08-5315-02-08-21	Comp Time - O&M	0	46	(46)	0.0%
08-5401-02-08-21	Fringe Benefits IN to PC's & Depts.	6,788	6,428	360	94.7%
08-6500-02-08-21	IT Allocations in to PC's & Depts.	1,652	1,393	259	84.3%
<b>Total Irvine Ranch Water District</b>		<b>24,788</b>	<b>20,879</b>	<b>3,909</b>	<b>84.2%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Moulton Niguel Water District</b>					
08-5000-02-08-22	Regular Salaries-O&M	21,912	18,267	3,645	83.4%
08-5011-02-08-22	Laboratory Services	596	0	596	0.0%
08-5016-02-08-22	Audit - Environmental	240	0	240	0.0%
08-5017-02-08-22	Legal Fees	484	824	(340)	170.3%
08-5018-02-08-22	Public Notices/ Public Relations	1,116	0	1,116	0.0%
08-5021-02-08-22	Small Vehicle Expense - 31A	200	0	200	0.0%
08-5022-02-08-22	Miscellaneous Expense	372	7	365	1.9%
08-5026-02-08-22	Small Vehicle Fuel - 37A	212	53	159	25.1%
08-5027-02-07-22	Insurance - Property/Liability	336	481	(145)	143.2%
08-5028-02-08-22	Small Tools & Supplies	560	357	203	63.7%
08-5034-02-08-22	Travel Expense/Tech. Conferences	508	553	(45)	109.0%
08-5035-02-08-22	Training Expense	0	79	(79)	0.0%
08-5038-02-08-22	Permits and Fines	584	0	584	0.0%
08-5039-02-08-22	Membership Dues/Fees	0	77	(77)	0.0%
08-5315-02-08-22	Comp Time - O&M	0	74	(74)	0.0%
08-5401-02-08-22	Fringe Benefits IN to PC's & Depts.	11,352	10,372	980	91.4%
08-6500-02-08-22	IT Allocations in to PC's & Depts.	2,760	2,248	512	81.4%
<b>Total Moulton Niguel Water District</b>		<b>41,232</b>	<b>33,392</b>	<b>7,840</b>	<b>81.0%</b>
<b>Santa Margarita Water District</b>					
08-5000-02-08-23	Regular Salaries-O&M	24,924	25,665	(741)	103.0%
08-5011-02-08-23	Laboratory Services	676	0	676	0.0%
08-5016-02-08-23	Audit - Environmental	276	0	276	0.0%
08-5017-02-08-23	Legal Fees	552	1,158	(606)	209.8%
08-5018-02-08-23	Public Notices/ Public Relations	1,268	0	1,268	0.0%
08-5021-02-08-23	Small Vehicle Expense - 31A	228	0	228	0.0%
08-5022-02-08-23	Miscellaneous Expense	424	10	414	2.4%
08-5026-02-08-23	Small Vehicle Fuel - 37A	244	75	169	30.6%
08-5027-02-07-23	Insurance - Property/Liability	336	482	(146)	143.3%
08-5028-02-08-23	Small Tools & Supplies	636	501	135	78.8%
08-5034-02-08-23	Travel Expense/Tech. Conferences	580	778	(198)	134.1%
08-5035-02-08-23	Training Expense	0	111	(111)	0.0%
08-5038-02-08-23	Permits and Fines	664	0	664	0.0%
08-5039-02-08-23	Membership Dues/Fees	0	108	(108)	0.0%
08-5315-02-08-23	Comp Time - O&M	0	103	(103)	0.0%
08-5401-02-08-23	Fringe Benefits IN to PC's & Depts.	12,912	14,573	(1,661)	112.9%
08-6500-02-08-23	IT Allocations in to PC's & Depts.	3,140	3,158	(18)	100.6%
<b>Total Santa Margarita Water District</b>		<b>46,860</b>	<b>46,722</b>	<b>138</b>	<b>99.7%</b>
<b>South Coast Water District</b>					
08-5000-02-08-24	Regular Salaries-O&M	15,552	17,153	(1,601)	110.3%
08-5011-02-08-24	Laboratory Services	424	0	424	0.0%
08-5016-02-08-24	Audit - Environmental	172	0	172	0.0%
08-5017-02-08-24	Legal Fees	344	774	(430)	225.0%
08-5018-02-08-24	Public Notices/ Public Relations	792	0	792	0.0%
08-5021-02-08-24	Small Vehicle Expense - 31A	144	0	144	0.0%
08-5022-02-08-24	Miscellaneous Expense	264	7	257	2.6%
08-5026-02-08-24	Small Vehicle Fuel - 37A	152	50	102	32.9%
08-5027-02-07-24	Insurance - Property/Liability	336	481	(145)	143.2%
08-5028-02-08-24	Small Tools & Supplies	396	335	61	84.6%
08-5034-02-08-24	Travel Expense/Tech. Conferences	360	520	(160)	144.4%
08-5035-02-08-24	Training Expense	0	74	(74)	0.0%
08-5038-02-08-24	Permits and Fines	412	0	412	0.0%
08-5039-02-08-24	Membership Dues/Fees	0	72	(72)	0.0%
08-5315-02-08-24	Comp Time - O&M	0	69	(69)	0.0%
08-5401-02-08-24	Fringe Benefits IN to PC's & Depts.	8,056	9,740	(1,684)	120.9%
08-6500-02-08-24	IT Allocations in to PC's & Depts.	1,960	2,111	(151)	107.7%
<b>Total South Coast Water District</b>		<b>29,364</b>	<b>31,386</b>	<b>(2,022)</b>	<b>106.9%</b>
<b>Total Member Agency</b>		<b>222,840</b>	<b>191,833</b>	<b>31,007</b>	<b>86.1%</b>
<b>Total PC 08 - Pre Treatment</b>		<b>222,840</b>	<b>191,833</b>	<b>31,007</b>	<b>86.1%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
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**PC 12 - Water Reclamation Permits**

**Member Agency**

**City of San Juan Capistrano**

**5000-**-***	Regular Salaries-O&M	5,116	2,942	2,174	57.5%
**5015-**-***	Management Support Services	0	251	(251)	0.0%
**5017-**-***	Legal Fees	228	893	(665)	391.7%
**5027-**-***	Insurance - Property/Liability	588	213	375	36.2%
**5034-**-***	Travel Expense/Tech. Conferences	104	26	78	24.7%
**5038-**-***	Permits	1,376	2,850	(1,474)	207.1%
12-5039-02-10-18	Membership Dues/Fees	8	0	8	0.0%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	2,648	1,670	978	63.1%
**6500-**-***	IT Allocations in to PC's & Depts.	644	567	77	88.0%
<b>Total City of San Juan Capistrano</b>		<b>10,712</b>	<b>9,412</b>	<b>1,300</b>	<b>87.9%</b>

**Moulton Niguel Water District**

**5000-**-***	Regular Salaries-O&M	14,172	7,986	6,186	56.3%
12-5014-02-03-22	Engineering - Misc.	0	55	(55)	0.0%
**5015-**-***	Management Support Services	0	682	(682)	0.0%
**5017-**-***	Legal Fees	632	2,425	(1,793)	383.7%
**5027-**-***	Insurance - Property/Liability	1,636	578	1,058	35.4%
**5034-**-***	Travel Expense/Tech. Conferences	292	70	222	23.9%
**5038-**-***	Permits	3,812	7,737	(3,925)	203.0%
**5039-**-***	Membership Dues/Fees	20	0	20	0.0%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	7,340	4,534	2,806	61.8%
**6500-**-***	IT Allocations in to PC's & Depts.	1,784	1,539	245	86.3%
<b>Total Moulton Niguel Water District</b>		<b>29,688</b>	<b>25,607</b>	<b>4,081</b>	<b>86.3%</b>

**Santa Margarita Water District**

**5000-**-***	Regular Salaries-O&M	14,360	7,968	6,392	55.5%
12-5014-02-03-23	Engineering - Misc.	0	166	(166)	0.0%
**5015-**-***	Management Support Services	0	680	(680)	0.0%
**5017-**-***	Legal Fees	640	2,419	(1,779)	378.0%
**5027-**-***	Insurance - Property/Liability	1,656	577	1,079	34.9%
**5034-**-***	Travel Expense/Tech. Conferences	296	70	226	23.5%
**5038-**-***	Permits	3,860	7,720	(3,860)	200.0%
**5039-**-***	Membership Dues/Fees	20	0	20	0.0%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	7,440	4,524	2,916	60.8%
**6500-**-***	IT Allocations in to PC's & Depts.	1,808	1,536	272	84.9%
<b>Total Santa Margarita Water District</b>		<b>30,080</b>	<b>25,659</b>	<b>4,421</b>	<b>85.3%</b>

**South Coast Water District**

**5000-**-***	Regular Salaries-O&M	6,048	3,409	2,639	56.4%
**5015-**-***	Management Support Services	0	291	(291)	0.0%
**5017-**-***	Legal Fees	272	1,035	(763)	380.6%
**5027-**-***	Insurance - Property/Liability	696	247	449	35.5%
**5034-**-***	Travel Expense/Tech. Conferences	124	30	94	24.1%
**5038-**-***	Permits	1,624	3,303	(1,679)	203.4%
**5039-**-***	Membership Dues/Fees	12	0	12	0.0%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	3,132	1,936	1,196	61.8%
**6500-**-***	IT Allocations in to PC's & Depts.	760	657	103	86.5%
<b>Total South Coast Water District</b>		<b>12,668</b>	<b>10,908</b>	<b>1,760</b>	<b>86.1%</b>

**Trabuco Canyon Water District**

**5000-**-***	Regular Salaries-O&M	5,112	2,974	2,138	58.2%
**5015-**-***	Management Support Services	0	254	(254)	0.0%
**5017-**-***	Legal Fees	228	903	(675)	396.1%
**5027-**-***	Insurance - Property/Liability	588	215	373	36.6%
**5034-**-***	Travel Expense/Tech. Conferences	104	26	78	25.0%
**5038-**-***	Permits	1,372	2,882	(1,510)	210.0%
12-5039-02-10-25	Membership Dues/Fees	8	0	8	0.0%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	2,648	1,689	959	63.8%
**6500-**-***	IT Allocations in to PC's & Depts.	644	573	71	89.0%
<b>Total Trabuco Canyon Water District</b>		<b>10,704</b>	<b>9,517</b>	<b>1,187</b>	<b>88.9%</b>

**Total Member Agency**

93,852	81,103	12,749	86.4%
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**Total PC 12 - Water Reclamation Permits**

<b>93,852</b>	<b>81,103</b>	<b>12,749</b>	<b>86.4%</b>
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**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
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**PC 15 - Coastal Treatment Plant**

**Member Agency**

**City of Laguna Beach**

**5000-**-***	Regular Salaries-O&M	451,004	369,855	81,149	82.0%
**5001-**-***	Overtime Salaries-O&M	8,524	14,138	(5,614)	165.9%
15-5002-01-01-16	Electricity	114,376	163,318	(48,942)	142.8%
**5003-**-***	Natural Gas	1,356	1,939	(583)	143.0%
**5004-**-***	Potable & Reclaimed Water	13,664	13,033	631	95.4%
15-5006-01-01-16	Chlorine/Sodium Hypochlorite	532	540	(8)	101.5%
15-5007-01-01-16	Polymer Products	244	0	244	0.0%
15-5008-01-01-16	Ferric Chloride	32,784	40,665	(7,881)	124.0%
15-5009-01-01-16	Odor Control Chemicals	28,828	24,775	4,053	85.9%
15-5011-02-01-16	Laboratory Services	5,652	2,430	3,222	43.0%
15-5012-01-01-16	Grit Hauling - 21A	13,000	11,524	1,476	88.6%
15-5013-01-03-16	Landscaping	21,608	26,151	(4,543)	121.0%
**5015-**-***	Management Support Services	3,792	426	3,366	11.2%
15-5017-01-03-16	Legal Fees	11,372	7,169	4,203	63.0%
15-5019-01-03-16	Contract Services Misc. - 29	34,776	39,180	(4,404)	112.7%
15-5021-01-03-16	Small Vehicle Expense - 31A	1,516	2,222	(706)	146.6%
15-5022-01-03-16	Miscellaneous Expense	380	306	74	80.6%
15-5023-01-03-16	Office Supplies - All	1,516	1,804	(288)	119.0%
15-5024-01-01-16	Petroleum Products	1,696	2,538	(842)	149.7%
**5025-**-***	Uniforms	3,700	3,458	242	93.5%
15-5026-01-03-16	Small Vehicle Fuel - 37A	760	1,200	(440)	157.9%
15-5027-01-03-16	Insurance - Property/Liability	17,860	24,170	(6,310)	135.3%
15-5028-01-03-16	Small Tools & Supplies	3,412	1,601	1,811	46.9%
15-5030-01-03-16	Trash Disposal	1,136	1,026	110	90.3%
**5031-**-***	Safety Supplies	13,268	5,465	7,803	41.2%
15-5032-01-03-16	Equipment Rental	380	0	380	0.0%
15-5033-01-03-16	Recruitment	120	38	82	31.6%
**5034-**-***	Travel Expense/Tech. Conferences	1,988	68	1,920	3.4%
**5035-**-***	Training Expense	4,408	2,630	1,778	59.7%
15-5036-02-01-16	Laboratory Supplies	5,936	8,920	(2,984)	150.3%
15-5037-01-03-16	Office Equipment	1,136	1,878	(742)	165.3%
**5038-**-***	Permits	1,828	2,446	(618)	133.8%
**5039-**-***	Membership Dues/Fees	1,880	2,002	(122)	106.5%
15-5047-01-03-16	Access Road Expenses	17,060	705	16,355	4.1%
15-5048-01-03-16	Storm Damage	7,960	0	7,960	0.0%
15-5049-01-01-16	Biosolids Disposal - 21B	0	5,546	(5,546)	0.0%
15-5050-01-03-16	Contract Services Generators - 29A	1,896	0	1,896	0.0%
15-5052-01-03-16	Janitorial Services	4,548	4,945	(397)	108.7%
15-5054-01-01-16	Diesel Truck Maint - 31B	564	0	564	0.0%
15-5055-01-01-16	Diesel Truck Fuel - 37B	284	0	284	0.0%
15-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 4	84,784	102,695	(17,911)	121.1%
15-5058-01-03-16	Maintenance Equip. & Facilities (Common)	8,720	6,759	1,961	77.5%
15-5061-01-03-16	Mileage	188	148	40	78.9%
15-5076-01-03-16	SCADA Infrastructure	10,976	10,288	688	93.7%
15-5077-01-03-16	IT Direct	100	14	86	14.0%
**5302-**-***	Performance Based Merit Pay	0	1,906	(1,906)	0.0%
**5303-**-***	Group Insurance Waiver	1,480	1,531	(51)	103.4%
**5305-**-***	Medicare Tax Payments for Employees	884	864	20	97.7%
**5306-**-***	Scheduled Holiday Work	6,464	8,084	(1,620)	125.1%
**5315-**-***	Comp Time - O&M	888	4,223	(3,335)	475.6%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	233,676	211,086	22,590	90.3%
**5700-**-***	Standby Pay	6,784	3,462	3,322	51.0%
**5705-**-***	Monthly Car Allowance	1,872	1,720	152	91.9%
**6500-**-***	IT Allocations in to PC's & Depts.	51,740	44,668	7,072	86.3%
<b>Total City of Laguna Beach</b>		<b>1,245,300</b>	<b>1,185,562</b>	<b>59,738</b>	<b>95.2%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
<b>Emerald Bay Service District</b>					
**5000-**-***	Regular Salaries-O&M	23,248	17,386	5,862	74.8%
**5001-**-***	Overtime Salaries-O&M	440	667	(227)	151.6%
15-5002-01-01-20	Electricity	5,720	7,167	(1,447)	125.3%
**5003-**-***	Natural Gas	84	113	(29)	134.7%
**5004-**-***	Potable & Reclaimed Water	712	605	107	85.0%
15-5006-01-01-20	Chlorine/Sodium Hypochlorite	28	24	4	84.6%
15-5007-01-01-20	Polymer Products	12	0	12	0.0%
15-5008-01-01-20	Ferric Chloride	1,640	1,785	(145)	108.8%
15-5009-01-01-20	Odor Control Chemicals	1,444	1,087	357	75.3%
15-5011-02-01-20	Laboratory Services	284	107	177	37.5%
15-5012-01-01-20	Grit Hauling - 21A	652	506	146	77.6%
15-5013-01-03-20	Landscaping	1,704	2,063	(359)	121.0%
**5015-**-***	Management Support Services	300	34	266	11.2%
15-5017-01-03-20	Legal Fees	896	565	331	63.1%
15-5019-01-03-20	Contract Services Misc. - 29	2,744	3,090	(346)	112.6%
15-5021-01-03-20	Small Vehicle Expense - 31A	120	175	(55)	146.0%
15-5022-01-03-20	Miscellaneous Expense	28	24	4	86.3%
15-5023-01-03-20	Office Supplies - All	120	142	(22)	118.5%
15-5024-01-01-20	Petroleum Products	84	111	(27)	132.6%
**5025-**-***	Uniforms	188	160	28	85.1%
15-5026-01-03-20	Small Vehicle Fuel - 37A	60	95	(35)	157.7%
15-5027-01-03-20	Insurance - Property/Liability	1,408	1,906	(498)	135.4%
15-5028-01-03-20	Small Tools & Supplies	268	126	142	47.1%
15-5030-01-03-20	Trash Disposal	88	81	7	92.0%
**5031-**-***	Safety Supplies	1,048	431	617	41.1%
15-5032-01-03-20	Equipment Rental	28	0	28	0.0%
15-5033-01-03-20	Recruitment	8	3	5	37.5%
**5034-**-***	Travel Expense/Tech. Conferences	156	5	151	3.5%
**5035-**-***	Training Expense	348	207	141	59.6%
15-5036-02-01-20	Laboratory Supplies	296	391	(95)	132.2%
15-5037-01-03-20	Office Equipment	88	148	(60)	168.3%
**5038-**-***	Permits	144	193	(49)	133.9%
**5039-**-***	Membership Dues/Fees	148	158	(10)	106.7%
15-5047-01-03-20	Access Road Expenses	1,344	56	1,288	4.1%
15-5048-01-03-20	Storm Damage	628	0	628	0.0%
15-5049-01-01-20	Biosolids Disposal - 21B	0	243	(243)	0.0%
15-5050-01-03-20	Contract Services Generators - 29A	148	0	148	0.0%
15-5052-01-03-20	Janitorial Services	360	390	(30)	108.3%
15-5054-01-01-20	Diesel Truck Maint - 31B	28	0	28	0.0%
15-5055-01-01-20	Diesel Truck Fuel - 37B	16	0	16	0.0%
15-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 4	4,240	4,507	(267)	106.3%
15-5058-01-03-20	Maintenance Equip. & Facilities (Common)	688	533	155	77.5%
15-5061-01-03-20	Mileage	16	12	4	73.3%
15-5076-01-03-20	SCADA Infrastructure	864	811	53	93.9%
15-5077-01-03-20	IT Direct	8	1	7	14.0%
**5302-**-***	Performance Based Merit Pay	0	88	(88)	0.0%
**5303-**-***	Group Insurance Waiver	76	71	5	93.1%
**5305-**-***	Medicare Tax Payments for Employees	48	40	8	83.3%
**5306-**-***	Scheduled Holiday Work	332	381	(49)	114.6%
**5315-**-***	Comp Time - O&M	48	201	(153)	418.4%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	12,044	9,922	2,122	82.4%
**5700-**-***	Standby Pay	348	273	75	78.5%
**5705-**-***	Monthly Car Allowance	100	80	20	79.5%
**6500-**-***	IT Allocations in to PC's & Depts.	4,080	3,523	557	86.3%
<b>Total Emerald Bay Service District</b>		<b>69,952</b>	<b>60,688</b>	<b>9,264</b>	<b>86.8%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
<b>Moulton Niguel Water District</b>					
**5000-**-***	Regular Salaries-O&M	18,332	25,470	(7,138)	138.9%
**5001-**-***	Overtime Salaries-O&M	372	1,023	(651)	275.1%
15-5003-01-03-22	Natural Gas	420	618	(198)	147.2%
15-5004-01-03-22	Potable & Reclaimed Water	732	730	2	99.7%
15-5013-01-03-22	Landscaping	16,672	20,177	(3,505)	121.0%
**5015-**-***	Management Support Services	2,924	329	2,595	11.3%
15-5017-01-03-22	Legal Fees	8,776	5,531	3,245	63.0%
15-5019-01-03-22	Contract Services Misc. - 29	26,832	30,230	(3,398)	112.7%
15-5021-01-03-22	Small Vehicle Expense - 31A	1,172	1,714	(542)	146.3%
15-5022-01-03-22	Miscellaneous Expense	292	236	56	81.0%
15-5023-01-03-22	Office Supplies - All	1,172	1,392	(220)	118.7%
15-5025-01-03-22	Uniforms	108	180	(72)	166.9%
15-5026-01-03-22	Small Vehicle Fuel - 37A	584	926	(342)	158.5%
15-5027-01-03-22	Insurance - Property/Liability	13,780	18,649	(4,869)	135.3%
15-5028-01-03-22	Small Tools & Supplies	2,632	1,235	1,397	46.9%
15-5030-01-03-22	Trash Disposal	876	792	84	90.4%
**5031-**-***	Safety Supplies	10,236	4,216	6,020	41.2%
15-5032-01-03-22	Equipment Rental	292	0	292	0.0%
15-5033-01-03-22	Recruitment	92	29	63	31.8%
**5034-**-***	Travel Expense/Tech. Conferences	1,532	53	1,479	3.4%
**5035-**-***	Training Expense	3,404	2,029	1,375	59.6%
15-5037-01-03-22	Office Equipment	876	1,449	(573)	165.4%
**5038-**-***	Permits	1,408	1,887	(479)	134.0%
**5039-**-***	Membership Dues/Fees	1,452	1,545	(93)	106.4%
15-5047-01-03-22	Access Road Expenses	13,164	544	12,620	4.1%
15-5048-01-03-22	Storm Damage	6,144	0	6,144	0.0%
15-5050-01-03-22	Contract Services Generators - 29A	1,464	0	1,464	0.0%
15-5052-01-03-22	Janitorial Services	3,512	3,816	(304)	108.6%
15-5058-01-03-22	Maintenance Equip. & Facilities (Common)	6,728	5,215	1,513	77.5%
15-5061-01-03-22	Mileage	148	114	34	77.4%
15-5076-01-03-22	SCADA Infrastructure	8,468	7,938	530	93.7%
15-5077-01-03-22	IT Direct	76	11	65	14.3%
15-5302-01-03-22	Performance Based Merit Pay	0	99	(99)	0.0%
15-5303-01-03-22	Group Insurance Waiver	44	80	(36)	181.4%
15-5305-01-03-22	Medicare Tax Payments for Employees	28	45	(17)	160.9%
**5306-**-***	Scheduled Holiday Work	236	569	(333)	241.2%
15-5315-01-03-22	Comp Time - O&M	36	342	(306)	948.7%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	9,500	14,518	(5,018)	152.8%
15-5700-01-03-22	Standby Pay	200	2,671	(2,471)	1335.6%
15-5705-01-03-22	Monthly Car Allowance	184	90	94	48.7%
**6500-**-***	IT Allocations in to PC's & Depts.	39,920	34,464	5,456	86.3%
<b>Total Moulton Niguel Water District</b>		<b>204,820</b>	<b>190,959</b>	<b>13,861</b>	<b>93.2%</b>



**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>South Coast Water District</b>					
**5000-**-***	Regular Salaries-O&M	590,920	475,769	115,151	80.5%
**5001-**-***	Overtime Salaries-O&M	9,872	13,755	(3,883)	139.3%
15-5002-01-01-24	Electricity	82,252	133,024	(50,772)	161.7%
**5003-**-***	Natural Gas	1,012	1,557	(545)	153.9%
**5004-**-***	Potable & Reclaimed Water	9,892	10,590	(698)	107.1%
**5006-**-***	Chlorine/Sodium Hypochlorite	93,444	99,742	(6,298)	106.7%
**5007-**-***	Polymer Products	748	0	748	0.0%
15-5008-01-01-24	Ferric Chloride	23,576	33,122	(9,546)	140.5%
15-5009-01-01-24	Odor Control Chemicals	20,732	20,180	552	97.3%
**5011-**-***	Laboratory Services	14,064	6,494	7,570	46.2%
15-5012-01-01-24	Grit Hauling - 21A	9,348	9,386	(38)	100.4%
15-5013-01-03-24	Landscaping	17,016	20,591	(3,575)	121.0%
**5015-**-***	Management Support Services	2,984	336	2,648	11.3%
15-5017-01-03-24	Legal Fees	8,956	5,645	3,311	63.0%
15-5019-01-03-24	Contract Services Misc. - 29	27,380	30,850	(3,470)	112.7%
15-5021-01-03-24	Small Vehicle Expense - 31A	1,196	1,749	(553)	146.3%
15-5022-01-03-24	Miscellaneous Expense	300	241	59	80.4%
15-5023-01-03-24	Office Supplies - All	1,196	1,420	(224)	118.7%
15-5024-01-01-24	Petroleum Products	1,220	2,068	(848)	169.5%
**5025-**-***	Uniforms	5,004	4,679	325	93.5%
15-5026-01-03-24	Small Vehicle Fuel - 37A	596	945	(349)	158.5%
15-5027-01-03-24	Insurance - Property/Liability	14,064	19,031	(4,967)	135.3%
15-5028-01-03-24	Small Tools & Supplies	2,688	1,261	1,427	46.9%
15-5030-01-03-24	Trash Disposal	896	808	88	90.2%
**5031-**-***	Safety Supplies	10,448	4,303	6,145	41.2%
15-5032-01-03-24	Equipment Rental	300	0	300	0.0%
15-5033-01-03-24	Recruitment	92	30	62	32.4%
**5034-**-***	Travel Expense/Tech. Conferences	1,568	54	1,514	3.4%
**5035-**-***	Training Expense	3,472	2,071	1,401	59.6%
**5036-**-***	Laboratory Supplies	7,768	12,791	(5,023)	164.7%
15-5037-01-03-24	Office Equipment	896	1,479	(583)	165.0%
**5038-**-***	Permits	1,440	1,926	(486)	133.7%
**5039-**-***	Membership Dues/Fees	1,480	1,577	(97)	106.5%
15-5047-01-03-24	Access Road Expenses	13,432	555	12,877	4.1%
15-5048-01-03-24	Storm Damage	6,268	0	6,268	0.0%
15-5049-01-01-24	Biosolids Disposal - 21B	0	4,518	(4,518)	0.0%
15-5050-01-03-24	Contract Services Generators - 29A	1,492	0	1,492	0.0%
15-5052-01-03-24	Janitorial Services	3,584	3,894	(310)	108.6%
15-5054-01-01-24	Diesel Truck Maint - 31B	408	0	408	0.0%
15-5055-01-01-24	Diesel Truck Fuel - 37B	204	0	204	0.0%
15-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 4	60,972	83,646	(22,674)	137.2%
15-5058-01-03-24	Maintenance Equip. & Facilities (Common)	6,864	5,322	1,542	77.5%
15-5060-01-04-24	Maintenance Equip. & Facilities (AWT) 41-	38,000	33,451	4,549	88.0%
15-5061-01-03-24	Mileage	148	117	31	78.9%
15-5076-01-03-24	SCADA Infrastructure	8,644	8,100	544	93.7%
15-5077-01-03-24	IT Direct	80	11	69	13.8%
**5302-**-***	Performance Based Merit Pay	0	2,580	(2,580)	0.0%
**5303-**-***	Group Insurance Waiver	2,000	2,071	(71)	103.6%
**5305-**-***	Medicare Tax Payments for Employees	1,200	1,169	31	97.4%
**5306-**-***	Scheduled Holiday Work	8,552	7,901	651	92.4%
**5315-**-***	Comp Time - O&M	1,028	4,027	(2,999)	391.7%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	306,176	271,607	34,569	88.7%
**5700-**-***	Standby Pay	9,172	2,726	6,446	29.7%
**5705-**-***	Monthly Car Allowance	2,040	2,327	(287)	114.1%
**6500-**-***	IT Allocations in to PC's & Depts.	40,736	35,171	5,565	86.3%
<b>Total South Coast Water District</b>		<b>1,477,820</b>	<b>1,386,664</b>	<b>91,156</b>	<b>93.8%</b>
<b>Total Member Agency</b>		<b>2,997,892</b>	<b>2,823,872</b>	<b>174,020</b>	<b>94.2%</b>
<b>Total PC 15 - Coastal Treatment Plant</b>		<b>2,997,892</b>	<b>2,823,872</b>	<b>174,020</b>	<b>94.2%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
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**PC 17 - Joint Regional Wastewater Reclamation**

**Member Agency**

**City of Laguna Beach**

**5000-**-***	Regular Salaries-O&M	118,512	88,822	29,690	74.9%
**5001-**-***	Overtime Salaries-O&M	4,392	1,903	2,489	43.3%
**5002-**-***	Electricity	25,472	17,570	7,902	69.0%
17-5003-01-02-16	Natural Gas	13,480	24,580	(11,100)	182.3%
**5004-**-***	Potable & Reclaimed Water	2,940	1,628	1,312	55.4%
17-5005-01-02-16	Co-generation Power Credit	(101,640)	(139,331)	37,691	137.1%
17-5006-01-01-16	Chlorine/Sodium Hypochlorite	16	22	(6)	138.0%
**5007-**-***	Polymer Products	53,784	55,579	(1,795)	103.3%
17-5008-01-02-16	Ferric Chloride	48,892	48,144	748	98.5%
**5009-**-***	Odor Control Chemicals	1,840	1,884	(44)	102.4%
17-5010-01-23-16	Other Chemicals - Misc.	56	0	56	0.0%
**5011-**-***	Laboratory Services	864	435	429	50.4%
17-5012-01-01-16	Grit Hauling - 21A	40	51	(11)	128.1%
17-5013-01-23-16	Landscaping	4,768	4,851	(83)	101.7%
**5015-**-***	Management Support Services	560	596	(36)	106.4%
17-5017-01-23-16	Legal Fees	280	3,930	(3,650)	1403.7%
17-5019-01-23-16	Contract Services Misc. - 29	5,404	6,857	(1,453)	126.9%
17-5021-01-23-16	Small Vehicle Expense - 31A	392	790	(398)	201.5%
17-5022-01-23-16	Miscellaneous Expense	280	74	206	26.6%
17-5023-01-23-16	Office Supplies - All	728	520	208	71.4%
**5024-**-***	Petroleum Products	2,744	1,225	1,519	44.7%
**5025-**-***	Uniforms	2,200	2,171	29	98.7%
17-5026-01-23-16	Small Vehicle Fuel - 37A	504	463	41	91.8%
17-5027-01-23-16	Insurance - Property/Liability	7,608	9,487	(1,879)	124.7%
17-5028-01-23-16	Small Tools & Supplies	1,684	1,706	(22)	101.3%
17-5030-01-23-16	Trash Disposal	140	108	32	77.0%
**5031-**-***	Safety Supplies	2,316	1,751	565	75.6%
17-5032-01-23-16	Equipment Rental	168	1,146	(978)	681.9%
17-5033-01-23-16	Recruitment	40	112	(72)	280.5%
**5034-**-***	Travel Expense/Tech. Conferences	504	103	401	20.4%
**5035-**-***	Training Expense	868	601	267	69.3%
**5036-**-***	Laboratory Supplies	916	715	201	78.0%
17-5037-01-23-16	Office Equipment	560	434	126	77.5%
**5038-**-***	Permits	596	1,556	(960)	261.1%
**5039-**-***	Membership Dues/Fees	444	575	(131)	129.4%
17-5049-01-02-16	Biosolids Disposal - 21B	125,936	115,120	10,816	91.4%
17-5050-01-23-16	Contract Services Generators - 29A	728	233	495	31.9%
17-5052-01-23-16	Janitorial Services	2,356	1,583	773	67.2%
17-5054-01-02-16	Diesel Truck Maint - 31B	2,816	2,539	277	90.2%
17-5055-01-02-16	Diesel Truck Fuel - 37B	1,184	1,068	116	90.2%
17-5056-01-02-16	Maintenance Equip. & Facilities (Solids) 41	31,260	24,185	7,075	77.4%
17-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 4	240	255	(15)	106.2%
17-5058-01-23-16	Maintenance Equip. & Facilities (Common)	2,020	1,815	205	89.8%
17-5059-01-02-16	Maintenance Equip. & Facilities (Co-Gen)	68,432	68,277	155	99.8%
17-5061-01-23-16	Mileage	56	49	7	86.9%
17-5074-01-23-16	Education Reimbursement	112	31	81	27.6%
17-5076-01-23-16	SCADA Infrastructure	1,608	1,522	86	94.7%
17-5077-01-23-16	IT Direct	148	2	146	1.4%
**5105-**-***	Co-Generation Power Credit - Offset	53,892	71,741	(17,849)	133.1%
**5302-**-***	Performance Based Merit Pay	0	909	(909)	0.0%
**5303-**-***	Group Insurance Waiver	360	290	70	80.5%
**5306-**-***	Scheduled Holiday Work	2,876	1,929	947	67.1%
**5315-**-***	Comp Time - O&M	304	425	(121)	139.8%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	61,404	50,949	10,455	83.0%
17-5700-01-23-16	Standby Pay	1,460	1,725	(265)	118.1%
**5705-**-***	Monthly Car Allowance	432	351	81	81.2%
**6500-**-***	IT Allocations in to PC's & Depts.	12,148	10,486	1,662	86.3%
<b>Total City of Laguna Beach</b>		<b>572,124</b>	<b>496,545</b>	<b>75,579</b>	<b>86.8%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
<b>El Toro Water District</b>					
**5000-**-***	Regular Salaries-O&M	125,348	105,091	20,257	83.8%
**5001-**-***	Overtime Salaries-O&M	4,556	2,283	2,273	50.1%
**5002-**-***	Electricity	28,608	21,946	6,662	76.7%
17-5003-01-02-19	Natural Gas	13,868	28,436	(14,568)	205.0%
**5004-**-***	Potable & Reclaimed Water	3,040	1,893	1,147	62.3%
17-5005-01-02-19	Co-generation Power Credit	(104,584)	(161,188)	56,604	154.1%
17-5006-01-01-19	Chlorine/Sodium Hypochlorite	32	49	(17)	152.9%
**5007-**-***	Polymer Products	55,408	64,403	(8,995)	116.2%
17-5008-01-02-19	Ferric Chloride	50,312	55,696	(5,384)	110.7%
**5009-**-***	Odor Control Chemicals	1,912	2,210	(298)	115.6%
17-5010-01-23-19	Other Chemicals - Misc.	104	0	104	0.0%
**5011-**-***	Laboratory Services	896	511	385	57.0%
17-5012-01-01-19	Grit Hauling - 21A	80	113	(33)	141.8%
17-5013-01-23-19	Landscaping	8,676	8,824	(148)	101.7%
**5015-**-***	Management Support Services	1,020	1,084	(64)	106.3%
17-5017-01-23-19	Legal Fees	512	7,150	(6,638)	1396.4%
17-5019-01-23-19	Contract Services Misc. - 29	9,828	12,474	(2,646)	126.9%
17-5021-01-23-19	Small Vehicle Expense - 31A	716	1,437	(721)	200.7%
17-5022-01-23-19	Miscellaneous Expense	512	135	377	26.5%
17-5023-01-23-19	Office Supplies - All	1,328	945	383	71.2%
**5024-**-***	Petroleum Products	2,828	1,419	1,409	50.2%
**5025-**-***	Uniforms	2,304	2,537	(233)	110.1%
17-5026-01-23-19	Small Vehicle Fuel - 37A	920	841	79	91.5%
17-5027-01-23-19	Insurance - Property/Liability	13,840	17,257	(3,417)	124.7%
17-5028-01-23-19	Small Tools & Supplies	3,060	3,103	(43)	101.4%
17-5030-01-23-19	Trash Disposal	256	196	60	76.6%
**5031-**-***	Safety Supplies	4,208	3,186	1,022	75.7%
17-5032-01-23-19	Equipment Rental	308	2,084	(1,776)	676.6%
17-5033-01-23-19	Recruitment	76	204	(128)	268.6%
**5034-**-***	Travel Expense/Tech. Conferences	920	187	733	20.3%
**5035-**-***	Training Expense	1,580	1,094	486	69.2%
**5036-**-***	Laboratory Supplies	952	839	113	88.1%
17-5037-01-23-19	Office Equipment	1,020	790	230	77.4%
**5038-**-***	Permits	1,084	2,831	(1,747)	261.2%
**5039-**-***	Membership Dues/Fees	804	1,045	(241)	130.0%
17-5049-01-02-19	Biosolids Disposal - 21B	129,588	133,180	(3,592)	102.8%
17-5050-01-23-19	Contract Services Generators - 29A	1,328	423	905	31.9%
17-5052-01-23-19	Janitorial Services	4,288	2,880	1,408	67.2%
17-5054-01-02-19	Diesel Truck Maint - 31B	2,896	2,938	(42)	101.4%
17-5055-01-02-19	Diesel Truck Fuel - 37B	1,220	1,236	(16)	101.3%
17-5056-01-02-19	Maintenance Equip. & Facilities (Solids) 41	32,168	27,979	4,189	87.0%
17-5057-01-01-19	Maintenance Equip. & Facilities (Liquids) 4	456	564	(108)	123.8%
17-5058-01-23-19	Maintenance Equip. & Facilities (Common)	3,672	3,301	371	89.9%
17-5059-01-02-19	Maintenance Equip. & Facilities (Co-Gen)	70,416	78,988	(8,572)	112.2%
17-5061-01-23-19	Mileage	104	89	15	85.2%
17-5074-01-23-19	Education Reimbursement	204	56	148	27.5%
17-5076-01-23-19	SCADA Infrastructure	2,928	2,769	159	94.6%
17-5077-01-23-19	IT Direct	268	4	264	1.4%
**5105-**-***	Co-Generation Power Credit - Offset	56,472	83,813	(27,341)	148.4%
**5302-**-***	Performance Based Merit Pay	0	1,084	(1,084)	0.0%
**5303-**-***	Group Insurance Waiver	400	356	44	89.1%
**5306-**-***	Scheduled Holiday Work	3,032	2,312	720	76.2%
**5315-**-***	Comp Time - O&M	344	509	(165)	147.9%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	64,948	60,287	4,661	92.8%
17-5700-01-23-19	Standby Pay	2,652	3,138	(486)	118.3%
**5705-**-***	Monthly Car Allowance	464	435	29	93.8%
**6500-**-***	IT Allocations in to PC's & Depts.	22,096	19,076	3,020	86.3%
<b>Total El Toro Water District</b>		<b>636,276</b>	<b>616,522</b>	<b>19,754</b>	<b>96.9%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
<b>Emerald Bay Service District</b>					
**5000-**-***	Regular Salaries-O&M	7,300	3,899	3,401	53.4%
**5001-**-***	Overtime Salaries-O&M	272	84	188	30.8%
**5002-**-***	Electricity	1,544	783	761	50.7%
17-5003-01-02-20	Natural Gas	840	1,082	(242)	128.8%
**5004-**-***	Potable & Reclaimed Water	184	71	113	38.7%
17-5005-01-02-20	Co-generation Power Credit	(6,328)	(6,134)	(194)	96.9%
17-5006-01-01-20	Chlorine/Sodium Hypochlorite	0	0	(0)	0.0%
**5007-**-***	Polymer Products	3,344	2,443	901	73.0%
17-5008-01-02-20	Ferric Chloride	3,044	2,119	925	69.6%
**5009-**-***	Odor Control Chemicals	112	82	30	72.9%
17-5010-01-23-20	Other Chemicals - Misc.	4	0	4	0.0%
17-5011-02-02-20	Laboratory Services	52	19	33	36.2%
17-5012-01-01-20	Grit Hauling - 21A	0	0	(0)	0.0%
17-5013-01-23-20	Landscaping	252	255	(3)	101.2%
**5015-**-***	Management Support Services	28	31	(3)	112.0%
17-5017-01-23-20	Legal Fees	16	207	(191)	1291.8%
17-5019-01-23-20	Contract Services Misc. - 29	284	361	(77)	127.0%
17-5021-01-23-20	Small Vehicle Expense - 31A	20	42	(22)	207.6%
17-5022-01-23-20	Miscellaneous Expense	16	4	12	24.5%
17-5023-01-23-20	Office Supplies - All	40	27	13	68.3%
17-5024-01-02-20	Petroleum Products	172	54	118	31.3%
**5025-**-***	Uniforms	136	95	41	69.9%
17-5026-01-23-20	Small Vehicle Fuel - 37A	28	24	4	86.9%
17-5027-01-23-20	Insurance - Property/Liability	400	499	(99)	124.7%
17-5028-01-23-20	Small Tools & Supplies	88	90	(2)	101.9%
17-5030-01-23-20	Trash Disposal	8	6	2	71.0%
**5031-**-***	Safety Supplies	120	92	28	76.7%
17-5032-01-23-20	Equipment Rental	8	60	(52)	753.0%
17-5033-01-23-20	Recruitment	4	6	(2)	148.0%
**5034-**-***	Travel Expense/Tech. Conferences	28	5	23	19.3%
**5035-**-***	Training Expense	44	32	12	71.9%
**5036-**-***	Laboratory Supplies	56	31	25	55.3%
17-5037-01-23-20	Office Equipment	28	23	5	81.6%
**5038-**-***	Permits	32	82	(50)	255.9%
**5039-**-***	Membership Dues/Fees	24	30	(6)	125.8%
17-5049-01-02-20	Biosolids Disposal - 21B	7,840	5,068	2,772	64.6%
17-5050-01-23-20	Contract Services Generators - 29A	40	12	28	30.6%
17-5052-01-23-20	Janitorial Services	124	83	41	67.2%
17-5054-01-02-20	Diesel Truck Maint - 31B	176	112	64	63.5%
17-5055-01-02-20	Diesel Truck Fuel - 37B	72	47	25	65.3%
17-5056-01-02-20	Maintenance Equip. & Facilities (Solids) 41	1,948	1,065	883	54.7%
17-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 4	0	0	(0)	0.0%
17-5058-01-23-20	Maintenance Equip. & Facilities (Common)	108	95	13	88.4%
17-5059-01-02-20	Maintenance Equip. & Facilities (Co-Gen)	4,260	3,006	1,254	70.6%
17-5061-01-23-20	Mileage	4	3	1	64.0%
17-5074-01-23-20	Education Reimbursement	4	2	2	41.0%
17-5076-01-23-20	SCADA Infrastructure	84	80	4	95.3%
17-5077-01-23-20	IT Direct	8	0	8	1.5%
**5105-**-***	Co-Generation Power Credit - Offset	3,328	3,142	186	94.4%
**5302-**-***	Performance Based Merit Pay	0	40	(40)	0.0%
**5303-**-***	Group Insurance Waiver	20	13	7	64.0%
**5306-**-***	Scheduled Holiday Work	180	85	95	47.2%
**5315-**-***	Comp Time - O&M	16	19	(3)	117.0%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	3,784	2,236	1,548	59.1%
17-5700-01-23-20	Standby Pay	76	91	(15)	119.3%
**5705-**-***	Monthly Car Allowance	24	16	8	64.7%
**6500-**-***	IT Allocations in to PC's & Depts.	640	551	89	86.2%
<b>Total Emerald Bay Service District</b>		<b>34,936</b>	<b>22,269</b>	<b>12,667</b>	<b>63.7%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Moulton Niguel Water District</b>					
**5000-**-***	Regular Salaries-O&M	1,402,220	1,254,671	147,549	89.5%
**5001-**-***	Overtime Salaries-O&M	37,828	30,123	7,705	79.6%
**5002-**-***	Electricity	391,656	299,214	92,442	76.4%
17-5003-01-02-22	Natural Gas	55,428	113,168	(57,740)	204.2%
**5004-**-***	Potable & Reclaimed Water	27,232	16,915	10,317	62.1%
17-5005-01-02-22	Co-generation Power Credit	(417,948)	(641,492)	223,544	153.5%
**5006-**-***	Chlorine/Sodium Hypochlorite	399,948	499,995	(100,047)	125.0%
**5007-**-***	Polymer Products	299,100	346,557	(47,457)	115.9%
17-5008-01-02-22	Ferric Chloride	201,056	221,659	(20,603)	110.2%
**5009-**-***	Odor Control Chemicals	30,140	34,667	(4,527)	115.0%
**5010-**-***	Other Chemicals - Misc.	796	0	796	0.0%
**5011-**-***	Laboratory Services	20,716	11,724	8,992	56.6%
17-5012-01-01-22	Grit Hauling - 21A	41,860	46,177	(4,317)	110.3%
**5013-**-***	Landscaping	67,500	68,662	(1,162)	101.7%
**5015-**-***	Management Support Services	7,940	8,437	(497)	106.3%
**5017-**-***	Legal Fees	3,972	55,635	(51,663)	1400.7%
**5019-**-***	Contract Services Misc. - 29	76,480	97,065	(20,585)	126.9%
**5021-**-***	Small Vehicle Expense - 31A	5,560	11,181	(5,621)	201.1%
**5022-**-***	Miscellaneous Expense	3,972	1,054	2,918	26.5%
**5023-**-***	Office Supplies - All	10,324	7,356	2,968	71.2%
**5024-**-***	Petroleum Products	12,760	6,381	6,379	50.0%
**5025-**-***	Uniforms	22,152	25,559	(3,407)	115.4%
**5026-**-***	Small Vehicle Fuel - 37A	7,148	6,548	600	91.6%
**5027-**-***	Insurance - Property/Liability	107,704	134,284	(26,580)	124.7%
**5028-**-***	Small Tools & Supplies	23,824	24,146	(322)	101.4%
**5030-**-***	Trash Disposal	1,988	1,527	461	76.8%
**5031-**-***	Safety Supplies	32,756	24,789	7,967	75.7%
**5032-**-***	Equipment Rental	2,384	16,217	(13,833)	680.2%
**5033-**-***	Recruitment	576	1,588	(1,012)	275.7%
**5034-**-***	Travel Expense/Tech. Conferences	7,140	1,457	5,683	20.4%
**5035-**-***	Training Expense	12,296	8,510	3,786	69.2%
**5036-**-***	Laboratory Supplies	21,972	19,246	2,726	87.6%
**5037-**-***	Office Equipment	7,940	6,144	1,796	77.4%
**5038-**-***	Permits	8,424	22,032	(13,608)	261.5%
**5039-**-***	Membership Dues/Fees	6,268	8,134	(1,866)	129.8%
17-5049-01-02-22	Biosolids Disposal - 21B	517,868	530,025	(12,157)	102.3%
**5050-**-***	Contract Services Generators - 29A	10,324	3,292	7,032	31.9%
**5052-**-***	Janitorial Services	33,352	22,413	10,939	67.2%
17-5054-01-02-22	Diesel Truck Maint - 31B	11,576	11,691	(115)	101.0%
17-5055-01-02-22	Diesel Truck Fuel - 37B	4,876	4,919	(43)	100.9%
17-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41	128,552	111,352	17,200	86.6%
17-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 4	241,196	229,772	11,424	95.3%
**5058-**-***	Maintenance Equip. & Facilities (Common)	28,588	25,690	2,898	89.9%
17-5059-01-02-22	Maintenance Equip. & Facilities (Co-Gen)	281,400	314,356	(32,956)	111.7%
17-5060-01-04-22	Maintenance Equip. & Facilities (AWT) 41-	50,000	31,564	18,436	63.1%
**5061-**-***	Mileage	796	689	107	86.6%
17-5068-02-04-22	MNWD Lab Services and Supplies	28,000	40,151	(12,151)	143.4%
**5074-**-***	Education Reimbursement	1,588	437	1,151	27.5%
**5076-**-***	SCADA Infrastructure	22,780	21,550	1,230	94.6%
**5077-**-***	IT Direct	2,084	29	2,055	1.4%
**5105-**-***	Co-Generation Power Credit - Offset	542,652	844,401	(301,749)	155.6%
**5302-**-***	Performance Based Merit Pay	0	14,197	(14,197)	0.0%
**5303-**-***	Group Insurance Waiver	6,208	6,196	12	99.8%
**5306-**-***	Scheduled Holiday Work	30,464	29,426	1,038	96.6%
**5315-**-***	Comp Time - O&M	4,880	6,079	(1,199)	124.6%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	726,536	720,465	6,071	99.2%
**5700-**-***	Standby Pay	20,648	24,415	(3,767)	118.2%
**5705-**-***	Monthly Car Allowance	7,240	8,155	(915)	112.6%
**6500-**-***	IT Allocations in to PC's & Depts.	171,936	148,437	23,499	86.3%
<b>Total Moulton Niguel Water District</b>		<b>5,814,656</b>	<b>5,939,024</b>	<b>(124,368)</b>	<b>102.1%</b>



**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended	
South Coast Water District					
**5000-**-***	Regular Salaries-O&M	65,536	71,969	(6,433)	109.8%
**5001-**-***	Overtime Salaries-O&M	2,404	1,541	863	64.1%
**5002-**-***	Electricity	14,588	14,207	381	97.4%
17-5003-01-02-24	Natural Gas	7,360	19,956	(12,596)	271.1%
**5004-**-***	Potable & Reclaimed Water	1,604	1,320	284	82.3%
17-5005-01-02-24	Co-generation Power Credit	(55,500)	(113,120)	57,620	203.8%
17-5006-01-01-24	Chlorine/Sodium Hypochlorite	8	15	(7)	182.5%
**5007-**-***	Polymer Products	29,364	45,109	(15,745)	153.6%
17-5008-01-02-24	Ferric Chloride	26,700	39,087	(12,387)	146.4%
**5009-**-***	Odor Control Chemicals	1,004	1,525	(521)	151.9%
17-5010-01-23-24	Other Chemicals - Misc.	44	0	44	0.0%
**5011-**-***	Laboratory Services	468	352	116	75.3%
17-5012-01-01-24	Grit Hauling - 21A	20	34	(14)	169.4%
17-5013-01-23-24	Landscaping	3,808	3,874	(66)	101.7%
**5015-**-***	Management Support Services	448	476	(28)	106.3%
17-5017-01-23-24	Legal Fees	224	3,139	(2,915)	1401.2%
17-5019-01-23-24	Contract Services Misc. - 29	4,316	5,476	(1,160)	126.9%
17-5021-01-23-24	Small Vehicle Expense - 31A	312	631	(319)	202.2%
17-5022-01-23-24	Miscellaneous Expense	224	59	165	26.5%
17-5023-01-23-24	Office Supplies - All	584	415	169	71.1%
**5024-**-***	Petroleum Products	1,500	995	505	66.3%
**5025-**-***	Uniforms	1,208	1,761	(553)	145.7%
17-5026-01-23-24	Small Vehicle Fuel - 37A	404	369	35	91.4%
17-5027-01-23-24	Insurance - Property/Liability	6,076	7,576	(1,500)	124.7%
17-5028-01-23-24	Small Tools & Supplies	1,344	1,362	(18)	101.4%
17-5030-01-23-24	Trash Disposal	112	86	26	76.9%
**5031-**-***	Safety Supplies	1,848	1,398	450	75.7%
17-5032-01-23-24	Equipment Rental	136	915	(779)	672.7%
17-5033-01-23-24	Recruitment	32	90	(58)	280.0%
**5034-**-***	Travel Expense/Tech. Conferences	404	82	322	20.3%
**5035-**-***	Training Expense	692	480	212	69.4%
**5036-**-***	Laboratory Supplies	496	578	(82)	116.6%
17-5037-01-23-24	Office Equipment	448	347	101	77.4%
**5038-**-***	Permits	476	1,243	(767)	261.1%
**5039-**-***	Membership Dues/Fees	352	459	(107)	130.4%
17-5049-01-02-24	Biosolids Disposal - 21B	68,768	93,464	(24,696)	135.9%
17-5050-01-23-24	Contract Services Generators - 29A	584	186	398	31.8%
17-5052-01-23-24	Janitorial Services	1,880	1,264	616	67.3%
17-5054-01-02-24	Diesel Truck Maint - 31B	1,536	2,062	(526)	134.2%
17-5055-01-02-24	Diesel Truck Fuel - 37B	648	867	(219)	133.9%
17-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41	17,072	19,636	(2,564)	115.0%
17-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 4	108	169	(61)	156.0%
17-5058-01-23-24	Maintenance Equip. & Facilities (Common)	1,612	1,449	163	89.9%
17-5059-01-02-24	Maintenance Equip. & Facilities (Co-Gen) 1	37,368	55,433	(18,065)	148.3%
17-5061-01-23-24	Mileage	44	39	5	88.4%
17-5074-01-23-24	Education Reimbursement	88	25	63	28.0%
17-5076-01-23-24	SCADA Infrastructure	1,284	1,216	68	94.7%
17-5077-01-23-24	IT Direct	116	2	114	1.4%
**5105-**-***	Co-Generation Power Credit - Offset	29,648	58,167	(28,519)	196.2%
**5302-**-***	Performance Based Merit Pay	0	736	(736)	0.0%
**5303-**-***	Group Insurance Waiver	208	234	(26)	112.7%
**5306-**-***	Scheduled Holiday Work	1,584	1,562	22	98.6%
**5315-**-***	Comp Time - O&M	172	344	(172)	200.1%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	33,960	41,282	(7,322)	121.6%
17-5700-01-23-24	Standby Pay	1,164	1,377	(213)	118.3%
**5705-**-***	Monthly Car Allowance	236	284	(48)	120.2%
**6500-**-***	IT Allocations in to PC's & Depts.	9,700	8,374	1,326	86.3%
Total South Coast Water District		326,824	401,976	(75,152)	123.0%
Total Member Agency		7,384,816	7,476,335	(91,519)	101.2%
Total PC 17 - Joint Regional Wastewater Reclamation		7,384,816	7,476,335	(91,519)	101.2%

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
<b>PC 21 - Effluent Transmission Main</b>					
<b>Member Agency</b>					
<b>El Toro Water District</b>					
**5000-**-***	Regular Salaries-O&M	448	117	331	26.2%
**5019-**-***	Contract Services Misc.	7,552	0	7,552	0.0%
**5027-**-***	Insurance - Property/Liability	0	4	(4)	0.0%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	232	67	165	28.7%
<b>Total El Toro Water District</b>		<b>8,232</b>	<b>188</b>	<b>8,044</b>	<b>2.3%</b>
<b>Irvine Ranch Water District</b>					
**5000-**-***	Regular Salaries-O&M	448	117	331	26.2%
**5019-**-***	Contract Services Misc.	7,552	0	7,552	0.0%
**5027-**-***	Insurance - Property/Liability	0	4	(4)	0.0%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	232	67	165	28.7%
<b>Total Irvine Ranch Water District</b>		<b>8,232</b>	<b>188</b>	<b>8,044</b>	<b>2.3%</b>
<b>Moulton Niguel Water District</b>					
21-5000-01-14-22	Regular Salaries-O&M	192	51	141	26.8%
21-5019-01-14-22	Contract Services Misc.	3,232	0	3,232	0.0%
21-5027-01-14-22	Insurance - Property/Liability	0	2	(2)	0.0%
21-5401-01-14-22	Fringe Benefits IN to PC's & Depts.	100	29	71	29.2%
<b>Total Moulton Niguel Water District</b>		<b>3,524</b>	<b>83</b>	<b>3,441</b>	<b>2.3%</b>
<b>Total Member Agency</b>		<b>19,988</b>	<b>458</b>	<b>19,530</b>	<b>2.3%</b>
<b>Total PC 21 - Effluent Transmission Main</b>		<b>19,988</b>	<b>458</b>	<b>19,530</b>	<b>2.3%</b>
<b>PC 23 - North Coast Interceptor</b>					
<b>Member Agency</b>					
<b>City of Laguna Beach</b>					
23-5017-01-05-**	Legal Fees	0	7,063	(7,063)	0.0%
<b>Total City of Laguna Beach</b>		<b>0</b>	<b>7,063</b>	<b>(7,063)</b>	<b>0.0%</b>
<b>Total Member Agency</b>		<b>0</b>	<b>7,063</b>	<b>(7,063)</b>	<b>0.0%</b>
<b>Total PC 23 - North Coast Interceptor</b>		<b>0</b>	<b>7,063</b>	<b>(7,063)</b>	<b>0.0%</b>
<b>PC 24 - Aliso Creek Ocean Outfall</b>					
<b>Member Agency</b>					
<b>City of Laguna Beach</b>					
**5000-**-***	Regular Salaries-O&M	16,420	12,023	4,397	73.2%
**5001-**-***	Overtime Salaries-O&M	68	130	(62)	190.5%
**5015-**-***	Management Support Services	23,376	2,783	20,593	11.9%
24-5017-02-05-16	Legal Fees	220	0	220	0.0%
24-5027-01-05-16	Insurance - Property/Liability	956	1,354	(398)	141.6%
24-5031-02-05-16	Safety Supplies	116	0	116	0.0%
24-5033-02-05-16	Recruitment	60	0	60	0.0%
24-5034-02-05-16	Travel Expense/Tech. Conferences	168	217	(49)	129.0%
24-5035-02-05-16	Training Expense	216	79	137	36.7%
24-5036-02-05-16	Laboratory Supplies	3,300	3,305	(5)	100.2%
24-5038-02-05-16	Permits	23,860	24,539	(679)	102.8%
**5039-**-***	Membership Dues/Fees	24	25	(1)	103.2%
24-5044-02-05-16	Offshore Monitoring - 20A	8,304	5,144	3,160	61.9%
24-5045-02-05-16	Offshore Biochemistry - 20B	1,268	0	1,268	0.0%
24-5046-02-05-16	Effluent Chemistry - 20C	3,852	1,717	2,135	44.6%
24-5058-01-05-16	Maintenance Equip. & Facilities (Common)	112	0	112	0.0%
24-5306-02-05-16	Scheduled Holiday Work	28	38	(10)	137.3%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	8,512	6,827	1,685	80.2%
**6500-**-***	IT Allocations in to PC's & Depts.	2,068	1,786	282	86.4%
<b>Total City of Laguna Beach</b>		<b>92,928</b>	<b>59,966</b>	<b>32,962</b>	<b>64.5%</b>

**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>EI Toro Water District</b>					
**5000-**-***	Regular Salaries-O&M	24,340	17,819	6,521	73.2%
**5001-**-***	Overtime Salaries-O&M	100	192	(92)	192.0%
**5015-**-***	Management Support Services	34,640	4,124	30,516	11.9%
24-5017-02-05-19	Legal Fees	328	0	328	0.0%
24-5027-01-05-19	Insurance - Property/Liability	1,420	2,006	(586)	141.3%
24-5031-02-05-19	Safety Supplies	172	0	172	0.0%
24-5033-02-05-19	Recruitment	92	0	92	0.0%
24-5034-02-05-19	Travel Expense/Tech. Conferences	248	321	(73)	129.5%
24-5035-02-05-19	Training Expense	320	117	203	36.7%
24-5036-02-05-19	Laboratory Supplies	4,892	4,898	(6)	100.1%
24-5038-02-05-19	Permits	35,364	36,366	(1,002)	102.8%
**5039-**-***	Membership Dues/Fees	36	37	(1)	101.9%
24-5044-02-05-19	Offshore Monitoring - 20A	12,308	7,623	4,685	61.9%
24-5045-02-05-19	Offshore Biochemistry - 20B	1,876	0	1,876	0.0%
24-5046-02-05-19	Effluent Chemistry - 20C	5,704	2,545	3,159	44.6%
24-5058-01-05-19	Maintenance Equip. & Facilities (Common)	164	0	164	0.0%
24-5306-02-05-19	Scheduled Holiday Work	44	57	(13)	129.5%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	12,612	10,117	2,495	80.2%
**6500-**-***	IT Allocations in to PC's & Depts.	3,064	2,647	417	86.4%
<b>Total EI Toro Water District</b>		<b>137,724</b>	<b>88,870</b>	<b>48,854</b>	<b>64.5%</b>
<b>Emerald Bay Service District</b>					
**5000-**-***	Regular Salaries-O&M	1,164	853	311	73.2%
**5001-**-***	Overtime Salaries-O&M	4	9	(5)	230.0%
**5015-**-***	Management Support Services	1,656	197	1,459	11.9%
24-5017-02-05-20	Legal Fees	16	0	16	0.0%
24-5027-01-05-20	Insurance - Property/Liability	68	96	(28)	141.2%
24-5031-02-05-20	Safety Supplies	8	0	8	0.0%
24-5033-02-05-20	Recruitment	4	0	4	0.0%
24-5034-02-05-20	Travel Expense/Tech. Conferences	12	15	(3)	128.0%
24-5035-02-05-20	Training Expense	16	6	10	35.0%
24-5036-02-05-20	Laboratory Supplies	236	234	2	99.3%
24-5038-02-05-20	Permits	1,692	1,740	(48)	102.8%
24-5039-02-05-20	Membership Dues/Fees	0	2	(2)	0.0%
24-5044-02-05-20	Offshore Monitoring - 20A	588	365	223	62.0%
24-5045-02-05-20	Offshore Biochemistry - 20B	88	0	88	0.0%
24-5046-02-05-20	Effluent Chemistry - 20C	272	122	150	44.8%
24-5058-01-05-20	Maintenance Equip. & Facilities (Common)	8	0	8	0.0%
24-5306-02-05-20	Scheduled Holiday Work	4	3	1	68.0%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	604	484	120	80.1%
**6500-**-***	IT Allocations in to PC's & Depts.	144	127	17	87.9%
<b>Total Emerald Bay Service District</b>		<b>6,584</b>	<b>4,252</b>	<b>2,332</b>	<b>64.6%</b>
<b>Irvine Ranch Water District</b>					
**5000-**-***	Regular Salaries-O&M	23,528	17,226	6,302	73.2%
**5001-**-***	Overtime Salaries-O&M	100	186	(86)	185.6%
**5015-**-***	Management Support Services	33,488	3,987	29,501	11.9%
24-5017-02-05-21	Legal Fees	316	0	316	0.0%
24-5027-01-05-21	Insurance - Property/Liability	1,372	1,940	(568)	141.4%
24-5031-02-05-21	Safety Supplies	164	0	164	0.0%
24-5033-02-05-21	Recruitment	88	0	88	0.0%
24-5034-02-05-21	Travel Expense/Tech. Conferences	236	311	(75)	131.6%
24-5035-02-05-21	Training Expense	308	114	194	36.9%
24-5036-02-05-21	Laboratory Supplies	4,728	4,735	(7)	100.1%
24-5038-02-05-21	Permits	34,188	35,157	(969)	102.8%
**5039-**-***	Membership Dues/Fees	36	35	1	98.4%
24-5044-02-05-21	Offshore Monitoring - 20A	11,900	7,370	4,530	61.9%
24-5045-02-05-21	Offshore Biochemistry - 20B	1,816	0	1,816	0.0%
24-5046-02-05-21	Effluent Chemistry - 20C	5,516	2,460	3,056	44.6%
24-5058-01-05-21	Maintenance Equip. & Facilities (Common)	156	0	156	0.0%
24-5306-02-05-21	Scheduled Holiday Work	40	55	(15)	137.7%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	12,192	9,781	2,411	80.2%
**6500-**-***	IT Allocations in to PC's & Depts.	2,964	2,559	405	86.3%
<b>Total Irvine Ranch Water District</b>		<b>133,136</b>	<b>85,914</b>	<b>47,222</b>	<b>64.5%</b>



**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, 2022  
(Does Not Include Additional Board Approved Expenditures)

		FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
<b>Moulton Niguel Water District</b>					
**5000-**-***	Regular Salaries-O&M	65,464	47,927	17,537	73.2%
**5001-**-***	Overtime Salaries-O&M	272	516	(244)	189.8%
**5015-**-***	Management Support Services	93,176	11,093	82,083	11.9%
24-5017-02-05-22	Legal Fees	880	0	880	0.0%
24-5027-01-05-22	Insurance - Property/Liability	3,816	5,397	(1,581)	141.4%
24-5031-02-05-22	Safety Supplies	456	0	456	0.0%
24-5033-02-05-22	Recruitment	244	0	244	0.0%
24-5034-02-05-22	Travel Expense/Tech. Conferences	664	864	(200)	130.1%
24-5035-02-05-22	Training Expense	856	316	540	36.9%
24-5036-02-05-22	Laboratory Supplies	13,156	13,174	(18)	100.1%
24-5038-02-05-22	Permits	95,116	97,816	(2,700)	102.8%
**5039-**-***	Membership Dues/Fees	96	99	(3)	102.8%
24-5044-02-05-22	Offshore Monitoring - 20A	33,108	20,504	12,604	61.9%
24-5045-02-05-22	Offshore Biochemistry - 20B	5,048	0	5,048	0.0%
24-5046-02-05-22	Effluent Chemistry - 20C	15,348	6,846	8,502	44.6%
24-5058-01-05-22	Maintenance Equip. & Facilities (Common)	440	0	440	0.0%
24-5306-02-05-22	Scheduled Holiday Work	116	153	(37)	132.1%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	33,920	27,213	6,707	80.2%
**6500-**-***	IT Allocations in to PC's & Depts.	8,244	7,119	1,125	86.4%
<b>Total Moulton Niguel Water District</b>		<b>370,420</b>	<b>239,038</b>	<b>131,382</b>	<b>64.5%</b>
<b>South Coast Water District</b>					
**5000-**-***	Regular Salaries-O&M	18,380	13,455	4,925	73.2%
**5001-**-***	Overtime Salaries-O&M	76	145	(69)	190.7%
**5015-**-***	Management Support Services	26,160	3,114	23,046	11.9%
24-5017-02-05-24	Legal Fees	248	0	248	0.0%
24-5027-01-05-24	Insurance - Property/Liability	1,072	1,515	(443)	141.3%
24-5031-02-05-24	Safety Supplies	128	0	128	0.0%
24-5033-02-05-24	Recruitment	68	0	68	0.0%
24-5034-02-05-24	Travel Expense/Tech. Conferences	184	243	(59)	131.8%
24-5035-02-05-24	Training Expense	240	89	151	37.0%
24-5036-02-05-24	Laboratory Supplies	3,692	3,699	(7)	100.2%
24-5038-02-05-24	Permits	26,704	27,461	(757)	102.8%
**5039-**-***	Membership Dues/Fees	28	28	0	98.9%
24-5044-02-05-24	Offshore Monitoring - 20A	9,296	5,756	3,540	61.9%
24-5045-02-05-24	Offshore Biochemistry - 20B	1,416	0	1,416	0.0%
24-5046-02-05-24	Effluent Chemistry - 20C	4,308	1,922	2,386	44.6%
24-5058-01-05-24	Maintenance Equip. & Facilities (Common)	124	0	124	0.0%
24-5306-02-05-24	Scheduled Holiday Work	32	43	(11)	134.5%
**5401-**-***	Fringe Benefits IN to PC's & Depts.	9,524	7,640	1,884	80.2%
**6500-**-***	IT Allocations in to PC's & Depts.	2,312	1,999	313	86.4%
<b>Total South Coast Water District</b>		<b>103,992</b>	<b>67,108</b>	<b>36,884</b>	<b>64.5%</b>
<b>Total Member Agency</b>		<b>844,784</b>	<b>545,148</b>	<b>299,636</b>	<b>64.5%</b>
<b>Total PC 24 - Aliso Creek Ocean Outfall</b>		<b>844,784</b>	<b>545,148</b>	<b>299,636</b>	<b>64.5%</b>
<b>Total All Project Committees</b>		<b>18,522,124</b>	<b>18,161,705</b>	<b>360,419</b>	<b>98.1%</b>