

**NOTICE OF SPECIAL MEETING  
OF THE  
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
  
FINANCE COMMITTEE  
TELECONFERENCE MEETING**

**September 20, 2022  
10:30 a.m.**

**Join Zoom Meeting by clicking on the link below:**

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

Meeting ID: 848 1544 4439  
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NOTICE IS HEREBY GIVEN that a Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee was called to be held by teleconference on **September 20, 2022**, located at 34156 Del Obispo Street, Dana Point, California.

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

*AGENDA ATTACHMENTS AND OTHER WRITINGS THAT ARE DISCLOSABLE PUBLIC RECORDS DISTRIBUTED TO ALL, OR A MAJORITY OF, THE MEMBERS OF THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY FINANCE COMMITTEE IN CONNECTION WITH A MATTER SUBJECT TO DISCUSSION OR CONSIDERATION AT AN OPEN MEETING OF THE FINANCE COMMITTEE ARE AVAILABLE BY PHONE REQUEST MADE TO THE AUTHORITY ADMINISTRATIVE OFFICE AT 949-234-5452. THE AUTHORITY ADMINISTRATIVE OFFICES ARE LOCATED AT 34156 DEL OBISPO STREET, DANA POINT, CA ("AUTHORITY OFFICE"), BUT ARE NOT OPEN TO THE PUBLIC DURING THE PERIOD OF STAY AT HOME ORDERS. IF SUCH WRITINGS ARE DISTRIBUTED*

TO MEMBERS OF THE FINANCE COMMITTEE LESS THAN TWENTY-FOUR (24) HOURS PRIOR TO THE MEETING, THEY WILL BE SENT TO PARTICIPANTS REQUESTING VIA EMAIL DELIVERY. IF SUCH WRITINGS ARE DISTRIBUTED IMMEDIATELY PRIOR TO, OR DURING, THE MEETING, THEY WILL BE AVAILABLE IMMEDIATELY ON VERBAL REQUEST TO BE DELIVERED VIA EMAIL TO REQUESTING PARTIES.

### **AGENDA**

1. **Call Meeting to Order**

2. **Public Comments**

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

3. **Approval of Minutes**

- Finance Committee Meeting of August 16, 2022

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

4. **Financial Reports for the Month of June 2022 (Preliminary – Close of Fiscal Year), and July 2022**

- The June 2022 preliminary reports included are as follows:
  - a. Budget vs. Actual Expenses (June 2022):
    - Operations and Environmental Summary (Exhibit E-1)
    - Operations and Environmental by PC (E-1.2)
    - Residual Engineering, after transfer to Capital (Exhibit E-2)
    - Administration (Exhibit E-3)
    - Information Technology (IT) (Exhibit E-4)
  - b. Q4 Fringe Pool and Fringe Rate (Exhibit E-5)
- The July 2022 financial reports included are as follows:
  - a. Summary of Disbursements for July 2022 (Exhibit A-1);
  - b. Schedule of Funds Available for Reinvestment (Exhibit B)
    - Local Agency Investment Fund (LAIF)
  - c. Schedule of Cash and Investments (Exhibit C)
  - d. Capital Schedule (Exhibit D)
    - Capital Projects – Graph (Exhibit D-1)
  - e. Budget vs. Actual Expenses:
    - Operations and Environmental Summary (Exhibit E-1)
    - Operations and Environmental by PC (E-1.2)
    - Residual Engineering, after transfer to Capital (Exhibit E-2)
    - Administration (Exhibit E-3)
    - Information Technology (IT) (Exhibit E-4)

**Recommended Action:** Staff recommends that the Finance Committee recommend that the Board of Directors (i) receive and file the June 2022 (Preliminary) Financial Reports, (ii) ratify the July 2022 disbursements for the period from July 1, through July 31, 2022, totaling \$4,925,747.

5. Preliminary Draft Use Audit, O&M only, FY 2021-22 Budget vs Actual including UAL and OPEB Expense Distribution by Member Agencies [Draft Use Audit to be distributed under separate cover]

- PowerPoint Presentation

**Recommended Action:** Information Items.

6. Unfunded Pension Liability (UAL) – Distribution by Project Committee and Member Agency

- See PowerPoint provided under agenda item 5

**Recommended Action:** Information Item.

Adjournment

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

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

Dated this 14th day of September 2022.



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

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

**Finance Committee**

**August 16 2022**

**DRAFT**

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on August 16, 2022 at 10:30 a.m. via teleconference from the Administrative Offices located at 34156 Del Obispo Street, Dana Point, California. The following members of the Finance Committee were present via Zoom Meeting:

DENNIS CAFFERTY	El Toro Water District	Alternate Director
MATT COLLINGS	Moulton Niguel Water District	Director
TONI ISEMAN	City of Laguna Beach	Director
DAN FERONS	Santa Margarita Water District	Director
PAMELA ARENDS-KING	South Coast Water District	Alternate Director

**Staff Participation:**

BETTY BURNETT	General Manager
MARY CAREY	Finance Controller
AMBER BAYLOR	Director of Environmental Compliance
JIM BURROR	Director of Operations
DAVID BARANOWSKI	Director of Engineering
KONSTANTIN SHILKOV	Senior Accountant
NADYN KIM	Accountant
JEANETTE COTINOLA	Procurement/ Contracts Manager
DINA ASH	HR Administrator
MATT CLARKE	IT Administrator
DANITA HIRSH	Executive Assistant

**Also Participating:**

ADRIANA OCHOA	Procopio Law
KATHRYN FRESHLEY	El Toro Water District
SHERRY WANNINGER	Moulton Niguel Water District
ROD WOODS	Moulton Niguel Water District
JASON HAYDEN	El Toro Water District
ERICA CASTILLO	Santa Margarita Water District

**1. Call Meeting to Order**

Chairman Ferons called the meeting to order at 10:30 a.m.

**2. Public Comments**

None.

3. Approval of Minutes

- a. Finance Committee Meeting of April 19, 2022
- b. Finance Committee Meeting of May 10, 2022

ACTION TAKEN

Motion was made by Director Collings and seconded by Director Arends-King to approve subject Minutes as submitted.

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

4. Financial Reports for the Month of May 2022, and June 2022 Disbursements

ACTION TAKEN

Motion was made by Director Collings and seconded by Director Arends-King to recommend to the Board of Directors (i) ratify the May 2022 disbursements for the period from May 1, 2022, through May 31, 2022, totaling \$3,370,435, and to receive and file the May 2022 Financial Reports as submitted; and (ii) ratify the June 2022 disbursements for the period from June 1, through June 30, 2022, totaling \$3,206,691.

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

5. Adoption of Other Post-Employment Benefits (OPEB) PARS Trust Account Investment Guidelines and the GM Signature Authority as Plan Administrator

ACTION TAKEN

Motion was made by Director Collings and seconded by Director Cafferty to recommend that the Board of Directors provide comments on the Draft Guidelines and adopt the Investment Guidelines including the GM Signature Authority as the Plan Administrator.

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

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6. Other Post-Employment Benefits (OPEB) Trust Account Annual Review

Ms. Carey, Finance Controller updated the Finance Committee on the account balances of SOCWA's OPEB Plan as of June 30, 2022.

ACTION TAKEN

Motion was made by Director Arends-King and seconded by Director Collings that the Board of Directors receive and file the PARS report.

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

7. Draft GASB 68 Report for the Fiscal Year Ended June 30, 2022

Ms. Carey provided an update on the GASB 68 for CalPERS agency cost sharing plans. She reported details of the calculation of the Net Pension Liability that the Authority will record in its' Audited Net Position Statement as of June 30, 2022. An open discussion ensued.

This was an information item; no action was taken.

8. Update on 457b Plan Services, Pricing, and Survey

Ms. Burnett, General Manager and Dina Ash, HR Administrator updated the Finance Committee on the SOCWA 457(b) plan fee structure for Nationwide and the Advisory Services from First Light Retirement, LLC. An open discussion ensued.

This was an information item; no action was taken.

9. Bartel Associates, LLC was acquired by Foster & Foster Consulting Actuaries, Inc. Effective July 1, 2022

ACTION TAKEN

Motion was made by Director Collings and seconded by Director Ferons that the Board of Directors authorize the General Manager to modify the Bartel services contract to receive services from the acquiring firm, Foster and Foster.

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

Adjournment

There being no further business, Chairman Ferons adjourned the meeting at 11:09 a.m.

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of the Special Meeting of the South Orange County Wastewater Authority Finance Committee of August 16, 2022 and approved by the Finance Committee and received and filed by the Board of Directors of the South Orange County Wastewater Authority.

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

# Agenda Item

# 4

## Finance Committee Meeting

**Meeting Date:** September 20, 2022

**TO:** Finance Committee

**FROM:** Betty Burnett, General Manager

**STAFF CONTACT:** Mary Carey, Finance Controller

**SUBJECT:** *Preliminary* Financial Reports for the Month of June 2022, and Financial Reports for the Month of July 2022

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### Summary/Discussion

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

The reports included are as follows:

- June 2022 Preliminary Financial Reports:
  - Operations and Environmental Summary (Exhibit E-1)
  - Operations and Environmental by PC (E-1.2)
  - Residual Engineering, after transfer to Capital (Exhibit E-2)
  - Administration (Exhibit E-3)
  - Information Technology (IT) (Exhibit E-4)
  - FY 2021-22 Fringe Pool and Fringe Rate (Exhibit E-5)
- July 2022 Financial Reports:
  - a. Summary of Disbursements for July 2022 (Exhibit A-1);
  - b. Schedule of Funds Available for Reinvestment (Exhibit B)
    - Local Agency Investment Fund (LAIF)
  - c. Schedule of Cash and Investments (Exhibit C)
  - d. Capital Schedule (Exhibit D)
    - Capital Projects – Graph (Exhibit D-1)
  - e. Budget vs. Actual Expenses:
    - Operations and Environmental Summary (Exhibit E-1)
    - Operations and Environmental by PC (E-1.2)
    - Residual Engineering, after transfer to Capital (Exhibit E-2)
    - Administration (Exhibit E-3)
    - Information Technology (IT) (Exhibit E-4)

### Fiscal impact

The June 2022 cash disbursements of \$ 3,206,691 was presented to the Finance Committee on August 16, 2022 and was approved by the Board of Directors during the Board of Directors' Meeting on September 1, 2022.

The above June 2022 schedules are for informational purposes only.



The July 2022 cash disbursements were: \$4,925,747

- Monthly disbursements are summarized in the attached Exhibit A.
- The attached Exhibits B, C, D and E are informational reports only.

**Recommended Action:** Staff recommends that the Finance Committee recommend that the Board of Directors (i) receive and file the June 2022 (Preliminary) Financial Reports, (ii) ratify the July 2022 disbursements for the period from July 1, through July 31, 2022, totaling \$4,925,747.

**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
<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)	128.3% (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	84.9%
**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%

**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
**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%
**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%
	Total Other Expenses	10,881,660	597,070	11,478,730	11,047,642	431,088	96.2%
<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.

- (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 due to hauling and diesel cost increases and supply chain interruptions.
- (5) Increased grit from digester cleaning process and upstream treatment plant to JBL.
- (6) Property 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)

		FY 2021-22 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
<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 - 29A	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 - 29E	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 (Solids)	155,000	50,000	205,000	148,906	56,094	72.6%	
02-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	260,000		260,000	207,282	52,718	79.7%	
02-5058-**-**-**	Maintenance Equip. & Facilities (Common)	29,000	45,000	74,000	57,545	16,455	77.8%	
02-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	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)

		FY 2021-22 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
<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 (Solids) 41-A	-		-	572	(572)	-	
05-5058-**-**-**	Maintenance Equip. & Facilities (Common)	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)

FY 2021-22 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
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**15 - Coastal Treatment Plant**

## 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	13.8%	
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 - 29A	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 (Liquids)	149,996	149,996	190,848	(40,852)	127.2%	(8)
15-5058-**-**-**-**-**	Maintenance Equip. & Facilities (Common)	23,000	23,000	17,830	5,170	77.5%	
15-5060-**-**-**-**-**	Maintenance Equip. & Facilities (AWT)	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 Employees	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)

		FY 2021-22 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
<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 - 29A	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 (Solids)	211,000		211,000	184,216	26,784	87.3%
17-5057.-*-**	Maintenance Equip. & Facilities (Liquids)	242,000		242,000	230,760	11,240	95.4%
17-5058.-*-**	Maintenance Equip. & Facilities (Common)	36,000		36,000	32,351	3,649	89.9%
17-5059.-*-**	Maintenance Equip. & Facilities (Co-Gen)	461,876		461,876	520,060	(58,184)	112.6% (14)
17-5060.-*-**	Maintenance Equip. & Facilities (AWT) 41-E	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 & Svcs.	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 - Offset	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 Expenditures*	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 (Common) 41-C	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 increases.
- (5) Property 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.

Exhibit E-2

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

For the Period Ended June 30, 2022

(in dollars)

		FY 2021-22 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	175,927	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%
Other Expenses					
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	-
01-5031-03-00-00	Safety Supplies	306	-	306	-
01-5034-03-00-00	Travel Expense/Tech. Conferences	6,439	-	6,439	-
01-5035-03-00-00	Training Expense	2,244	-	2,244	-
01-5037-03-00-00	Office Equipment	408	-	408	-
01-5039-03-00-00	Membership Dues/Fees	1,377	1,223	154	88.8%
01-5061-03-00-00	Mileage	510	137	373	26.8%
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)

		FY 2021-22 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
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%
	Total Payroll Costs	1,530,740	1,483,013	47,727	96.9%
Other Expenses					
01-6018-04-00-00	Public Notices/Public Relations	3,270	-	3,270	-
01-6101-04-00-00	HR Recruitment & Employee Relations	24,350	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%
	Total Other Expenses	709,934	669,260	40,675	94.3%
<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**  
**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	100,076	103,017	(2,941)	102.9%
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	20.0%
01-6035-05-00-00	Training Expense	3,000	1,725	1,275	57.5%
01-6224-05-00-00	Office Equipment Admin or IT	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 (<\$5k)	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>108,119</b>	<b>86.3%</b>
<b>IT Allocations (Out) to PC's &amp; Depts</b>					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(791,126)	(683,007)	(108,119)	86.3%
	<b>Total IT Allocations (Out) to PC's &amp; Depts</b>	<b>(791,126)</b>	<b>(683,007)</b>	<b>(108,119)</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.

**Exhibit A**

**South Orange County Wastewater Authority  
Summary of Disbursements for July 2022  
Staff Recommendation of Fiscal Matters**

	<u><b>Actual</b></u>
General Fund	\$ (2,119,480)
PC 2 - Jay B. Latham Plant	(1,400,130)
PC 5 - San Juan Creek Ocean Outfall	(107,229)
PC 8 - Pretreatment Program	(12,439)
PC 12 SO - Water Reclamation Permits	(10,824)
PC 15 - Coastal Treatment Plant/AWT	(300,475)
PC 17 - Joint Regional Wastewater Reclamation	(841,768)
PC 21 - Effluent Transmission Main	(28,936)
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(104,467)
<b>Total</b>	<u><u><b>\$ (4,925,747)</b></u></u>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT  
as of July 31, 2022**

CASH IN BANK: (BEGINNING BAL.)	\$ 1,713,935
L.A.I.F. FUNDS: (BEGINNING BAL.)	9,114,334
DEPOSITS, TRANSFERS & ADJUSTMENTS:	536,865
FUND REQUIREMENTS:	
BILLS FOR CONSIDERATION <sup>1</sup>	<u>(4,925,747)</u>
<b>TOTAL CASH IN BANK</b>	<b><u>\$ 6,439,387</u></b>

<sup>1</sup> GL postings.

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

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

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

**Betty Burnett**  
**General Manager**

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



## PMIA/LAIF Performance Report as of 09/07/22



### PMIA Average Monthly Effective Yields<sup>(1)</sup>

August	1.276
July	1.090
June	0.861

### Quarterly Performance Quarter Ended 06/30/22

LAIF Apportionment Rate <sup>(2)</sup> :	0.75
LAIF Earnings Ratio <sup>(2)</sup> :	0.00002057622201151
LAIF Fair Value Factor <sup>(1)</sup> :	0.987125414
PMIA Daily <sup>(1)</sup> :	0.99%
PMIA Quarter to Date <sup>(1)</sup> :	0.69%
PMIA Average Life <sup>(1)</sup> :	311

### Pooled Money Investment Account Monthly Portfolio Composition <sup>(1)</sup>

07/31/22

\$229.9 billion

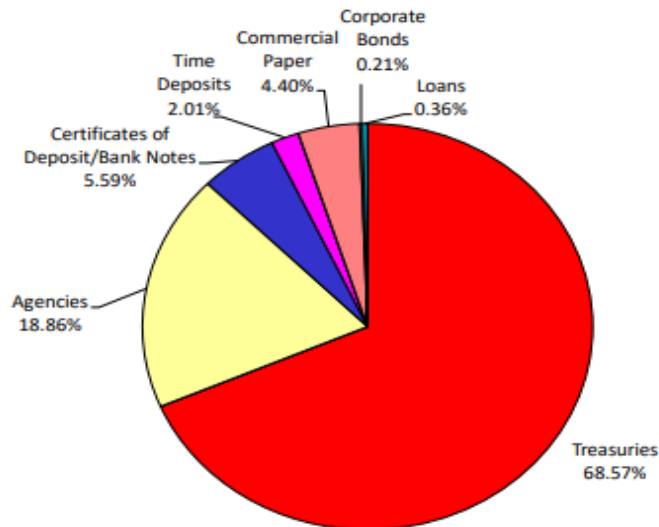


Chart does not include \$4,432,000.00 in mortgages, which equates to 0.002%. Percentages may not total 100% due to rounding.

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

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



**Exhibit C**

**South Orange County Wastewater Authority  
Schedule of Cash and Investments  
as of July 31, 2022**

MVA	\$ 321,608	(A)
A/P Checking	1,378,532	(B)
Payroll Checking	20,555	(C)
State LAIF	4,718,692	(D)
<b>Total Cash in Bank<sup>1</sup></b>	<b>\$ 6,439,387</b>	
Petty Cash	1,600	(E)
<b>Total Operating Cash</b>	<b>\$ 6,440,987</b>	
OPEB Trust	6,032,199	(F)
<b>Total Cash and Investments</b>	<b>\$ 12,473,186</b>	

<sup>1</sup>Bank balance at the end of a month may differ from an accounting closing balance as there may be in-transit items that haven't cleared the bank.

Notes:

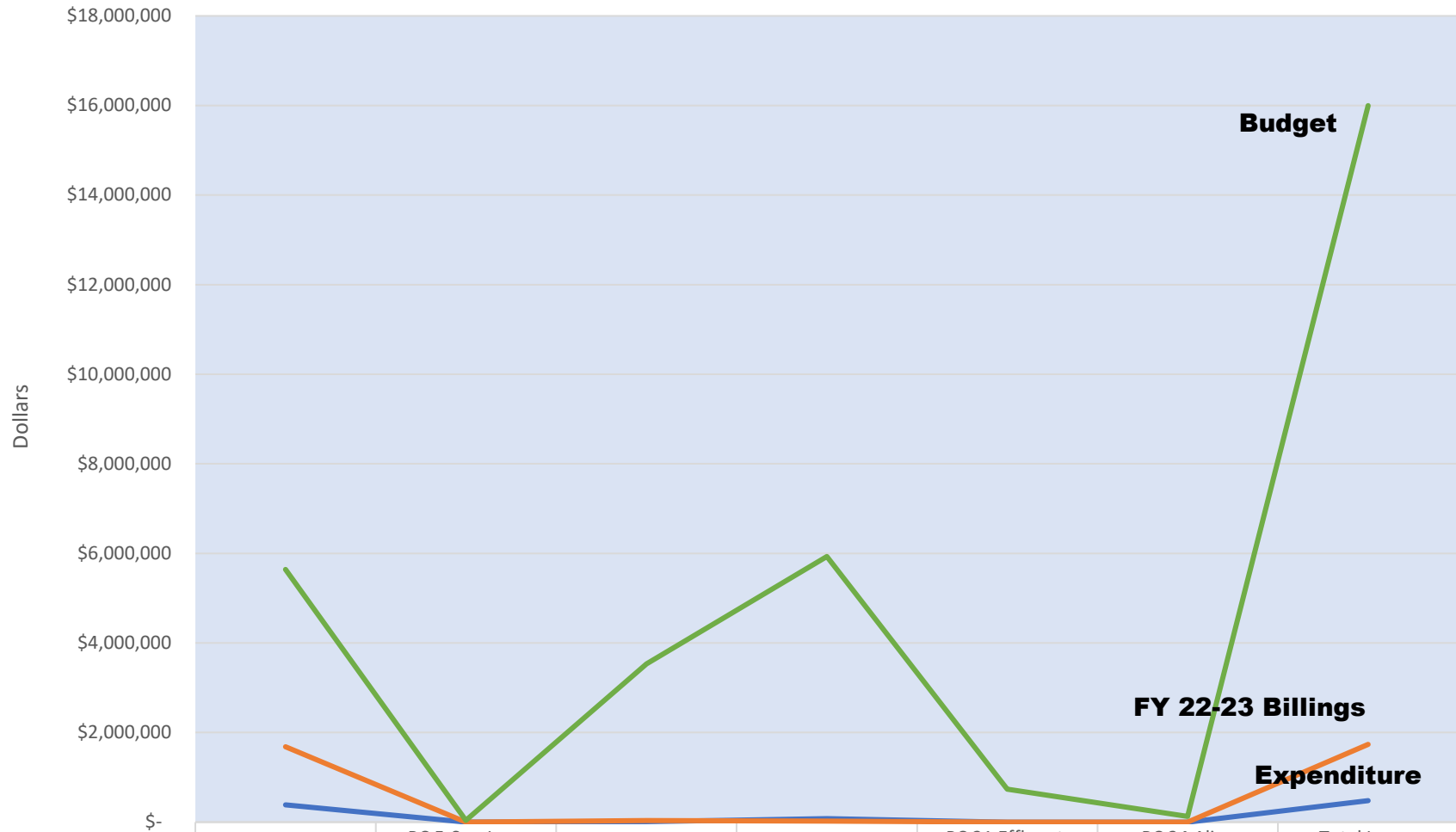
- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.
- (C) Payroll including payroll taxes and related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

**South Orange County Wastewater Authority  
Capital Projects Summaries  
For the Period Ended July 31, 2022  
(in dollars)**

<b>FY 2022-23 Budget vs. Actual Spending</b>								
<b>Description</b>	<b>Capital Budget</b>	<b>Fiscal Year Spending</b>	<b>(Over)/ Under Budget</b>	<b>% Expended</b>	<b>Member Agency Billed</b>	<b>Member Agency Collections</b>	<b>Open Receivables</b>	<b>% Expended vs. Billed</b>
PC 2-JB Latham	\$ 5,638,569	\$ 387,603	\$ 5,250,966	6.9%	\$ 1,680,405	\$ -	\$ 1,680,405	23.1%
PC 5-San Juan Creek Outfall	39,064	-	39,064	-	-	-	-	-
PC 15-Coastal	3,529,980	10,245	3,519,735	0.3%	32,728	933	31,795	31.3%
PC 17-Regional	5,928,616	80,120	5,848,496	1.4%	22,099	2,497	19,602	362.5%
PC 21 Effluent Transmission	732,810	455	732,355	0.1%	-	-	-	-
PC 24 Aliso Creek Outfall	127,065	682	126,383	0.0%	-	-	-	-
<b>Total Large Capital</b>	<b>\$ 15,996,104</b>	<b>\$ 479,105</b>	<b>\$ 15,516,999</b>	<b>3.0%</b>	<b>\$ 1,735,232</b>	<b>\$ 3,430</b>	<b>\$ 1,731,802</b>	<b>27.6%</b>
Non-Capital Engineering	217,326	-	217,326	0.0%	18,750	1,986	16,764	0.0%
Non-Capital Misc Engineering	17,500	-	17,500	0.0%	-	-	-	0.0%
Small Internal Capital	2,061,000	153,392	1,907,608	7.4%	515,250	20,975	494,275	29.8%
<b>Total Capital</b>	<b>\$ 18,291,930</b>	<b>\$ 632,497</b>	<b>\$ 17,659,433</b>	<b>3.5%</b>	<b>\$ 2,269,232</b>	<b>\$ 26,391</b>	<b>\$ 2,242,841</b>	<b>27.9%</b>

# Large Capital Projects Fiscal Year '22-23 Budget vs. Year-to-Date Expenditures & Billings as of 7/31/2022

Exhibit D-1



	PC 2-JB Latham	PC 5-San Juan Creek Outfall	PC 15-Coastal	PC 17-Regional	PC 21 Effluent Transmission	PC 24 Aliso Creek Outfall	Total Large Capital
Spent - YTD 7/31/22	\$387,603	-	\$10,245	\$80,120	\$454.92	682.38	\$479,105
FY 22-23 Billings	\$1,680,405	-	\$32,728	\$22,099	-	-	\$1,735,232
Capital Budget 22-23	\$5,638,569	39,064.00	\$3,529,980	\$5,928,616	\$732,810	\$127,065	\$15,996,104

**South Orange County Wastewater Authority**  
**O & M & Environmental Safety Costs Summary**  
For the Period Ended July 31, 2022  
(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
<b>Salary and Fringe</b>					
**5000.**	Regular Salaries-O&M	4,931,084	343,152	4,587,932	7.0%
**5001.**	Overtime Salaries-O&M	73,524	8,952	64,572	12.2%
**5306.**	Scheduled Holiday Work	86,468	8,806	77,662	10.2%
**5315.**	Comp Time - O&M	16,920	882	16,038	5.2%
**5401.**	Fringe Benefits IN to PC's & Depts.	2,572,272	179,004	2,393,268	7.0%
**5700.**	Standby Pay	70,000	5,460	64,540	7.8%
	<b>Total Payroll Costs</b>	<b>7,750,268</b>	<b>546,255</b>	<b>7,204,013</b>	<b>7.0%</b>
<b>Other Expenses</b>					
**5002.**	Electricity	1,253,828	60,412	1,193,416	4.8%
**5003.**	Natural Gas	268,200	32,001	236,199	11.9%
**5004.**	Potable & Reclaimed Water	87,008	3,815	83,193	4.4%
**5005.**	Co-generation Power Credit	(1,050,004)	(135,573)	(914,431)	12.9%
**5006.**	Chlorine/Sodium Hypochlorite	554,000	75,667	478,333	13.7%
**5007.**	Polymer Products	789,548	23,617	765,931	3.0%
**5008.**	Ferric Chloride	688,256	65,100	623,156	9.5%
**5009.**	Odor Control Chemicals	117,572	12,315	105,257	10.5%
**5010.**	Other Chemicals - Misc.	2,004	-	2,004	-
**5011.**	Laboratory Services	65,724	2,518	63,206	3.8%
**5012.**	Grit Hauling	124,472	11,172	113,300	9.0%
**5013.**	Landscaping	219,008	14,645	204,363	6.7%
**5015.**	Management Support Services	501,512	1,620	499,892	0.3%
**5017.**	Legal Fees	23,688	-	23,688	-
**5018.**	Public Notices/ Public Relations	3,732	-	3,732	-
**5019.**	Contract Services Misc.	320,996	44,436	276,560	13.8%
**5021.**	Small Vehicle Expense	23,104	6,864	16,240	29.7%
**5022.**	Miscellaneous Expense	15,988	67	15,921	0.4%
**5023.**	Office Supplies - All	46,008	2,950	43,058	6.4%
**5024.**	Petroleum Products	34,000	-	34,000	-
**5025.**	Uniforms	71,004	7,541	63,463	10.6%
**5026.**	Small Vehicle Fuel	22,764	262	22,502	1.2%
**5027.**	Insurance - Property/Liability	491,248	283,846	207,402	57.8%
**5028.**	Small Tools & Supplies	80,600	8,500	72,100	10.5%
**5030.**	Trash Disposal	8,500	265	8,235	3.1%
**5031.**	Safety Program & Supplies	112,712	15,085	97,627	13.4%
**5032.**	Equipment Rental	7,004	861	6,143	12.3%
**5033.**	Recruitment	2,316	325	1,991	14.0%
**5034.**	Travel Expense/Tech. Conferences	73,736	1,600	72,136	2.2%
**5035.**	Training Expense	73,052	5,037	68,015	6.9%
**5036.**	Laboratory Supplies	121,144	9,724	111,420	8.0%
**5037.**	Office Equipment	25,992	11	25,981	0.0%
**5038.**	Permits	593,908	20,632	573,276	3.5%
**5039.**	Membership Dues/Fees	25,120	1,104	24,016	4.4%
**5044.**	Offshore Monitoring	80,000	5,538	74,462	6.9%
**5045.**	Offshore Biochemistry - 20B	30,004	-	30,004	-
**5046.**	Effluent Chemistry	44,992	182	44,810	0.4%
**5047.**	Access Road Expenses	45,000	-	45,000	-
**5048.**	Storm Damage	21,000	-	21,000	-
**5049.**	Biosolids Disposal	1,568,996	134,571	1,434,425	8.6%
**5050.**	Contract Services Generators - 29A	28,008	4,051	23,957	14.5%
**5052.**	Janitorial Services	101,004	7,603	93,401	7.5%
**5053.**	Contract Serv - Digester Cleaning - 29E	60,000	-	60,000	-
**5054.**	Diesel Truck Maint	41,996	353	41,643	0.8%
**5055.**	Diesel Truck Fuel	11,496	430	11,066	3.7%
**5056.**	Maintenance Equip. & Facilities (Solids)	361,000	12,278	348,722	3.4%
**5057.**	Maintenance Equip. & Facilities (Liquids)	589,996	73,075	516,921	12.4%
**5058.**	Maintenance Equip. & Facilities (Common)	90,008	4,604	85,404	5.1%
**5059.**	Maintenance Equip. & Facilities (Co-Gen)	715,996	55,055	660,941	7.7%
**5060.**	Maintenance Equip. & Facilities (AWT)	88,000	5,748	82,252	6.5%
**5061.**	Mileage	3,652	101	3,551	2.8%
**5068.**	MNWD Potable Water Supplies & Svcs.	44,000	1,266	42,734	2.9%

**South Orange County Wastewater Authority**  
**O & M & Environmental Safety Costs Summary**  
For the Period Ended July 31, 2022  
(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
**5076-**-**-**	SCADA Infrastructure	92,128	-	92,128	-
**5077-**-**-**	IT Direct	45,004	-	45,004	-
**5105-**-**-**	Co-Generation Power Credit - Offset	1,050,000	135,573	914,427	12.9%
**5303-**-**-**	Group Insurance Waiver	18,000	1,454	16,546	8.1%
**5305-**-**-**	Medicare Tax Payments for Employees	2,388	168	2,220	7.0%
**5309-**-**-**	Operating Leases	28,004	2,280	25,724	8.1%
**5705-**-**-**	Monthly Car Allowance	35,400	2,536	32,864	7.2%
**5799-**-**-**	Zephyr Wall Costs Share-O&M	(14,000)	-	(14,000)	-
**6500-**-**-**	IT Allocations in to PC's & Depts.	609,236	39,885	569,351	6.5%
	Total Other Expenses	11,589,052	1,063,167	10,525,885	9.2%
	<b>Total O&amp;M Expenses</b>	<b>19,339,320</b>	<b>1,609,423</b>	<b>17,729,897</b>	<b>8.3%</b>

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended July 31, 2022  
(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
<b>02 - Jay B. Latham Plant</b>					
Salary and Fringe					
02-5000-**-**	Regular Salaries-O&M	1,699,352	130,450	1,568,902	7.7%
02-5001-**-**	Overtime Salaries-O&M	27,144	4,194	22,950	15.4%
02-5306-**-**	Scheduled Holiday Work	37,836	3,617	34,219	9.6%
02-5315-**-**	Comp Time - O&M	8,056	186	7,870	2.3%
02-5401-**-**	Fringe Benefits IN to PC's & Depts.	886,460	68,049	818,411	7.7%
02-5700-**-**	Standby Pay	26,000	2,113	23,888	8.1%
	Total Payroll Costs	2,684,848	208,607	2,476,241	7.8%
Other Expenses					
02-5002-**-**	Electricity	534,828	24,940	509,888	4.7%
02-5003-**-**	Natural Gas	165,128	18,277	146,851	11.1%
02-5004-**-**	Potable & Reclaimed Water	26,004	516	25,488	2.0%
02-5006-**-**	Chlorine/Sodium Hypochlorite	9,000	4,568	4,432	50.8%
02-5007-**-**	Polymer Products	319,544	12,254	307,290	3.8%
02-5008-**-**	Ferric Chloride	255,252	21,313	233,939	8.3%
02-5009-**-**	Odor Control Chemicals	23,568	3,255	20,313	13.8%
02-5010-**-**	Other Chemicals - Misc.	1,000	-	1,000	-
02-5011-**-**	Laboratory Services	19,712	586	19,126	3.0%
02-5012-**-**	Grit Hauling	59,468	7,459	52,009	12.5%
02-5013-**-**	Landscaping	77,004	4,882	72,122	6.3%
02-5015-**-**	Management Support Services	30,008	1,620	28,388	5.4%
02-5017-**-**	Legal Fees	4,996	-	4,996	-
02-5019-**-**	Contract Services Misc.	82,000	15,042	66,958	18.3%
02-5021-**-**	Small Vehicle Expense	11,000	4,187	6,813	38.1%
02-5022-**-**	Miscellaneous Expense	8,000	3	7,997	0.0%
02-5023-**-**	Office Supplies - All	29,000	1,599	27,401	5.5%
02-5024-**-**	Petroleum Products	11,000	-	11,000	-
02-5025-**-**	Uniforms	34,008	2,878	31,130	8.5%
02-5026-**-**	Small Vehicle Fuel	10,004	-	10,004	0.0%
02-5027-**-**	Insurance - Property/Liability	167,039	96,516	70,523	57.8%
02-5028-**-**	Small Tools & Supplies	38,000	1,741	36,259	4.6%
02-5030-**-**	Trash Disposal	3,000	9	2,991	0.3%
02-5031-**-**	Safety Program & Supplies	39,248	5,855	33,393	14.9%
02-5032-**-**	Equipment Rental	3,000	-	3,000	-
02-5033-**-**	Recruitment	1,000	-	1,000	-
02-5034-**-**	Travel Expense/Tech. Conferences	20,596	248	20,348	1.2%
02-5035-**-**	Training Expense	25,352	1,557	23,795	6.1%
02-5036-**-**	Laboratory Supplies	21,000	1,206	19,794	5.7%
02-5037-**-**	Office Equipment	13,000	11	12,989	0.1%
02-5038-**-**	Permits	26,500	19,800	6,700	74.7%
02-5039-**-**	Membership Dues/Fees	5,808	133	5,675	2.3%
02-5049-**-**	Biosolids Disposal	687,000	45,745	641,255	6.7%
02-5050-**-**	Contract Services Generators - 29A	10,004	-	10,004	-
02-5052-**-**	Janitorial Services	47,000	4,592	42,408	9.8%
02-5053-**-**	Contract Serv - Digester Cleaning - 29E	60,000	-	60,000	-
02-5054-**-**	Diesel Truck Maint	21,996	177	21,819	0.8%
02-5055-**-**	Diesel Truck Fuel	2,996	215	2,781	7.2%
02-5056-**-**	Maintenance Equip. & Facilities (Solids)	150,000	7,523	142,477	5.0%
02-5057-**-**	Maintenance Equip. & Facilities (Liquids)	230,000	34,894	195,106	15.2%
02-5058-**-**	Maintenance Equip. & Facilities (Common)	29,000	2,116	26,884	7.3%
02-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	277,000	5,463	271,537	2.0%
02-5061-**-**	Mileage	2,148	-	2,148	-
02-5076-**-**	SCADA Infrastructure	27,832	-	27,832	-
02-5077-**-**	IT Direct	15,004	-	15,004	-
02-5303-**-**	Group Insurance Waiver	7,204	582	6,622	8.1%
02-5309-**-**	Operating Leases	22,000	2,280	19,720	10.4%
02-5705-**-**	Monthly Car Allowance	22,800	1,518	21,282	6.7%
02-5799-**-**	Zephyr Wall Costs Share-O&M	(14,000)	-	(14,000)	-
02-6500-**-**	IT Allocations in to PC's & Depts.	211,980	13,878	198,102	6.5%
	Total Other Expenses	3,884,031	369,437	3,514,594	9.5%
	Total Expenses	6,568,879	578,044	5,990,835	8.8%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended July 31, 2022  
(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
<b>05 - San Juan Creek Ocean Outfall</b>					
Salary and Fringe					
05-5000-**-**	Regular Salaries-O&M	108,564	10,998	97,566	10.1%
05-5001-**-**	Overtime Salaries-O&M	72	12	60	17.1%
05-5306-**-**	Scheduled Holiday Work	440	44	396	9.9%
05-5401-**-**	Fringe Benefits IN to PC's & Depts.	56,628	5,737	50,891	10.1%
	Total Payroll Costs	165,704	16,790	148,914	10.1%
Other Expenses					
05-5015-**-**	Management Support Services	125,004	-	125,004	-
05-5017-**-**	Legal Fees	2,008	-	2,008	-
05-5026-**-**	Small Vehicle Fuel	500	-	500	-
05-5027-**-**	Insurance - Property/Liability	18,420	10,643	7,777	57.8%
05-5031-**-**	Safety Supplies	1,004	-	1,004	-
05-5034-**-**	Travel Expense/Tech. Conferences	5,592	427	5,165	7.6%
05-5035-**-**	Training Expense	2,500	-	2,500	-
05-5036-**-**	Laboratory Supplies	35,000	1,163	33,837	3.3%
05-5038-**-**	Permits	275,000	-	275,000	-
05-5039-**-**	Membership Dues/Fees	2,000	-	2,000	-
05-5044-**-**	Offshore Monitoring	40,000	2,769	37,231	6.9%
05-5045-**-**	Offshore Biochemistry - 20B	15,004	-	15,004	-
05-5046-**-**	Effluent Chemistry	22,496	176	22,320	0.8%
05-5058-**-**	Maintenance Equip. & Facilities (Common)	1,004	-	1,004	-
05-6500-**-**	IT Allocations in to PC's & Depts.	13,148	861	12,287	6.5%
	Total Other Expenses	558,680	16,040	542,640	2.9%
	Total Expenses	724,384	32,830	691,554	4.5%
<b>08 - Pre Treatment</b>					
Salary and Fringe					
08-5000-**-**	Regular Salaries-O&M	116,396	8,268	108,128	7.1%
08-5401-**-**	Fringe Benefits IN to PC's & Depts.	60,716	4,313	56,403	7.1%
	Total Payroll Costs	177,112	12,581	164,531	7.1%
Other Expenses					
08-5011-**-**	Laboratory Services	3,004	1,440	1,564	47.9%
08-5015-**-**	Management Support Services	20,004	-	20,004	-
08-5017-**-**	Legal Fees	2,672	-	2,672	-
08-5018-**-**	Public Notices/ Public Relations	3,732	-	3,732	-
08-5021-**-**	Small Vehicle Expense - 31A	1,100	-	1,100	-
08-5022-**-**	Miscellaneous Expense	1,984	-	1,984	-
08-5026-**-**	Small Vehicle Fuel - 37A	1,256	-	1,256	-
08-5027-**-**	Insurance - Property/Liability	6,141	3,548	2,593	57.8%
08-5028-**-**	Small Tools & Supplies	3,600	-	3,600	-
08-5034-**-**	Travel Expense/Tech. Conferences	3,496	-	3,496	-
08-5035-**-**	Training Expense	2,000	-	2,000	-
08-5038-**-**	Permits and Fines	504	-	504	-
08-5039-**-**	Membership Dues/Fees	796	-	796	-
08-6500-**-**	IT Allocations in to PC's & Depts.	14,092	923	13,169	6.5%
	Total Other Expenses	64,381	5,911	58,470	9.2%
	Total Expenses	241,493	18,492	223,001	7.7%
<b>12 - Water Reclamation Permits</b>					
Salary and Fringe					
12-5000-**-**	Regular Salaries-O&M	88,952	73	88,879	0.1%
12-5401-**-**	Fringe Benefits IN to PC's & Depts.	46,400	38	46,362	0.1%
	Total Payroll Costs	135,352	111	135,241	0.1%
Other Expenses					
12-5015-**-**	Management Support Services	164,996	-	164,996	-
12-5017-**-**	Legal Fees	2,000	-	2,000	-
12-5027-**-**	Insurance - Property/Liability	8,884	5,133	3,751	57.8%
12-5034-**-**	Travel Expense/Tech. Conferences	4,796	-	4,796	-
12-5038-**-**	Permits	22,508	-	22,508	-
12-5039-**-**	Membership Dues/Fees	68	-	68	-
12-6500-**-**	IT Allocations in to PC's & Depts.	10,764	705	10,059	6.5%
	Total Other Expenses	214,016	5,838	208,178	2.7%
	Total Expenses	349,368	5,949	343,419	1.7%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended July 31, 2022  
(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
<b>15 - Coastal Treatment Plant</b>					
Salary and Fringe					
15-5000-**-**	Regular Salaries-O&M	954,888	58,635	896,253	6.1%
15-5001-**-**	Overtime Salaries-O&M	11,216	1,229	9,987	11.0%
15-5306-**-**	Scheduled Holiday Work	15,672	1,165	14,507	7.4%
15-5315-**-**	Comp Time - O&M	1,996	471	1,525	23.6%
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	498,120	30,587	467,533	6.1%
15-5700-**-**	Standby Pay	17,000	683	16,318	4.0%
	Total Payroll Costs	1,498,892	92,769	1,406,123	6.2%
Other Expenses					
15-5002-**-**	Electricity	235,000	19,514	215,486	8.3%
15-5003-**-**	Natural Gas	3,000	43	2,957	1.4%
15-5004-**-**	Potable & Reclaimed Water	25,004	779	24,225	3.1%
15-5006-**-**	Chlorine/Sodium Hypochlorite	90,000	14,265	75,735	15.8%
15-5007-**-**	Polymer Products	1,000	-	1,000	-
15-5008-**-**	Ferric Chloride	70,000	6,516	63,484	9.3%
15-5009-**-**	Odor Control Chemicals	52,004	2,202	49,802	4.2%
15-5011-**-**	Laboratory Services	20,000	76	19,924	0.4%
15-5012-**-**	Grit Hauling	21,004	1,420	19,584	6.8%
15-5013-**-**	Landscaping	57,000	4,882	52,118	8.6%
15-5015-**-**	Management Support Services	11,500	-	11,500	-
15-5017-**-**	Legal Fees	5,000	-	5,000	-
15-5019-**-**	Contract Services Misc.	110,000	14,077	95,923	12.8%
15-5021-**-**	Small Vehicle Expense - 31A	4,004	-	4,004	-
15-5022-**-**	Miscellaneous Expense	1,000	5	995	0.5%
15-5023-**-**	Office Supplies - All	4,004	701	3,303	17.5%
15-5024-**-**	Petroleum Products	3,000	-	3,000	-
15-5025-**-**	Uniforms	9,000	732	8,268	8.1%
15-5026-**-**	Small Vehicle Fuel	2,000	161	1,839	8.1%
15-5027-**-**	Insurance - Property/Liability	72,916	42,131	30,785	57.8%
15-5028-**-**	Small Tools & Supplies	9,000	3,985	5,015	44.3%
15-5030-**-**	Trash Disposal	2,996	155	2,841	5.2%
15-5031-**-**	Safety Supplies	32,804	2,923	29,881	8.9%
15-5032-**-**	Equipment Rental	1,000	-	1,000	-
15-5033-**-**	Recruitment	312	-	312	-
15-5034-**-**	Travel Expense/Tech. Conferences	13,072	248	12,824	1.9%
15-5035-**-**	Training Expense	17,148	1,557	15,591	9.1%
15-5036-**-**	Laboratory Supplies	14,000	2,023	11,977	14.4%
15-5037-**-**	Office Equipment	2,996	-	2,996	-
15-5038-**-**	Permits	6,996	371	6,626	5.3%
15-5039-**-**	Membership Dues/Fees	4,800	37	4,763	0.8%
15-5047-**-**	Access Road Expenses	45,000	-	45,000	-
15-5048-**-**	Storm Damage	21,000	-	21,000	-
15-5050-**-**	Contract Services Generators	5,000	4,051	949	81.0%
15-5052-**-**	Janitorial Services	12,004	933	11,071	7.8%
15-5054-**-**	Diesel Truck Maint - 31B	1,000	-	1,000	-
15-5055-**-**	Diesel Truck Fuel - 37B	500	-	500	-
15-5057-**-**	Maintenance Equip. & Facilities (Liquids)	144,996	13,135	131,861	9.1%
15-5058-**-**	Maintenance Equip. & Facilities (Common)	23,000	147	22,853	0.6%
15-5060-**-**	Maintenance Equip. & Facilities (AWT)	38,000	767	37,233	2.0%
15-5061-**-**	Mileage	500	-	500	-
15-5076-**-**	SCADA Infrastructure	32,296	-	32,296	-
15-5077-**-**	IT Direct	15,000	-	15,000	-
15-5303-**-**	Group Insurance Waiver	3,600	291	3,309	8.1%
15-5305-**-**	Medicare Tax Payments for Employees	2,240	168	2,072	7.5%
15-5705-**-**	Monthly Car Allowance	4,200	339	3,861	8.1%
15-6500-**-**	IT Allocations in to PC's & Depts.	118,660	7,768	110,892	6.5%
	Total Other Expenses	1,368,556	146,402	1,222,154	10.7%
	Total Expenses	2,867,448	239,170	2,628,278	8.3%



**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended July 31, 2022  
(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
<b>17 - Joint Regional Wastewater Reclamation and Sludge Handling</b>					
Salary and Fringe					
17-5000-**-**	Regular Salaries-O&M	1,844,716	126,311	1,718,405	6.8%
17-5001-**-**	Overtime Salaries-O&M	34,472	3,497	30,975	10.1%
17-5306-**-**	Scheduled Holiday Work	32,244	3,981	28,263	12.3%
17-5315-**-**	Comp Time - O&M	6,868	225	6,643	3.3%
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	962,288	65,890	896,398	6.8%
17-5700-**-**	Standby Pay	27,000	2,665	24,335	9.9%
	Total Payroll Costs	2,907,588	202,569	2,705,019	7.0%
Other Expenses					
17-5002-**-**	Electricity	484,000	15,958	468,042	3.3%
17-5003-**-**	Natural Gas	100,072	13,680	86,392	13.7%
17-5004-**-**	Potable & Reclaimed Water	36,000	2,521	33,479	7.0%
17-5005-**-**	Co-generation Power Credit	(1,050,004)	(135,573)	(914,431)	12.9%
17-5006-**-**	Chlorine/Sodium Hypochlorite	455,000	56,834	398,166	12.5%
17-5007-**-**	Polymer Products	469,004	11,364	457,640	2.4%
17-5008-**-**	Ferric Chloride	363,004	37,271	325,733	10.3%
17-5009-**-**	Odor Control Chemicals	42,000	6,859	35,141	16.3%
17-5010-**-**	Other Chemicals - Misc.	1,004	-	1,004	-
17-5011-**-**	Laboratory Services	23,008	416	22,592	1.8%
17-5012-**-**	Grit Hauling - 21A	44,000	2,294	41,706	5.2%
17-5013-**-**	Landscaping	85,004	4,882	80,122	5.7%
17-5015-**-**	Management Support Services	24,996	-	24,996	-
17-5017-**-**	Legal Fees	5,004	-	5,004	-
17-5019-**-**	Contract Services Misc.	110,000	15,316	94,684	13.9%
17-5021-**-**	Small Vehicle Expense	7,000	2,677	4,323	38.2%
17-5022-**-**	Miscellaneous Expense	5,004	59	4,945	1.2%
17-5023-**-**	Office Supplies - All	13,004	649	12,355	5.0%
17-5024-**-**	Petroleum Products	20,000	-	20,000	-
17-5025-**-**	Uniforms	27,996	3,932	24,064	14.0%
17-5026-**-**	Small Vehicle Fuel	9,004	101	8,903	1.1%
17-5027-**-**	Insurance - Property/Liability	199,964	115,540	84,424	57.8%
17-5028-**-**	Small Tools & Supplies	30,000	2,774	27,226	9.2%
17-5030-**-**	Trash Disposal	2,504	101	2,403	4.0%
17-5031-**-**	Safety Supplies	38,652	6,307	32,345	16.3%
17-5032-**-**	Equipment Rental	3,004	861	2,143	28.6%
17-5033-**-**	Recruitment	1,004	325	679	32.4%
17-5034-**-**	Travel Expense/Tech. Conferences	20,592	248	20,344	1.2%
17-5035-**-**	Training Expense	25,148	1,922	23,226	7.6%
17-5036-**-**	Laboratory Supplies	25,144	4,169	20,975	16.6%
17-5037-**-**	Office Equipment	9,996	-	9,996	-
17-5038-**-**	Permits	15,000	461	14,539	3.1%
17-5039-**-**	Membership Dues/Fees	5,804	935	4,869	16.1%
17-5049-**-**	Biosolids Disposal	881,996	88,826	793,170	10.1%
17-5050-**-**	Contract Services Generators - 29A	13,004	-	13,004	-
17-5052-**-**	Janitorial Services	42,000	2,078	39,922	4.9%
17-5054-**-**	Diesel Truck Maint	19,000	177	18,823	0.9%
17-5055-**-**	Diesel Truck Fuel	8,000	215	7,785	2.7%
17-5056-**-**	Maintenance Equip. & Facilities (Solids)	211,000	4,754	206,246	2.3%
17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	215,000	25,046	189,954	11.6%
17-5058-**-**	Maintenance Equip. & Facilities (Common)	36,000	2,340	33,660	6.5%
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	438,996	49,591	389,405	11.3%
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	50,000	4,981	45,019	10.0%
17-5061-**-**	Mileage	1,004	101	903	10.0%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	44,000	1,266	42,734	2.9%
17-5076-**-**	SCADA Infrastructure	32,000	-	32,000	-
17-5077-**-**	IT Direct	15,000	-	15,000	-
17-5105-**-**	Co-Generation Power Credit - Offset	1,050,000	135,573	914,427	12.9%
17-5303-**-**	Group Insurance Waiver	7,196	582	6,614	8.1%
17-5305-**-**	Medicare Tax Payments for Employees	148	-	148	-
17-5309-**-**	Operating Leases	6,004	-	6,004	-
17-5705-**-**	Monthly Car Allowance	8,400	678	7,722	8.1%
17-6500-**-**	IT Allocations in to PC's & Depts.	226,420	14,823	211,597	6.5%
	Total Other Expenses	4,956,080	503,913	4,452,167	10.2%
	Total Expenses	7,863,668	706,483	7,157,185	9.0%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended July 31, 2022  
(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>21 - Effluent Transmission Main</b>					
Salary and Fringe					
21-5000-**-**	Regular Salaries-O&M	1,156	-	1,156	-
21-5401-**-**	Fringe Benefits IN to PC's & Depts.	600	-	600	-
	Total Payroll Costs	1,756	-	1,756	0.0%
Other Expenses					
21-5019-**-**	Contract Services Misc.	18,996	-	18,996	-
21-5027-**-**	Insurance - Property/Liability	-	-	-	-
	Total Other Expenses	18,996	-	18,996	0.0%
	Total Expenses	20,752	-	20,752	0.0%
<b>24 - Aliso Creek Ocean Outfall</b>					
Salary and Fringe					
24-5000-**-**	Regular Salaries-O&M	117,060	8,418	108,642	7.2%
24-5001-**-**	Overtime Salaries-O&M	620	20	600	3.2%
24-5306-**-**	Scheduled Holiday Work	276	-	276	-
24-5401-**-**	Fringe Benefits IN to PC's & Depts.	61,060	4,391	56,669	7.2%
	Total Payroll Costs	179,016	12,829	166,187	7.2%
Other Expenses					
24-5015-**-**	Management Support Services	125,004	-	125,004	-
24-5017-**-**	Legal Fees	2,008	-	2,008	-
24-5027-**-**	Insurance - Property/Liability	17,884	10,333	7,551	57.8%
24-5031-**-**	Safety Supplies	1,004	-	1,004	-
24-5034-**-**	Travel Expense/Tech. Conferences	5,592	427	5,165	7.6%
24-5035-**-**	Training Expense	904	-	904	-
24-5036-**-**	Laboratory Supplies	26,000	1,163	24,837	4.5%
24-5038-**-**	Permits	247,400	-	247,400	-
24-5039-**-**	Membership Dues/Fees	5,844	-	5,844	-
24-5044-**-**	Offshore Monitoring	40,000	2,769	37,231	6.9%
24-5045-**-**	Offshore Biochemistry - 20B	15,000	-	15,000	-
24-5046-**-**	Effluent Chemistry	22,496	6	22,490	0.0%
24-5058-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	-	1,004	-
24-6500-**-**	IT Allocations in to PC's & Depts.	14,172	928	13,244	6.5%
	Total Other Expenses	524,312	15,627	508,685	3.0%
	Total Expenses	703,328	28,456	674,872	4.0%
<b>Total O&amp;M Expenses</b>		<b>19,339,320</b>	<b>1,609,423</b>	<b>17,729,897</b>	<b>8.3%</b>

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

**Exhibit E-2**

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

For the Period Ended July 31, 2022  
(in dollars)

		<b>FY 2022-23 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	161,205	9,087	152,118	5.6%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	84,092	4,740	79,352	5.6%
	<b>Total Payroll Costs</b>	<b>245,297</b>	<b>13,828</b>	<b>231,470</b>	<b>5.6%</b>
<b>Other Expenses</b>					
01-5022-03-00-00	Miscellaneous Expense	3,184	38	3,146	1.2%
01-5023-03-00-00	Office Supplies - All	208	-	208	-
01-5031-03-00-00	Safety Supplies	306	-	306	-
01-5034-03-00-00	Travel Expense/Tech. Conferences	6,439	-	6,439	-
01-5035-03-00-00	Training Expense	2,244	-	2,244	-
01-5037-03-00-00	Office Equipment	408	-	408	-
01-5039-03-00-00	Membership Dues/Fees	1,377	-	1,377	-
01-5061-03-00-00	Mileage	510	-	510	-
01-5309-03-00-00	Operating Leases	9,300	-	9,300	-
01-5705-03-00-00	Monthly Car Allowance	4,200	-	4,200	-
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	52,639	3,446	49,192	6.5%
	<b>Total Other Expenses</b>	<b>81,127</b>	<b>3,484</b>	<b>77,642</b>	<b>4.3%</b>
	<b>Total Engineering Expenses</b>	<b>326,424</b>	<b>17,312</b>	<b>309,112</b>	<b>5.3%</b>

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

For the Period Ended July 31, 2022

(in dollars)

		<b>FY 2022-23 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
Salary and Fringe					
01-6000-04-00-00	Regular Salaries-Admin or IT	974,150	69,224	904,926	7.1%
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000	2,530	7,470	25.3%
01-6315-04-00-00	Comp Time - Admin	5,000	281	4,719	5.6%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	508,162	36,110	472,052	7.1%
	Total Payroll Costs	1,497,312	108,145	1,389,167	7.2%
Other Expenses					
01-6018-04-00-00	Public Notices/ Public Relations	3,270	-	3,270	-
01-6101-04-00-00	HR Recruitment & Employee Relations	29,190	519	28,671	1.8%
01-6102-04-00-00	Subscriptions	2,533	102	2,431	4.0%
01-6103-04-00-00	Contract Labor/Temp Labor	30,000	-	30,000	-
01-6200-04-00-00	Management Support Services	50,000	-	50,000	-
01-6201-04-00-00	Audit	46,000	-	46,000	-
01-6202-04-00-00	Legal	200,000	26,448	173,552	13.2%
01-6204-04-00-00	Postage	1,500	326	1,174	21.7%
01-6223-04-00-00	Office Supplies - Admin	4,294	-	4,294	-
01-6224-04-00-00	Office Equipment	6,000	217	5,783	3.6%
01-6234-04-00-00	Memberships & Trainings	95,912	349	95,563	0.4%
01-6239-04-00-00	Travel & Conference	25,000	2,178	22,822	8.7%
01-6241-04-00-00	Education Reimbursement	4,500	-	4,500	-
01-6310-04-00-00	Miscellaneous	20,000	1,669	18,331	8.3%
01-6311-04-00-00	Mileage	569	-	569	-
01-6317-04-00-00	Contract Services Misc	5,573	450	5,123	8.1%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	117,968	7,723	110,245	6.5%
01-6601-04-00-00	Shipping/Freight	4,382	-	4,382	-
01-6705-04-00-00	Monthly Car Allowance	12,000	969	11,031	8.1%
	Total Other Expenses	658,691	40,950	617,741	6.2%
<b>Total Admin Expenses</b>		<b>2,156,003</b>	<b>149,095</b>	<b>2,006,908</b>	<b>6.9%</b>

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison-IT**  
For the Period Ended July 31, 2022  
(in dollars)

		<b>FY 2022-23 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	106,310	8,357	97,953	7.9%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	55,456	4,359	51,097	7.9%
	<b>Total Salary &amp; Fringe</b>	<b>161,767</b>	<b>12,716</b>	<b>149,050</b>	<b>7.9%</b>
<b>Other Expenses</b>					
01-6028-05-00-00	Small Tools & Supplies	1,000	-	1,000	-
01-6035-05-00-00	Training Expense	3,000	-	3,000	-
01-6224-05-00-00	Office Equipment	600	-	600	-
01-6234-05-00-00	Memberships & Trainings	12,850	-	12,850	-
01-6239-05-00-00	Travel & Conference	1,500	-	1,500	-
01-6300-05-00-00	Software Maintenance Agreements	60,433	1,500	58,933	2.5%
01-6301-05-00-00	Hardware Maintenance Agreements	14,186	-	14,186	-
01-6302-05-00-00	Cloud Subscriptions (Internet)	181,766	2,821	178,945	1.6%
01-6303-05-00-00	Telecommunications	164,582	27,173	137,409	16.5%
01-6305-05-00-00	IT Professional Services	53,500	553	52,947	1.0%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	28,900	3,026	25,874	10.5%
01-6307-05-00-00	Small Software Purchases & Licenses(<\$5k)	26,444	51	26,393	0.2%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	64,173	3,009	61,164	4.7%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	-
01-6312-05-00-00	Computer & Photocopy Supplies	-	205	(205)	-
	<b>Total Other Expenses</b>	<b>618,094</b>	<b>38,337</b>	<b>579,757</b>	<b>6.2%</b>
<b>Total Expenses before Allocation</b>		<b>779,860</b>	<b>51,054</b>	<b>728,807</b>	<b>6.5%</b>
<b>IT Allocations (Out) to PC's &amp; Depts</b>					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(779,860)	(51,054)	(728,807)	6.5%
	<b>Total IT Allocations (Out) to PC's &amp; Depts</b>	<b>(779,860)</b>	<b>(51,054)</b>	<b>(728,807)</b>	<b>6.5%</b>

# Agenda Item

# 5

**Finance Committee Meeting**

**Meeting Date:** September 20, 2022

**TO:** Finance Committee

**FROM:** Betty Burnett, General Manager

**STAFF CONTACT:** Mary Carey, Finance Controller

**SUBJECT:** Preliminary Draft Use Audit, O&M only, FY 2021-22 Budget vs Actual including UAL and OPEB Expense Distribution by Member Agencies

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## Summary/Discussion

### Preliminary FY 2021-22 Use Audit for O&M only

Preliminary Use Audit Schedules are attached ( PowerPoint Slides). Draft Use Audit to be distributed under separate cover.

- O&M Spending and/or Usage Variance is \$474 thousand or 2% under budget. The budget included in the schedules does not include the additional Board Approved expenditures of \$597,070.

Staff is seeking for the Finance Committee to review and comment on the Draft Use Audit, O&M only, results, and review and comment on the Draft UAL and OPEB Distribution Percentages used to allocate the Annual Expense and the Net Liabilities by Project Committees and Member Agencies.

**Recommended Action:** Information Item.

**SOCWA  
Preliminary Use Audit  
Fiscal Year 2021-22  
& Net Pension Liability by  
Member Agency  
Finance Committee  
September 20, 2022**

Agenda Item 5 & 6

# FY 2021–22 Preliminary USE AUDIT Summary

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, \$22,296,778, is the Authority's Operating Revenue for FY 2021-22 before consolidation with PC 23, North Coast Interceptor (NCI).

Spending was only 2% below the Budget; the Board approved additional expenditures, \$597 thousand, are not included in the above Budget.



# Statement of Revenues, Expenses and Changes in Net Position

## For the year ended June 30, 2022

	<b>SOCWA Actual 6/30/2022</b>	<b>*PC23 Actual 6/30/2022</b>	<b>Consolidated Actual 6/30/2022</b>
<b>OPERATING REVENUES</b>			
O & M Member Agency Assessments			
City of Laguna Beach	\$2,179,567		\$2,179,567
City of San Clemente	182,040		182,040
City of San Juan Capistrano	2,138,571		2,138,571
El Toro Water District	884,248		884,248
Emerald Bay Service District	154,451		154,451
Irvine Ranch Water District	166,373		166,373
Moulton Niguel Water District	9,411,942		9,411,942
Santa Margarita Water District	3,029,218		3,029,218
South Coast Water District	4,127,834		4,127,834
Trabuco Canyon Water District	22,534		22,534
<b>Total O &amp; M Member Agency Assessments</b>	<b>\$22,296,778</b>		<b>\$22,296,778</b>

\*PC 23 Financials are in progress.

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

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
*Total Member Agency	<b>\$22,770,572</b>	<b>\$22,296,778</b>	<b>\$473,794</b>

The Budget Variance is due to changes in Spending and Usage by Member Agencies. The above distribution by member agency differs from slide #2 because of budgeted usage and slide #2 is actual usage.

# Member Agencies Usage Variance

## SOCWA by 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 Member Agency

Usage Variance (Used More)/Used Less		
O&M		
FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget
	\$135,812	
	49,488	
	(132,934)	
	68,495	
	25,184	
	62,336	
	(98,519)	
	(115,967)	
	5,072	
	1,033	
	<b>\$0</b>	

The City of San Juan Capistrano, Santa Margarita Water District and Moulton Niguel Water District used more services respectively, (\$132,934), (\$115,967) and (\$98,519) and will pay more. The remaining agencies used less services.

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

# Spending Variance is \$474 thousand under Budget

Spending Variances			Reason
Payroll Costs including fringe benefits	\$569,447	120.2%	Hiring delays and more time off.
Management Support Services	413,813	87.3%	Delayed Environmental work
IT	116,200	24.5%	
Offshore Monitoring	57,787	12.2%	
Access Road Expenses	43,139	9.1%	
Effluent Chemistry	39,808	8.4%	
Laboratory Services	33,605	7.1%	
Training & Conference	32,545	6.9%	
Other Miscellaneous	31,566	6.7%	
Safety Program & Supplies	31,526	6.7%	
Offshore Biochemistry	23,024	4.9%	
Storm Damage	21,000	4.4%	
Janitorial Services	20,278	4.3%	
UAL & OPEB	18,078	3.8%	Health Insurance selection
Small Tools & Supplies	15,426	3.3%	
Contract Serv - Digester Cleaning	13,502	2.8%	
Potable & Reclaimed Water	12,969	2.7%	
Diesel Truck Maint	11,546	2.4%	
Contract Services Generators	11,124	2.3%	
Maintenance	(10,146)	-2.1%	
Grit Hauling	(47,805)	-10.1%	Grit from digester cleaning & upstream treatment plant to JBL
Permits	(55,784)	-11.8%	Increased Permit Fees
Contract Services	(59,081)	-12.5%	Contract cost increases
Electricity	(69,791)	-14.7%	Rate increases
Insurance	(92,365)	-19.5%	Insurers' increases for Property Liability
Legal	(110,944)	-23.4%	
Biosolids Disposal	(146,875)	-31.0%	Contract cost increases
Natural Gas	(163,067)	-34.4%	Usage during Cogen warranty repairs
Chemicals	(286,731)	-60.5%	Contract cost increases
<b>Total Spending Variance</b>	<b>\$473,794</b>	<b>100.0%</b>	

# **Net Pension Liability by Member Agency**

## UAL and OPEB Annual Expense included in Actuals

O&M							
	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended	Bd Approved Method FY 21-22	Bd Approved Method FY 20-21	% Change between 2022 and 2021
<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.