

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

**FINANCE COMMITTEE
TELECONFERENCE MEETING**

**October 18, 2022
10:30 a.m.**

Join Zoom Meeting by clicking on the link below:

Join Zoom Meeting
<https://socwa.zoom.us/>

Meeting ID: 821 1961 4535
Passcode: 517537

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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 **October 18, 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. 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.

PAGE NO

3. Approval of Minutes..... 1

- Finance Committee Meeting of September 20, 2022

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

4. Financial Reports for the Month of August 2022..... 4

The reports included are as follows:

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

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors ratify the August 2022 disbursements for the period from August 1, 2022, through August 31, 2022, totaling \$2,570,010, and to receive and file the August 2022 Financial Reports as submitted

5. Financial Reports for the Month of September 202221

- a. Summary of Disbursements for September 2022 (Exhibit A)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
 - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
 - Capital Projects – Graph (Exhibit D-1)
- e. Budget vs. Actual Expenses:
 - Operations and Environmental Summary (Exhibit E-1)
 - Operations and Environmental by PC (E-1.2)
 - Residual Engineering, after transfer to Capital (Exhibit E-2)
 - Administration (Exhibit E-3)
 - Information Technology (IT) (Exhibit E-4)
- f. FY 2022-23 Q1 Cash Roll Forward
 - Cash Roll Forward Notes
 - Large Capital Cash Reconciliation to the General Ledger
 - Large Capital Cash Roll Forward Balance by PC, Member Agency, and Project
 - Non-Capital Cash Roll Forward Balance by PC, Member Agency, and Project
 - Non-Capital Misc. Cash Roll Forward Balance by PC, Member Agency, and Project
 - Small Capital Cash Roll Forward Balance by PC, Member Agency, and Project

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors ratify the September 2022 disbursements for the period from September 1, 2022, through September 30, 2022, totaling \$3,488,811, and to receive and file the September 2022 Financial Reports and the Fiscal Year 2022-23 Q1 Cash Roll Forward as submitted.

6. PC 10 San Clemente Land Outfall.....72

- PowerPoint Presentation (**starts on page 55**)

Recommended Action: Staff recommends that the Finance Committee review and comment on SOCWA’s Preliminary Consolidated Financial Statement inclusive of PC 10 San Clemente Land Outfall.

7. Preliminary Draft Use Audit, FY 2021-22-Budget vs. Actual73

- PowerPoint Presentation

Recommended Action: Staff recommends that the Finance Committee review and comment on the FY 2021-22 Preliminary Draft Use Audit.

8. Net Pension & Net OPEB Liability 170

- PowerPoint Presentation

Recommended Action: Information item.

PAGE NO

9. Fiscal Year 2021-22 Supplemental Financial Statements..... 189

- PowerPoint Presentation

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors receive and file the Supplemental Financial Statements for Fiscal Year ended June 30, 2022.

10. Cost of Service Restructure Opportunities for SOCWA206

Recommended Action: Staff request the Finance Committee consideration and comments. Direction to Staff to investigate services needed to pursue development of cost of service restructure opportunities.

Adjournment

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

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

Dated this 12th day of October 2022.



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

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

Finance Committee

September 20, 2022

DRAFT

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on September 20, 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
NAYDN KIM	Accountant
ANNA SUTHERLAND	Accounts Payable
DINA ASH	HR Administrator
MATT CLARKE	IT Administrator
RONI YOUNG GRANT	Associate Engineer
DANITA HIRSH	Executive Assistant

Also Participating:

KEVIN DAVIS	Procopio Law
KATHRYN FRESHLEY	El Toro Water District
MATT COLLINGS	Moulton Niguel Water District
SHERRY WANNINGER	Moulton Niguel 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

- Finance Committee Meeting of August 16, 2022

ACTION TAKEN

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

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

4. Preliminary Financial Reports for the Month of June 2022, and Financial Reports for the Month of July 2022

ACTION TAKEN

Motion was made by Director Collings and seconded by Director Cafferty to (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.

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

Ms. Carey, Finance Controller gave a PowerPoint presentation on the Preliminary Use Audit Fiscal Year 2021-22. An open discussion ensued.

This was an information item; no action was taken.

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

Ms. Carey gave a PowerPoint presentation on the UAL & OPEB annual expenses by Member Agency. An open discussion ensued.

This was an information item; no action was taken.

Adjournment

There being no further business, Chairman Ferons adjourned the meeting at 11:33 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 September 20, 2022 and approved by the Finance Committee and received and filed by the Board of Directors of the South Orange County Wastewater Authority.

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

Agenda Item

4

Finance Committee Meeting

Meeting Date: October 18, 2022

TO: Finance Committee

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Financial Reports for the Month of August 2022

Summary/Discussion

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

The reports included are as follows:

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

Fiscal impact

August 2022 cash disbursements were: \$ 2,570,010

- 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 ratify the August 2022 disbursements for the period from August 1, 2022, through August 31, 2022, totaling \$2,570,010, and to receive and file the August 2022 Financial Reports as submitted.

Exhibit A

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

	Actual
General Fund	\$ (92,996)
PC 2 - Jay B. Latham Plant	(987,255)
PC 5 - San Juan Creek Ocean Outfall	(41,305)
PC 8 - Pretreatment Program	(19,932)
PC 12 SO - Water Reclamation Permits	(3,175)
PC 15 - Coastal Treatment Plant/AWT	(552,638)
PC 17 - Joint Regional Wastewater Reclamation	(833,293)
PC 21 - Effluent Transmission Main	-
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(39,416)
Total	\$ (2,570,010)

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

CASH IN BANK: (BEGINNING BAL.)	\$ 1,720,695
L.A.I.F. FUNDS: (BEGINNING BAL.)	4,718,692
DEPOSITS, TRANSFERS & ADJUSTMENTS:	7,049,594
FUND REQUIREMENTS:	
BILLS FOR CONSIDERATION ¹	<u>(2,570,010)</u>
TOTAL CASH IN BANK	<u>\$ 10,918,971</u>

¹ GL postings.

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

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

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

Betty Burnett
General Manager

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



PMIA/LAIF Performance Report as of 10/06/22



PMIA Average Monthly Effective Yields⁽¹⁾

September	1.513
August	1.276
July	1.090

Quarterly Performance Quarter Ended 06/30/22

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

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 08/31/22 \$229.3 billion

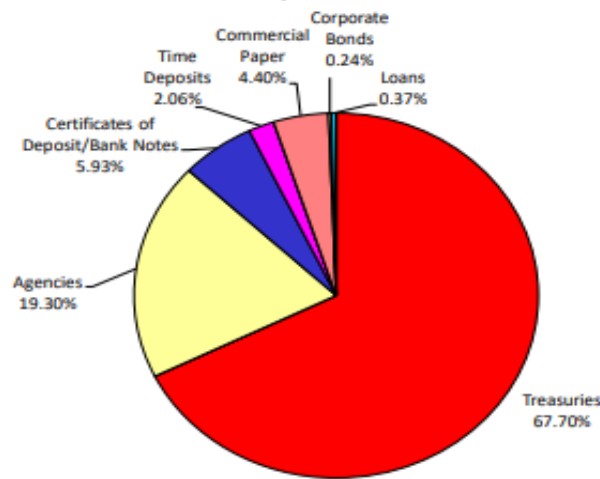


Chart does not include \$4,017,000.00 in mortgages, which equates to 0.002%. Percentages may not total 100% due to rounding.

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).

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

Exhibit C

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

MVA	\$ 1,880	(A)
A/P Checking	1,980,205	(B)
Payroll Checking	140,194	(C)
State LAIF	8,796,692	(D)
Total Cash in Bank¹	\$ 10,918,971	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 10,920,571	
OPEB Trust	5,860,405	(F)
Total Cash and Investments	\$ 16,780,976	

¹Bank 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:

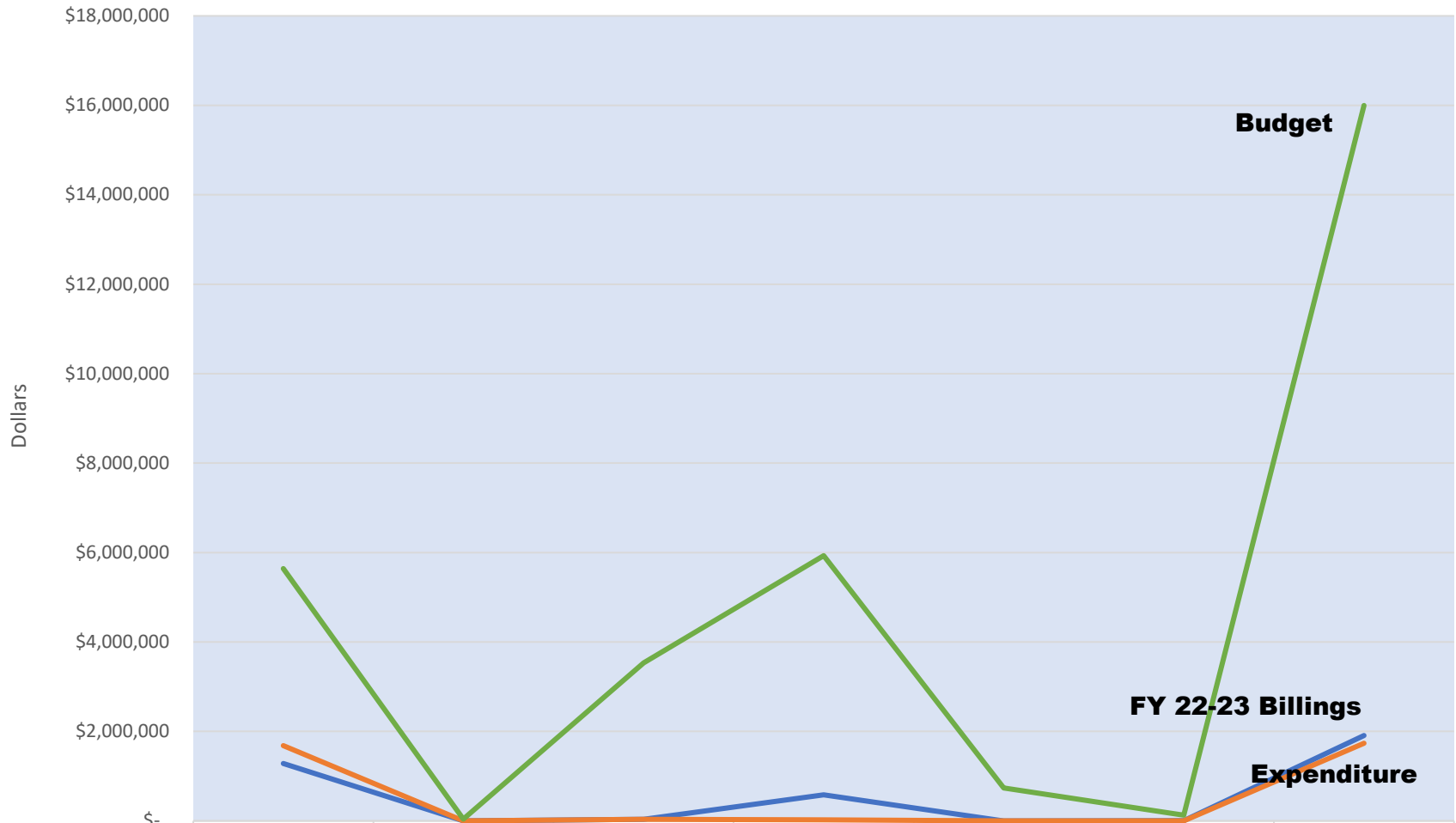
- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.
- (C) Payroll including payroll taxes and related 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 August 31, 2022
(in dollars)**

FY 2022-23 Budget vs. Actual Spending								
<u>Description</u>	Capital Budget	Fiscal Year Spending	(Over)/ Under Budget	% Expended	Member Agency Billed	Member Agency Collections	Open Receivables	% Expended vs. Billed
PC 2-JB Latham	\$ 5,638,569	\$ 1,285,528	\$ 4,353,041	22.8%	\$ 1,680,405	\$ 1,680,405	\$ -	76.5%
PC 5-San Juan Creek Outfall	39,064	-	39,064	-	-	-	-	-
PC 15-Coastal	3,529,980	37,605	3,492,375	1.1%	32,728	19,403	13,325	114.9%
PC 17-Regional	5,928,616	582,665	5,345,951	9.8%	22,099	22,099	-	2636.6%
PC 21 Effluent Transmission	732,810	692	732,118	0.1%	-	-	-	-
PC 24 Aliso Creek Outfall	127,065	1,568	125,497	0.0%	-	-	-	-
Total Large Capital	\$ 15,996,104	\$ 1,908,058	\$ 14,088,046	11.9%	\$ 1,735,232	\$ 1,721,907	\$ 13,325	110.0%
Non-Capital Engineering	217,326	-	217,326	0.0%	18,750	17,574	1,176	0.0%
Non-Capital Misc Engineering	17,500	11,600	5,900	66.3%	-	-	-	0.0%
Small Internal Capital	2,061,000	249,270	1,811,730	12.1%	515,250	448,199	67,051	48.4%
Total Capital	\$ 18,291,930	\$ 2,168,928	\$ 16,123,002	11.9%	\$ 2,269,232	\$ 2,187,680	\$ 81,552	95.6%

Large Capital Projects Fiscal Year '22-23 Budget vs. Year-to-Date Expenditures & Billings as of 8/31/2022

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 8/31/22	\$1,285,528	-	\$37,605	\$582,665	\$692.23	1,568.34	\$1,908,058
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 August 31, 2022
(in dollars)

	FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe					
_5000--**	Regular Salaries-O&M	4,931,084	752,216	4,178,868	15.3%
_5001--**	Overtime Salaries-O&M	73,524	18,417	55,107	25.0%
_5306--**	Scheduled Holiday Work	86,468	8,806	77,662	10.2%
_5315--**	Comp Time - O&M	16,920	1,491	15,429	8.8%
_5401--**	Fringe Benefits IN to PC's & Depts.	2,572,272	392,391	2,179,881	15.3%
_5700--**	Standby Pay	70,000	11,440	58,560	16.3%
	Total Payroll Costs	7,750,268	1,184,762	6,565,506	15.3%
Other Expenses					
_5002--**	Electricity	1,253,828	171,142	1,082,686	13.6%
_5003--**	Natural Gas	268,200	80,717	187,483	30.1%
_5004--**	Potable & Reclaimed Water	87,008	11,678	75,330	13.4%
_5005--**	Co-generation Power Credit	(1,050,004)	(215,573)	(834,431)	20.5%
_5006--**	Chlorine/Sodium Hypochlorite	554,000	137,779	416,221	24.9%
_5007--**	Polymer Products	789,548	204,545	585,003	25.9%
_5008--**	Ferric Chloride	688,256	160,152	528,104	23.3%
_5009--**	Odor Control Chemicals	117,572	21,673	95,899	18.4%
_5010--**	Other Chemicals - Misc.	2,004	-	2,004	-
_5011--**	Laboratory Services	65,724	3,269	62,456	5.0%
_5012--**	Grit Hauling	124,472	20,702	103,770	16.6%
_5013--**	Landscaping	219,008	32,251	186,757	14.7%
_5015--**	Management Support Services	501,512	7,686	493,826	1.5%
_5017--**	Legal Fees	23,688	10,638	13,050	44.9%
_5018--**	Public Notices/ Public Relations	3,732	-	3,732	-
_5019--**	Contract Services Misc.	320,996	75,668	245,328	23.6%
_5021--**	Small Vehicle Expense	23,104	8,278	14,826	35.8%
_5022--**	Miscellaneous Expense	15,988	1,162	14,826	7.3%
_5023--**	Office Supplies - All	46,008	5,187	40,821	11.3%
_5024--**	Petroleum Products	34,000	-	34,000	-
_5025--**	Uniforms	71,004	15,572	55,432	21.9%
_5026--**	Small Vehicle Fuel	22,764	2,055	20,709	9.0%
_5027--**	Insurance - Property/Liability	491,248	384,563	106,685	78.3%
_5028--**	Small Tools & Supplies	80,600	13,565	67,035	16.8%
_5030--**	Trash Disposal	8,500	1,286	7,214	15.1%
_5031--**	Safety Program & Supplies	112,712	33,404	79,308	29.6%
_5032--**	Equipment Rental	7,004	3,679	3,325	52.5%
_5033--**	Recruitment	2,316	1,152	1,164	49.7%
_5034--**	Travel Expense/Tech. Conferences	73,736	4,610	69,126	6.3%
_5035--**	Training Expense	73,052	6,444	66,608	8.8%
_5036--**	Laboratory Supplies	121,144	21,822	99,322	18.0%
_5037--**	Office Equipment	25,992	2,666	23,326	10.3%
_5038--**	Permits	593,908	24,108	569,800	4.1%
_5039--**	Membership Dues/Fees	25,120	2,504	22,616	10.0%
_5044--**	Offshore Monitoring	80,000	31,784	48,216	39.7%
_5045--**	Offshore Biochemistry - 20B	30,004	-	30,004	-
_5046--**	Effluent Chemistry	44,992	402	44,591	0.9%
_5047--**	Access Road Expenses	45,000	-	45,000	-
_5048--**	Storm Damage	21,000	-	21,000	-
_5049--**	Biosolids Disposal	1,568,996	287,283	1,281,713	18.3%
_5050--**	Contract Services Generators - 29A	28,008	4,051	23,957	14.5%
_5052--**	Janitorial Services	101,004	14,363	86,641	14.2%
_5053--**	Contract Serv - Digester Cleaning - 29E	60,000	33,195	26,805	55.3%
_5054--**	Diesel Truck Maint	41,996	8,280	33,716	19.7%
_5055--**	Diesel Truck Fuel	11,496	1,089	10,407	9.5%
_5056--**	Maintenance Equip. & Facilities (Solids)	361,000	42,115	318,885	11.7%
_5057--**	Maintenance Equip. & Facilities (Liquids)	589,996	117,199	472,797	19.9%
_5058--**	Maintenance Equip. & Facilities (Common)	90,008	17,064	72,944	19.0%
_5059--**	Maintenance Equip. & Facilities (Co-Gen)	715,996	176,244	539,752	24.6%
_5060--**	Maintenance Equip. & Facilities (AWT)	88,000	27,167	60,833	30.9%
_5061--**	Mileage	3,652	150	3,502	4.1%
_5068--**	MNWD Potable Water Supplies & Svcs.	44,000	2,035	41,965	4.6%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
 For the Period Ended August 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	215,573	834,427	20.5%
-5303--**	Group Insurance Waiver	18,000	3,143	14,857	17.5%
-5305--**	Medicare Tax Payments for Employees	2,388	339	2,049	14.2%
-5309--**	Operating Leases	28,004	3,554	24,450	12.7%
-5705--**	Monthly Car Allowance	35,400	5,458	29,942	15.4%
-5799--**	Zephyr Wall Costs Share-O&M	(14,000)	-	(14,000)	-
-6500--**	IT Allocations in to PC's & Depts.	609,236	79,018	530,218	13.0%
	Total Other Expenses	11,589,052	2,323,886	9,265,166	20.1%
	Total O&M Expenses	19,339,320	3,508,648	15,830,672	18.1%

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-**-***	Regular Salaries-O&M	1,699,352	271,845	1,427,507	16.0%
02-5001-**-***	Overtime Salaries-O&M	27,144	10,035	17,109	37.0%
02-5306-**-***	Scheduled Holiday Work	37,836	3,617	34,219	9.6%
02-5315-**-***	Comp Time - O&M	8,056	535	7,521	6.6%
02-5401-**-***	Fringe Benefits IN to PC's & Depts.	886,460	141,807	744,653	16.0%
02-5700-**-***	Standby Pay	26,000	4,453	21,548	17.1%
	Total Payroll Costs	2,684,848	432,292	2,252,556	16.1%
Other Expenses					
02-5002-**-***	Electricity	534,828	62,897	471,931	11.8%
02-5003-**-***	Natural Gas	165,128	44,569	120,559	27.0%
02-5004-**-***	Potable & Reclaimed Water	26,004	3,084	22,920	11.9%
02-5006-**-***	Chlorine/Sodium Hypochlorite	9,000	7,032	1,968	78.1%
02-5007-**-***	Polymer Products	319,544	90,240	229,304	28.2%
02-5008-**-***	Ferric Chloride	255,252	39,865	215,387	15.6%
02-5009-**-***	Odor Control Chemicals	23,568	8,211	15,357	34.8%
02-5010-**-***	Other Chemicals - Misc.	1,000	-	1,000	-
02-5011-**-***	Laboratory Services	19,712	860	18,853	4.4%
02-5012-**-***	Grit Hauling	59,468	11,308	48,160	19.0%
02-5013-**-***	Landscaping	77,004	10,675	66,330	13.9%
02-5015-**-***	Management Support Services	30,008	3,244	26,764	10.8%
02-5017-**-***	Legal Fees	4,996	1,705	3,291	34.1%
02-5019-**-***	Contract Services Misc.	82,000	24,406	57,594	29.8%
02-5021-**-***	Small Vehicle Expense	11,000	4,028	6,972	36.6%
02-5022-**-***	Miscellaneous Expense	8,000	514	7,486	6.4%
02-5023-**-***	Office Supplies - All	29,000	2,184	26,816	7.5%
02-5024-**-***	Petroleum Products	11,000	-	11,000	-
02-5025-**-***	Uniforms	34,008	6,860	27,148	20.2%
02-5026-**-***	Small Vehicle Fuel	10,004	882	9,122	8.8%
02-5027-**-***	Insurance - Property/Liability	167,039	134,582	32,457	80.6%
02-5028-**-***	Small Tools & Supplies	38,000	3,090	34,910	8.1%
02-5030-**-***	Trash Disposal	3,000	145	2,855	4.8%
02-5031-**-***	Safety Program & Supplies	39,248	11,910	27,338	30.3%
02-5032-**-***	Equipment Rental	3,000	-	3,000	-
02-5033-**-***	Recruitment	1,000	669	331	66.9%
02-5034-**-***	Travel Expense/Tech. Conferences	20,596	1,881	18,715	9.1%
02-5035-**-***	Training Expense	25,352	1,993	23,359	7.9%
02-5036-**-***	Laboratory Supplies	21,000	2,831	18,169	13.5%
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	335	5,473	5.8%
02-5049-**-***	Biosolids Disposal	687,000	97,224	589,776	14.2%
02-5050-**-***	Contract Services Generators - 29A	10,004	-	10,004	-
02-5052-**-***	Janitorial Services	47,000	8,419	38,581	17.9%
02-5053-**-***	Contract Serv - Digester Cleaning - 29E	60,000	33,195	26,805	55.3%
02-5054-**-***	Diesel Truck Maint	21,996	3,918	18,078	17.8%
02-5055-**-***	Diesel Truck Fuel	2,996	544	2,452	18.2%
02-5056-**-***	Maintenance Equip. & Facilities (Solids)	150,000	23,022	126,978	15.3%
02-5057-**-***	Maintenance Equip. & Facilities (Liquids)	230,000	55,303	174,697	24.0%
02-5058-**-***	Maintenance Equip. & Facilities (Common)	29,000	9,555	19,445	32.9%
02-5059-**-***	Maintenance Equip. & Facilities (Co-Gen)	277,000	36,078	240,922	13.0%
02-5061-**-***	Mileage	2,148	30	2,118	1.4%
02-5076-**-***	SCADA Infrastructure	27,832	-	27,832	-
02-5077-**-***	IT Direct	15,004	-	15,004	-
02-5303-**-***	Group Insurance Waiver	7,204	1,315	5,889	18.3%
02-5309-**-***	Operating Leases	22,000	3,554	18,446	16.2%
02-5705-**-***	Monthly Car Allowance	22,800	3,325	19,475	14.6%
02-5799-**-***	Zephyr Wall Costs Share-O&M	(14,000)	-	(14,000)	-
02-6500-**-***	IT Allocations in to PC's & Depts.	211,980	27,494	184,486	13.0%
	Total Other Expenses	3,884,031	802,786	3,081,245	20.7%
	Total Expenses	6,568,879	1,235,078	5,333,801	18.8%

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
05 - San Juan Creek Ocean Outfall					
Salary and Fringe					
05-5000-**-***	Regular Salaries-O&M	108,564	22,179	86,385	20.4%
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	11,569	45,059	20.4%
	Total Payroll Costs	165,704	33,804	131,900	20.4%
Other Expenses					
05-5015-**-***	Management Support Services	125,004	2,217	122,787	1.8%
05-5017-**-***	Legal Fees	2,008	671	1,337	33.4%
05-5026-**-***	Small Vehicle Fuel	500	-	500	-
05-5027-**-***	Insurance - Property/Liability	18,420	14,203	4,217	77.1%
05-5031-**-***	Safety Supplies	1,004	-	1,004	-
05-5034-**-***	Travel Expense/Tech. Conferences	5,592	868	4,724	15.5%
05-5035-**-***	Training Expense	2,500	-	2,500	-
05-5036-**-***	Laboratory Supplies	35,000	2,866	32,134	8.2%
05-5038-**-***	Permits	275,000	-	275,000	-
05-5039-**-***	Membership Dues/Fees	2,000	-	2,000	-
05-5044-**-***	Offshore Monitoring	40,000	17,652	22,348	44.1%
05-5045-**-***	Offshore Biochemistry - 20B	15,004	-	15,004	-
05-5046-**-***	Effluent Chemistry	22,496	390	22,107	1.7%
05-5058-**-***	Maintenance Equip. & Facilities (Common)	1,004	-	1,004	-
05-6500-**-***	IT Allocations in to PC's & Depts.	13,148	1,705	11,443	13.0%
	Total Other Expenses	558,680	40,572	518,108	7.3%
	Total Expenses	724,384	74,376	650,008	10.3%
08 - Pre Treatment					
Salary and Fringe					
08-5000-**-***	Regular Salaries-O&M	116,396	19,043	97,353	16.4%
08-5401-**-***	Fringe Benefits IN to PC's & Depts.	60,716	9,934	50,782	16.4%
	Total Payroll Costs	177,112	28,976	148,136	16.4%
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	4,735	1,406	77.1%
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	110	686	13.8%
08-6500-**-***	IT Allocations in to PC's & Depts.	14,092	1,828	12,264	13.0%
	Total Other Expenses	64,381	8,113	56,268	12.6%
	Total Expenses	241,493	37,089	204,404	15.4%
12 - Water Reclamation Permits					
Salary and Fringe					
12-5000-**-***	Regular Salaries-O&M	88,952	1,815	87,137	2.0%
12-5401-**-***	Fringe Benefits IN to PC's & Depts.	46,400	947	45,453	2.0%
	Total Payroll Costs	135,352	2,762	132,590	2.0%
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	6,850	2,034	77.1%
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	1,396	9,368	13.0%
	Total Other Expenses	214,016	8,246	205,770	3.9%
	Total Expenses	349,368	11,008	338,360	3.2%

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
15 - Coastal Treatment Plant					
Salary and Fringe					
15-5000-***.**	Regular Salaries-O&M	954,888	139,010	815,878	14.6%
15-5001-***.**	Overtime Salaries-O&M	11,216	1,795	9,421	16.0%
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	72,514	425,606	14.6%
15-5700-***.**	Standby Pay	17,000	1,430	15,570	8.4%
	Total Payroll Costs	1,498,892	216,384	1,282,508	14.4%
Other Expenses					
15-5002-***.**	Electricity	235,000	49,968	185,032	21.3%
15-5003-***.**	Natural Gas	3,000	81	2,919	2.7%
15-5004-***.**	Potable & Reclaimed Water	25,004	3,394	21,610	13.6%
15-5006-***.**	Chlorine/Sodium Hypochlorite	90,000	22,150	67,850	24.6%
15-5007-***.**	Polymer Products	1,000	-	1,000	-
15-5008-***.**	Ferric Chloride	70,000	25,233	44,767	36.0%
15-5009-***.**	Odor Control Chemicals	52,004	6,136	45,868	11.8%
15-5011-***.**	Laboratory Services	20,000	345	19,656	1.7%
15-5012-***.**	Grit Hauling	21,004	2,823	18,181	13.4%
15-5013-***.**	Landscaping	57,000	9,763	47,237	17.1%
15-5015-***.**	Management Support Services	11,500	4	11,496	0.0%
15-5017-***.**	Legal Fees	5,000	621	4,379	12.4%
15-5019-***.**	Contract Services Misc.	110,000	25,448	84,552	23.1%
15-5021-***.**	Small Vehicle Expense - 31A	4,004	43	3,961	1.1%
15-5022-***.**	Miscellaneous Expense	1,000	-	1,000	-
15-5023-***.**	Office Supplies - All	4,004	1,018	2,986	25.4%
15-5024-***.**	Petroleum Products	3,000	-	3,000	-
15-5025-***.**	Uniforms	9,000	1,768	7,232	19.6%
15-5026-***.**	Small Vehicle Fuel	2,000	393	1,607	19.6%
15-5027-***.**	Insurance - Property/Liability	72,916	56,222	16,694	77.1%
15-5028-***.**	Small Tools & Supplies	9,000	3,985	5,015	44.3%
15-5030-***.**	Trash Disposal	2,996	310	2,686	10.4%
15-5031-***.**	Safety Supplies	32,804	8,730	24,074	26.6%
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	1,768	15,380	10.3%
15-5036-***.**	Laboratory Supplies	14,000	6,352	7,648	45.4%
15-5037-***.**	Office Equipment	2,996	2,655	341	88.6%
15-5038-***.**	Permits	6,996	2,109	4,888	30.1%
15-5039-***.**	Membership Dues/Fees	4,800	563	4,237	11.7%
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	1,866	10,138	15.5%
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	22,015	122,981	15.2%
15-5058-***.**	Maintenance Equip. & Facilities (Common)	23,000	1,326	21,674	5.8%
15-5060-***.**	Maintenance Equip. & Facilities (AWT)	38,000	18,266	19,734	48.1%
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	609	2,991	16.9%
15-5305-***.**	Medicare Tax Payments for Employees	2,240	339	1,901	15.2%
15-5705-***.**	Monthly Car Allowance	4,200	711	3,489	16.9%
15-6500-***.**	IT Allocations in to PC's & Depts.	118,660	15,390	103,270	13.0%
	Total Other Expenses	1,368,556	296,705	1,071,851	21.7%
	Total Expenses	2,867,448	513,089	2,354,359	17.9%

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
17 - Joint Regional Wastewater Reclamation and Sludge Handling					
Salary and Fringe					
17-5000-**-**	Regular Salaries-O&M	1,844,716	278,642	1,566,074	15.1%
17-5001-**-**	Overtime Salaries-O&M	34,472	6,554	27,918	19.0%
17-5306-**-**	Scheduled Holiday Work	32,244	3,981	28,263	12.3%
17-5315-**-**	Comp Time - O&M	6,868	486	6,382	7.1%
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	962,288	145,353	816,935	15.1%
17-5700-**-**	Standby Pay	27,000	5,558	21,443	20.6%
	Total Payroll Costs	<u>2,907,588</u>	<u>440,574</u>	<u>2,467,014</u>	<u>15.2%</u>
Other Expenses					
17-5002-**-**	Electricity	484,000	58,276	425,724	12.0%
17-5003-**-**	Natural Gas	100,072	36,067	64,005	36.0%
17-5004-**-**	Potable & Reclaimed Water	36,000	5,200	30,800	14.4%
17-5005-**-**	Co-generation Power Credit	(1,050,004)	(215,573)	(834,431)	20.5%
17-5006-**-**	Chlorine/Sodium Hypochlorite	455,000	108,598	346,402	23.9%
17-5007-**-**	Polymer Products	469,004	114,304	354,700	24.4%
17-5008-**-**	Ferric Chloride	363,004	95,053	267,951	26.2%
17-5009-**-**	Odor Control Chemicals	42,000	7,326	34,674	17.4%
17-5010-**-**	Other Chemicals - Misc.	1,004	-	1,004	-
17-5011-**-**	Laboratory Services	23,008	625	22,384	2.7%
17-5012-**-**	Grit Hauling - 21A	44,000	6,571	37,429	14.9%
17-5013-**-**	Landscaping	85,004	11,813	73,191	13.9%
17-5015-**-**	Management Support Services	24,996	4	24,992	0.0%
17-5017-**-**	Legal Fees	5,004	6,971	(1,967)	139.3%
17-5019-**-**	Contract Services Misc.	110,000	25,814	84,186	23.5%
17-5021-**-**	Small Vehicle Expense	7,000	4,207	2,793	60.1%
17-5022-**-**	Miscellaneous Expense	5,004	648	4,356	12.9%
17-5023-**-**	Office Supplies - All	13,004	1,984	11,020	15.3%
17-5024-**-**	Petroleum Products	20,000	-	20,000	-
17-5025-**-**	Uniforms	27,996	6,944	21,053	24.8%
17-5026-**-**	Small Vehicle Fuel	9,004	780	8,224	8.7%
17-5027-**-**	Insurance - Property/Liability	199,964	154,182	45,782	77.1%
17-5028-**-**	Small Tools & Supplies	30,000	6,489	23,511	21.6%
17-5030-**-**	Trash Disposal	2,504	830	1,674	33.2%
17-5031-**-**	Safety Supplies	38,652	12,764	25,888	33.0%
17-5032-**-**	Equipment Rental	3,004	3,679	(675)	122.5%
17-5033-**-**	Recruitment	1,004	483	521	48.1%
17-5034-**-**	Travel Expense/Tech. Conferences	20,592	743	19,849	3.6%
17-5035-**-**	Training Expense	25,148	2,683	22,465	10.7%
17-5036-**-**	Laboratory Supplies	25,144	8,449	16,695	33.6%
17-5037-**-**	Office Equipment	9,996	-	9,996	-
17-5038-**-**	Permits	15,000	2,199	12,801	14.7%
17-5039-**-**	Membership Dues/Fees	5,804	1,497	4,307	25.8%
17-5049-**-**	Biosolids Disposal	881,996	190,059	691,937	21.5%
17-5050-**-**	Contract Services Generators - 29A	13,004	-	13,004	-
17-5052-**-**	Janitorial Services	42,000	4,078	37,922	9.7%
17-5054-**-**	Diesel Truck Maint	19,000	4,362	14,638	23.0%
17-5055-**-**	Diesel Truck Fuel	8,000	544	7,456	6.8%
17-5056-**-**	Maintenance Equip. & Facilities (Solids)	211,000	19,093	191,907	9.0%
17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	215,000	39,882	175,118	18.5%
17-5058-**-**	Maintenance Equip. & Facilities (Common)	36,000	6,183	29,817	17.2%
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	438,996	140,167	298,829	31.9%
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	50,000	8,901	41,099	17.8%
17-5061-**-**	Mileage	1,004	119	885	11.9%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	44,000	2,035	41,965	4.6%
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	215,573	834,427	20.5%
17-5303-**-**	Group Insurance Waiver	7,196	1,218	5,978	16.9%
17-5305-**-**	Medicare Tax Payments for Employees	148	-	148	-
17-5309-**-**	Operating Leases	6,004	-	6,004	-
17-5705-**-**	Monthly Car Allowance	8,400	1,422	6,978	16.9%
17-6500-**-**	IT Allocations in to PC's & Depts.	226,420	29,367	197,053	13.0%
	Total Other Expenses	<u>4,956,080</u>	<u>1,132,613</u>	<u>3,823,467</u>	<u>22.9%</u>
	Total Expenses	<u>7,863,668</u>	<u>1,573,188</u>	<u>6,290,480</u>	<u>20.0%</u>

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
21 - Effluent Transmission Main					
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%
24 - Aliso Creek Ocean Outfall					
Salary and Fringe					
24-5000-**-***	Regular Salaries-O&M	117,060	19,682	97,378	16.8%
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	10,267	50,793	16.8%
	Total Payroll Costs	179,016	29,970	149,046	16.7%
Other Expenses					
24-5015-**-***	Management Support Services	125,004	2,217	122,787	1.8%
24-5017-**-***	Legal Fees	2,008	671	1,337	33.4%
24-5027-**-***	Insurance - Property/Liability	17,884	13,789	4,095	77.1%
24-5031-**-***	Safety Supplies	1,004	-	1,004	-
24-5034-**-***	Travel Expense/Tech. Conferences	5,592	868	4,724	15.5%
24-5035-**-***	Training Expense	904	-	904	-
24-5036-**-***	Laboratory Supplies	26,000	1,324	24,676	5.1%
24-5038-**-***	Permits	247,400	-	247,400	-
24-5039-**-***	Membership Dues/Fees	5,844	-	5,844	-
24-5044-**-***	Offshore Monitoring	40,000	14,132	25,868	35.3%
24-5045-**-***	Offshore Biochemistry - 20B	15,000	-	15,000	-
24-5046-**-***	Effluent Chemistry	22,496	12	22,484	0.1%
24-5058-**-***	Maintenance Equip. & Facilities (Common) 41-C	1,004	-	1,004	-
24-6500-**-***	IT Allocations in to PC's & Depts.	14,172	1,838	12,334	13.0%
	Total Other Expenses	524,312	34,852	489,460	6.6%
	Total Expenses	703,328	64,821	638,507	9.2%
Total O&M Expenses		19,339,320	3,508,648	15,830,672	18.1%

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

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	161,205	19,303	141,902	12.0%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	84,092	10,069	74,023	12.0%
	Total Payroll Costs	245,297	29,372	215,925	12.0%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	355	2,829	11.1%
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	1,731	7,569	18.6%
01-5705-03-00-00	Monthly Car Allowance	4,200	210	3,990	5.0%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	52,639	6,827	45,811	13.0%
	Total Other Expenses	81,127	9,123	72,004	11.2%
	Total Engineering Expenses	326,424	38,495	287,929	11.8%

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

For the Period Ended August 31, 2022

(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-6000-04-00-00	Regular Salaries-Admin or IT	974,150	144,331	829,819	14.8%
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000	3,759	6,241	37.6%
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	75,290	432,873	14.8%
	Total Payroll Costs	1,497,312	223,660	1,273,652	14.9%
Other Expenses					
01-6018-04-00-00	Public Notices/ Public Relations	3,270	-	3,270	-
01-6101-04-00-00	HR Recruitment & Employee Relations	29,190	459	28,731	1.6%
01-6102-04-00-00	Subscriptions	2,533	221	2,311	8.7%
01-6103-04-00-00	Contract Labor/Temp Labor	30,000	1,347	28,653	4.5%
01-6200-04-00-00	Management Support Services	50,000	923	49,077	1.8%
01-6201-04-00-00	Audit	46,000	1,500	44,500	3.3%
01-6202-04-00-00	Legal	200,000	63,478	136,522	31.7%
01-6204-04-00-00	Postage	1,500	344	1,156	22.9%
01-6223-04-00-00	Office Supplies - Admin	4,294	230	4,064	5.4%
01-6224-04-00-00	Office Equipment	6,000	217	5,783	3.6%
01-6234-04-00-00	Memberships & Trainings	95,912	46,047	49,865	48.0%
01-6239-04-00-00	Travel & Conference	25,000	1,988	23,012	8.0%
01-6241-04-00-00	Education Reimbursement	4,500	-	4,500	-
01-6310-04-00-00	Miscellaneous	20,000	3,686	16,314	18.4%
01-6311-04-00-00	Mileage	569	-	569	-
01-6317-04-00-00	Contract Services Misc	5,573	900	4,673	16.1%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	117,968	15,301	102,668	13.0%
01-6601-04-00-00	Shipping/Freight	4,382	-	4,382	-
01-6705-04-00-00	Monthly Car Allowance	12,000	2,031	9,969	16.9%
	Total Other Expenses	658,691	138,674	520,017	21.1%
Total Admin Expenses		2,156,003	362,334	1,793,669	16.8%

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	106,310	15,647	90,663	14.7%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	55,456	8,162	47,294	14.7%
	Total Salary & Fringe	161,767	23,809	137,958	14.7%
Other Expenses					
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	14,094	46,339	23.3%
01-6301-05-00-00	Hardware Maintenance Agreements	14,186	-	14,186	-
01-6302-05-00-00	Cloud Subscriptions (Internet)	181,766	11,941	169,825	6.6%
01-6303-05-00-00	Telecommunications	164,582	24,406	140,176	14.8%
01-6305-05-00-00	IT Professional Services	53,500	5,303	48,197	9.9%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	28,900	3,409	25,491	11.8%
01-6307-05-00-00	Small Software Purchases & Licenses(<\$5k)	26,444	9,295	17,149	35.1%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	64,173	8,685	55,488	13.5%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	-
01-6312-05-00-00	Computer & Photocopy Supplies	-	205	(205)	-
	Total Other Expenses	618,094	77,337	540,757	12.5%
	Total Expenses before Allocation	779,860	101,146	678,715	13.0%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(779,860)	(101,146)	(678,715)	13.0%
	Total IT Allocations (Out) to PC's & Depts	(779,860)	(101,146)	(678,715)	13.0%

Agenda Item

5

Finance Committee Meeting

Meeting Date: October 18, 2022

TO: Finance Committee
FROM: Betty Burnett, General Manager
STAFF CONTACT: Mary Carey, Finance Controller
SUBJECT: Financial Reports for the Month of September 2022

Summary/Discussion

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

The reports included are as follows:

- a. Summary of Disbursements for September 2022 (Exhibit A)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
 - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
 - Capital Projects – Graph (Exhibit D-1)
- e. Budget vs. Actual Expenses:
 - Operations and Environmental Summary (Exhibit E-1)
 - Operations and Environmental by PC (E-1.2)
 - Residual Engineering, after transfer to Capital (Exhibit E-2)
 - Administration (Exhibit E-3)
 - Information Technology (IT) (Exhibit E-4)
- f. FY 2022-23 Q1 Cash Roll Forward
 - Cash Roll Forward Notes
 - Large Capital Cash Reconciliation to the General Ledger
 - Large Capital Cash Roll Forward Balance by PC, Member Agency, and Project
 - Non-Capital Cash Roll Forward Balance by PC, Member Agency, and Project
 - Non-Capital Misc. Cash Roll Forward Balance by PC, Member Agency, and Project
 - Small Capital Cash Roll Forward Balance by PC, Member Agency, and Project

Fiscal impact

September 2022 cash disbursements were: \$ 3,488,811

- 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 ratify the September 2022 disbursements for the period from September 1, 2022, through September 30, 2022, totaling \$3,488,811, and to receive and file the September 2022 Financial Reports and the Fiscal Year 2022-23 Q1 Cash Roll Forward as submitted.

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

	<u>Actual</u>
General Fund	\$ (148,111)
PC 2 - Jay B. Latham Plant	(1,639,306)
PC 5 - San Juan Creek Ocean Outfall	(31,582)
PC 8 - Pretreatment Program	(12,891)
PC 12 SO - Water Reclamation Permits	(23,174)
PC 15 - Coastal Treatment Plant/AWT	(322,775)
PC 17 - Joint Regional Wastewater Reclamation	(1,290,760)
PC 21 - Effluent Transmission Main	-
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(20,214)
Total	<u><u>\$ (3,488,811)</u></u>

Exhibit A

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT
as of September 30, 2022**

CASH IN BANK: (BEGINNING BAL.)	\$	2,122,279
L.A.I.F. FUNDS: (BEGINNING BAL.)		8,796,692
DEPOSITS, TRANSFERS & ADJUSTMENTS:		(50,310)
FUND REQUIREMENTS:		
BILLS FOR CONSIDERATION ¹		(3,488,811)
TOTAL CASH IN BANK	\$	7,379,849

¹ GL postings.

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

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

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

Betty Burnett
General Manager

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



PMIA/LAIF Performance Report as of 10/06/22



PMIA Average Monthly Effective Yields⁽¹⁾

September	1.513
August	1.276
July	1.090

Quarterly Performance Quarter Ended 06/30/22

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

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 08/31/22 \$229.3 billion

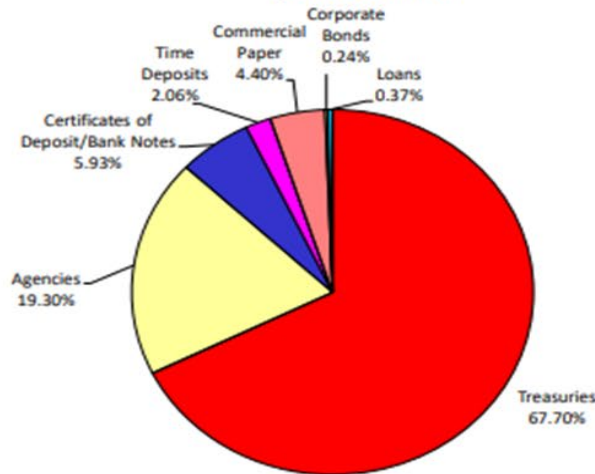


Chart does not include \$4,017,000.00 in mortgages, which equates to 0.002%. Percentages may not total 100% due to rounding.

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).

Source:

⁽¹⁾ State of California, Office of the Treasurer
⁽²⁾ State of California, Office of the Controller

Exhibit C

**South Orange County Wastewater Authority
Schedule of Cash and Investments
as of September 30, 2022**

MVA	\$ 6,752	(A)
A/P Checking	1,160,100	(B)
Payroll Checking	142,305	(C)
State LAIF	6,070,692	(D)
Total Cash in Bank¹	\$ 7,379,849	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 7,381,449	
OPEB Trust	5,860,405	(F)
Total Cash and Investments	\$ 13,241,854	

¹Bank 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:

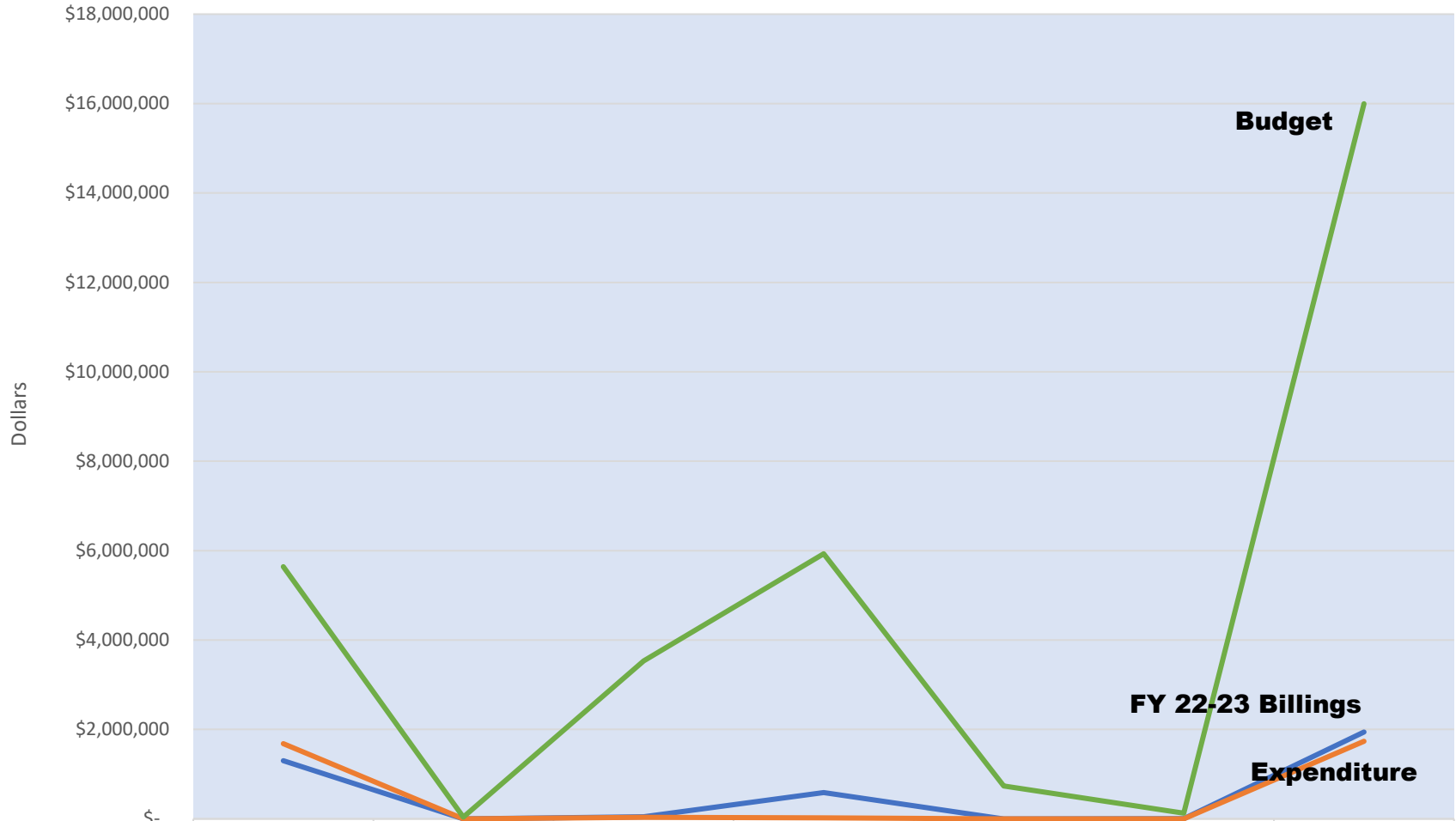
- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.
- (C) Payroll including payroll taxes and related 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 September 30, 2022
(in dollars)**

FY 2022-23 Budget vs. Actual Spending								
<u>Description</u>	Capital Budget	Fiscal Year Spending	(Over)/ Under Budget	% Expended	Member Agency Billed	Member Agency Collections	Open Receivables	% Expended vs. Billed
PC 2-JB Latham	\$ 5,638,569	\$ 1,302,250	\$ 4,336,319	23.1%	\$ 1,680,405	\$ 1,680,405	\$ -	77.5%
PC 5-San Juan Creek Outfall	39,064	-	39,064	-	-	-	-	-
PC 15-Coastal	3,529,980	47,551	3,482,429	1.3%	32,728	19,403	13,325	145.3%
PC 17-Regional	5,928,616	590,159	5,338,457	10.0%	22,099	22,099	-	2670.5%
PC 21 Effluent Transmission	732,810	692	732,118	0.1%	-	-	-	-
PC 24 Aliso Creek Outfall	127,065	1,568	125,497	0.0%	-	-	-	-
Total Large Capital	\$ 15,996,104	\$ 1,942,221	\$ 14,053,883	12.1%	\$ 1,735,232	\$ 1,721,907	\$ 13,325	111.9%
Non-Capital Engineering	217,326	-	217,326	0.0%	18,750	17,574	1,176	0.0%
Non-Capital Misc Engineering	17,500	11,600	5,900	66.3%	-	-	-	0.0%
Small Internal Capital	2,061,000	275,972	1,785,028	13.4%	515,250	448,199	67,051	53.6%
Total Capital	\$ 18,291,930	\$ 2,229,793	\$ 16,062,137	12.2%	\$ 2,269,232	\$ 2,187,680	\$ 81,552	98.3%

Large Capital Projects Fiscal Year '22-23 Budget vs. Year-to-Date Expenditures & Billings as of 9/30/2022

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 9/30/22	\$1,302,250	-	\$47,551	\$590,159	\$692.23	1,568.34	\$1,942,221
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 September 30, 2022
(in dollars)

	FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe					
5000.	Regular Salaries-O&M	4,931,084	1,150,829	3,780,255	23.3%
5001.	Overtime Salaries-O&M	73,524	39,123	34,401	53.2%
5306.	Scheduled Holiday Work	86,468	14,833	71,635	17.2%
5315.	Comp Time - O&M	16,920	3,169	13,751	18.7%
5401.	Fringe Benefits IN to PC's & Depts.	2,572,272	600,327	1,971,945	23.3%
5700.	Standby Pay	70,000	17,160	52,840	24.5%
	Total Payroll Costs	7,750,268	1,825,441	5,924,827	23.6%
Other Expenses					
5002.	Electricity	1,253,828	289,885	963,943	23.1%
5003.	Natural Gas	268,200	125,191	143,009	46.7%
5004.	Potable & Reclaimed Water	87,008	18,525	68,484	21.3%
5005.	Co-generation Power Credit	(1,050,004)	(295,573)	(754,431)	28.1%
5006.	Chlorine/Sodium Hypochlorite	554,000	203,101	350,899	36.7%
5007.	Polymer Products	789,548	276,025	513,523	35.0%
5008.	Ferric Chloride	688,256	236,291	451,965	34.3%
5009.	Odor Control Chemicals	117,572	43,400	74,172	36.9%
5010.	Other Chemicals - Misc.	2,004	-	2,004	-
5011.	Laboratory Services	65,724	3,562	62,163	5.4%
5012.	Grit Hauling	124,472	38,202	86,270	30.7%
5013.	Landscaping	219,008	32,251	186,757	14.7%
5014.	Engineering - Misc.	-	-	-	-
5015.	Management Support Services	501,512	9,306	492,206	1.9%
5017.	Legal Fees	23,688	10,638	13,050	44.9%
5018.	Public Notices/ Public Relations	3,732	-	3,732	-
5019.	Contract Services Misc.	320,996	78,439	242,557	24.4%
5021.	Small Vehicle Expense	23,104	10,049	13,055	43.5%
5022.	Miscellaneous Expense	15,988	1,635	14,353	10.2%
5023.	Office Supplies - All	46,008	7,290	38,718	15.8%
5024.	Petroleum Products	34,000	7,440	26,560	21.9%
5025.	Uniforms	71,004	22,598	48,406	31.8%
5026.	Small Vehicle Fuel	22,764	3,288	19,476	14.4%
5027.	Insurance - Property/Liability	491,248	384,563	106,685	78.3%
5028.	Small Tools & Supplies	80,600	14,910	65,690	18.5%
5030.	Trash Disposal	8,500	1,441	7,059	17.0%
5031.	Safety Program & Supplies	112,712	40,136	72,576	35.6%
5032.	Equipment Rental	7,004	3,679	3,325	52.5%
5033.	Recruitment	2,316	1,152	1,164	49.7%
5034.	Travel Expense/Tech. Conferences	73,736	5,381	68,355	7.3%
5035.	Training Expense	73,052	7,549	65,503	10.3%
5036.	Laboratory Supplies	121,144	32,347	88,797	26.7%
5037.	Office Equipment	25,992	2,740	23,252	10.5%
5038.	Permits	593,908	24,108	569,800	4.1%
5039.	Membership Dues/Fees	25,120	2,504	22,616	10.0%
5044.	Offshore Monitoring	80,000	31,784	48,216	39.7%
5045.	Offshore Biochemistry - 20B	30,004	-	30,004	-
5046.	Effluent Chemistry	44,992	2,264	42,728	5.0%
5047.	Access Road Expenses	45,000	-	45,000	-
5048.	Storm Damage	21,000	-	21,000	-
5049.	Biosolids Disposal	1,568,996	420,130	1,148,866	26.8%
5050.	Contract Services Generators - 29A	28,008	4,051	23,957	14.5%
5052.	Janitorial Services	101,004	19,963	81,041	19.8%
5053.	Contract Serv - Digester Cleaning - 29E	60,000	33,195	26,805	55.3%
5054.	Diesel Truck Maint	41,996	15,748	26,248	37.5%
5055.	Diesel Truck Fuel	11,496	5,987	5,509	52.1%
5056.	Maintenance Equip. & Facilities (Solids)	361,000	93,804	267,196	26.0%
5057.	Maintenance Equip. & Facilities (Liquids)	589,996	137,660	452,336	23.3%
5058.	Maintenance Equip. & Facilities (Common)	90,008	26,511	63,497	29.5%
5059.	Maintenance Equip. & Facilities (Co-Gen)	715,996	200,212	515,784	28.0%
5060.	Maintenance Equip. & Facilities (AWT)	88,000	30,357	57,643	34.5%
5061.	Mileage	3,652	289	3,363	7.9%
5068.	MNWD Potable Water Supplies & Svcs.	44,000	5,107	38,893	11.6%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
 For the Period Ended September 30, 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	295,573	754,427	28.1%
5303--**	Group Insurance Waiver	18,000	4,666	13,334	25.9%
5305--**	Medicare Tax Payments for Employees	2,388	514	1,874	21.5%
5309--**	Operating Leases	28,004	4,828	23,176	17.2%
5705--**	Monthly Car Allowance	35,400	8,098	27,302	22.9%
5799--**	Zephyr Wall Costs Share-O&M	(14,000)	(14,000)	-	100.0%
6500--**	IT Allocations in to PC's & Depts.	609,236	108,409	500,827	17.8%
	Total Other Expenses	11,589,052	3,077,202	8,511,850	26.6%
	Total O&M Expenses	19,339,320	4,902,643	14,436,677	25.4%

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-***.**	Regular Salaries-O&M	1,699,352	412,676	1,286,676	24.3%
02-5001-***.**	Overtime Salaries-O&M	27,144	13,575	13,569	50.0%
02-5306-***.**	Scheduled Holiday Work	37,836	7,682	30,154	20.3%
02-5315-***.**	Comp Time - O&M	8,056	1,430	6,626	17.8%
02-5401-***.**	Fringe Benefits IN to PC's & Depts.	886,460	215,271	671,189	24.3%
02-5700-***.**	Standby Pay	26,000	7,150	18,850	27.5%
	Total Payroll Costs	2,684,848	657,784	2,027,064	24.5%
Other Expenses					
02-5002-***.**	Electricity	534,828	113,794	421,034	21.3%
02-5003-***.**	Natural Gas	165,128	68,098	97,030	41.2%
02-5004-***.**	Potable & Reclaimed Water	26,004	5,584	20,420	21.5%
02-5006-***.**	Chlorine/Sodium Hypochlorite	9,000	7,032	1,968	78.1%
02-5007-***.**	Polymer Products	319,544	90,240	229,304	28.2%
02-5008-***.**	Ferric Chloride	255,252	58,366	196,886	22.9%
02-5009-***.**	Odor Control Chemicals	23,568	12,969	10,599	55.0%
02-5010-***.**	Other Chemicals - Misc.	1,000	-	1,000	-
02-5011-***.**	Laboratory Services	19,712	954	18,758	4.8%
02-5012-***.**	Grit Hauling	59,468	21,308	38,160	35.8%
02-5013-***.**	Landscaping	77,004	10,675	66,330	13.9%
02-5015-***.**	Management Support Services	30,008	4,864	25,144	16.2%
02-5017-***.**	Legal Fees	4,996	1,705	3,291	34.1%
02-5019-***.**	Contract Services Misc.	82,000	25,347	56,653	30.9%
02-5021-***.**	Small Vehicle Expense	11,000	4,377	6,623	39.8%
02-5022-***.**	Miscellaneous Expense	8,000	514	7,486	6.4%
02-5023-***.**	Office Supplies - All	29,000	2,839	26,161	9.8%
02-5024-***.**	Petroleum Products	11,000	-	11,000	-
02-5025-***.**	Uniforms	34,008	9,884	24,124	29.1%
02-5026-***.**	Small Vehicle Fuel	10,004	1,146	8,858	11.5%
02-5027-***.**	Insurance - Property/Liability	167,039	134,582	32,457	80.6%
02-5028-***.**	Small Tools & Supplies	38,000	3,750	34,250	9.9%
02-5030-***.**	Trash Disposal	3,000	145	2,855	4.8%
02-5031-***.**	Safety Program & Supplies	39,248	15,067	24,181	38.4%
02-5032-***.**	Equipment Rental	3,000	-	3,000	-
02-5033-***.**	Recruitment	1,000	669	331	66.9%
02-5034-***.**	Travel Expense/Tech. Conferences	20,596	2,035	18,561	9.9%
02-5035-***.**	Training Expense	25,352	2,296	23,056	9.1%
02-5036-***.**	Laboratory Supplies	21,000	4,652	16,348	22.2%
02-5037-***.**	Office Equipment	13,000	85	12,915	0.7%
02-5038-***.**	Permits	26,500	19,800	6,700	74.7%
02-5039-***.**	Membership Dues/Fees	5,808	335	5,473	5.8%
02-5049-***.**	Biosolids Disposal	687,000	147,157	539,843	21.4%
02-5050-***.**	Contract Services Generators - 29A	10,004	-	10,004	-
02-5052-***.**	Janitorial Services	47,000	11,086	35,914	23.6%
02-5053-***.**	Contract Serv - Digester Cleaning - 29E	60,000	33,195	26,805	55.3%
02-5054-***.**	Diesel Truck Maint	21,996	7,652	14,344	34.8%
02-5055-***.**	Diesel Truck Fuel	2,996	2,094	902	69.9%
02-5056-***.**	Maintenance Equip. & Facilities (Solids)	150,000	67,754	82,246	45.2%
02-5057-***.**	Maintenance Equip. & Facilities (Liquids)	230,000	60,348	169,652	26.2%
02-5058-***.**	Maintenance Equip. & Facilities (Common)	29,000	17,873	11,127	61.6%
02-5059-***.**	Maintenance Equip. & Facilities (Co-Gen)	277,000	48,347	228,653	17.5%
02-5061-***.**	Mileage	2,148	30	2,118	1.4%
02-5076-***.**	SCADA Infrastructure	27,832	-	27,832	-
02-5077-***.**	IT Direct	15,004	-	15,004	-
02-5303-***.**	Group Insurance Waiver	7,204	1,925	5,279	26.7%
02-5309-***.**	Operating Leases	22,000	4,828	17,172	21.9%
02-5705-***.**	Monthly Car Allowance	22,800	4,899	17,901	21.5%
02-5799-***.**	Zephyr Wall Costs Share-O&M	(14,000)	(14,000)	-	100.0%
02-6500-***.**	IT Allocations in to PC's & Depts.	211,980	37,720	174,260	17.8%
	Total Other Expenses	3,884,031	1,054,018	2,830,013	27.1%
	Total Expenses	6,568,879	1,711,802	4,857,077	26.1%

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
05 - San Juan Creek Ocean Outfall					
Salary and Fringe					
05-5000-**-**	Regular Salaries-O&M	108,564	32,825	75,739	30.2%
05-5001-**-**	Overtime Salaries-O&M	72	71	1	98.0%
05-5306-**-**	Scheduled Holiday Work	440	44	396	9.9%
05-5401-**-**	Fringe Benefits IN to PC's & Depts.	56,628	17,123	39,505	30.2%
	Total Payroll Costs	165,704	50,062	115,642	30.2%
Other Expenses					
05-5015-**-**	Management Support Services	125,004	2,217	122,787	1.8%
05-5017-**-**	Legal Fees	2,008	671	1,337	33.4%
05-5026-**-**	Small Vehicle Fuel	500	-	500	-
05-5027-**-**	Insurance - Property/Liability	18,420	14,203	4,217	77.1%
05-5031-**-**	Safety Supplies	1,004	-	1,004	-
05-5034-**-**	Travel Expense/Tech. Conferences	5,592	1,023	4,569	18.3%
05-5035-**-**	Training Expense	2,500	-	2,500	-
05-5036-**-**	Laboratory Supplies	35,000	5,083	29,917	14.5%
05-5038-**-**	Permits	275,000	-	275,000	-
05-5039-**-**	Membership Dues/Fees	2,000	-	2,000	-
05-5044-**-**	Offshore Monitoring	40,000	17,652	22,348	44.1%
05-5045-**-**	Offshore Biochemistry - 20B	15,004	-	15,004	-
05-5046-**-**	Effluent Chemistry	22,496	1,421	21,076	6.3%
05-5058-**-**	Maintenance Equip. & Facilities (Common)	1,004	-	1,004	-
05-6500-**-**	IT Allocations in to PC's & Depts.	13,148	2,340	10,808	17.8%
	Total Other Expenses	558,680	44,608	514,072	8.0%
	Total Expenses	724,384	94,671	629,713	13.1%
08 - Pre Treatment					
Salary and Fringe					
08-5000-**-**	Regular Salaries-O&M	116,396	27,008	89,388	23.2%
08-5401-**-**	Fringe Benefits IN to PC's & Depts.	60,716	14,089	46,627	23.2%
	Total Payroll Costs	177,112	41,097	136,015	23.2%
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	4,735	1,406	77.1%
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	110	686	13.8%
08-6500-**-**	IT Allocations in to PC's & Depts.	14,092	2,508	11,584	17.8%
	Total Other Expenses	64,381	8,793	55,588	13.7%
	Total Expenses	241,493	49,890	191,603	20.7%
12 - Water Reclamation Permits					
Salary and Fringe					
12-5000-**-**	Regular Salaries-O&M	88,952	5,423	83,529	6.1%
12-5401-**-**	Fringe Benefits IN to PC's & Depts.	46,400	2,829	43,571	6.1%
	Total Payroll Costs	135,352	8,252	127,100	6.1%
Other Expenses					
12-5014-**-**	Engineering - Misc.	-	-	-	-
12-5015-**-**	Management Support Services	164,996	-	164,996	-
12-5017-**-**	Legal Fees	2,000	-	2,000	-
12-5027-**-**	Insurance - Property/Liability	8,884	6,850	2,034	77.1%
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	1,915	8,849	17.8%
	Total Other Expenses	214,016	8,765	205,251	4.1%
	Total Expenses	349,368	17,017	332,351	4.9%

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
15 - Coastal Treatment Plant					
Salary and Fringe					
15-5000-***.**	Regular Salaries-O&M	954,888	224,560	730,328	23.5%
15-5001-***.**	Overtime Salaries-O&M	11,216	6,581	4,635	58.7%
15-5306-***.**	Scheduled Holiday Work	15,672	1,427	14,246	9.1%
15-5315-***.**	Comp Time - O&M	1,996	1,079	917	54.1%
15-5401-***.**	Fringe Benefits IN to PC's & Depts.	498,120	117,141	380,979	23.5%
15-5700-***.**	Standby Pay	17,000	3,283	13,718	19.3%
	Total Payroll Costs	1,498,892	354,071	1,144,821	23.6%
Other Expenses					
15-5002-***.**	Electricity	235,000	81,257	153,743	34.6%
15-5003-***.**	Natural Gas	3,000	128	2,872	4.3%
15-5004-***.**	Potable & Reclaimed Water	25,004	5,286	19,718	21.1%
15-5006-***.**	Chlorine/Sodium Hypochlorite	90,000	38,891	51,109	43.2%
15-5007-***.**	Polymer Products	1,000	-	1,000	-
15-5008-***.**	Ferric Chloride	70,000	35,482	34,518	50.7%
15-5009-***.**	Odor Control Chemicals	52,004	10,830	41,174	20.8%
15-5011-***.**	Laboratory Services	20,000	449	19,551	2.2%
15-5012-***.**	Grit Hauling	21,004	5,323	15,681	25.3%
15-5013-***.**	Landscaping	57,000	9,763	47,237	17.1%
15-5015-***.**	Management Support Services	11,500	4	11,496	0.0%
15-5017-***.**	Legal Fees	5,000	621	4,379	12.4%
15-5019-***.**	Contract Services Misc.	110,000	26,393	83,607	24.0%
15-5021-***.**	Small Vehicle Expense - 31A	4,004	43	3,961	1.1%
15-5022-***.**	Miscellaneous Expense	1,000	-	1,000	-
15-5023-***.**	Office Supplies - All	4,004	1,262	2,742	31.5%
15-5024-***.**	Petroleum Products	3,000	4,110	(1,110)	137.0%
15-5025-***.**	Uniforms	9,000	2,854	6,146	31.7%
15-5026-***.**	Small Vehicle Fuel	2,000	675	1,325	33.8%
15-5027-***.**	Insurance - Property/Liability	72,916	56,222	16,694	77.1%
15-5028-***.**	Small Tools & Supplies	9,000	4,344	4,656	48.3%
15-5030-***.**	Trash Disposal	2,996	466	2,530	15.5%
15-5031-***.**	Safety Supplies	32,804	10,370	22,434	31.6%
15-5032-***.**	Equipment Rental	1,000	-	1,000	-
15-5033-***.**	Recruitment	312	-	312	-
15-5034-***.**	Travel Expense/Tech. Conferences	13,072	403	12,669	3.1%
15-5035-***.**	Training Expense	17,148	2,071	15,077	12.1%
15-5036-***.**	Laboratory Supplies	14,000	8,524	5,476	60.9%
15-5037-***.**	Office Equipment	2,996	2,655	341	88.6%
15-5038-***.**	Permits	6,996	2,109	4,888	30.1%
15-5039-***.**	Membership Dues/Fees	4,800	563	4,237	11.7%
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	2,799	9,205	23.3%
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	22,831	122,165	15.7%
15-5058-***.**	Maintenance Equip. & Facilities (Common)	23,000	2,188	20,812	9.5%
15-5060-***.**	Maintenance Equip. & Facilities (AWT)	38,000	18,266	19,734	48.1%
15-5061-***.**	Mileage	500	123	377	24.7%
15-5076-***.**	SCADA Infrastructure	32,296	-	32,296	-
15-5077-***.**	IT Direct	15,000	-	15,000	-
15-5303-***.**	Group Insurance Waiver	3,600	914	2,686	25.4%
15-5305-***.**	Medicare Tax Payments for Employees	2,240	514	1,726	23.0%
15-5705-***.**	Monthly Car Allowance	4,200	1,066	3,134	25.4%
15-6500-***.**	IT Allocations in to PC's & Depts.	118,660	21,115	97,545	17.8%
	Total Other Expenses	1,368,556	384,965	983,591	28.1%
	Total Expenses	2,867,448	739,035	2,128,413	25.8%

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
17 - Joint Regional Wastewater Reclamation and Sludge Handling					
Salary and Fringe					
17-5000-**-***	Regular Salaries-O&M	1,844,716	421,831	1,422,885	22.9%
17-5001-**-***	Overtime Salaries-O&M	34,472	18,877	15,595	54.8%
17-5306-**-***	Scheduled Holiday Work	32,244	5,681	26,563	17.6%
17-5315-**-***	Comp Time - O&M	6,868	659	6,209	9.6%
17-5401-**-***	Fringe Benefits IN to PC's & Depts.	962,288	220,047	742,241	22.9%
17-5700-**-***	Standby Pay	27,000	6,728	20,273	24.9%
	Total Payroll Costs	2,907,588	673,822	2,233,766	23.2%
Other Expenses					
17-5002-**-***	Electricity	484,000	94,834	389,166	19.6%
17-5003-**-***	Natural Gas	100,072	56,964	43,108	56.9%
17-5004-**-***	Potable & Reclaimed Water	36,000	7,655	28,345	21.3%
17-5005-**-***	Co-generation Power Credit	(1,050,004)	(295,573)	(754,431)	28.1%
17-5006-**-***	Chlorine/Sodium Hypochlorite	455,000	157,179	297,821	34.5%
17-5007-**-***	Polymer Products	469,004	185,784	283,220	39.6%
17-5008-**-***	Ferric Chloride	363,004	142,443	220,561	39.2%
17-5009-**-***	Odor Control Chemicals	42,000	19,601	22,399	46.7%
17-5010-**-***	Other Chemicals - Misc.	1,004	-	1,004	-
17-5011-**-***	Laboratory Services	23,008	719	22,289	3.1%
17-5012-**-***	Grit Hauling - 21A	44,000	11,571	32,429	26.3%
17-5013-**-***	Landscaping	85,004	11,813	73,191	13.9%
17-5015-**-***	Management Support Services	24,996	4	24,992	0.0%
17-5017-**-***	Legal Fees	5,004	6,971	(1,967)	139.3%
17-5019-**-***	Contract Services Misc.	110,000	26,699	83,301	24.3%
17-5021-**-***	Small Vehicle Expense	7,000	5,628	1,372	80.4%
17-5022-**-***	Miscellaneous Expense	5,004	1,121	3,883	22.4%
17-5023-**-***	Office Supplies - All	13,004	3,189	9,815	24.5%
17-5024-**-***	Petroleum Products	20,000	3,331	16,669	16.7%
17-5025-**-***	Uniforms	27,996	9,860	18,136	35.2%
17-5026-**-***	Small Vehicle Fuel	9,004	1,467	7,537	16.3%
17-5027-**-***	Insurance - Property/Liability	199,964	154,182	45,782	77.1%
17-5028-**-***	Small Tools & Supplies	30,000	6,816	23,184	22.7%
17-5030-**-***	Trash Disposal	2,504	830	1,674	33.2%
17-5031-**-***	Safety Supplies	38,652	14,699	23,953	38.0%
17-5032-**-***	Equipment Rental	3,004	3,679	(675)	122.5%
17-5033-**-***	Recruitment	1,004	483	521	48.1%
17-5034-**-***	Travel Expense/Tech. Conferences	20,592	898	19,694	4.4%
17-5035-**-***	Training Expense	25,148	3,181	21,967	12.7%
17-5036-**-***	Laboratory Supplies	25,144	10,797	14,347	42.9%
17-5037-**-***	Office Equipment	9,996	-	9,996	-
17-5038-**-***	Permits	15,000	2,199	12,801	14.7%
17-5039-**-***	Membership Dues/Fees	5,804	1,497	4,307	25.8%
17-5049-**-***	Biosolids Disposal	881,996	272,974	609,022	30.9%
17-5050-**-***	Contract Services Generators - 29A	13,004	-	13,004	-
17-5052-**-***	Janitorial Services	42,000	6,078	35,922	14.5%
17-5054-**-***	Diesel Truck Maint	19,000	8,096	10,904	42.6%
17-5055-**-***	Diesel Truck Fuel	8,000	3,894	4,106	48.7%
17-5056-**-***	Maintenance Equip. & Facilities (Solids)	211,000	26,050	184,950	12.3%
17-5057-**-***	Maintenance Equip. & Facilities (Liquids)	215,000	54,482	160,518	25.3%
17-5058-**-***	Maintenance Equip. & Facilities (Common)	36,000	6,450	29,550	17.9%
17-5059-**-***	Maintenance Equip. & Facilities (Co-Gen)	438,996	151,865	287,131	34.6%
17-5060-**-***	Maintenance Equip. & Facilities (AWT)	50,000	12,090	37,910	24.2%
17-5061-**-***	Mileage	1,004	136	868	13.5%
17-5068-**-***	MNWD Potable Water Supplies & Svcs.	44,000	5,107	38,893	11.6%
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	295,573	754,427	28.1%
17-5303-**-***	Group Insurance Waiver	7,196	1,828	5,368	25.4%
17-5305-**-***	Medicare Tax Payments for Employees	148	-	148	-
17-5309-**-***	Operating Leases	6,004	-	6,004	-
17-5705-**-***	Monthly Car Allowance	8,400	2,132	6,268	25.4%
17-6500-**-***	IT Allocations in to PC's & Depts.	226,420	40,290	186,130	17.8%
	Total Other Expenses	4,956,080	1,537,566	3,418,514	31.0%
	Total Expenses	7,863,668	2,211,388	5,652,280	28.1%

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
21 - Effluent Transmission Main					
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%
24 - Aliso Creek Ocean Outfall					
Salary and Fringe					
24-5000-**-***	Regular Salaries-O&M	117,060	26,506	90,554	22.6%
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	13,827	47,233	22.6%
	Total Payroll Costs	179,016	40,353	138,663	22.5%
Other Expenses					
24-5015-**-***	Management Support Services	125,004	2,217	122,787	1.8%
24-5017-**-***	Legal Fees	2,008	671	1,337	33.4%
24-5027-**-***	Insurance - Property/Liability	17,884	13,789	4,095	77.1%
24-5031-**-***	Safety Supplies	1,004	-	1,004	-
24-5034-**-***	Travel Expense/Tech. Conferences	5,592	1,023	4,569	18.3%
24-5035-**-***	Training Expense	904	-	904	-
24-5036-**-***	Laboratory Supplies	26,000	3,291	22,709	12.7%
24-5038-**-***	Permits	247,400	-	247,400	-
24-5039-**-***	Membership Dues/Fees	5,844	-	5,844	-
24-5044-**-***	Offshore Monitoring	40,000	14,132	25,868	35.3%
24-5045-**-***	Offshore Biochemistry - 20B	15,000	-	15,000	-
24-5046-**-***	Effluent Chemistry	22,496	843	21,653	3.7%
24-5058-**-***	Maintenance Equip. & Facilities (Common) 41-C	1,004	-	1,004	-
24-6500-**-***	IT Allocations in to PC's & Depts.	14,172	2,522	11,650	17.8%
	Total Other Expenses	524,312	38,487	485,825	7.3%
	Total Expenses	703,328	78,840	624,488	11.2%
	Total O&M Expenses	19,339,320	4,902,643	14,436,677	25.4%

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

- (1)
- (2)
- (3)
- (4)
- (5)
- (6)
- (7)
- (8)
- (9)
- (10)
- (11)

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

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	161,205	31,659	129,546	19.6%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	84,092	16,515	67,577	19.6%
	Total Payroll Costs	245,297	48,174	197,123	19.6%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	402	2,782	12.6%
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	23	487	4.6%
01-5309-03-00-00	Operating Leases	9,300	3,302	5,998	35.5%
01-5705-03-00-00	Monthly Car Allowance	4,200	565	3,635	13.5%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	52,639	9,367	43,272	17.8%
	Total Other Expenses	81,127	13,659	67,467	16.8%
	Total Engineering Expenses	326,424	61,833	264,591	18.9%

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

For the Period Ended September 30, 2022

(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-6000-04-00-00	Regular Salaries-Admin or IT	974,150	223,532	750,617	22.9%
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000	6,127	3,873	61.3%
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	116,605	391,557	22.9%
	Total Payroll Costs	1,497,312	346,546	1,150,766	23.1%
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	459	28,731	1.6%
01-6102-04-00-00	Subscriptions	2,533	221	2,311	8.7%
01-6103-04-00-00	Contract Labor/Temp Labor	30,000	3,825	26,175	12.8%
01-6200-04-00-00	Management Support Services	50,000	923	49,077	1.8%
01-6201-04-00-00	Audit	46,000	1,500	44,500	3.3%
01-6202-04-00-00	Legal	200,000	63,478	136,522	31.7%
01-6204-04-00-00	Postage	1,500	344	1,156	22.9%
01-6223-04-00-00	Office Supplies - Admin	4,294	1,127	3,167	26.3%
01-6224-04-00-00	Office Equipment	6,000	217	5,783	3.6%
01-6234-04-00-00	Memberships & Trainings	95,912	46,585	49,327	48.6%
01-6239-04-00-00	Travel & Conference	25,000	1,988	23,012	8.0%
01-6241-04-00-00	Education Reimbursement	4,500	-	4,500	-
01-6310-04-00-00	Miscellaneous	20,000	5,681	14,319	28.4%
01-6311-04-00-00	Mileage	569	29	540	5.1%
01-6317-04-00-00	Contract Services Misc	5,573	1,350	4,223	24.2%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	117,968	20,992	96,977	17.8%
01-6601-04-00-00	Shipping/Freight	4,382	-	4,382	-
01-6705-04-00-00	Monthly Car Allowance	12,000	3,046	8,954	25.4%
	Total Other Expenses	658,691	151,766	506,925	23.0%
Total Admin Expenses		2,156,003	498,312	1,657,691	23.1%

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

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	106,310	26,006	80,304	24.5%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	55,456	13,566	41,890	24.5%
	Total Salary & Fringe	161,767	39,573	122,194	24.5%
Other Expenses					
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	14,094	46,339	23.3%
01-6301-05-00-00	Hardware Maintenance Agreements	14,186	-	14,186	-
01-6302-05-00-00	Cloud Subscriptions (Internet)	181,766	14,551	167,215	8.0%
01-6303-05-00-00	Telecommunications	164,582	36,335	128,247	22.1%
01-6305-05-00-00	IT Professional Services	53,500	6,511	46,989	12.2%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	28,900	3,861	25,039	13.4%
01-6307-05-00-00	Small Software Purchases & Licenses(<\$5k)	26,444	9,295	17,149	35.1%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	64,173	14,343	49,830	22.4%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	-
01-6312-05-00-00	Computer & Photocopy Supplies	-	205	(205)	-
	Total Other Expenses	618,094	99,195	518,899	16.0%
	Total Expenses before Allocation	779,860	138,767	641,093	17.8%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(779,860)	(138,767)	(641,093)	17.8%
	Total IT Allocations (Out) to PC's & Depts	(779,860)	(138,767)	(641,093)	17.8%

**South Orange County Wastewater Authority
Cash Reconciliation
Fiscal Year End 2017, 2018, 2019, 2020, 2021, 2022 & Preliminary Q1 2023**

	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	9/30/2022	Change +/-	% Change
(1) Cash on Hand (G/L Balance)¹	\$5,777,486	\$12,949,694	\$13,557,237	\$20,857,094	\$22,361,420	\$15,190,921	\$10,485,283	\$7,148,390	(\$3,336,893)	-31.8%
Accounts Payable	(2,453,079)	(2,682,688)	(2,314,106)	(1,981,080)	(3,531,550)	(5,882,659)	(2,451,972)	(684,927)		
Accrued Payroll	(129,958)	(102,661)	(127,396)	(100,221)	(160,049)	(224,996)	(245,023)	(141,343)		
Accounts Receivable	316,772	1,069,282	1,660,444	14,179	49,286	59,478	56,072	652,687		
(2) PTO Reserves	(684,767)	(653,282)	(620,032)	(683,536)	(734,477)	(877,242)	(815,201)	(654,074)		
Due to Mbr Agency	(1,692,399)	(1,358,841)	(3,910,599)	(2,475,322)	(1,656,822)	(4,096,390)	(1,720,819)	(1,720,819)		
Due From Mbr Agency	1,316,255	1,069,819	2,433,322	856,669	870,004	1,280,615	840,732	840,732		
Mbr Agency Refund held for FY 19-20				(1,068,028)						
LAIF Fair Value Adjustment	311,131					(1,156)	117,343			
Prepaid	65,614	65,082	204,867	211,725	155,939	198,709	290,794	504,062		
Petty Cash							(1,600)	(1,600)		
Deposits	18,000	19,500								
(3) Available Cash	2,845,055	10,375,905	10,883,737	15,631,481	17,353,752	\$5,647,281	\$6,555,608	\$5,943,107		
(4) Large Capital Cash as of June 30th 2017, 2018, 2019, 2020, 2021, 2022	2,223,007	9,168,439	8,793,369	15,067,539	15,616,950	6,973,860	6,545,659	6,340,392	(205,267)	-3.1%
Non Capital Engineering Cash Balance	0	295,062	(81,041)							
Moulton Niguel Non Capital Engineering Accounts Receivable		(21,831)	(22,416)							
Moulton Niguel Large Capital Accounts Receivable		649,490	1,382,368							
Use Audit Settlement		216,467	216,467			(1,511,608)	(122,690)	(122,690)		
Use Audit Settlement	211,626	(49,931)	(49,931)							
(5) Total Large Capital Cash	2,434,633	10,041,229	10,238,817	15,067,539	15,616,950	5,462,252	6,422,969	6,217,702		
(6) Small Capital Carryover	129,000	(129,000)		172,996	565,000	161,729				
Non-Capital Carryover					369,508	203,442				
Non-Capital Misc. Carryover					252,298	132,113	90,000	90,000		
Cash Collected for PC 2 Zephyr Wall		76,318		76,318						
Other misc., fringe adj., interest adj., etc.		22,331	(4,916)			1,001				
Small Capital Cash Collected in Excess of Expenditures						547,506		125,852		
Non Capital Cash Collected in Excess of Expenditures						9,110		17,028		
Non Capital Misc Cash Collected in Excess of Expenditures						52,266		(11,600)		
O&M Cash Collected in Excess of Expenditures						215,060		200,000		
O&M, Small Cap, Non-Cap, Non-Cap Misc Use Audit Settlement						(1,304,166)		(757,397)		
O&M, Small Cap, Non-Cap, Non-Cap Misc Cash Collected in Excess of Expenditures										
Net Cash as of June 30th 2017, 2018, 2019, 2020, 2021, 2022	2,563,633	10,010,879	10,233,900	15,316,853	16,803,755	5,480,313	6,512,969	5,881,585		
(7) Difference	\$281,422	\$365,027	\$649,837	\$314,628	\$549,996	\$166,969	\$42,640	\$61,522		

**South Orange County Wastewater Authority
Cash Reconciliation
Fiscal Year End 2017, 2018, 2019, 2020, 2021, 2022 & Preliminary Q1 2023**

	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	9/30/2022	Change +/-	% Change
Additional Cash Is:										
Prior Balance		\$281,422	\$365,027	\$649,837	\$314,628	\$549,996	\$166,969	\$42,640		
Payment to Member Agencies				(649,837)	(314,628)	(549,996)	(166,969)			
County of Orange Bankruptcy Payment	18,714									
County of Orange Admin Fees	13,626									
County of Orange Access Maintenance	3,000									
City of Laguna Niguel Heat Transfer	31,320									
SMWD Lab Fees	17,820									
Coke machine	30									
FEMA Reimbursement			136,995		9,277					
CA State Cost Reimbursement					15,356					
Interest Income Received	24,587	45,294	114,150	249,482	405,052	74,802	21,004	5		
Recycling Income	16,710	11,708	2,112	1,618	1,966.23	2,947	2,599			
PC 23 Admin Payment		9,135				5,300	5,450	5,600		
Mutual Omaha Refund		8,034								
Interest received for 4th qtr		4,934	25,256	52,302	113,947	83,920	10,300	19,358		
LAIF Interest Adj.		3,000								
Grant Revenue SoCal Edison		1,500								
Other misc. expenses					(4,277)		(2,413)	(6,081)		
Sale of Fixed Assets	20,289		6,297	11,226	8,675		5,700			
Other misc adjustments	135,326									
Total Other Cash	\$281,422	\$365,027	\$649,837	\$314,628	\$549,996	\$166,969	\$42,640	\$61,522		

0

¹Cash on hand decreased \$3.3 million or 32% due to completion and progress on capital projects.

Preliminary Cash Roll Forward Notes Q1 FY 2022-23

1. Cash on Hand from Net Position Statement and reconciled to the Bank Statement
2. Adjustment for Current Assets and Liabilities, Obligations against the Cash (accounts payable, payroll accruals, Use Audit Due (To) Member Agencies; the offset to these items is in the Use Audit as an Expense or in Construction-in-Progress if Capital related.)
Amounts due to the Authority, Accounts Receivable, Use Audit Due From Member Agencies, Prepaids and Deposits.
3. Available Cash (Item 1 above less Item 2). The Authority does not carry Cash Reserves; there is some carryover cash for non-capital projects in-process at yearend. Large Capital Cash is held until project completion which could span several years.
4. Large Capital Cash is supported by a subsidiary report detailing by project committee, wastewater
 - a) Beginning Cash Balance from the Audited 6/30/2022 Cash Roll Forward
 - b) Contributions based on the quarterly capital billings
 - c) Actual expenditures
 - e) Net Cash balance
5. Total Large Capital Cash.
6. Small Capital, Non-Capital and Non-Capital Misc. Carryover.
7. Difference is additional cash from interest on LAIF account balance and sources other than Member Agencies.

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q1 FY 2022-23

Large Capital Cash Balance as of September 30, 2022										
	CLB	CSC	CSJC	ETWD	EBSJ	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
3202-000 - Preliminary and Primary Treatment Improvements Design (2016)	-	-	45,015	-	-	-	33,802	25,356	42,254	146,427
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	25,493	-	-	-	19,141	14,357	23,927	82,917
3253-000 - Effluent System Valves Replacement (2107)	-	-	27,244	-	-	-	21,598	16,200	26,997	92,039
3254-000 - Additional Package B Liquids Design (2017)	-	-	45,357	-	-	-	34,032	25,524	42,541	147,453
3280-000 - Facility Improvements B- Basin Upgrades (2018)	-	-	2,439	-	-	-	1,897	1,493	2,394	8,222
3285-000 - Main Plant Drain Line Reconstruction (2018)	-	-	(4)	-	-	-	(3)	(3)	(4)	(15)
3215-000 - Motor Control Center M Replacement Design (2019)	-	-	9,902	-	-	-	7,427	5,570	9,283	32,182
3220-000 - Facility Improvements B- Basin Upgrades Construction I (2019)	-	-	(83,782)	-	-	-	(62,786)	(47,166)	(78,506)	(272,239)
32211L-000 - Plant 2 Grit Area Rehabilitation	-	-	(27,783)	-	-	-	(20,837)	(15,628)	(26,046)	(90,294)
32226L-000 - Effluent Pump Station Upgrades	-	-	28,846	-	-	-	21,635	16,226	27,043	93,750
32235L-000 - Effluent PS Electrical Rehabilitation	-	-	(18,742)	-	-	-	(14,057)	(10,543)	(17,571)	(60,913)
32212L-000 - Primary Tank Covers Replacements	-	-	92,308	-	-	-	69,231	51,923	86,538	300,000
Total PC 02 Liquids	-	-	146,292	-	-	-	111,079	83,310	138,849	479,530
Common										
3216-000 - Hoist System for Maintenance Shop (2013)	-	-	(0)	-	-	-	(0)	(0)	(0)	(1)
3260-000 - SCADA System Upgrade (2017)	-	-	-	-	-	-	-	-	-	-
3286-000 - PLC Upgrades (2018)	-	-	-	-	-	-	-	-	-	-
3221-000 - Electrical System Evaluation (2019)	-	-	326	-	-	-	240	245	262	1,072
3231-000 Facility Improvements B- Common Upgrades Construction	-	-	57,598	-	-	-	42,363	43,293	46,289	189,543
Total PC 02 Common	-	-	57,924	-	-	-	42,602	43,537	46,551	190,614
Solids										
3209-000 - Facility Improvements - Co-Generation Rep. (2016)	-	-	182,026	-	-	-	131,171	172,204	121,352	606,753
3287-000 - Facility Improvements B- DAFT and Ancillary Solids Improvements	-	-	33,606	-	-	-	24,204	31,805	22,404	112,019
3222-000 - Centrate System Design (2019)	-	-	1,710	-	-	-	1,233	1,617	1,140	5,700
3223-000 - Emulsion Polymer Feeder Replacement (2019)	-	-	21,400	-	-	-	15,423	20,243	14,266	71,332
3224-000 - Digester No.4 Rehabilitation (2019)	-	-	94,864	-	-	-	68,371	89,736	63,243	316,214
3225-000 - Facility Improvements B- DAFT and Ancillary Solids Improvement	-	-	(2)	-	-	-	(2)	(2)	(2)	(8)
3234-000 - Centrate Piping Reconstruction (2021)	-	-	29,786	-	-	-	21,468	28,176	19,857	99,286
Total PC 02 Solids	-	-	363,389	-	-	-	261,868	343,779	242,260	1,211,296
Total PC 2 JB Latham	-	-	567,604	-	-	-	415,549	470,626	427,660	1,881,440

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q1 FY 2022-23

Large Capital Cash Balance as of September 30, 2022										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 05 San Juan Creek Ocean Outfall										
3601-000 Junction Structure ReinforcementPhase II(2016)	-	-	-	-	-	-	-	-	-	-
3603-000 Dilution Study (2016)	-	9,889	6,593	-	-	-	9,228	26,370	7,420	59,500
3650-000 - Junction Structure ReinforcementConstruction (2017)	-	-	-	-	-	-	-	-	-	-
3605-000 - Junction Structure ReinforcementPermitting and Final Design	-	(338)	(225)	-	-	-	(315)	(900)	(253)	(2,031)
3606-000 - Junction Struction - Sleeve Insertion (2021)	-	(0)	(0)	-	-	-	(0)	(0)	(0)	(1)
Total PC5 San Juan Creek Ocean Outfall	-	9,551	6,367	-	-	-	8,913	25,470	7,166	57,468
PC 15 Coastal Treatment Plant										
Liquids										
3504-000 - Aeration System Modification Design (2015)	(259)	-	-	-	(20)	-	(200)	-	(204)	(684)
3514-000 - CTPFacility Upgrade Design and Financing (2016)	(2,943)	-	-	-	(232)	-	(2,271)	-	(2,317)	(7,762)
3530-000 Aliso Sulfur Creek Confluence (2014)	(12)	-	-	-	(1)	-	(9)	-	(9)	(31)
3532-000 - Fire Protection (2013)	11,400	-	-	-	898	-	8,158	-	8,976	29,432
3534-000 - ExportSludge System (1997)	(106,797)	-	-	-	(8,404)	-	(82,416)	-	(84,093)	(281,711)
3539-000 Facility Construction Improvements - PartII(2020)	(8,832)	-	-	-	(696)	-	(6,813)	-	(6,951)	(23,293)
3551-000 - Add for CTPFacility Upgrade Design (2017)	(7,554)	-	-	-	(595)	-	(5,829)	-	(5,948)	(19,925)
3553-000 - PlantDrainage Improvements (2017)	88,781	-	-	-	6,997	-	68,505	-	69,906	234,189
3592-000 - Facility Improvements ProjectDesign (2018)	791	-	-	-	135	-	559	-	615	2,099
3525-000 - Personnel Building reconstruction (2019)	63,193	-	-	-	4,975	-	48,763	-	49,758	166,689
3526-000 - Facility Improvements ProjectConstruction - PartI(2019)	(32)	-	-	-	(2)	-	(24)	-	(25)	(84)
3527-000 - Vehicle Storage Building Roof(2019)	32,224	-	-	-	2,537	-	24,866	-	25,373	85,000
3528-000 - AWMA Road Sites West1 and West2 EmbankmentProtection	38,097	-	-	-	3,000	-	29,398	-	29,998	100,493
3529-000 - Aliso Creek Long Term Repair Planning	28,604	-	-	-	2,252	-	22,072	-	22,523	75,452
3541-000 - ExportSludge System Construction (2020)	330,000	-	-	-	25,984	-	254,645	-	259,842	870,472
35220L-000 - Fiber Installation to Alicia Parkway	13,828	-	-	-	1,088	-	10,670	-	10,888	36,475
35228L-000 - Aeration Blower System Upgrades	110,043	-	-	-	8,665	-	84,916	-	86,648	290,273
3522AL-000 - Drainage Pump Station	30,499	-	-	-	2,402	-	23,535	-	24,014	80,450
3522CL-000 - WestBasin Scum Collection System	15,571	-	-	-	1,227	-	12,016	-	12,261	41,075
3544-000 - Aeration Upgrade Construction - PartI(2021)	-	-	-	-	-	-	-	-	-	-
35229L-000 - Foul Air System	(392)	-	-	-	(31)	-	(302)	-	(309)	(1,034)
Total PC 15 Liquids	636,210	-	-	-	50,180	-	490,238	-	500,946	1,677,574

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q1 FY 2022-23

Large Capital Cash Balance as of September 30, 2022										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
AWT										
3517-000 - AWT Backwash Pump Replacement(2016)	-	-	-	-	-	-	-	-	(402)	(402)
3518-000 - Chlorine Mixer Replacement(15AWT) (2015)	-	-	-	-	-	-	-	-	(7)	(7)
3519-000 - Hypochlorite Tank (AWT) (2013)	-	-	-	-	-	-	-	-	(0)	(0)
3532-000 - Fire Protection	-	-	-	-	-	-	-	-	(31,230)	(31,230)
3562-000 - Applied Water Pump System Replacement(AWT) (2017)	-	-	-	-	-	-	-	-	9,441	9,441
3596-000 - Applied Water VFD Pump Panel and Electrical (AWT) (2018)	-	-	-	-	-	-	-	-	8,574	8,574
3597-000 - MCC A Replacement Design (15) (2018)	-	-	-	-	-	-	-	-	55,890	55,890
3536-000 - Chlorine Contact Basin Mixer Design (AWT) (2018)	-	-	-	-	-	-	-	-	25,142	25,142
3537-000 - MCC A Replacement Construction (AWT) (2019)	-	-	-	-	-	-	-	-	(27,437)	(27,437)
3538-000 - AWT Filter Valve Upgrade Construction (AWT) (2019)	-	-	-	-	-	-	-	-	(64,847)	(64,847)
Total PC 15 AWT	-	-	-	-	-	-	-	-	(24,875)	(24,875)
Total PC 15 Coastal Treatment Plant	636,210	-	-	-	50,180	-	490,238	-	476,071	1,652,699
PC 17 Joint Regional Wastewater Reclamation										
Liquids/AWT										
3701-000 - Secondary Electrical System Rerouting (2014)	-	-	-	-	-	-	(0)	-	-	(0)
3702-000 - Waste Activated Sludge VFD Control Panel (2013)	-	-	-	-	-	-	-	-	-	-
3707-000 - Influent Manholes 1 and 2 and Sewer Rehabilitation (2016)	-	-	-	-	-	-	-	-	-	-
3708-000 - Influent Junction Structure Gate Replacement (2016)	-	-	-	-	-	-	-	-	-	-
3712-000 - Grit Basin Drop Gate and Weir Replacement (2016)	-	-	-	-	-	-	-	-	-	-
3713-000 - Primary Inlet Drop Gate Replacement (2016)	-	-	-	-	-	-	-	-	-	-
3730-000 - Primary Gallery Upgrade (2014)	-	-	-	-	-	-	-	-	-	-
3733-000 AWT Backwash Pipe Relocation (2014)	-	-	-	-	-	-	-	-	-	-
3752-000 - AWT No.2 Upgrade Design (2017)013	-	-	-	-	-	-	-	-	-	-
3753-000 Aeration Diffuser Upgrade (2020)	-	-	-	-	-	-	288,451	-	-	288,451
3758-000 AWT No.2 Reconstruction (2020)	-	-	-	-	-	-	104,540	-	-	104,540
3781-000 - Primary Scum Skimmer Replacement (2018)	-	-	-	-	-	-	-	-	-	-
3784-000 - Replace DAF (Mannich) Polymer System (2018)	-	-	-	-	-	-	-	-	-	-
3785-000 - Replace DAF Dissolution Tank System and Compressors (2018)	-	-	-	-	-	-	-	-	-	-
3786-000 - Primary Gallery Mechanical and Electrical Upgrade (2018)	-	-	-	-	-	-	-	-	-	-
3787-000 - Aeration Area Upgrade Design (2018)	-	-	-	-	-	-	5,354	-	-	5,354

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q1 FY 2022-23

Large Capital Cash Balance as of September 30, 2022										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
3741-000 - Southwest Influent Sewer and MH Repair design (2019)	-	-	-	-	-	-	-	-	-	-
3742-000 - Aeration System Upgrade (2019)	-	-	-	-	-	-	(1,673)	-	-	(1,673)
3743-000 - Aeration Gate Replacement (2019)	-	-	-	-	-	-	-	-	-	-
3755-000 Southeast Sewer Rehabilitation (2020)	-	-	-	-	-	-	-	-	-	-
3756-000 Secondary Clarifier Safety Repairs (2020)	-	-	-	-	-	-	-	-	-	-
3757-000 Miscellaneous Safety Improvements - Liquids (2020)	-	-	-	-	-	-	-	-	-	-
3759-000 AWT No 2 Electrical Upgrades (2020)	-	-	-	-	-	-	105,364	-	-	105,364
3766-000 AWT Sodium Hypochlorite Tanks Shade (2020)	-	-	-	-	-	-	-	-	-	-
3774-000 - MCC A, C, G, H Replacement (Liquids) (2021)	-	-	-	-	-	-	(7,921)	-	-	(7,921)
Total PC 17 Liquids	-	-	-	-	-	-	494,114	-	-	494,114
Common										
3715-000 - Switchgear Upgrade (2006)	-	-	-	-	-	-	-	-	-	-
3717-000 - Security Fencing (2015)	86	-	-	7	4	-	(165)	-	68	0
3718-000 - Access Bridge Upgrades (2015)	650	-	-	48	29	-	(1,257)	-	521	(8)
3761-000 - External Lighting Upgrade	22,511	-	-	38,296	1,192	-	293,960	-	17,986	373,946
3763-000 - Reroute Drains on Plant Perimeter (2017)	1,687	-	-	3,073	90	-	23,898	-	1,349	30,096
3764-000 - SCADA Improvements (2017)	726	-	-	2,762	45	-	23,535	-	575	27,642
3769-000 Trailer Drain Line (2020)	-	-	-	-	-	-	-	-	-	-
3788-000 - PLC Upgrade	-	-	-	-	-	-	-	-	-	-
3789-000 - Switchgear Upgrade Project Completion (2018)	-	-	-	-	-	-	-	-	-	-
3744-000 - Admin Building Repair design (2019)	854	-	-	1,398	45	-	10,645	-	683	13,625
3745-000 - West Slope Protection Evaluation (2019)	2,261	-	-	3,700	119	-	28,176	-	1,807	36,064
3746-000 - Motor Control Center A, G, H Design (2019)	2,291	-	-	3,749	121	-	28,547	-	1,830	36,537
3747-000 - Southside Plant Manhole Reconstruction (2019)	585	-	-	957	31	-	7,285	-	467	9,325
3748-000 - SElectrical Manhole reconstruction (2019)	(844)	-	-	(1,382)	(44)	-	(10,520)	-	(675)	(13,465)
37229C-000 - Laboratory Reconstruction	2,398	-	-	3,924	126	-	29,884	-	1,917	38,249
3779-000 - MCC A, C, G, H Replacement (Common) (2021)	(21)	-	-	(35)	(1)	-	(268)	-	(17)	(343)
Total PC 17 Common	33,183	-	-	56,496	1,755	-	433,721	-	26,512	551,668

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q1 FY 2022-23

Large Capital Cash Balance as of September 30, 2022										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
Solids										
3722-000 - Co-gen Sys Retrofit (formerly Siloxane) (2015)	-	-	-	-	-	-	-	-	-	-
3723-000 - Recoat Top of Digesters (2016)	0	-	-	(1)	(0)	-	0	-	1	(0)
3724-000 Energy Building Structural and HVAC Modifications (2015)	(1,060)	-	-	(1,928)	(56)	-	(5,556)	-	(846)	(9,445)
3726-000 Co-Generation System Retrofit Design	(374)	-	-	(681)	(20)	-	(1,961)	-	(299)	(3,335)
3770-000 - Additional Budget CoGen Upgrade (2017)	0	-	-	-	-	-	1	-	-	1
3790-000 - Solids Area Upgrade Design (2018)	(13,149)	-	-	(23,919)	(691)	-	(68,934)	-	(10,501)	(117,194)
3791-000 - Cogeneration Area Upgrade Project Completion (2018)	-	-	-	-	-	-	-	-	-	-
3749-000 - Phase I Solids Piping Upgrade (2019)	42,902	-	-	78,040	2,256	-	224,907	-	34,259	382,365
3750-000 - Dewatering room Floor Sealing and Lighting (2019)	11,676	-	-	21,239	614	-	61,210	-	9,324	104,063
3751-000 - Energy Building Roof and Breezeway (2019)	-	-	-	-	-	-	-	-	-	-
3754-000 - SET Piping Reconstruction (2019)	6,115	-	-	11,123	322	-	32,057	-	4,883	54,500
3771-000 - Miscellaneous Safety Improvements - Solids (2020)	8,718	-	-	15,859	459	-	45,704	-	6,962	77,702
3772-000 - Hot Water Piping Reconstruction (2020)	35,139	-	-	63,920	1,848	-	184,211	-	28,061	313,178
3773-000 - Co-Generation System Modifications (2020)	22,849	-	-	41,564	1,202	-	119,785	-	18,247	203,646
37201S - MCC A, C, G, H Replacement	(282)	-	-	(513)	(15)	-	(1,479)	-	(225)	(2,514)
Total PC 17 Solids	112,533	-	-	204,703	5,918	-	589,945	-	89,866	1,002,966
Total PC 17 Joint Regional Wastewater Reclamation	145,717	-	-	261,200	7,674	-	1,517,780	-	116,378	2,048,748
PC 21 Effluent Transmission Main										
Reach B/C/D										
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	-	-	-	109,491	-	109,489	-	-	-	218,980
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	-	-	-	15,299	-	15,299	-	-	-	30,598
3107-000 - Air Valve Replacement Construction (D) (2021)	-	-	-	19,000	-	19,000	-	-	-	38,000
Total PC 21 Reach B/C/D	-	-	-	143,790	-	143,788	-	-	-	287,578
Reach E										
3104-000 - Aliso Creek Long term Repair Planning (E) (2019)	-	-	-	39,266	-	39,266	-	-	-	78,533
3106-000 - Air Valve Replacement Design and Permitting (E) (2020)	-	-	-	17,428	-	17,428	39,973	-	-	74,830
3108-000 - Air Valve Replacement Construction (E) (2021)	-	-	-	13,980	-	13,980	32,065	-	-	60,025
31221B-000 - Trail Bridge Crossing (D)	-	-	-	(346)	-	(346)	-	-	-	(692)
Total PC 21 Reach E	-	-	-	70,328	-	70,328	72,038	-	-	212,695
Total PC 21 Effluent Transmission Main	-	-	-	214,119	-	214,117	72,038	-	-	500,274
PC 24 Aliso Creek Ocean Outfall										
3401-000 - Emergency Plan Development (2016)	25	-	-	37	2	36	99	-	28	226
3407-000 - Internal Seal Replacement (2018)	(47)	-	-	(70)	(3)	(68)	(189)	-	(53)	(431)
3408-000 - Sampling System Repair (2020)	9,155	-	-	13,567	649	13,117	36,497	-	10,246	83,231
3480-000 - Internal Seal Replacement (2020)	12,841	-	-	19,028	911	18,398	51,189	-	14,371	116,737
Total PC 24 Aliso Creek Ocean Outfall	21,973	-	-	32,562	1,558	31,482	87,596	-	24,591	199,763
Total Large Capital Cash	803,899	9,551	573,971	507,880	59,412	245,599	2,592,116	496,096	1,051,867	6,340,392

**South Orange County Wastewater Authority
Total Non-Capital Cash Roll Forward Q1 FY 2022-23**

PC 17 Joint Regional Wastewater Reclamation
Common
47224C-000 - Consequence of Failure Analysis
Total Common

Total PC 17 Joint Regional Wastewater Reclamation

Total Non-Capital Cash

Non-Capital Cash Balance as of September 30, 2022									
16	17	18	19	20	21	22	23	24	
CLB	CSC	CSJC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	Total
1,068	-	-	1,747	56	-	13,303	-	854	17,028
1,068	-	-	1,747	56	-	13,303	-	854	17,028
1,068	-	-	1,747	56	-	13,303	-	854	17,028
1,068	-	-	1,747	56	-	13,303	-	854	17,028

South Orange County Wastewater Authority Total Non Capital Miscellaneous Cash Roll Forward Q1 FY 2022-23

		Non-Capital Miscellaneous Cash Balance as of September 30, 2022									
		16	17	18	19	20	21	22	23	24	
		CLB	CSC	CSJC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham											
Common											
5203-000	PC 2 Miscellaneous Engineering Common (2020)	-	-	113	-	-	-	83	85	91	373
52221C-000	Arc Flash 5-Year Update	-	-	(1,702)	-	-	-	(1,252)	(1,279)	(1,368)	(5,600)
Total PC 2 Common		-	-	(1,588)	-	-	-	(1,168)	(1,194)	(1,277)	(5,228)
Total PC2 JB Latham		-	-	(1,588)	-	-	-	(1,168)	(1,194)	(1,277)	(5,228)
PC 05 San Juan Creek Ocean Outfall											
56221O-000	Outfall Port Cleaning	-	7,479	4,986	-	-	-	6,980	19,944	5,612	45,000
Total PC05 SJ Creek Outfall		-	7,479	4,986	-	-	-	6,980	19,944	5,612	45,000
PC 17 Joint Regional Wastewater Reclamation Solids											
57224S-000	Cogen SGIP (2022)	320	-	-	582	16	-	1,676	-	256	2,850
Total PC 17 Solids		320	-	-	582	16	-	1,676	-	256	2,850
Total PC 17 Joint Regional Wastewater Reclamation		320	-	-	582	16	-	1,676	-	256	2,850
PC 24 Aliso Creek Ocean Outfall											
54221O-000	Outfall Port Cleaning	4,950	-	-	7,335	351	7,092	19,733	-	5,540	45,000
Total PC 24 Aliso Creek Outfall		4,950	-	-	7,335	351	7,092	19,733	-	5,540	45,000
Total Non-Capital Miscellaneous Cash		5,270	7,479	3,398	7,917	367	7,092	27,220	18,750	10,130	87,623

South Orange County Wastewater Authority Small Capital Cash Roll Forward Q1 FY 2022-23

Small Capital Cash Balance as of September 30, 2022										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
2222-004	Pump Overhauls	-	-	(2,328)	-	-	(1,746)	(1,309)	(2,182)	(7,565)
2222-010	Spare Potable Water Pumps	-	-	(4,128)	-	-	(3,096)	(2,322)	(3,870)	(13,417)
2222-025	9 side grit conveyor	-	-	(685)	-	-	(514)	(386)	(643)	(2,228)
2223-001	2 ISCO Samplers (between 3 PC's)	-	-	538	-	-	404	303	505	1,750
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	2,231	-	-	1,673	1,255	2,091	7,250
2223-003	Pump Overhauls	-	-	2,308	-	-	1,731	1,298	2,163	7,500
2223-004	Replacement Liquids Side Bleach Tank	-	-	1,923	-	-	1,442	1,082	1,803	6,250
2223-005	Gate Replacements	-	-	1,154	-	-	865	649	1,082	3,750
2223-006	Roll up Door Replacement	-	-	2,231	-	-	1,673	1,255	2,091	7,250
2223-007	Building Doors	-	-	1,538	-	-	1,154	865	1,442	4,999
2223-008	Vulcan washpress 4-side	-	-	3,077	-	-	2,308	1,731	2,885	10,001
2223-009	Spare Pump	-	-	1,154	-	-	865	649	1,082	3,750
	Total Liquids	-	-	9,013	-	-	6,759	5,070	8,449	29,291
Common										
2222-015	PA System (between 3 PC's)	-	-	(13,969)	-	-	(10,275)	(10,502)	(11,229)	(45,975)
2223-010	Safety Equipment	-	-	1,519	-	-	1,117	1,142	1,221	4,999
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	3,798	-	-	2,795	2,855	3,053	12,501
2223-012	JBL HP SCADA Server Switch 2022	-	-	1,139	-	-	838	857	916	3,750
2223-013	PA System (between 3 PC's)	-	-	5,698	-	-	4,190	4,283	4,579	18,750
2223-014	Remove and Replace Asphalt 9-Side Headworks Area	-	-	3,798	-	-	2,794	2,855	3,053	12,500
2223-015	Replacement Backup Repository Server (between 3 PC's)	-	-	1,139	-	-	838	857	916	3,750
2223-016	Utility Vehicle (between 3 PC's)	-	-	1,899	-	-	1,397	1,428	1,526	6,250
2223-017	Electric Charging Station	-	-	3,418	-	-	2,514	2,570	2,748	11,250
	Total PC 2 Common	-	-	8,439	-	-	6,208	6,345	6,783	27,775
Solids										
2222-023	JBL Digester 1 and 2 Manway Access Improvements	-	-	(31,350)	-	-	(22,595)	(29,655)	(20,900)	(104,500)
2222-024	Digester flame arrestors and vacuum vents	-	-	(6,884)	-	-	(4,961)	(6,512)	(4,589)	(22,946)
2223-018	Buildings Door Replacements 2022	-	-	1,500	-	-	1,081	1,419	1,000	5,000
2223-019	Pump Overhauls	-	-	1,500	-	-	1,081	1,419	1,000	5,000
2223-020	Replacement Valves	-	-	2,250	-	-	1,622	2,128	1,500	7,500
2223-021	Conveyor Overhaul	-	-	1,875	-	-	1,351	1,774	1,250	6,250
2223-022	Foul Air Connection to Centrate Line	-	-	750	-	-	541	709	500	2,500
2223-023	Centrifuge Rebuild	-	-	4,125	-	-	2,973	3,902	2,750	13,750
2223-024	PLC Replacement	-	-	1,500	-	-	1,081	1,419	1,000	5,000
	Total PC 2 Solids	-	-	(24,734)	-	-	(17,826)	(23,397)	(16,489)	(82,446)
	Total PC2 JB Latham	-	-	(7,282)	-	-	(4,859)	(11,982)	(1,257)	(25,380)
PC 05 San Juan Creek Ocean Outfall										
2622-001	BioRad ddPCR QX200	-	(1,635)	(1,090)	-	-	(1,526)	(4,360)	(1,227)	(9,837)
	Total PC5 San Juan Creek Ocean Outfall	-	(1,635)	(1,090)	-	-	(1,526)	(4,360)	(1,227)	(9,837)

South Orange County Wastewater Authority Small Capital Cash Roll Forward Q1 FY 2022-23

Small Capital Cash Balance as of September 30, 2022											
		16	17	18	19	20	21	22	23	24	
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 15 Coastal Treatment Plant											
Liquids											
2522-042	Gardner Denver 7M Air Blower	(3,675)	-	-	-	(289)	-	(2,835)	-	(2,893)	(9,693)
2522-048	CTP Building 10 Concrete Removal and Floor Patch Back	(1,986)	-	-	-	(156)	-	(1,532)	-	(1,564)	(5,238)
2223-001	2 ISCO Samplers (between 3 PC's)	663	-	-	-	52	-	512	-	522	1,749
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	1,896	-	-	-	149	-	1,463	-	1,493	5,001
2523-003	Pump/Blower Overhauls	3,317	-	-	-	261	-	2,560	-	2,612	8,750
2523-004	Pump Control Rehabilitations	3,791	-	-	-	299	-	2,925	-	2,985	10,000
2523-005	Building Lighting Improvements	948	-	-	-	75	-	731	-	746	2,500
2523-006	Spare Pumps	3,316	-	-	-	261	-	2,560	-	2,612	8,749
2523-007	Liquids Buildings Door Replacements	1,896	-	-	-	149	-	1,463	-	1,493	5,001
2523-008	Gallery Area Floor Rehabilitations	5,687	-	-	-	448	-	4,388	-	4,478	15,001
2523-009	Building #13 Roof Replacement	2,843	-	-	-	224	-	2,194	-	2,238	7,499
2523-010	Potable Water Station Rehabilitation	3,791	-	-	-	299	-	2,925	-	2,984	9,999
2523-011	Headworks Driveway Replacement	1,896	-	-	-	149	-	1,463	-	1,493	5,001
Total PC 15 Liquids		24,384	-	-	-	1,920	-	18,816	-	19,199	64,319
Common											
2523-012	Safety Equipment	948	-	-	-	75	-	731	-	746	2,500
2523-013	Landscape Renovations 2022	3,412	-	-	-	269	-	2,633	-	2,687	9,001
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	4,265	-	-	-	336	-	3,291	-	3,358	11,250
2523-015	Replacement Doors	2,084	-	-	-	164	-	1,609	-	1,642	5,499
2523-016	CTP PLC Hardware Upgrades and Replacements 2022	1,421	-	-	-	112	-	1,097	-	1,119	3,749
2523-017	CTP HP SCADA Server Switch 2022	1,421	-	-	-	112	-	1,097	-	1,119	3,749
2523-018	CTP OIT Replacements 2022	948	-	-	-	75	-	731	-	746	2,500
2223-013	PA System (between 3 PC's)	5,687	-	-	-	447	-	4,388	-	4,479	15,001
2223-015	Replacement Backup Repository Server (between 3 PC's)	(15,032)	-	-	-	(1,184)	-	(11,600)	-	(11,837)	(39,653)
2223-016	Utility Vehicle (between 3 PC's)	1,896	-	-	-	149	-	1,463	-	1,493	5,001
2523-022	Electric Charging Station	4,265	-	-	-	336	-	3,291	-	3,358	11,250
Total PC 15 Common		11,315	-	-	-	891	-	8,731	-	8,910	29,847
AWT											
2523-023	Replacement Pumps	-	-	-	-	-	-	-	-	5,000	5,000
2523-024	Replacement Turbidity Meter	-	-	-	-	-	-	-	-	2,500	2,500
Total PC 15 AWT		-	-	-	-	-	-	-	-	7,500	7,500
Total PC 15 Coastal Treatment Plant		35,698	-	-	-	2,812	-	27,547	-	35,609	101,666

South Orange County Wastewater Authority Small Capital Cash Roll Forward Q1 FY 2022-23

Small Capital Cash Balance as of September 30, 2022											
		16	17	18	19	20	21	22	23	24	Total
		CLB	CSC	CSJC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	
PC 17 Joint Regional Wastewater Reclamation											
Liquids											
2722-052	Spare RAS Bleach Pump	-	-	-	-	-	-	(16,155)	-	-	(16,155)
2723-001	Safety Equipment	-	-	-	-	-	-	1,750	-	-	1,750
2223-001	Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	-	-	-	-	5,000	-	-	5,000
2723-003	Spare Grit Pump	-	-	-	-	-	-	10,000	-	-	10,000
2723-004	Primary Pump Overhaul/Replacements	-	-	-	-	-	-	3,652	-	-	3,652
2723-005	Interstage Pump Overhaul	-	-	-	-	-	-	12,500	-	-	12,500
2723-006	Replacement Valves	-	-	-	-	-	-	3,750	-	-	3,750
2723-007	RAS Pump Overhaul/Replacement	-	-	-	-	-	-	3,750	-	-	3,750
2723-008	Storm Water Pump Station Overhaul/Replacement	-	-	-	-	-	-	3,750	-	-	3,750
2723-009	Headworks Area Building Doors	-	-	-	-	-	-	5,000	-	-	5,000
2723-010	Primary Area Building Doors	-	-	-	-	-	-	3,750	-	-	3,750
2723-028	Primary Tank Rehabilitation	-	-	-	-	-	-	(13,410)	-	-	(13,410)
Total PC 17 Liquids		-	-	-	-	-	-	23,337	-	-	23,337
Common											
2723-011	Safety Equipment	157	-	-	257	8	-	1,953	-	125	2,500
2723-012	Access Road Repaving	314	-	-	513	17	-	3,906	-	251	5,001
2723-013	Landscape Renovations 2022	314	-	-	513	17	-	3,906	-	251	5,001
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	1,096	-	-	1,795	58	-	13,673	-	876	17,498
2723-015	Replacement forklift	784	-	-	1,283	41	-	9,766	-	626	12,500
2223-016	Utility Vehicle (between 3 PC's)	314	-	-	513	17	-	3,906	-	251	5,001
2723-017	Electric Charging Station	705	-	-	1,154	37	-	8,790	-	564	11,250
2223-013	PA System (between 3 PC's)	1,066	-	-	1,744	55	-	13,282	-	852	16,999
Total PC 17 Common		4,750	-	-	7,772	250	-	59,182	-	3,796	75,750
Solids											
2722-064	Replacement Digester Sludge Pump	(6,039)	-	-	(10,985)	(318)	-	(31,658)	-	(4,822)	(53,821)
2723-019	Solids Area Buildings Replacement Doors	1,178	-	-	2,143	61	-	6,176	-	941	10,499
2723-020	Replacement Centrifuge Feed Pumps	1,122	-	-	2,041	59	-	5,882	-	896	10,000
2723-021	Spare Centrifuge Cyclo Drive	561	-	-	1,021	30	-	2,941	-	448	5,001
2723-022	Replacement Condensate Trap	1,122	-	-	2,041	59	-	5,882	-	896	10,000
2723-023	ORT Fan Replacement/Overhaul	505	-	-	918	27	-	2,647	-	403	4,500
2723-027	Spare REDEX for Centrifuge	(765)	-	-	(1,391)	(40)	-	(4,009)	-	(611)	(6,815)
2723-029	RTP Building 65 HVAC Replacement	(1,594)	-	-	(2,900)	(84)	-	(8,358)	-	(1,273)	(14,210)
Total PC 17 Solids		(3,910)	-	-	(7,112)	(206)	-	(20,497)	-	(3,122)	(34,846)

**South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q1 FY 2022-23**

		Small Capital Cash Balance as of September 30, 2022									
		16	17	18	19	20	21	22	23	24	Total
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
	AWT										
2723-024	Spare Pulsafeeder Pump	-	-	-	-	-	-	5,000	-	-	5,000
	Total PC 17 AWT	-	-	-	-	-	-	5,000	-	-	5,000
	Total PC 17 Joint Regional Wastewater Reclamation	840	-	-	660	44	-	67,022	-	674	69,241
	PC 24 Aliso Creek Ocean Outfall										
2622-001	BioRad ddPCR QX200	(1,082)	-	-	(1,603)	(77)	(1,550)	(4,314)	-	(1,211)	(9,837)
	Total PC 24 Aliso Creek Ocean Outfall	(1,082)	-	-	(1,603)	(77)	(1,550)	(4,314)	-	(1,211)	(9,837)
	Total Small Capital Cash	35,457	(1,635)	(8,372)	(944)	2,779	(1,550)	83,871	(16,342)	32,588	125,852

SOCWA

Preliminary FY 2021-22 Financials

- ❖ **PC 10 San Clemente Land Outfall**
- ❖ **Use Audit Including Capital and Cash Roll Forward**
- ❖ **Net Pension & Net OPEB Liabilities by Member Agency**
- ❖ **Supplemental Financial Statements by Member Agency**

**Finance Committee
October 18, 2022**

Agenda Item 6

PC 10 San Clemente Land Outfall

PC 10 San Clemente Land Outfall Capital Assets

Date of Completion: July 9, 1981
 Asset Category: Infrastructure
 Useful Life : 75 years

	As of June 30, 2021				As of June 30, 2022			
	Annual Depreciation	Costs	Accumulated Depreciation	Net Book Value (NBV)	Additions	Deletions	Depreciation Expense	Balance
Design Costs		\$145,694						
Construction Costs		\$2,959,087						
Total	\$41,397	\$3,104,781	(\$1,655,883)	\$1,448,898			\$41,397	\$1,407,501
Asset added in 2018; 75 years life								
WRP Outfall Discharge Line	3,007.00	225,521.50	(9,020.86)	216,500.64			3,007.00	213,493.64
Total Fixed Assets	\$44,404	\$3,330,303	(\$1,664,904)	\$1,665,398	0.00	0.00	\$44,404	\$1,620,994
					Accum. Depr.		(\$1,709,308)	

- ❖ **Project Committee No. 10 was formed for the purpose of the design, construction, and operation of a Coast Highway Land Outfall to be funded and used by the City of Clemente.**
- ❖ **Members of the Committee are Santa Margarita Water District and the City of San Clemente. On June 30, 1982, the only member to have contributed and to be participating is the City of San Clemente.**

PC 10 San Clemente Land Outfall Consolidation with SOCWA

	SOCWA Actual 6/30/2022	PC23 Actual 6/30/2022	PC10 Actual 6/30/2022	Consolidated Actual 6/30/2022	Consolidated Actual (Pr Pd Adj) 6/30/2021	Consolidated Actual (Orig) 6/30/2021	YOY Chg	YOY % Chg
ASSETS								
Current Assets								
Cash and Investments	\$10,485,283			\$10,485,283	\$15,190,921	\$15,190,921	(\$4,705,638)	-30.98%
Receivables, net								
Accounts	56,072			56,072	59,478	59,478	(3,406)	-5.73%
Due from Member Agencies	840,732			840,732	1,280,615	1,280,615	(439,883)	-34.35%
Total Receivables, net	896,804			896,804	1,340,093	1,340,093	(443,289)	-33.08%
LAIF Interest Receivable	19,358			19,358	10,300	10,300	9,058	87.94%
Prepaid items	290,794			290,794	198,709	198,709	92,085	46.34%
Total Current Assets	\$11,692,239			\$11,692,239	\$16,740,023	\$16,740,023	(\$5,047,784)	-30.15%
Noncurrent Assets								
Capital Assets Not Depreciated								
Land	\$14,402,224			\$14,402,224	\$14,402,224	\$14,402,224	\$0	0.00%
Construction in Progress	15,505,903	314,051.34		15,819,954	17,614,929	17,614,929	(1,794,974)	-10.19%
Total Capital Assets Not Depreciated	\$29,908,127	314,051.34		\$30,222,178	\$32,017,153	\$32,017,153	(\$1,794,975)	-5.61%
Capital Assets								
Assets	\$354,306,880	\$4,171,069.26	\$3,330,303	\$361,808,251	\$344,633,374	\$341,303,072	\$17,174,877	4.98%
Accumulated Depreciation	(228,740,034)	(\$440,564.71)	(1,709,308)	(230,889,907)	(222,244,938)	(220,580,034)	(8,644,969)	3.89%
Total Capital Assets	\$125,566,845	\$3,730,504.55	\$1,620,994	\$130,918,344	\$122,388,436	\$120,723,037	\$8,529,909	6.97%
Total Noncurrent Assets	\$155,474,972	\$4,044,555.89	\$1,620,994	\$161,140,523	\$154,405,589	\$152,740,191	\$6,734,934	4.36%
Total ASSETS	\$167,167,211	\$4,044,555.89	\$1,620,994	\$172,832,761	\$171,145,612	\$169,480,214	\$1,687,149	0.99%

**Prior Period Adjustment required for
Comparative Financial Statements**

Agenda Item 7

Preliminary FY 2021-2022 Use Audit Including Capital and Cash Roll Forward

FY 2021-22 Preliminary USE AUDIT Summary

Actual Spending and Actual Usage								
O&M			Small Capital ²	Large Capital ³	Non-Capital ⁴	Non-Capital Misc. ⁵	Total	
FY 2021-22 Budget ¹	FY 2021-22 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results	
SOCWA by Member Agency								
City of Laguna Beach	\$2,364,580	\$2,179,567	\$185,013	\$155,816	\$21,250	\$2,082	\$320	\$364,479
City of San Clemente	236,448	182,040	54,408	(12,500)	(338)	-	-	41,570
City of San Juan Capistrano	2,048,256	2,138,571	(90,315)	(13,514)	21,174	(2,868)	1,936	(83,587)
El Toro Water District	972,988	884,248	88,740	(2,273)	1,916	5,130	582	94,096
Emerald Bay Service District	183,452	154,451	29,001	12,173	1,621	81	16	42,894
Irvine Ranch Water District	233,568	166,373	67,195	(11,853)	-	-	-	55,342
Moulton Niguel Water District	9,511,328	9,411,942	99,386	48,355	60,403	36,099	3,100	247,344
Santa Margarita Water District	2,975,156	3,029,218	(54,062)	(66,822)	19,342	(1,613)	1,456	(101,699)
South Coast Water District	4,220,728	4,127,834	92,894	127,100	(2,680)	(1,013)	1,812	218,113
Trabuco Canyon Water District	24,068	22,534	1,534					1,534
Total Member Agency	\$22,770,572	\$22,296,778	\$473,794	\$236,482	\$122,690	\$37,899	\$9,223	\$880,087

- ❖ Actual Spending, \$22,296,778, is the Authority's Operating Revenue for FY 2021-22 before consolidation with PC 23, North Coast Interceptor (NCI) and PC 10, San Clemente Land Outfall.
- ❖ Spending was only 2% below the Budget; the Board approved additional expenditures, \$597 thousand, which are not included in the above Budget.
- ❖ Net Refund Due (O&M, Small Capital, Large Capital, Non-Capital Engineering and Non-Capital Miscellaneous) is \$880 thousand.

Statement of Revenues, Expenses and Changes in Net Position

For the year ended June 30, 2022

	SOCWA Actual 6/30/2022	PC23 Actual 6/30/2022	PC10 Actual 6/30/2022	Consolidated Actual 6/30/2022
OPERATING REVENUES				
O & M Member Agency Assessments				
City of Laguna Beach	\$2,179,567	\$953,651		\$3,133,218
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
Total O & M Member Agency Assessments	\$22,296,778	\$953,651		\$23,250,429

Consolidated Revenue is \$23,250,429 including PC 23 NCI; there is no Revenue for PC 10 San Clemente Land Outfall.

Usage Variance Calculation

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

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

Member Agency	O&M Variance Analysis		
	Usage Variance	Spending Variance	Total Variance
	(Used More)/ Used Less \$	(Spent More)/ Spent Less \$	Total Variance
City of Laguna Beach	\$135,812	\$49,200	\$185,013
City of San Clemente	49,488	4,920	54,408
City of San Juan Capistrano	(132,934)	42,619	(90,315)
El Toro Water District	68,495	20,245	88,740
Emerald Bay Service District	25,184	3,817	29,001
Irvine Ranch Water District	62,336	4,860	67,195
Moulton Niguel Water District	(98,519)	197,905	99,386
Santa Margarita Water District	(115,967)	61,905	(54,062)
South Coast Water District	5,072	87,822	92,894
Trabuco Canyon Water District	1,033	501	1,534
Total Member Agency	(\$0)	\$473,794	\$473,794

Cash Roll Forward as of June 30, 2022

	6/30/2021	6/30/2022	Change +/-	% Change
Cash on Hand (GL Balance)¹	\$15,190,921	\$10,485,283	(\$4,705,638)	-31.0%
Accounts Payable	(5,882,659)	(2,451,972)		
Accrued Payroll	(224,996)	(245,023)		
Accounts Receivable	59,478	56,072		
PTO Reserves	(877,242)	(815,201)		
Due to Mbr Agency	(4,096,390)	(1,720,819)		
Due From Mbr Agency	1,280,615	840,732		
Mbr Agency Refund held for FY 19-20				
LAIF Fair Value Adjustment	(1,156)	117,343		
Prepaid	198,709	290,794		
Petty Cash		(1,600)		
Deposits				



Cash decreased by \$4.7MM, or 31%, due to completion and progress on Capital Projects.

	6/30/2021	6/30/2022	Change +/-	% Change
Available Cash	\$5,647,281	\$6,555,608		
Large Capital Cash as of June 30th 2017, 2018, 2019, 2020, 2021, 2022	6,973,860	6,545,659	(428,202)	-6.1%
Non Capital Engineering Cash Balance				
Moulton Niguel Non Capital Engineering Accounts Receivable				
Moulton Niguel Large Capital Accounts Receivable				
Use Audit Settlement	(1,511,608)	(122,690)		
Use Audit Settlement				
Total Large Capital Cash	5,462,252	6,422,969		
Small Capital Carryover	161,729			
Non-Capital Carryover	203,442			
Non-Capital Misc. Carryover	132,113	90,000		
Cash Collected for PC 2 Zephyr Wall				
Other misc., fringe adj, interest adj, etc.	1,001			
Small Capital Cash Collected in Excess of Expenditures	547,506			
Non Capital Cash Collected in Excess of Expenditures	9,110			
Non Capital Misc Cash Collected in Excess of Expenditures	52,266			
O&M Cash Collected in Excess of Expenditures	215,060			
O&M, Small Cap, Non-Cap, Non-Cap Misc Use Audit Settlement	(1,304,166)			
O&M, Small Cap, Non-Cap, Non-Cap Misc Cash Collected in Excess of Expenditures				
Net Cash as of June 30th 2017, 2018, 2019, 2020, 2021, 2022	5,480,313	6,512,969		
Difference	\$166,969	\$42,640		



Large Capital Cash decreased by \$428k or 6%.

Additional Cash as of June 30, 2022

6/30/2021

6/30/2022

Additional Cash Is:		
Prior Balance	\$549,996	\$166,969
Payment to Member Agencies	(549,996)	(166,969)
County of Orange Bankruptcy Payment		
County of Orange Admin Fees		
County of Orange Access Maintenance		
City of Laguna Niguel Heat Transfer		
SMWD Lab Fees		
Coke machine		
FEMA Reimbursement		
CA State Cost Reimbursement		
Interest Income Received	74,802	21,004
Recycling Income	2,947	2,599
PC 23 Admin Payment	5,300	5,450
Mutual Omaha Refund		
Interest received for 4th qtr	83,920	10,300
LAIF Interest Adj.		
Grant Revenue SoCal Edison		
Other misc. expenses		(2,413)
Sale of Fixed Assets		5,700
Other misc adjustments		
Total Other Cash	\$166,969	\$42,640

Additional Cash is primarily
LAIF Interest Income.

Interest decreased in line
with reduced Cash Balances.

Agenda Item 8

Net OPEB & Net Pension Liability by Member Agency

Net OPEB Liability Increased by \$806k, or 19.5%, due to Financial Markets Loss

Net OPEB (Retiree Health) Liability Fiscal Year Ended June 30

Description	2022	2021	2020	2019	Change between 2022 and 2021	
					\$ +/-	% Change
Measurement date	6/30/2022	6/30/2021	6/30/2020	6/30/2019		
Total OPEB Liability ¹	(\$10,676,580)	(\$10,799,701)	(\$10,959,190)	(\$9,885,778)	\$123,121	-1.1%
Fiduciary net position ²	5,727,973	6,657,222	5,270,639	5,137,817	(929,249)	-14.0%
Net OPEB (liability)	(\$4,948,607)	(\$4,142,479)	(\$5,688,551)	(\$4,747,961)	(\$806,128)	19.5%
% Funded	53.6%	61.6%	48.1%	52.0%	-8.0%	

¹Total OPEB Liability decreased by \$123 thousand due to Retirees' selection of lower-cost health insurance plans.

²PARS OPEB Savings decreased by \$929 thousand or 14% due to Financial Markets Loss.

Net OPEB Liability by Member Agency

	2017	2018	2019	2020	2021	2022	YOY \$ Chg	YOY % Chg
Net OPEB Liability								
City of Laguna Beach	\$61,896	\$569,189	\$507,678	\$607,975	\$443,509	\$530,711	\$87,202	19.7%
City of San Clemente	3,934	35,969	31,867	38,255	28,294	34,436	6,142	21.7%
City of San Juan Capistrano	60,740	553,617	493,339	593,104	432,158	513,820	81,662	18.9%
Emerald Bay Service District	2,714	24,712	21,894	25,932	19,284	23,237	3,953	20.5%
El Toro Water District	21,087	191,387	168,146	199,495	143,948	170,577	26,629	18.5%
Irvine Ranch Water District	4,493	41,272	36,299	43,309	31,420	37,318	5,898	18.8%
Moulton Niguel Water District	267,246	2,425,942	2,143,835	2,552,258	1,845,317	2,189,183	343,866	18.6%
South Coast Water District	107,302	983,972	875,880	1,060,131	777,717	935,794	158,077	20.3%
Santa Margarita Water District	58,318	532,388	468,504	567,080	420,042	512,582	92,541	22.0%
Trabuco Canyon Water District	31.21	550.79	518.22	1,012.11	790.54	948.43	158	20.0%
Total	\$587,760	\$5,358,998	\$4,747,961	\$5,688,551	\$4,142,479	\$4,948,607	\$806,128	19.5%
% Change Year-Over-Year	-21.2%	811.8%	-11.4%	19.8%	-27.2%	19.5%		

Net OPEB Liability Allocation

%¹s²

City of Laguna Beach	10.53%	10.62%	10.69%	10.69%	10.71%	10.72%	0.02%
City of San Clemente	0.67%	0.67%	0.67%	0.67%	0.68%	0.70%	0.01%
City of San Juan Capistrano	10.33%	10.33%	10.39%	10.43%	10.43%	10.38%	-0.05%
Emerald Bay Service District	0.46%	0.46%	0.46%	0.46%	0.47%	0.47%	0.00%
El Toro Water District	3.59%	3.57%	3.54%	3.51%	3.47%	3.45%	-0.03%
Irvine Ranch Water District	0.76%	0.77%	0.76%	0.76%	0.76%	0.75%	0.00%
Moulton Niguel Water District	45.47%	45.27%	45.15%	44.87%	44.55%	44.24%	-0.31%
South Coast Water District	18.26%	18.36%	18.45%	18.64%	18.77%	18.91%	0.14%
Santa Margarita Water District	9.92%	9.93%	9.87%	9.97%	10.14%	10.36%	0.22%
Trabuco Canyon Water District	0.00	0.00	0.00	0.00	0.00	0.02%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%

There is no significant change in allocation %'s by Member Agency.

¹ Prior to GASB 75 implementation, FY 2018, only a portion of the OPEB liability was recorded in the Net Position Statement. GASB 75 required the recognition of the Full Net OPEB Liability. The decreases in FY's 2016 and 2017 are primarily due to \$500k contributions to the PARS Trust each year. FY 2019 decrease is due to Asset Gains. Fiscal year 2020 increase, \$941 thousand, is due to assumptions change and normal costs accruals. Fiscal year 2021 decrease, \$1.5 million, is due to Asset Gains, \$1.4 million or 26% return on investment. Fiscal year 2022 increase, \$880 thousand, is due to Asset Losses, \$929 thousand, or 14%.

² Distribution by Member Agency is based on a Board Approved Actuarial Methodology.

Net Pension Liability by Member Agency

	2015	2016	2017	2018	2019	2020	2021	2022	YOY \$ Chg	YOY % Chg
Net Pension Liability										
City of Laguna Beach	\$707,518	\$950,501	\$1,216,301	\$1,424,347	\$1,409,954	\$1,534,919	\$1,662,452	\$992,808	(\$669,645)	-40.3%
City of San Clemente	47,198	61,300	77,311	90,008	88,503	96,580	106,056	64,420	(41,637)	-39.3%
City of San Juan Capistrano	703,507	936,034	1,193,586	1,385,379	1,370,129	1,497,375	1,619,904	961,210	(658,694)	-40.7%
Emerald Bay Service District	31,672	41,975	53,337	61,839	60,806	65,469	72,283	43,469	(28,814)	-39.9%
El Toro Water District	244,130	324,911	414,375	478,930	466,984	503,652	539,574	319,100	(220,474)	-40.9%
Irvine Ranch Water District	53,099	69,383	88,286	103,279	100,812	109,341	117,775	69,812	(47,963)	-40.7%
Moulton Niguel Water District	3,077,442	4,124,557	5,251,583	6,070,714	5,953,985	6,443,537	6,916,993	4,095,331	(2,821,662)	-40.8%
South Coast Water District	1,245,892	1,644,626	2,108,568	2,462,306	2,432,546	2,676,449	2,915,197	1,750,601	(1,164,596)	-39.9%
Santa Margarita Water District	683,820	901,247	1,145,985	1,332,256	1,301,158	1,431,672	1,574,485	958,894	(615,591)	-39.1%
Trabuco Canyon Water District			613	1,378	1,439	2,555	2,963	1,774	(1,189)	-40.1%
Total	\$6,794,277	\$9,054,535	\$11,549,944	\$13,410,437	\$13,186,316	\$14,361,551	\$15,527,683	\$9,257,418	(\$6,270,265)	-40.4%

% Change Year-Over-Year² 33.27% 27.56% 16.11% -1.67% 8.91% 8.12% -40.38%

Net Pension Liability

Allocation %'s³

City of Laguna Beach	10.41%	10.50%	10.53%	10.62%	10.69%	10.69%	10.71%	10.72%
City of San Clemente	0.69%	0.68%	0.67%	0.67%	0.67%	0.67%	0.68%	0.70%
City of San Juan Capistrano	10.35%	10.34%	10.33%	10.33%	10.39%	10.43%	10.43%	10.38%
Emerald Bay Service District	0.47%	0.46%	0.46%	0.46%	0.46%	0.46%	0.47%	0.47%
El Toro Water District	3.59%	3.59%	3.59%	3.57%	3.54%	3.51%	3.47%	3.45%
Irvine Ranch Water District	0.78%	0.77%	0.76%	0.77%	0.76%	0.76%	0.76%	0.75%
Moulton Niguel Water District	45.29%	45.55%	45.47%	45.27%	45.15%	44.87%	44.55%	44.24%
South Coast Water District	18.34%	18.16%	18.26%	18.36%	18.45%	18.64%	18.77%	18.91%
Santa Margarita Water District	10.06%	9.95%	9.92%	9.93%	9.87%	9.97%	10.14%	10.36%
Trabuco Canyon Water District			0.01%	0.01%	0.01%	0.02%	0.02%	0.02%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

¹Prior to GASB 68 Implementation, FY 2015, the net pension liability was not reported in the Statement of Net Position; the annual required contribution was included in the Notes to the Financial Statements.

²The year-over-year changes are due to changes in CalPERS methodology in 2016; financial market returns less than 7.65% in 2017, and the discount rate decreased from 7.65% to 7.15% in 2018. Fiscal year 2020 increase, \$1.2 million, is due to CalPERS method change and assets and non-assets loss. Fiscal year 2021 increase, \$1.2 million, is due to Assets Loss, 4.7% return on investments vs. targeted 7.15%. The current year decrease, \$6.3 million, or 40%, is due to Assets Gain, 21.3% return on investment.

³Distribution by Member Agency is based on a Board Approved Actuarial Methodology.

Agenda Item 9

Supplemental Financial Statement

**As of and For the Year
Ended June 30, 2022**

Cash by Member Agencies

Cash and Investments by Member Agency									Agency %
FY 2021-22									
Member Agency	Cash Roll Forward Balances				O&M Use Audit	Compensated Absences	Other Cash	Total	
	Large Capital	Small Capital	Non-Capital	Non-Capital Misc.					
City of Laguna Beach	\$810,220	\$155,816	\$2,082	\$5,270	\$185,013	\$88,802	\$3,483	\$1,250,683	78.7%
City of San Clemente	9,551	(12,500)		7,479	54,408	6,738	43	65,719	
City of San Juan Capistrano	453,437	(13,514)	(2,868)	6,922	(90,315)	84,324	3,024	441,010	
Emerald Bay Service District	59,909	12,173	81	367	29,001	4,191	230	105,953	
El Toro Water District	508,660	(2,273)	5,130	7,917	88,740	24,026	3,750	635,951	
Irvine Ranch Water District	246,192	(11,853)		7,092	67,195	5,699	1,240	315,566	
Moulton Niguel Water District	3,067,141	48,355	36,099	29,812	99,386	321,204	23,023	3,625,021	
South Coast Water District	899,765	127,100	(1,013)	12,963	92,894	174,109	4,978	1,310,797	
Santa Margarita Water District	490,784	(66,822)	(1,613)	21,400	(54,062)	105,595	2,868	498,149	
Trabuco Canyon Water District					1,534	512	2	2,048	
Total	\$6,545,659	\$236,482	\$37,899	\$99,223	\$473,794	\$815,201	\$42,640	\$8,250,896	
Cash for Accounts Payable, Payroll Accrual, Prepaid Expense & oth AR								2,234,386	21.3%
Total Cash								\$10,485,283	100.0%

78.7% of the Authority's Cash is identified to the Member Agencies; the remainder is primarily cash needed for AP which is unpaid items in Cash Roll Fwd. and O&M, by PC and Member Agency.

Questions?

Agenda Item

6

Finance Committee Meeting

Meeting Date: October 18, 2022

TO: Finance Committee
FROM: Betty Burnett, General Manager
STAFF CONTACT: Mary Carey, Finance Controller
SUBJECT: PC 10 San Clemente Land Outfall

Summary/Discussion

PC 10 San Clemente Land Outfall was added to SOCWA's books as of 6/30/2022 and 6/30/2021

The PC 10 consolidation schedule is attached in the PowerPoint slides

Recommended Action: Staff recommends that the Finance Committee review and comment on SOCWA's Preliminary Consolidated Financial Statement inclusive of PC 10 San Clemente Land Outfall.

Agenda Item

7

Finance Committee Meeting

Meeting Date: October 18, 2022

TO: Finance Committee
FROM: Betty Burnett, General Manager
STAFF CONTACT: Mary Carey, Finance Controller
SUBJECT: Preliminary Draft Use Audit, FY 2021-22 Budget vs. Actual

Summary/Discussion

Preliminary FY 2021-22 Use Audit

The O&M usage variance was discussed during the Finance Committee Meeting held on September 20, 2022.

Staff is bringing back the Preliminary Use Audit Book, which now includes the Capital Projects and the Cash Roll Forward.

Preliminary Use Audit Schedules are attached (PowerPoint Slides).

Recommended Action: Staff recommends that the Finance Committee review and comment on the FY 2021-22 Preliminary Draft Use Audit.



South Orange County Wastewater Authority

PRELIMINARY

**USE AUDIT BOOK
FY 2021-22 Budget vs ACTUAL
October 18, 2022**



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

Table of Contents

Pages	Report Description
Pages 1-13	Management Discussion and Analysis of FY 2021-22 Use Audit
Page 14	Use Audit Summary - O&M Only
Page 15	Unfunded Pension Liability (UAL) and Retiree Health (OPEB) Annual Expense
Pages 16-17	Administration (Admin.) and Residual Engineering Allocation to Project Committee (PC) and Member Agencies
Pages 18-20	Use Audit by Project Committee and Member Agency
Pages 21-22	O&M & Environmental, Safety Budget vs. Actual Expense Summary by Account Code
Pages 23-28	O&M & Environmental, Safety Budget vs. Actual Expenses by Project Committee
Page 29	Residual Engineering Budget vs. Actual
Page 30	Admin Budget vs. Actual
Page 31	FY 2021-22 Actual General Fund Expenses
Page 32	IT Budget vs. Actual
Page 33	FY 2021-22 Fringe Benefits Pool, Allocation Base & Fringe Rate

Flows and Solids Actual Usage by Member Agency

Page 34	PC 2 Actual Liquids (mgd) & Solids Loading (pounds)
Page 35	PC 2SO/12 Actual Region 9 Recycled Production (af) & % RW Produced
Page 36	PC 15 Actual Flows
Page 37	PC 17 Actual Liquids (mgd) & Solids Loading (pounds)

Actual Cost Distribution by Member Agency

Page 38	*Wastewater Budget vs. Actual - PC 2
Page 39	*Wastewater Budget vs. Actual - PC 5
Page 40	*Wastewater Budget vs. Actual - PC 8
Page 41	*Wastewater Budget vs. Actual - PC 12
Page 42	*Wastewater Budget vs. Actual - PC 15
Page 43	*Wastewater Budget vs. Actual - PC 17
Page 44	*Wastewater Budget vs. Actual - PC 21
Page 45	*Wastewater Budget vs. Actual - PC 23
Page 46	*Wastewater Budget vs. Actual - PC 24

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

Pages 47-68	Use Audit Detail by Line Item, PC and Member Agency
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***Wastewater is the name for Liquids, Solids, Common, AWT, and other Treatment Plant processes.**

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

Table of Contents

Pages	Report Description
Capital Projects and Non-Capital: Use Audit Refunds, Cash Reconciliation, & Cash Balances by Member Agencies, PC and Capital Project	
Page 69	Small Capital Refund Closed Projects Detail
Page 70	Large Capital Use Audit Due To/(Due From) Member Agency
Page 71	Large Capital Close Out Summary
Page 72	Large Capital Cose Out Detail (3223)
Page 73	Large Capital Cose Out Detail (3522CL)
Page 74	Large Capital Cose Out Detail (3562)
Page 75	Large Capital Cose Out Detail (3597)
Page 76	Large Capital Cose Out Detail (3536)
Page 77	Large Capital Cose Out Detail (3537)
Page 78	Large Capital Cose Out Detail (3538)
Page 79	Large Capital Cose Out Detail (3724)
Page 80	Large Capital Cose Out Detail (3726)
Cash Roll Forward FY 2021-22	
Pages 81-82	Preliminary Cash Roll Forward Notes FY 2021-22
Page 83	Cash Reconciliation FY 2021-22
Pages 84-87	Large Capital Projects Cash Roll Forward for FY 2021-22
Pages 88-91	Small Capital Projects Cash Roll Forward for FY 2021-22
Page 92	Non Capital Projects Cash Roll Forward for FY 2021-22
Page 93	Non Capital Miscellaneous Projects Cash Roll Forward for FY 2021-22

Management's Discussion and Analysis of FY 2021-22 Use Audit

Actual Spending and Actual Usage							
O&M			Small Capital ²	Large Capital ³	Non-Capital ⁴	Non-Capital Misc. ⁵	Total
FY 2021-22 Budget ¹	FY 2021-22 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency							
City of Laguna Beach	\$2,364,580	\$2,179,567	\$185,013	\$155,816	\$21,250	\$2,082	\$364,479
City of San Clemente	236,448	182,040	54,408	(12,500)	(338)		41,570
City of San Juan Capistrano	2,048,256	2,138,571	(90,315)	(13,514)	21,174	(2,868)	(83,587)
El Toro Water District	972,988	884,248	88,740	(2,273)	1,916	5,130	94,096
Emerald Bay Service District	183,452	154,451	29,001	12,173	1,621	81	42,894
Irvine Ranch Water District	233,568	166,373	67,195	(11,853)		16	55,342
Moulton Niguel Water District	9,511,328	9,411,942	99,386	48,355	60,403	36,099	247,344
Santa Margarita Water District	2,975,156	3,029,218	(54,062)	(66,822)	19,342	(1,613)	(101,699)
South Coast Water District	4,220,728	4,127,834	92,894	127,100	(2,680)	(1,013)	218,113
Trabuco Canyon Water District	24,068	22,534	1,534				1,534
Total Member Agency	\$22,770,572	\$22,296,778	\$473,794	\$236,482	\$122,690	\$37,899	\$9,223

The above O&M Actual, \$22,996,778, is the Authority's Operating Revenue for the fiscal year before Consolidation with PC 23 North Coast Interceptor and PC 10 San Clemente Land Outfall.

Statement of Revenues, Expenses and Changes in Net Position For the year ended June 30, 2022

SOCWA Actual 6/30/2022	PC23 Actual 6/30/2022	PC10 Actual 6/30/2022	Consolidated Actual 6/30/2022
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OPERATING REVENUES

O & M Member Agency Assessments			
City of Laguna Beach	\$2,179,567	\$953,651	\$3,133,218
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
Total O & M Member Agency Assessments	\$22,296,778	\$953,651	\$23,250,429

FY 2021-22 Use Audit Management's Discussion and Analysis

¹Budget was \$22,770,568, the amount invoiced was \$22,770,572, \$4 rounding. The Board approved additional expenditures of \$597 thousand, primarily due to unanticipated operating costs resulting from high inflation, \$525 thousand, and environmental regulatory requirements, \$72 thousand. The additional Board approved expenditures are not included in the above budget amount.

O&M Spending and/or Usage Variance is \$474 thousand or 2.1% under budget.

²Small Capital refund is \$236 thousand which includes:

Small Capital FY 2021-22 Use Audit Refund			
Budget	\$2,061,000		
Expenditures	<u>(1,841,578)</u>		
Unused Cash	219,422	10.6%	under budget
Carryover from FY 2020-21	<u>17,060</u>		in-progress projects
Current Year Refund	\$236,482		FY 2021-22 refund

³Large Capital is refunding \$123 thousand on completed projects.

Large Capital FY 2021-22 Use Audit Refund		
Closed Projects Refund	\$122,690	100.00%

⁴Non-Capital Engineering Use Audit refund is \$38 thousand:

Non-Capital FY 2021-22 Use Audit Refund			
Cash Collected	\$100,000		
Expenditures	<u>(62,101)</u>		
Current Year Refund	\$37,899	37.9%	under budget

⁵Non-Capital Misc. Use Audit refund is \$9 thousand:

Non-Capital Misc. FY 2021-22 Use Audit Refund			
MA Cash Collected	\$104,000		
Expenditures	<u>(4,778)</u>		
Current Year Refund	99,223	95.4%	under budget
Carryover to FY 22-23	<u>(90,000)</u>		Outfalls Port Cleaning
Total Use Audit Refund	\$9,223	8.9%	

FY 2021-22 Use Audit Management's Discussion and Analysis

Net Refund Due (O&M, Small Capital, Large Capital, Non-Capital Engineering and Non-Capital Miscellaneous) is \$880 thousand.

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

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

Member Agency	O&M Variance Analysis		
	Usage Variance	Spending Variance	Total Variance
	(Used More)/ Used Less \$	(Spent More)/ Spent Less \$	Total Variance
City of Laguna Beach	\$135,812	\$49,200	\$185,013
City of San Clemente	49,488	4,920	54,408
City of San Juan Capistrano	(132,934)	42,619	(90,315)
El Toro Water District	68,495	20,245	88,740
Emerald Bay Service District	25,184	3,817	29,001
Irvine Ranch Water District	62,336	4,860	67,195
Moulton Niguel Water District	(98,519)	197,905	99,386
Santa Margarita Water District	(115,967)	61,905	(54,062)
South Coast Water District	5,072	87,822	92,894
Trabuco Canyon Water District	1,033	501	1,534
Total Member Agency	(\$0)	\$473,794	\$473,794

FY 2021-22 Use Audit Management's Discussion and Analysis

- City of Laguna Beach Usage Variance is \$136 thousand under budget, and spending is \$49 thousand under budget; the total variance is \$185 thousand under budget.
- City of San Clemente Usage Variance is \$49 thousand under budget, and spending is \$5 thousand under budget; the total variance is \$54 thousand under budget.
- City of San Juan Capistrano Usage Variance is \$133 thousand over budget, and spending is \$43 thousand under budget; the net variance is \$90 thousand over budget.
- El Toro Water District Usage Variance is \$69 thousand under budget, and spending is \$20 thousand under budget; the total variance is \$89 thousand under budget.
- Emerald Bay Service District Usage Variance is \$25 thousand under budget, and spending is \$4 thousand under budget; the total variance is \$29 thousand under budget.
- Irvine Ranch Water District Usage Variance is \$62 thousand under budget, and spending is \$5 thousand under budget; the total variance is \$67 thousand under budget.
- Moulton Niguel Water District Usage Variance is \$99 thousand over budget, and spending is \$198 thousand under budget; the net variance is \$99 thousand under budget.
- Santa Margarita Water District Usage Variance is \$116 thousand over budget, and spending is \$62 thousand under budget; the net variance is \$54 thousand over budget.
- South Coast Water District Usage Variance is \$5 thousand under budget and spending is \$88 thousand under budget; the total variance is \$93 thousand under budget.
- Trabuco Canyon Water District Usage Variance is \$1 thousand under budget, and spending is \$501 dollars under budget, the total variance is \$1.5 thousand under budget.

Spending Variance:

The Spending Variance is \$474 thousand under budget primarily due to:

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 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
Total Spending Variance	\$473,794	100.0%	

Calculation of Usage Variance:

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

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

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

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

PC 2 - JB Latham

The Project Committee was \$334 thousand or 5.5%% over budget primarily due to unanticipated operating costs resulting from high inflation; the Board approved additional expenditures of \$435 thousand, which are not included in the original budget shown below. Budget additions were not billed to Member Agencies.

Budget vs. Actual Spending (in dollars):

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

Budget vs. Actual Usage %:

Member Agency Wastewater Code Allocation %'s															
Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual ¹	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
City of San Juan Capistrano	24.41%	28.8%	-4.4%	22.9%	21.47%	1.4%	30.77%	31.35%	-0.6%	30.00%	30.00%	0.0%	24.68%	25.5%	-0.9%
Moulton Niguel Water District	15.97%	18.7%	-2.7%	21.2%	17.83%	3.4%	23.08%	23.14%	-0.1%	21.62%	21.62%	0.0%	19.57%	18.9%	0.6%
Santa Margarita Water District	39.03%	31.0%	8.0%	32.3%	40.25%	-7.9%	17.31%	17.54%	-0.2%	28.38%	28.38%	0.0%	33.08%	34.1%	-1.0%
South Coast Water District	20.59%	21.5%	-0.9%	23.6%	20.44%	3.1%	28.84%	27.96%	0.9%	20.00%	20.00%	0.0%	22.68%	21.4%	1.2%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

¹Common Liquids distribution %'s changed because of work/costs, \$17,680, specific to project committee and member agencies.

PC 2 - JB Latham cont'd.

Liquids Variance:

Liquids spending variance was at budget; \$6 thousand or .3% under budget.

- Santa Margarita Water District usage was 8% under budget resulting in a refund of \$174 thousand.
- City of San Juan Capistrano usage was 4.4% over budget resulting in additional assessments of \$92 thousand.
- Moulton Niguel Water District usage was 2.7% over budget resulting in additional assessments of \$57 thousand.
- South Coast Water District Usage was .9% over budget resulting in additional assessments of \$19 thousand.

Solids Variance:

Solids spending variance was \$226 thousand or 7.7% over budget due to inflationary cost increases.

- Santa Margarita Water District usage was 7.9% over budget resulting in additional assessments of \$322 thousand.
- City of San Juan Capistrano usage was 1.4% under budget, and spending was over budget resulting in additional assessments of \$8 thousand.
- Moulton Niguel Water District usage was 3.4% under budget resulting in a refund of \$59 thousand.
- South Coast Water District usage was 3.1% under budget resulting in a refund of \$46 thousand.

Common Spending Variance was \$114 thousand or 11.1% over budget, and all participating Member Agencies will receive an additional assessment.

PC 15 - Coastal Treatment Plant

The Project Committee was \$174 thousand or 5.8% under budget. An additional budget amount was approved by the Board, \$5 thousand, for environmental compliance; the extra funding is not shown below, and it was not billed to Member Agencies.

Budget vs. Actual Spending (in dollars):

(Over)/Under Budget (in dollars)												
Liquids			Common Liquids			AWT			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Budget by Wastewater Code												
City of Laguna Beach	979,844	938,066	41,778	265,456	247,496	17,960				1,245,300	1,185,562	59,738
Emerald Bay Service District	49,020	41,168	7,852	20,932	19,520	1,412				69,952	60,688	9,264
Moulton Niguel Water District				204,820	190,959	13,861				204,820	190,959	13,861
South Coast Water District	704,644	764,062	(59,418)	209,028	194,876	14,152	564,148	427,726	136,422	1,477,820	1,386,664	91,156
Total	1,733,508	1,743,295	(9,787)	700,236	652,850	47,386	564,148	427,726	136,422	2,997,892	2,823,872	174,020
Net Budget Variance			-0.6%			6.8%			24.2%			5.8%

Budget vs. Actual Usage %:

Member Agency Wastewater Code Allocation %'s												
Liquids			Common Liquids			AWT			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
City of Laguna Beach	56.5%	53.8%	2.7%	37.9%	37.9%	0.0%				41.5%	42.0%	-0.4%
Emerald Bay Service District	2.8%	2.4%	0.5%	3.0%	3.0%	0.0%				2.3%	2.1%	0.2%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.2%	0.0%				6.8%	6.8%	0.1%
South Coast Water District	40.6%	43.8%	-3.2%	29.9%	29.8%	0.0%	100.0%	100.0%	0.0%	49.3%	49.1%	0.2%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

PC 15 - Coastal Treatment Plant cont'd.

Liquids Variance:

Liquids spending variance is at budget, .6% and \$10 thousand over budget.

- South Coast Water District usage is 3.2% over budget resulting in additional assessments of \$59 thousand.
- Emerald Bay Service District usage is at budget, .5% under budget resulting in a refund of \$8 thousand.
- City of Laguna Beach usage is 2.7% under budget, resulting in a refund of \$42 thousand.

Common Variance is \$47 thousand or 6.8% under budget, and all participating Member Agencies will receive a refund.

AWT is \$136 thousand or 24.2% under budget, and South Coast Water District will receive a refund.

PC 17- Regional Treatment Plant

The Project Committee was \$92 thousand or 1.2% over budget primarily due to unanticipated operating costs resulting from high inflation; the Board approved additional expenditures of \$105 thousand, which are not included in the original budget shown below. Budget additions were not billed to Member Agencies.

Budget vs. Actual Spending (in dollars):

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

Budget vs. Actual Usage %:

Member Agency Wastewater Code Allocation %'s																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
City of Laguna Beach	0.1%	0.11%	0.0%	14.8%	13.13%	1.7%						11.2%	11.2%	0.0%	7.7%	6.6%	1.1%	
El Toro Water District	0.2%	0.24%	-0.1%	15.2%	15.19%	0.1%						20.4%	20.4%	0.0%	8.6%	8.2%	0.4%	
Emerald Bay Service District	0.0%	0.00%	0.0%	0.9%	0.58%	0.3%						0.6%	0.6%	0.0%	0.5%	0.3%	0.2%	
Moulton Niguel Water District	99.7%	99.57%	0.1%	60.9%	60.45%	0.5%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	78.7%	79.4%	-0.7%
South Coast Water District	0.0%	0.07%	0.0%	8.1%	10.66%	-2.6%						9.0%	9.0%	0.0%	4.4%	5.4%	-1.0%	
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

PC 17 – Regional Treatment Plant cont'd.

Liquids Variance:

Liquids spending was \$120 thousand or 5.8% over budget due to inflationary cost increases.

- Moulton Niguel Water District usage was at budget; however, spending was over budget resulting in additional assessments of \$117 thousand.
- El Toro Water District usage was at budget; however, spending was over budget, and the agency will be assessed \$1,442.
- South Coast Water District usage was at budget; however, spending was over budget resulting in additional assessments of \$687.
- City of Laguna Beach usage was at budget; however, spending was over budget resulting in additional assessments of \$377.
- Emerald Bay Service District usage was at budget; however, spending was over budget and the agency will be assessed \$5.

Solids Variance:

Solids spending is \$148 thousand or 4.3% under budget.

- South Coast Water District usage is 2.6% over budget, resulting in an additional assessment of \$73 thousand.
- Moulton Water District usage is .5% under budget, resulting in a refund of \$106 thousand.
- City of Laguna Beach usage is 1.7% under budget, resulting in a refund of \$78 thousand.
- El Toro Water District usage is .1% under budget, resulting in a refund of \$25 thousand
- Emerald Bay Service District usage is .3% under budget, resulting in a refund of \$13 thousand.

AWT Variance:

- AWT spending is \$88 thousand or 10.6% over budget resulting in additional assessments for Moulton Niguel Water District.

Common spending variance is \$32 thousand or 3.1% over budget, and all participating Member Agencies will receive additional assessments.

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

Actual Spending and Actual Usage							
O&M			Small Capital ²	Large Capital ³	Non-Capital ⁴	Non-Capital Misc. ⁵	Total
FY 2021-22 Budget ¹	FY 2021-22 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency							
City of Laguna Beach	\$2,364,580	\$2,179,567	\$185,013	\$155,816	\$21,250	\$2,082	\$364,479
City of San Clemente	236,448	182,040	54,408	(12,500)	(338)	-	41,570
City of San Juan Capistrano	2,048,256	2,138,571	(90,315)	(13,514)	21,174	(2,868)	(83,587)
El Toro Water District	972,988	884,248	88,740	(2,273)	1,916	5,130	94,096
Emerald Bay Service District	183,452	154,451	29,001	12,173	1,621	81	42,894
Irvine Ranch Water District	233,568	166,373	67,195	(11,853)	-	-	55,342
Moulton Niguel Water District	9,511,328	9,411,942	99,386	48,355	60,403	36,099	247,344
Santa Margarita Water District	2,975,156	3,029,218	(54,062)	(66,822)	19,342	(1,613)	(101,699)
South Coast Water District	4,220,728	4,127,834	92,894	127,100	(2,680)	(1,013)	218,113
Trabuco Canyon Water District	24,068	22,534	1,534	-	-	-	1,534
Total Member Agency	\$22,770,572	\$22,296,778	\$473,794	\$236,482	\$122,690	\$37,899	\$880,087

Actual Spending and Budget Usage							
O&M			Small Capital	Large Capital	Non-Capital	Non-Capital Misc.	Total
FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency							
City of Laguna Beach	\$2,364,580	\$2,315,380	\$49,200	\$155,816	\$21,250	\$2,082	\$228,667
City of San Clemente	236,448	231,528	4,920	(12,500)	(338)	-	(7,918)
City of San Juan Capistrano	2,048,256	2,005,637	42,619	(13,514)	21,174	(2,868)	49,347
El Toro Water District	972,988	952,743	20,245	(2,273)	1,916	5,130	25,601
Emerald Bay Service District	183,452	179,635	3,817	12,173	1,621	81	17,710
Irvine Ranch Water District	233,568	228,708	4,860	(11,853)	-	-	(6,993)
Moulton Niguel Water District	9,511,328	9,313,423	197,905	48,355	60,403	36,099	345,863
Santa Margarita Water District	2,975,156	2,913,251	61,905	(66,822)	19,342	(1,613)	14,268
South Coast Water District	4,220,728	4,132,906	87,822	127,100	(2,680)	(1,013)	213,041
Trabuco Canyon Water District	24,068	23,567	501	-	-	-	501
*Total Member Agency	\$22,770,572	\$22,296,778	\$473,794	\$236,482	\$122,690	\$37,899	\$880,087

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

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

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

O&M								
¹ 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	FY 19-20 Distr. %'s	
UAL & OPEB								
City of Laguna Beach	\$177,192	175,863	\$1,329	99.25%	10.72%	10.71%	0.02%	10.69%
City of San Clemente	11,149	11,411	(262)	102.35%	0.70%	0.68%	0.01%	0.67%
City of San Juan Capistrano	172,858	170,266	2,592	98.50%	10.38%	10.43%	-0.05%	10.43%
El Toro Water District	58,142	56,524	1,618	97.22%	3.45%	3.47%	-0.03%	3.51%
Emerald Bay Service District	7,558	7,700	(142)	101.88%	0.47%	0.47%	0.00%	0.46%
Irvine Ranch Water District	12,622	12,366	256	97.97%	0.75%	0.76%	0.00%	0.76%
Moulton Niguel Water District	743,846	725,434	18,413	97.52%	44.24%	44.55%	-0.31%	44.87%
Santa Margarita Water District	165,273	169,855	(4,582)	102.77%	10.36%	10.14%	0.22%	9.97%
South Coast Water District	308,971	310,096	(1,125)	100.36%	18.91%	18.77%	0.14%	18.64%
Trabuco Canyon Water District	295	314	(19)	106.54%	0.02%	0.02%	0.00%	0.02%
Total	\$1,657,907	\$1,639,829	\$18,078	98.91%	100.00%	100.00%	0.00%	100.00%

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

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

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

Member Agency Administration and Residual Engineering Expenses Allocation Percentages

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

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

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

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

Member Agency General Fund Expenses and Member Agencies Distribution Percentages

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

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

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

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

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

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

Billing Rounding Difference	4	4		
Amount Invoiced	\$22,770,572	\$22,296,778	\$473,794	97.9%

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

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

Total Admin, General Fund & Engineering \$246,325 \$38,290 \$242,710 \$115,817 \$56,719 \$47,026 \$949,546 \$333,693 \$452,416 \$12,702 \$2,495,244

Admin Allocation to Project Committees:

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

Admin Allocation to Project Committees:

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

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

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

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

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

Budget Amount Invoiced¹											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$ 1,885,936	\$ -	\$ -	\$ -	\$ 1,434,168	\$ 2,405,356	\$ 1,699,892	\$ -	\$ 7,425,352
PC 3A-Plant 3A/AWT	-	-	-	-	-	-	144,984	28,468	-	-	173,452
PC 5 - San Juan Creek Ocean Outfall	-	184,688	115,184	-	-	-	154,608	443,888	126,232	-	1,024,600
PC 8 - Pretreatment Program	11,016	51,760	34,628	9,000	5,960	37,608	56,032	62,340	40,628	-	308,972
PC 12 SO- Water Reclamation Permits	-	-	12,508	196	-	320	34,596	35,104	14,712	24,068	121,504
PC 15 - Coastal Treatment Plant/AWT	1,553,604	-	-	-	112,516	-	246,004	-	1,821,824	-	3,733,948
PC 17 - Joint Regional Wastewater Reclamation	688,984	-	-	785,236	54,720	-	7,009,128	-	397,012	-	8,935,080
PC 21 Effluent Transmission Main	-	-	-	9,560	-	10,948	3,964	-	-	-	24,472
PC 23 North Coast Interceptor	-	-	-	-	474	-	-	-	-	-	0
PC 24 - Aliso Creek Ocean Outfall	110,976	-	-	168,996	10,256	184,692	427,844	-	120,428	-	1,023,192
*Total	2,364,580	236,448	2,048,256	972,988	183,452	233,568	9,511,328	2,975,156	4,220,728	24,068	22,770,572

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

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

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

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

	FY 2021-22 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended		
Salary and Fringe								
-5000--***			4,847,168	4,328,572	518,596	89.3%		
-5001--***			107,256	138,152	(30,896)	128.8%	(1)	
-5306--***			91,000	86,393	4,607	94.9%		
-5315--***			15,980	35,317	(19,337)	221.0%	(1)	
-5401--***			2,511,460	2,457,768	53,692	97.9%		
-5700--***			67,600	67,861	(261)	100.4%		
			<u>7,640,464</u>	<u>7,114,063</u>	<u>526,401</u>	<u>93.1%</u>		
Other Expenses								
-5002--***		30,000	1,170,780	1,240,571	(39,791)	103.3%	(2)	
-5003--***		100,000	226,008	326,008	(63,067)	119.3%	(3)	
-5004--***			85,000	85,000	72,031	12.969	84.7%	
-5005--***			(686,000)	(686,000)	(1,061,264)	375,264	154.7%	(2)
-5006--***		15,000	502,008	517,008	(104,203)	120.2%	(4)	
-5007--***			747,004	747,004	829,845	(82,841)	111.1%	(4)
-5008--***		90,000	588,004	678,004	688,063	(10,059)	101.5%	(4)
-5009--***		15,000	107,016	122,016	112,148	9,868	91.9%	(4)
-5010--***			2,004	2,004	-	2,004	-	
-5011--***			65,196	65,196	31,591	33,605	48.5%	
-5012--***		18,000	120,000	138,000	167,805	(29,805)	121.6%	(5)
-5013--***			219,008	219,008	224,888	(5,880)	102.7%	
-5015--***		60,000	475,000	535,000	118,496	416,504	22.1%	
-5016--***			1,304	1,304	-	1,304	-	
-5017--***		37,070	48,612	85,682	112,945	(27,263)	131.8%	
-5018--***			6,000	6,000	-	6,000	-	
-5019--***			277,016	277,016	336,097	(59,081)	121.3%	(4)
-5021--***			23,080	23,080	31,494	(8,414)	136.5%	
-5022--***			16,012	16,012	4,565	11,447	28.5%	
-5023--***			46,008	46,008	31,555	14,453	68.6%	
-5024--***			34,008	34,008	15,508	18,500	45.6%	
-5025--***			70,996	70,996	74,351	(3,355)	104.7%	
-5026--***			22,656	22,656	18,667	3,989	82.4%	
-5027--***		75,000	317,684	392,684	410,049	(17,365)	104.4%	(6)
-5028--***			80,000	80,000	64,574	15,426	80.7%	
-5030--***			8,500	8,500	8,394	106	98.7%	
-5031--***			119,344	119,344	87,818	31,526	73.6%	
-5032--***			7,004	7,004	26,745	(19,741)	381.9%	(7)
-5033--***			2,500	2,500	3,070	(570)	122.8%	
-5034--***			29,928	29,928	9,125	20,803	30.5%	
-5035--***			47,996	47,996	29,469	18,527	61.4%	
-5036--***			124,400	124,400	129,793	(5,393)	104.3%	
-5037--***			25,992	25,992	18,582	7,410	71.5%	
-5038--***		12,000	489,996	501,996	545,780	(43,784)	108.7%	(8)
-5039--***			17,872	17,872	19,885	(2,013)	111.3%	
-5044--***			151,000	151,000	93,213	57,787	61.7%	
-5045--***			23,024	23,024	-	23,024	-	
-5046--***			70,000	70,000	30,193	39,808	43.1%	
-5047--***			45,000	45,000	1,861	43,139	4.1%	
-5048--***			21,000	21,000	-	21,000	-	
-5049--***		20,000	1,470,000	1,490,000	1,616,875	(126,875)	108.5%	(4)
-5050--***			28,008	28,008	16,884	11,124	60.3%	
-5052--***			101,004	101,004	80,726	20,278	79.9%	
-5053--***		30,000	60,000	90,000	46,498	43,502	51.7%	
-5054--***			42,000	42,000	30,454	11,546	72.5%	
-5055--***			11,500	11,500	11,285	215	98.1%	
-5056--***		50,000	366,000	416,000	333,694	82,306	80.2%	
-5057--***			651,996	651,996	628,890	23,106	96.5%	
-5058--***		45,000	90,008	135,008	108,101	26,907	80.1%	
-5059--***			738,996	738,996	809,446	(70,450)	109.5%	(9)
-5060--***			88,000	88,000	65,015	22,985	73.9%	
-5061--***			3,608	3,608	2,022	1,586	56.0%	
-5068--***			28,000	28,000	40,151	(12,151)	143.4%	(10)
-5074--***			1,996	1,996	551	1,445	27.6%	
-5076--***			86,596	86,596	81,411	5,185	94.0%	
-5077--***			5,508	5,508	2,107	3,401	38.3%	
-5105--***			685,992	685,992	1,061,264	(375,272)	154.7%	(2)
-5303--***			14,392	14,392	16,657	(2,265)	115.7%	
-5305--***			2,160	2,160	2,118	42	98.0%	
-5309--***			26,000	26,000	-	26,000	-	
-5705--***			35,396	35,396	36,344	(948)	102.7%	
-5799--***			(14,000)	(14,000)	(8,147)	(5,853)	58.2%	
-6500--***			610,540	610,540	527,106	83,434	86.3%	
			<u>10,881,660</u>	<u>597,070</u>	<u>11,478,730</u>	<u>11,047,642</u>	<u>431,088</u>	<u>96.2%</u>
Total O&M Expenses	18,522,124	597,070	19,119,194	18,161,705	957,489	95.0%		

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

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

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

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

	FY 2021-22 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
02 - Jay B. Latham Plant							
Salary and Fringe							
02-5000-**-**-**	Regular Salaries-O&M		1,585,228	1,534,572	50,656	96.8%	
02-5001-**-**-**	Overtime Salaries-O&M		37,904	71,013	(33,109)	187.4% (1)	
02-5306-**-**-**	Scheduled Holiday Work		36,600	33,446	3,154	91.4%	
02-5315-**-**-**	Comp Time - O&M		8,264	18,730	(10,466)	226.6% (1)	
02-5401-**-**-**	Fringe Benefits IN to PC's & Depts.		821,352	871,332	(49,980)	106.1%	
02-5700-**-**-**	Standby Pay		25,096	27,983	(2,887)	111.5%	
	Total Payroll Costs		2,514,444	2,557,076	(42,632)	101.7%	
Other Expenses							
02-5002-**-**-**	Electricity	30,000	506,564	583,342	(46,778)	108.7% (2)(4)	
02-5003-**-**-**	Natural Gas	70,000	132,160	197,626	4,534	97.8%	
02-5004-**-**-**	Potable & Reclaimed Water		25,000	25,246	(246)	101.0%	
02-5006-**-**-**	Chlorine/Sodium Hypochlorite	15,000	8,000	20,825	2,175	90.5%	
02-5007-**-**-**	Polymer Products		305,000	315,754	(10,754)	103.5% (2)(4)	
02-5008-**-**-**	Ferric Chloride	90,000	200,000	245,786	44,214	84.8%	
02-5009-**-**-**	Odor Control Chemicals	15,000	21,004	36,004	25,738	71.5%	
02-5010-**-**-**	Other Chemicals - Misc.		1,000	1,000	-	-	
02-5011-**-**-**	Laboratory Services		19,000	9,519	9,481	50.1%	
02-5012-**-**-**	Grit Hauling	18,000	55,000	73,000	100,013	(2,013)	137.0% (3)
02-5013-**-**-**	Landscaping		77,004	69,440	7,564	90.2%	
02-5015-**-**-**	Management Support Services	5,000	30,008	37,338	(2,330)	106.7%	
02-5017-**-**-**	Legal Fees		4,996	4,541	455	90.9%	
02-5019-**-**-**	Contract Services Misc.		70,636	110,512	(39,876)	156.5% (4)	
02-5021-**-**-**	Small Vehicle Expense		11,000	11,553	(553)	105.0%	
02-5022-**-**-**	Miscellaneous Expense		8,000	2,389	5,611	29.9%	
02-5023-**-**-**	Office Supplies - All		29,000	17,534	11,466	60.5%	
02-5024-**-**-**	Petroleum Products		11,004	717	10,287	6.5%	
02-5025-**-**-**	Uniforms		33,996	33,751	245	99.3%	
02-5026-**-**-**	Small Vehicle Fuel		10,004	6,953	3,051	69.5%	
02-5027-**-**-**	Insurance - Property/Liability	35,000	108,384	143,384	145,112	(1,728)	101.2% (5)
02-5028-**-**-**	Small Tools & Supplies		38,000	27,911	10,089	73.4%	
02-5030-**-**-**	Trash Disposal		3,000	3,765	(765)	125.5%	
02-5031-**-**-**	Safety Program & Supplies		41,000	42,187	(1,187)	102.9%	
02-5032-**-**-**	Equipment Rental		3,000	6,324	(3,324)	210.8% (6)	
02-5033-**-**-**	Recruitment		348	970	(622)	278.7%	
02-5034-**-**-**	Travel Expense/Tech. Conferences		9,012	845	8,167	9.4%	
02-5035-**-**-**	Training Expense		16,976	9,925	7,051	58.5%	
02-5036-**-**-**	Laboratory Supplies		21,004	16,374	4,630	78.0%	
02-5037-**-**-**	Office Equipment		13,000	5,892	7,108	45.3%	
02-5038-**-**-**	Permits	12,000	13,496	25,496	26,401	(905)	103.6% (7)
02-5039-**-**-**	Membership Dues/Fees		4,516	3,473	1,043	76.9%	
02-5049-**-**-**	Biosolids Disposal	20,000	620,000	640,000	729,710	(89,710)	114.0% (2)(4)
02-5050-**-**-**	Contract Services Generators - 29A		10,004	12,739	(2,735)	127.3%	
02-5052-**-**-**	Janitorial Services		47,000	39,457	7,543	84.0%	
02-5053-**-**-**	Contract Serv - Digester Cleaning -	30,000	60,000	90,000	46,498	43,502	51.7%
02-5054-**-**-**	Diesel Truck Maint		22,000	11,113	10,887	50.5%	
02-5055-**-**-**	Diesel Truck Fuel - 37B		2,996	3,147	(151)	105.0%	
02-5056-**-**-**	Maintenance Equip. & Facilities (Sc	50,000	155,000	205,000	148,906	56,094	72.6%
02-5057-**-**-**	Maintenance Equip. & Facilities (Lic		260,000	207,282	52,718	79.7%	
02-5058-**-**-**	Maintenance Equip. & Facilities (Cc	45,000	29,000	74,000	57,545	16,455	77.8%
02-5059-**-**-**	Maintenance Equip. & Facilities (Cc		277,120	289,386	(12,266)	104.4%	
02-5061-**-**-**	Mileage		2,104	763	1,341	36.2%	
02-5076-**-**-**	SCADA Infrastructure		28,960	27,137	1,823	93.7%	
02-5077-**-**-**	IT Direct		2,620	2,033	587	77.6%	
02-5303-**-**-**	Group Insurance Waiver		3,596	5,815	(2,219)	161.7%	
02-5309-**-**-**	Operating Leases		26,000	-	26,000	-	
02-5705-**-**-**	Monthly Car Allowance		22,804	22,888	(84)	100.4%	
02-5799-**-**-**	Zephyr Wall Costs Share-O&M		(14,000)	(8,147)	(5,853)	58.2%	
02-6500-**-**-**	IT Allocations in to PC's & Depts.		199,812	172,503	27,309	86.3%	
	Total Other Expenses	435,000	3,585,128	3,876,532	143,596	96.4%	
	Total Expenses	435,000	6,099,572	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
05 - San Juan Creek Ocean Outfall							
Salary and Fringe							
05-5000.**.**	Regular Salaries-O&M	146,556		146,556	120,491	26,065	82.2%
05-5001.**.**	Overtime Salaries-O&M	72		72	444	(372)	617.2%
05-5306.**.**	Scheduled Holiday Work	416		416	350	66	84.0%
05-5401.**.**	Fringe Benefits IN to PC's & Depts.	75,928		75,928	68,415	7,513	90.1%
	Total Payroll Costs	222,972	-	222,972	189,699	33,273	85.1%
Other Expenses							
05-5015.**.**	Management Support Services	212,500		212,500	41,732	170,768	19.6%
05-5017.**.**	Legal Fees	2,008		2,008	-	2,008	-
05-5026.**.**	Small Vehicle Fuel	500		500	-	500	-
05-5027.**.**	Insurance - Property/Liability	9,668		9,668	13,598	(3,930)	140.7% (5)
05-5031.**.**	Safety Supplies	1,052		1,052	-	1,052	-
05-5033.**.**	Recruitment	556		556	-	556	-
05-5034.**.**	Travel Expense/Tech. Conferences	1,512		1,512	921	591	60.9%
05-5035.**.**	Training Expense	1,952		1,952	720	1,232	36.9%
05-5036.**.**	Laboratory Supplies	35,000		35,000	39,863	(4,863)	113.9%
05-5038.**.**	Permits	228,968		228,968	237,612	(8,644)	103.8% (7)
05-5039.**.**	Membership Dues/Fees	216		216	225	(9)	104.2%
05-5044.**.**	Offshore Monitoring	75,496		75,496	46,452	29,044	61.5%
05-5045.**.**	Offshore Biochemistry - 20B	11,512		11,512	-	11,512	-
05-5046.**.**	Effluent Chemistry	35,000		35,000	14,580	20,420	41.7%
05-5056.**.**	Maintenance Equip. & Facilities (Sc	-		-	572	(572)	-
05-5058.**.**	Maintenance Equip. & Facilities (Cc	1,004		1,004	375	629	37.4%
05-6500.**.**	IT Allocations in to PC's & Depts.	18,464		18,464	15,936	2,528	86.3%
	Total Other Expenses	635,408	-	635,408	412,586	222,822	64.9%
	Total Expenses	858,380	-	858,380	602,285	256,095	70.2%
08 - Pre Treatment							
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%
12 - Water Reclamation Permits							
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
15 - Coastal Treatment Plant						
Salary and Fringe						
15-5000-**-**-**	Regular Salaries-O&M		1,083,504	893,154	190,350	82.4%
15-5001-**-**-**	Overtime Salaries-O&M		19,208	29,583	(10,375)	154.0% (8)
15-5306-**-**-**	Scheduled Holiday Work		15,584	16,934	(1,350)	108.7%
15-5315-**-**-**	Comp Time - O&M		2,000	8,793	(6,793)	439.6% (8)
15-5401-**-**-**	Fringe Benefits IN to PC's & Depts.		561,396	507,134	54,262	90.3%
15-5700-**-**-**	Standby Pay		16,504	9,133	7,371	55.3%
	Total Payroll Costs		1,698,196	1,464,731	233,465	86.3%
Other Expenses						
15-5002-**-**-**	Electricity		202,348	303,510	(101,162)	150.0% (9)
15-5003-**-**-**	Natural Gas		2,872	4,228	(1,356)	147.2%
15-5004-**-**-**	Potable & Reclaimed Water		25,000	24,958	42	99.8%
15-5006-**-**-**	Chlorine/Sodium Hypochlorite		94,004	100,305	(6,301)	106.7%
15-5007-**-**-**	Polymer Products		1,004	-	1,004	-
15-5008-**-**-**	Ferric Chloride		58,000	75,572	(17,572)	130.3% (4)
15-5009-**-**-**	Odor Control Chemicals		51,004	46,042	4,962	90.3%
15-5011-**-**-**	Laboratory Services		20,000	9,030	10,970	45.2%
15-5012-**-**-**	Grit Hauling		23,000	21,416	1,584	93.1%
15-5013-**-**-**	Landscaping		57,000	68,982	(11,982)	121.0% (8)
15-5015-**-**-**	Management Support Services	5,000	15,000	1,125	13,875	7.5%
15-5017-**-**-**	Legal Fees		30,000	18,911	11,089	63.0%
15-5019-**-**-**	Contract Services Misc.		91,732	103,351	(11,619)	112.7% (4)
15-5021-**-**-**	Small Vehicle Expense		4,004	5,861	(1,857)	146.4%
15-5022-**-**-**	Miscellaneous Expense		1,000	808	192	80.8%
15-5023-**-**-**	Office Supplies - All		4,004	4,757	(753)	118.8%
15-5024-**-**-**	Petroleum Products		3,000	4,717	(1,717)	157.2% (8)
15-5025-**-**-**	Uniforms		9,000	8,477	523	94.2%
15-5026-**-**-**	Small Vehicle Fuel		2,000	3,165	(1,165)	158.2%
15-5027-**-**-**	Insurance - Property/Liability		47,112	63,756	(16,644)	135.3% (5)
15-5028-**-**-**	Small Tools & Supplies		9,000	4,223	4,777	46.9%
15-5030-**-**-**	Trash Disposal		2,996	2,706	290	90.3%
15-5031-**-**-**	Safety Supplies		35,000	14,415	20,586	41.2%
15-5032-**-**-**	Equipment Rental		1,000	-	1,000	-
15-5033-**-**-**	Recruitment		312	100	212	32.1%
15-5034-**-**-**	Travel Expense/Tech. Conferences		5,244	180	5,064	3.4%
15-5035-**-**-**	Training Expense		11,632	6,937	4,695	59.6%
15-5036-**-**-**	Laboratory Supplies		14,000	22,102	(8,102)	157.9%
15-5037-**-**-**	Office Equipment		2,996	4,953	(1,957)	165.3%
15-5038-**-**-**	Permits		4,820	6,451	(1,631)	133.8% (7)
15-5039-**-**-**	Membership Dues/Fees		4,960	5,282	(322)	106.5%
15-5047-**-**-**	Access Road Expenses		45,000	1,861	43,139	4.1%
15-5048-**-**-**	Storm Damage		21,000	-	21,000	-
15-5049-**-**-**	Biosolids Disposal		-	10,308	(10,308)	- (11)
15-5050-**-**-**	Contract Services Generators - 29A		5,000	-	5,000	-
15-5052-**-**-**	Janitorial Services		12,004	13,045	(1,041)	108.7%
15-5054-**-**-**	Diesel Truck Maint - 31B		1,000	-	1,000	-
15-5055-**-**-**	Diesel Truck Fuel - 37B		504	-	504	-
15-5057-**-**-**	Maintenance Equip. & Facilities (Lic		149,996	190,848	(40,852)	127.2% (8)
15-5058-**-**-**	Maintenance Equip. & Facilities (Cc		23,000	17,830	5,170	77.5%
15-5060-**-**-**	Maintenance Equip. & Facilities (AV		38,000	33,451	4,549	88.0%
15-5061-**-**-**	Mileage		500	391	109	78.3%
15-5076-**-**-**	SCADA Infrastructure		28,952	27,137	1,815	93.7%
15-5077-**-**-**	IT Direct		264	37	227	14.0%
15-5303-**-**-**	Group Insurance Waiver		3,600	3,752	(152)	104.2%
15-5305-**-**-**	Medicare Tax Payments for Employ		2,160	2,118	42	98.0%
15-5705-**-**-**	Monthly Car Allowance		4,196	4,216	(20)	100.5%
15-6500-**-**-**	IT Allocations in to PC's & Depts.		136,476	117,827	18,649	86.3%
	Total Other Expenses	5,000	1,304,696	1,359,142	(54,446)	104.2%
	Total Expenses	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
17 - Joint Regional Wastewater Reclamation and Sludge Handling							
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 (Sc	211,000		211,000	184,216	26,784	87.3%
17-5057-**-**-**	Maintenance Equip. & Facilities (Lic	242,000		242,000	230,760	11,240	95.4%
17-5058-**-**-**	Maintenance Equip. & Facilities (Cc	36,000		36,000	32,351	3,649	89.9%
17-5059-**-**-**	Maintenance Equip. & Facilities (Cc	461,876		461,876	520,060	(58,184)	112.6% (14)
17-5060-**-**-**	Maintenance Equip. & Facilities (AV	50,000		50,000	31,564	18,436	63.1%
17-5061-**-**-**	Mileage	1,004		1,004	868	136	86.4%
17-5068-**-**-**	MNWD Potable Water Supplies & S	28,000		28,000	40,151	(12,151)	143.4% (10)
17-5074-**-**-**	Education Reimbursement	1,996		1,996	551	1,445	27.6%
17-5076-**-**-**	SCADA Infrastructure	28,684		28,684	27,137	1,547	94.6%
17-5077-**-**-**	IT Direct	2,624		2,624	37	2,587	1.4%
17-5105-**-**-**	Co-Generation Power Credit - Offse	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
21 - Effluent Transmission Main							
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)	-
	Total Other Expenses	18,336	-	18,336	10	18,326	0.1%
	Total Expenses	19,988	-	19,988	458	19,530	2.3%
23 - North Coast Interceptor							
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%
24 - Aliso Creek Ocean Outfall							
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%
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%
24-5039.**.-**	Membership Dues/Fees	220		220	225	(5)	102.3%
24-5044.**.-**	Offshore Monitoring	75,504		75,504	46,762	28,742	61.9%
24-5045.**.-**	Offshore Biochemistry - 20B	11,512		11,512	-	11,512	-
24-5046.**.-**	Effluent Chemistry	35,000		35,000	15,613	19,388	44.6%
24-5058.**.-**	Maintenance Equip. & Facilities (Cc	1,004		1,004	-	1,004	-
24-6500.**.-**	IT Allocations in to PC's & Depts.	18,796		18,796	16,235	2,561	86.4%
	Total Other Expenses	617,240	-	617,240	372,256	244,984	60.3%
	Total Expenses	844,784	-	844,784	545,149	299,635	64.5%
	Total O&M Expenses	18,522,124	597,070	19,119,194	18,161,705	957,489	95.0%

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

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

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

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

		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%
01-5077-03-00-00	IT Direct	-	-	-	-
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%
Total Engineering Expenses		349,863	342,971	6,892	98.0%

(1) Reclassification; the engineering trailer was budgeted in O&M.

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		<u>\$1,530,740</u>	<u>\$1,483,013</u>	<u>\$47,727</u>	<u>96.9%</u>
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		<u>\$709,934</u>	<u>\$669,260</u>	<u>\$40,675</u>	<u>94.3%</u>
Total Admin Expenses		<u>\$2,240,674</u>	<u>\$2,152,273</u>	<u>\$88,402</u>	<u>96.1%</u>

- (1) Additional information requests and meeting schedules impacted the need for overtime work.
- (2) Planned purchase of ergonomic chairs.
- (3) Increased membership fees for WEROC, NACWA, and CASA.

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

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

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

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

		FY 2021-22	Actual	(Over)/Under	%
		Budget		Budget	Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	100,075	103,017	(2,941)	102.9%
01-6001-05-00-00	Overtime Salaries-Admin or IT	-	-	-	-
01-6315-05-00-00	Comp Time - IT	-	-	-	-
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	51,852	58,493	(6,641)	112.8%
	Total Salary & Fringe	151,928	161,510	(9,582)	106.3%
Other Expenses					
01-6028-05-00-00	Small Tools & Supplies	1,000	200	800	20.0%
01-6035-05-00-00	Training Expense	3,000	1,725	1,275	57.5%
01-6224-05-00-00	Office Equipment	600	634	(34)	-
01-6234-05-00-00	Memberships & Trainings	2,750	-	2,750	-
01-6239-05-00-00	Travel & Conference	1,500	-	1,500	-
01-6300-05-00-00	Software Maintenance Agreements	41,026	27,624	13,402	67.3%
01-6301-05-00-00	Hardware Maintenance Agreements	14,726	10,036	4,690	68.2%
01-6302-05-00-00	Cloud Subscriptions (Internet)	177,328	176,080	1,248	99.3%
01-6303-05-00-00	Telecommunications	165,582	148,781	16,801	89.9%
01-6305-05-00-00	IT Professional Services	92,400	48,237	44,163	52.2%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	40,985	12,308	28,677	30.0%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$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)	-
	Total Other Expenses	639,198	521,498	117,700	81.6%
Total Expenses before Allocation		791,126	683,007	108,118	86.3%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(791,126)	(683,007)	(108,118)	86.3%
	Total IT Allocations (Out) to PC's & Depts	(791,126)	(683,007)	(108,118)	86.3%

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

						UAL & OPEB Not Included	
	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual
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				
¹ Retiree Health Benefits	281,389	384,936	354,582	423,438	456,943		
Retirement - PERS Normal Costs	517,823	500,175	504,975	570,071	584,043	640,736	636,896
¹ Retirement - PERS Unfunded Liability	432,628	499,903	599,849	743,843	867,337		
Unemployment Ins./Reimbursement	1,378	1,234		11,608			
Workers Compensation Ins.	76,883	212,990	233,538	159,452	192,000	121,937	182,738
Total Budget Fringe Benefits Pool	\$3,865,192	\$4,370,418	\$3,923,431	\$4,144,686	\$4,309,837	\$3,132,163	\$3,278,473
Change in Fringe Pool		13.1%	-10.2%	5.6%	4.0%	-27.3%	4.7%
Pay for Time Worked Labor Base(Regular Salaries)							
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
Total Pay for Time Worked Labor Base	4,976,917	5,045,329	5,333,523	5,487,962	5,809,528	5,785,029	5,773,981
Fringe Rate	78%	86.6%	73.6%	75.5%	74.2%	54.1%	56.8%
Change in Labor Base		1.4%	5.7%	2.9%	5.9%	-0.4%	-0.2%

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

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

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

PC 2 Solids Summary Loading (pounds) J.B. Latham Treatment Plant FY 2021-22		
Member Agency	Billing (Pounds)	Percent Distribution (%)
CSJC	6,339	21.47%
MNWD (2)	5,264	17.83%
SCWD	6,035	20.44%
SMWD (2)	11,883	40.25%
Total	29,520	100.00%
<p>(2) Please refer to the MNWD & SMWD Agreement from 2018 for solids splitting. Total solids for SMWD calculated by total flow in the Oso Trabuco line (3.195 mgd) multiplied by the average of TSS and BOD loading then subtracting the constant based MNWD loading from the total.</p>		

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

PC 12 Recycled Water Master Recycled Water Permit FY 2021-2022		
Member Agency	Region 9 Recycled Production (af)	% RW Produced
CSJC	516	3.27%
MNWD	6,812	43.18%
SCWD	1,100	6.97%
SMWD	6,789	43.04%
TCWD	557	3.53%
Total	15,774	100.00%

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

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

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

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

PC 17 Solids Regional Treatment Plant FY 2021-2022		
Member Agency	Pounds/ Day	Pounds (%)
CLB	4,549	13.13%
ETWD	5,262	15.19%
EBSD	200	0.58%
MNWD	20,943	60.45%
SCWD	3,693	10.66%
Total	34,648	100.00%

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

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

(Over)/Under Budget (in dollars)															
Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual ¹	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Wastewater Code Allocation %'s															
City of San Juan Capistrano	24.41%	28.8%	-4.4%	22.9%	21.47%	1.4%	30.77%	31.35%	-0.6%	30.00%	30.00%	0.0%	24.68%	25.5%	-0.9%
Moulton Niguel Water District	15.97%	18.7%	-2.7%	21.2%	17.83%	3.4%	23.08%	23.14%	-0.1%	21.62%	21.62%	0.0%	19.57%	18.9%	0.6%
Santa Margarita Water District	39.03%	31.0%	8.0%	32.3%	40.25%	-7.9%	17.31%	17.54%	-0.2%	28.38%	28.38%	0.0%	33.08%	34.1%	-1.0%
South Coast Water District	20.59%	21.5%	-0.9%	23.6%	20.44%	3.1%	28.84%	27.96%	0.9%	20.00%	20.00%	0.0%	22.68%	21.4%	1.2%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

¹Common Liquids distribution %'s changed because of work/costs, \$17,680, specific to project committee and member agencies.

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

(Over)/Under Budget (in dollars)						
Fixed			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Budget by Wastewater Code						
City of San Clemente	142,660	97,738	44,922	142,660	97,738	44,922
City of San Juan Capistrano	95,112	65,159	29,953	95,112	65,159	29,953
Moulton Niguel Water District	133,136	91,210	41,926	133,136	91,210	41,926
Santa Margarita Water District	380,428	260,635	119,793	380,428	260,635	119,793
South Coast Water District	107,044	87,543	19,501	107,044	87,543	19,501
Total	858,380	602,285	256,095	858,380	602,285	256,095
Net Budget Variance			29.8%			29.8%

Fixed			Total			
FY 21-22 Budget	FY 21-22 Actual ¹	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Wastewater Code Allocation %'s						
City of San Clemente	16.6%	16.2%	0.4%	16.6%	16.2%	0.4%
City of San Juan Capistrano	11.1%	10.8%	0.3%	11.1%	10.8%	0.3%
Moulton Niguel Water District	15.5%	15.1%	0.4%	15.5%	15.1%	0.4%
Santa Margarita Water District	44.3%	43.3%	1.0%	44.3%	43.3%	1.0%
South Coast Water District	12.5%	14.5%	-2.1%	12.5%	14.5%	-2.1%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

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

(Over)/Under Budget (in dollars)									
Insurance			Labor			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Budget by Wastewater Code									
City of Laguna Beach	336	481	(145)	6,540	8,054	(1,514)	6,876	8,536	(1,660)
City of San Clemente	336	481	(145)	37,652	34,120	3,532	37,988	34,601	3,387
City of San Juan Capistrano	336	481	(145)	26,096	6,977	19,119	26,432	7,459	18,973
El Toro Water District	336	481	(145)	5,232	5,846	(614)	5,568	6,327	(759)
Emerald Bay Service District	336	481	(145)	3,396	2,051	1,345	3,732	2,532	1,200
Irvine Ranch Water District	336	481	(145)	24,452	20,397	4,055	24,788	20,879	3,909
Moulton Niguel Water District	336	481	(145)	40,896	32,910	7,986	41,232	33,392	7,840
Santa Margarita Water District	336	482	(146)	46,524	46,241	283	46,860	46,722	138
South Coast Water District	336	481	(145)	29,028	30,905	(1,877)	29,364	31,386	(2,022)
Total	3024	4331	(1,307)	219,816	187,502	32,314	222,840	191,833	31,007
Net Budget Variance			-43.2%			14.7%			13.9%

Insurance			Labor			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
City of Laguna Beach	11.1%	11.1%	0.0%	3.0%	4.3%	-1.3%	3.1%	4.4%	-1.4%
City of San Clemente	11.1%	11.1%	0.0%	17.1%	18.2%	-1.1%	17.0%	18.0%	-1.0%
City of San Juan Capistrano	11.1%	11.1%	0.0%	11.9%	3.7%	8.2%	11.9%	3.9%	8.0%
El Toro Water District	11.1%	11.1%	0.0%	2.4%	3.1%	-0.7%	2.5%	3.3%	-0.8%
Emerald Bay Service District	11.1%	11.1%	0.0%	1.5%	1.1%	0.5%	1.7%	1.3%	0.4%
Irvine Ranch Water District	11.1%	11.1%	0.0%	11.1%	10.9%	0.2%	11.1%	10.9%	0.2%
Moulton Niguel Water District	11.1%	11.1%	0.0%	18.6%	17.6%	1.1%	18.5%	17.4%	1.1%
Santa Margarita Water District	11.1%	11.1%	0.0%	21.2%	24.7%	-3.5%	21.0%	24.4%	-3.3%
South Coast Water District	11.1%	11.1%	0.0%	13.2%	16.5%	-3.3%	13.2%	16.4%	-3.2%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

(Over)/Under Budget (in dollars)									
Region 9			Equally			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Budget by Wastewater Code									
City of San Juan Capistrano	1,328	1,323	5	9,384	8,088	1,296	10,712	9,412	1,300
Moulton Niguel Water District	20,304	17,519	2,785	9,384	8,088	1,296	29,688	25,607	4,081
Santa Margarita Water District	20,696	17,571	3,125	9,384	8,088	1,296	30,080	25,659	4,421
South Coast Water District	3,284	2,820	464	9,384	8,088	1,296	12,668	10,908	1,760
Trabuco Canyon Water District	1,320	1,429	(109)	9,384	8,088	1,296	10,704	9,517	1,187
Total	46,932	40,662	6,270	46,920	40,441	6,479	93,852	81,103	12,749
Net Budget Variance			13.4%			13.8%			13.6%

Region 9			Equally			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
City of San Juan Capistrano	2.8%	3.3%	-0.4%	20.0%	20.0%	0.0%	11.4%	11.6%	-0.2%
Moulton Niguel Water District	43.3%	43.1%	0.2%	20.0%	20.0%	0.0%	31.6%	31.6%	0.1%
Santa Margarita Water District	44.1%	43.2%	0.9%	20.0%	20.0%	0.0%	32.1%	31.6%	0.4%
South Coast Water District	7.0%	6.9%	0.1%	20.0%	20.0%	0.0%	13.5%	13.4%	0.0%
Trabuco Canyon Water District	2.8%	3.5%	-0.7%	20.0%	20.0%	0.0%	11.4%	11.7%	-0.3%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

(Over)/Under Budget (in dollars)												
Liquids			Common Liquids			AWT			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Budget by Wastewater Code												
City of Laguna Beach	979,844	938,066	41,778	265,456	247,496	17,960				1,245,300	1,185,562	59,738
Emerald Bay Service District	49,020	41,168	7,852	20,932	19,520	1,412				69,952	60,688	9,264
Moulton Niguel Water District				204,820	190,959	13,861				204,820	190,959	13,861
South Coast Water District	704,644	764,062	(59,418)	209,028	194,876	14,152	564,148	427,726	136,422	1,477,820	1,386,664	91,156
Total	1,733,508	1,743,295	(9,787)	700,236	652,850	47,386	564,148	427,726	136,422	2,997,892	2,823,872	174,020
Net Budget Variance			-0.6%			6.8%			24.2%			5.8%

Liquids			Common Liquids			AWT			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	56.5%	53.8%	2.7%	37.9%	37.9%	0.0%				41.5%	42.0%	-0.4%
Emerald Bay Service District	2.8%	2.4%	0.5%	3.0%	3.0%	0.0%				2.3%	2.1%	0.2%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.2%	0.0%				6.8%	6.8%	0.1%
South Coast Water District	40.6%	43.8%	-3.2%	29.9%	29.8%	0.0%	100.0%	100.0%	0.0%	49.3%	49.1%	0.2%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

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

	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance
Member Agency Wastewater Code Allocation %'s																		
City of Laguna Beach	0.1%	0.11%	0.0%	14.8%	13.13%	1.7%							11.2%	11.2%	0.0%	7.7%	6.6%	1.1%
El Toro Water District	0.2%	0.24%	-0.1%	15.2%	15.19%	0.1%							20.4%	20.4%	0.0%	8.6%	8.2%	0.4%
Emerald Bay Service District	0.0%	0.00%	0.0%	0.9%	0.58%	0.3%							0.6%	0.6%	0.0%	0.5%	0.3%	0.2%
Moulton Niguel Water District	99.7%	99.57%	0.1%	60.9%	60.45%	0.5%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	78.7%	79.4%	-0.7%
South Coast Water District	0.0%	0.07%	0.0%	8.1%	10.66%	-2.6%							9.0%	9.0%	0.0%	4.4%	5.4%	-1.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

(Over)/Under Budget (in dollars)									
Reach B/C/D			Reach E			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Budget by Wastewater Code									
El Toro Water District	6,696	154	6,542	1,536	34	1,502	8,232	188	8,044
Irvine Ranch Water District	6,696	154	6,542	1,536	34	1,502	8,232	188	8,044
Moulton Niguel Water District	-	-	-	3,524	83	3,441	3,524	83	3,441
Total	13,392	307	13,085	6,596	151	6,445	19,988	458	19,530
Net Budget Variance			97.7%			97.7%			97.7%

Reach B-C-D			Reach E			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
El Toro Water District	50.0%	50.0%	0.0%	23.3%	22.7%	0.6%	41.2%	41.0%	0.2%
Irvine Ranch Water District	50.0%	50.0%	0.0%	23.3%	22.7%	0.6%	41.2%	41.0%	0.2%
Moulton Niguel Water District	0.0%	0.0%	0.0%	53.4%	54.6%	-1.1%	17.6%	18.0%	-0.4%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

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

North Coast Interceptor			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
Member Agency Wastewater Code Allocation %'s						
City of Laguna Beach	0.0%	95.9%	-95.9%	0.0%	95.9%	-95.9%
Emerald Bay Service District	0.0%	4.1%	-4.1%	0.0%	4.1%	-4.1%
Total	0.0%	100.0%	-100.0%	0.0%	100.0%	-100.0%

The Board approved additional expenditures of \$7 thousand that are not included in the original budget shown above.

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

(Over)/Under Budget (in dollars)						
Fixed			Total			
FY 21-22 Budget	FY 21-22 Actual	Variance	FY 21-22 Budget	FY 21-22 Actual	Variance	
City of Laguna Beach	92,928	59,966	32,962	92,928	59,966	32,962
El Toro Water District	137,724	88,870	48,854	137,724	88,870	48,854
Emerald Bay Service District	6,584	4,252	2,332	6,584	4,252	2,332
Irvine Ranch Water District	133,136	85,914	47,222	133,136	85,914	47,222
Moulton Niguel Water District	370,420	239,038	131,382	370,420	239,038	131,382
South Coast Water District	103,992	67,108	36,884	103,992	67,108	36,884
Total	844,784	545,149	299,636	844,784	545,149	299,636
Net Budget Variance			35.5%	35.5%		

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

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
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PC 02 - Jay B. Latham Plant

Member Agency

City of San Juan Capistrano

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

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District				
_5000--***	293,136	281,630	11,506	96.1%
_5001--***	7,120	13,519	(6,399)	189.9%
_5002--***	90,788	109,862	(19,074)	121.0%
_5003--***	23,684	37,219	(13,535)	157.1%
_5004--***	4,808	4,701	107	97.8%
02-5006-01-01-22	1,276	3,890	(2,614)	304.8%
02-5007-01-02-22	64,732	56,305	8,427	87.0%
02-5008-01-02-22	42,448	43,829	(1,381)	103.3%
_5009--***	3,864	4,707	(843)	121.8%
_5010--***	224	0	224	0.0%
_5011--***	3,284	1,758	1,526	53.5%
02-5012-01-01-22	8,784	18,680	(9,896)	212.7%
_5013--***	17,208	15,520	1,688	90.2%
_5015--***	6,708	8,814	(2,106)	131.4%
_5017--***	1,116	1,015	101	90.9%
_5019--***	15,788	24,700	(8,912)	156.4%
_5021--***	2,456	2,582	(126)	105.1%
_5022--***	1,788	534	1,254	29.9%
_5023--***	6,484	3,919	2,565	60.4%
_5024--***	1,872	133	1,739	7.1%
_5025--***	6,308	6,224	84	98.7%
_5026--***	2,236	1,554	682	69.5%
_5027--***	24,224	32,433	(8,209)	133.9%
_5028--***	8,492	6,238	2,254	73.5%
_5030--***	672	841	(169)	125.2%
_5031--***	9,164	9,429	(265)	102.9%
_5032--***	672	1,413	(741)	210.3%
_5033--***	76	217	(141)	285.3%
_5034--***	2,016	189	1,827	9.4%
_5035--***	3,796	2,218	1,578	58.4%
_5036--***	3,632	3,024	608	83.2%
_5037--***	2,904	1,317	1,587	45.3%
_5038--***	3,016	5,901	(2,885)	195.6%
_5039--***	1,008	776	232	77.0%
02-5049-01-02-22	131,588	130,122	1,466	98.9%
_5050--***	2,236	2,847	(611)	127.3%
_5052--***	10,504	8,819	1,685	84.0%
02-5053-01-02-22	12,736	8,292	4,444	65.1%
02-5054-01-02-22	4,668	1,982	2,686	42.5%
02-5055-01-02-22	636	561	75	88.2%
02-5056-01-02-22	32,896	26,553	6,343	80.7%
02-5057-01-01-22	41,524	38,714	2,810	93.2%
_5058--***	6,484	12,861	(6,377)	198.4%
02-5059-01-02-22	58,816	51,603	7,213	87.7%
_5061--***	472	170	302	36.1%
_5076--***	6,472	6,065	407	93.7%
_5077--***	588	454	134	77.3%
_5302--***	0	3,408	(3,408)	0.0%
_5303--***	668	1,072	(404)	160.5%
_5306--***	6,776	6,367	409	94.0%
_5309--***	5,812	0	5,812	0.0%
_5315--***	1,548	3,566	(2,018)	230.3%
_5401--***	151,884	161,845	(9,961)	106.6%
_5700--***	5,608	6,254	(646)	111.5%
_5705--***	4,208	4,271	(63)	101.5%
_5799--***	(3,128)	(1,821)	(1,307)	58.2%
_6500--***	44,660	38,554	6,106	86.3%
Total Moulton Niguel Water District	1,193,440	1,217,649	(24,209)	102.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended	
Santa Margarita Water District					
_5000--***	Regular Salaries-O&M	561,860	522,089	39,771	92.9%
_5001--***	Overtime Salaries-O&M	13,132	23,793	(10,661)	181.2%
_5002--***	Electricity	181,012	189,645	(8,633)	104.8%
_5003--***	Natural Gas	47,228	64,249	(17,021)	136.0%
_5004--***	Potable & Reclaimed Water	8,516	8,790	(274)	103.2%
02-5006-01-01-23	Chlorine/Sodium Hypochlorite	3,124	6,460	(3,336)	206.8%
02-5007-01-02-23	Polymer Products	98,584	127,098	(28,514)	128.9%
02-5008-01-02-23	Ferric Chloride	64,644	98,934	(34,290)	153.0%
_5009--***	Odor Control Chemicals	7,548	9,077	(1,529)	120.3%
_5010--***	Other Chemicals - Misc.	228	0	228	0.0%
_5011--***	Laboratory Services	7,096	3,172	3,924	44.7%
02-5012-01-01-23	Grit Hauling - 21A	21,464	31,023	(9,559)	144.5%
_5013--***	Landscaping	17,592	15,864	1,728	90.2%
_5015--***	Management Support Services	6,856	8,911	(2,055)	130.0%
_5017--***	Legal Fees	1,140	1,037	103	91.0%
_5019--***	Contract Services Misc. - 29	16,136	25,247	(9,111)	156.5%
_5021--***	Small Vehicle Expense - 31A	2,512	2,639	(127)	105.1%
_5022--***	Miscellaneous Expense	1,828	546	1,282	29.9%
_5023--***	Office Supplies - All	6,624	4,006	2,618	60.5%
_5024--***	Petroleum Products	4,148	236	3,912	5.7%
_5025--***	Uniforms	12,076	11,847	229	98.1%
_5026--***	Small Vehicle Fuel - 37A	2,284	1,588	696	69.5%
_5027--***	Insurance - Property/Liability	24,760	33,151	(8,391)	133.9%
_5028--***	Small Tools & Supplies	8,680	6,376	2,304	73.5%
_5030--***	Trash Disposal	684	860	(176)	125.7%
_5031--***	Safety Supplies	9,364	9,638	(274)	102.9%
_5032--***	Equipment Rental	684	1,445	(761)	211.2%
_5033--***	Recruitment	80	222	(142)	277.1%
_5034--***	Travel Expense/Tech. Conferences	2,060	193	1,867	9.4%
_5035--***	Training Expense	3,880	2,267	1,613	58.4%
_5036--***	Laboratory Supplies	7,844	5,457	2,387	69.6%
_5037--***	Office Equipment	2,968	1,346	1,622	45.3%
_5038--***	Permits	3,084	6,031	(2,947)	195.6%
_5039--***	Membership Dues/Fees	1,032	793	239	76.9%
02-5049-01-02-23	Biosolids Disposal - 21B	200,400	293,724	(93,324)	146.6%
_5050--***	Contract Services Generators - 29A	2,284	2,910	(626)	127.4%
_5052--***	Janitorial Services	10,736	9,014	1,722	84.0%
02-5053-01-02-23	Contract Serv - Digester Cleaning - 29E	19,392	18,717	675	96.5%
02-5054-01-02-23	Diesel Truck Maint - 31B	7,112	4,473	2,639	62.9%
02-5055-01-02-23	Diesel Truck Fuel - 37B	968	1,267	(299)	130.9%
02-5056-01-02-23	Maintenance Equip. & Facilities (Solids) 41	50,100	59,938	(9,838)	119.6%
02-5057-01-01-23	Maintenance Equip. & Facilities (Liquids) 4	101,472	64,298	37,174	63.4%
_5058--***	Maintenance Equip. & Facilities (Common)	6,624	13,146	(6,522)	198.5%
02-5059-01-02-23	Maintenance Equip. & Facilities (Co-Gen) -	89,572	116,484	(26,912)	130.0%
_5061--***	Mileage	480	174	306	36.3%
_5076--***	SCADA Infrastructure	6,616	6,199	417	93.7%
_5077--***	IT Direct	600	464	136	77.4%
_5302--***	Performance Based Merit Pay	0	6,486	(6,486)	0.0%
_5303--***	Group Insurance Waiver	1,276	2,041	(765)	160.0%
_5306--***	Scheduled Holiday Work	12,988	11,157	1,831	85.9%
_5309--***	Operating Leases	5,940	0	5,940	0.0%
_5315--***	Comp Time - O&M	2,860	6,276	(3,416)	219.4%
_5401--***	Fringe Benefits IN to PC's & Depts.	291,112	300,126	(9,014)	103.1%
_5700--***	Standby Pay	5,732	6,393	(661)	111.5%
_5705--***	Monthly Car Allowance	8,072	7,788	284	96.5%
_5799--***	Zephyr Wall Costs Share-O&M	(3,200)	(1,861)	(1,339)	58.2%
_6500--***	IT Allocations in to PC's & Depts.	45,648	39,408	6,240	86.3%
Total Santa Margarita Water District	2,017,536	2,192,654	(175,118)	108.7%	

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended	
South Coast Water District					
_5000--***	Regular Salaries-O&M	349,388	322,407	26,981	92.3%
_5001--***	Overtime Salaries-O&M	8,420	15,355	(6,935)	182.4%
_5002--***	Electricity	110,052	125,683	(15,631)	114.2%
_5003--***	Natural Gas	28,708	42,579	(13,871)	148.3%
_5004--***	Potable & Reclaimed Water	5,620	5,371	249	95.6%
02-5006-01-01-24	Chlorine/Sodium Hypochlorite	1,648	4,483	(2,835)	272.0%
02-5007-01-02-24	Polymer Products	71,948	64,548	7,400	89.7%
02-5008-01-02-24	Ferric Chloride	47,180	50,245	(3,065)	106.5%
_5009--***	Odor Control Chemicals	4,616	5,412	(796)	117.3%
_5010--***	Other Chemicals - Misc.	244	0	244	0.0%
_5011--***	Laboratory Services	4,056	2,023	2,033	49.9%
02-5012-01-01-24	Grit Hauling - 21A	11,328	21,530	(10,202)	190.1%
_5013--***	Landscaping	18,804	16,957	1,847	90.2%
_5015--***	Management Support Services	7,328	4,800	2,528	65.5%
_5017--***	Legal Fees	1,220	1,109	111	90.9%
_5019--***	Contract Services Misc. - 29	17,248	26,987	(9,739)	156.5%
_5021--***	Small Vehicle Expense - 31A	2,688	2,821	(133)	105.0%
_5022--***	Miscellaneous Expense	1,952	583	1,369	29.9%
_5023--***	Office Supplies - All	7,080	4,282	2,798	60.5%
_5024--***	Petroleum Products	2,332	153	2,179	6.6%
_5025--***	Uniforms	7,504	7,134	370	95.1%
_5026--***	Small Vehicle Fuel - 37A	2,444	1,698	746	69.5%
_5027--***	Insurance - Property/Liability	26,468	35,436	(8,968)	133.9%
_5028--***	Small Tools & Supplies	9,280	6,816	2,464	73.4%
_5030--***	Trash Disposal	732	919	(187)	125.6%
_5031--***	Safety Supplies	10,012	10,302	(290)	102.9%
_5032--***	Equipment Rental	732	1,544	(812)	211.0%
_5033--***	Recruitment	88	237	(149)	269.2%
_5034--***	Travel Expense/Tech. Conferences	2,200	206	1,994	9.4%
_5035--***	Training Expense	4,140	2,424	1,716	58.5%
_5036--***	Laboratory Supplies	4,484	3,480	1,004	77.6%
_5037--***	Office Equipment	3,176	1,439	1,737	45.3%
_5038--***	Permits	3,296	6,447	(3,151)	195.6%
_5039--***	Membership Dues/Fees	1,104	848	256	76.8%
02-5049-01-02-24	Biosolids Disposal - 21B	146,256	149,172	(2,916)	102.0%
_5050--***	Contract Services Generators - 29A	2,444	3,111	(667)	127.3%
_5052--***	Janitorial Services	11,476	9,635	1,841	84.0%
02-5053-01-02-24	Contract Serv - Digester Cleaning - 29E	14,152	9,505	4,647	67.2%
02-5054-01-02-24	Diesel Truck Maint - 31B	5,188	2,272	2,916	43.8%
02-5055-01-02-24	Diesel Truck Fuel - 37B	708	643	65	90.9%
02-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41	36,564	30,440	6,124	83.3%
02-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 4	53,544	44,622	8,922	83.3%
_5058--***	Maintenance Equip. & Facilities (Common)	7,080	14,053	(6,973)	198.5%
02-5059-01-02-24	Maintenance Equip. & Facilities (Co-Gen) -	65,372	59,158	6,214	90.5%
_5061--***	Mileage	516	186	330	36.1%
_5076--***	SCADA Infrastructure	7,072	6,627	445	93.7%
_5077--***	IT Direct	636	496	140	78.1%
_5302--***	Performance Based Merit Pay	0	3,906	(3,906)	0.0%
_5303--***	Group Insurance Waiver	792	1,229	(437)	155.2%
_5306--***	Scheduled Holiday Work	8,076	7,235	841	89.6%
_5309--***	Operating Leases	6,348	0	6,348	0.0%
_5315--***	Comp Time - O&M	1,836	4,050	(2,214)	220.6%
_5401--***	Fringe Benefits IN to PC's & Depts.	181,024	185,281	(4,257)	102.4%
_5700--***	Standby Pay	6,132	6,833	(701)	111.4%
_5705--***	Monthly Car Allowance	5,020	4,885	135	97.3%
_5799--***	Zephyr Wall Costs Share-O&M	(3,420)	(1,989)	(1,431)	58.2%
_6500--***	IT Allocations in to PC's & Depts.	48,792	42,125	6,667	86.3%
Total South Coast Water District		1,383,128	1,379,738	3,390	99.8%
Total		6,099,572	6,433,607	(334,035)	105.5%
Total PC 02 - Jay B. Latham Plant		6,099,572	6,433,607	(334,035)	105.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

		FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
PC 05 - San Juan Creek Ocean Outfall					
Member Agency					
City of San Clemente					
-5000--**-**	Regular Salaries-O&M	24,356	20,026	4,330	82.2%
05-5001-02-05-17	Overtime Salaries-O&M	12	74	(62)	615.3%
-5015--**-**	Management Support Services	35,316	4,574	30,742	13.0%
05-5017-02-05-17	Legal Fees	332	0	332	0.0%
05-5026-01-05-17	Small Vehicle Fuel	84	0	84	0.0%
05-5027-01-05-17	Insurance - Property/Liability	1,608	2,260	(652)	140.5%
05-5031-02-05-17	Safety Supplies	176	0	176	0.0%
05-5033-02-05-17	Recruitment	92	0	92	0.0%
05-5034-02-05-17	Travel Expense/Tech. Conferences	252	153	99	60.7%
05-5035-02-05-17	Training Expense	324	120	204	37.0%
05-5036-02-05-17	Laboratory Supplies	5,816	6,625	(809)	113.9%
05-5038-02-05-17	Permits	38,056	39,491	(1,435)	103.8%
-5039--**-**	Membership Dues/Fees	36	37	(1)	103.9%
05-5044-02-05-17	Offshore Monitoring - 20A	12,548	7,720	4,828	61.5%
05-5045-02-05-17	Offshore Biochemistry - 20B	1,912	0	1,912	0.0%
05-5046-02-05-17	Effluent Chemistry - 20C	5,816	2,423	3,393	41.7%
05-5056-01-05-17	Maintenance Equip. & Facilities (Solids)	0	95	(95)	0.0%
05-5058-01-05-17	Maintenance Equip. & Facilities (Common)	168	62	106	37.1%
05-5306-02-05-17	Scheduled Holiday Work	68	58	10	85.5%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	12,620	11,371	1,249	90.1%
-6500--**-**	IT Allocations in to PC's & Depts.	3,068	2,649	419	86.3%
Total City of San Clemente		142,660	97,738	44,922	68.5%
City of San Juan Capistrano					
-5000--**-**	Regular Salaries-O&M	16,240	13,350	2,890	82.2%
05-5001-02-05-18	Overtime Salaries-O&M	8	49	(41)	615.5%
-5015--**-**	Management Support Services	23,544	3,049	20,495	13.0%
05-5017-02-05-18	Legal Fees	224	0	224	0.0%
05-5026-01-05-18	Small Vehicle Fuel	56	0	56	0.0%
05-5027-01-05-18	Insurance - Property/Liability	1,072	1,507	(435)	140.5%
05-5031-02-05-18	Safety Supplies	116	0	116	0.0%
05-5033-02-05-18	Recruitment	60	0	60	0.0%
05-5034-02-05-18	Travel Expense/Tech. Conferences	168	102	66	60.7%
05-5035-02-05-18	Training Expense	216	80	136	37.0%
05-5036-02-05-18	Laboratory Supplies	3,880	4,417	(537)	113.8%
05-5038-02-05-18	Permits	25,368	26,327	(959)	103.8%
-5039--**-**	Membership Dues/Fees	24	25	(1)	103.8%
05-5044-02-05-18	Offshore Monitoring - 20A	8,364	5,147	3,217	61.5%
05-5045-02-05-18	Offshore Biochemistry - 20B	1,276	0	1,276	0.0%
05-5046-02-05-18	Effluent Chemistry - 20C	3,880	1,615	2,265	41.6%
05-5056-01-05-18	Maintenance Equip. & Facilities (Solids)	0	63	(63)	0.0%
05-5058-01-05-18	Maintenance Equip. & Facilities (Common)	112	42	70	37.1%
05-5306-02-05-18	Scheduled Holiday Work	48	39	9	80.7%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	8,412	7,580	832	90.1%
-6500--**-**	IT Allocations in to PC's & Depts.	2,044	1,766	278	86.4%
Total City of San Juan Capistrano		95,112	65,159	29,953	68.5%
Moulton Niguel Water District					
-5000--**-**	Regular Salaries-O&M	22,732	18,688	4,044	82.2%
05-5001-02-05-22	Overtime Salaries-O&M	12	69	(57)	574.3%
-5015--**-**	Management Support Services	32,960	4,269	28,691	13.0%
05-5017-02-05-22	Legal Fees	312	0	312	0.0%
05-5026-01-05-22	Small Vehicle Fuel	76	0	76	0.0%
05-5027-01-05-22	Insurance - Property/Liability	1,500	2,109	(609)	140.6%
05-5031-02-05-22	Safety Supplies	164	0	164	0.0%
05-5033-02-05-22	Recruitment	88	0	88	0.0%
05-5034-02-05-22	Travel Expense/Tech. Conferences	236	143	93	60.5%
05-5035-02-05-22	Training Expense	304	112	192	36.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

		FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
05-5036-02-05-22	Laboratory Supplies	5,428	6,183	(755)	113.9%
05-5038-02-05-22	Permits	35,512	36,854	(1,342)	103.8%
_5039--***	Membership Dues/Fees	32	35	(3)	109.0%
05-5044-02-05-22	Offshore Monitoring - 20A	11,708	7,205	4,503	61.5%
05-5045-02-05-22	Offshore Biochemistry - 20B	1,784	0	1,784	0.0%
05-5046-02-05-22	Effluent Chemistry - 20C	5,428	2,261	3,167	41.7%
05-5056-01-05-22	Maintenance Equip. & Facilities (Solids)	0	89	(89)	0.0%
05-5058-01-05-22	Maintenance Equip. & Facilities (Common)	156	58	98	37.3%
05-5306-02-05-22	Scheduled Holiday Work	64	54	10	84.8%
_5401--***	Fringe Benefits IN to PC's & Depts.	11,776	10,611	1,165	90.1%
_6500--***	IT Allocations in to PC's & Depts.	2,864	2,472	392	86.3%
Total Moulton Niguel Water District		133,136	91,210	41,926	68.5%
Santa Margarita Water District					
_5000--***	Regular Salaries-O&M	64,952	53,401	11,551	82.2%
05-5001-02-05-23	Overtime Salaries-O&M	32	197	(165)	615.5%
_5015--***	Management Support Services	94,180	12,198	81,982	13.0%
05-5017-02-05-23	Legal Fees	888	0	888	0.0%
05-5026-01-05-23	Small Vehicle Fuel	220	0	220	0.0%
05-5027-01-05-23	Insurance - Property/Liability	4,284	6,027	(1,743)	140.7%
05-5031-02-05-23	Safety Supplies	464	0	464	0.0%
05-5033-02-05-23	Recruitment	248	0	248	0.0%
05-5034-02-05-23	Travel Expense/Tech. Conferences	668	408	260	61.1%
05-5035-02-05-23	Training Expense	864	319	545	37.0%
05-5036-02-05-23	Laboratory Supplies	15,512	17,667	(2,155)	113.9%
05-5038-02-05-23	Permits	101,480	105,310	(3,830)	103.8%
_5039--***	Membership Dues/Fees	96	100	(4)	103.9%
05-5044-02-05-23	Offshore Monitoring - 20A	33,460	20,587	12,873	61.5%
05-5045-02-05-23	Offshore Biochemistry - 20B	5,104	0	5,104	0.0%
05-5046-02-05-23	Effluent Chemistry - 20C	15,512	6,462	9,050	41.7%
05-5056-01-05-23	Maintenance Equip. & Facilities (Solids)	0	253	(253)	0.0%
05-5058-01-05-23	Maintenance Equip. & Facilities (Common)	444	166	278	37.5%
05-5306-02-05-23	Scheduled Holiday Work	184	155	29	84.2%
_5401--***	Fringe Benefits IN to PC's & Depts.	33,652	30,321	3,331	90.1%
_6500--***	IT Allocations in to PC's & Depts.	8,184	7,063	1,121	86.3%
Total Santa Margarita Water District		380,428	260,635	119,793	68.5%
South Coast Water District					
_5000--***	Regular Salaries-O&M	18,276	15,025	3,251	82.2%
05-5001-02-05-24	Overtime Salaries-O&M	8	55	(47)	692.5%
_5015--***	Management Support Services	26,500	17,642	8,858	66.6%
05-5017-02-05-24	Legal Fees	252	0	252	0.0%
05-5026-01-05-24	Small Vehicle Fuel	64	0	64	0.0%
05-5027-01-05-24	Insurance - Property/Liability	1,204	1,696	(492)	140.8%
05-5031-02-05-24	Safety Supplies	132	0	132	0.0%
05-5033-02-05-24	Recruitment	68	0	68	0.0%
05-5034-02-05-24	Travel Expense/Tech. Conferences	188	115	73	61.1%
05-5035-02-05-24	Training Expense	244	90	154	36.8%
05-5036-02-05-24	Laboratory Supplies	4,364	4,971	(607)	113.9%
05-5038-02-05-24	Permits	28,552	29,630	(1,078)	103.8%
_5039--***	Membership Dues/Fees	28	28	(0)	100.1%
05-5044-02-05-24	Offshore Monitoring - 20A	9,416	5,793	3,623	61.5%
05-5045-02-05-24	Offshore Biochemistry - 20B	1,436	0	1,436	0.0%
05-5046-02-05-24	Effluent Chemistry - 20C	4,364	1,818	2,546	41.7%
05-5056-01-05-24	Maintenance Equip. & Facilities (Solids)	0	71	(71)	0.0%
05-5058-01-05-24	Maintenance Equip. & Facilities (Common)	124	47	77	37.7%
05-5306-02-05-24	Scheduled Holiday Work	52	44	8	83.8%
_5401--***	Fringe Benefits IN to PC's & Depts.	9,468	8,531	937	90.1%
_6500--***	IT Allocations in to PC's & Depts.	2,304	1,987	317	86.3%
Total South Coast Water District		107,044	87,543	19,501	81.8%
Total Member Agency		858,380	602,285	256,095	70.2%
Total PC 05 - San Juan Creek Ocean Outfall		858,380	602,285	256,095	70.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

		FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
PC 08 - Pre Treatment					
Member Agency					
City of Laguna Beach					
08-5000-02-08-16	Regular Salaries-O&M	3,504	4,471	(967)	127.6%
08-5011-02-08-16	Laboratory Services	96	0	96	0.0%
08-5016-02-08-16	Audit - Environmental	40	0	40	0.0%
08-5017-02-08-16	Legal Fees	76	202	(126)	265.4%
08-5018-02-08-16	Public Notices/ Public Relations	180	0	180	0.0%
08-5021-02-08-16	Small Vehicle Expense - 31A	32	0	32	0.0%
08-5022-02-08-16	Miscellaneous Expense	60	2	58	2.9%
08-5026-02-08-16	Small Vehicle Fuel - 37A	36	13	23	36.2%
08-5027-02-07-16	Insurance - Property/Liability	336	481	(145)	143.2%
08-5028-02-08-16	Small Tools & Supplies	88	87	1	99.3%
08-5034-02-08-16	Travel Expense/Tech. Conferences	80	135	(55)	169.3%
08-5035-02-08-16	Training Expense	0	19	(19)	0.0%
08-5038-02-08-16	Permits and Fines	92	0	92	0.0%
08-5039-02-08-16	Membership Dues/Fees	0	19	(19)	0.0%
08-5315-02-08-16	Comp Time - O&M	0	18	(18)	0.0%
08-5401-02-08-16	Fringe Benefits IN to PC's & Depts.	1,816	2,538	(722)	139.8%
08-6500-02-08-16	IT Allocations in to PC's & Depts.	440	550	(110)	125.0%
Total City of Laguna Beach		6,876	8,536	(1,660)	124.1%
City of San Clemente					
08-5000-02-08-17	Regular Salaries-O&M	20,176	18,938	1,238	93.9%
08-5011-02-08-17	Laboratory Services	548	0	548	0.0%
08-5016-02-08-17	Audit - Environmental	224	0	224	0.0%
08-5017-02-08-17	Legal Fees	444	854	(410)	192.4%
08-5018-02-08-17	Public Notices/ Public Relations	1,028	0	1,028	0.0%
08-5021-02-08-17	Small Vehicle Expense - 31A	184	0	184	0.0%
08-5022-02-08-17	Miscellaneous Expense	344	7	337	2.2%
08-5026-02-08-17	Small Vehicle Fuel - 37A	196	55	141	28.1%
08-5027-02-07-17	Insurance - Property/Liability	336	481	(145)	143.2%
08-5028-02-08-17	Small Tools & Supplies	512	370	142	72.3%
08-5034-02-08-17	Travel Expense/Tech. Conferences	468	574	(106)	122.6%
08-5035-02-08-17	Training Expense	0	82	(82)	0.0%
08-5038-02-08-17	Permits and Fines	536	0	536	0.0%
08-5039-02-08-17	Membership Dues/Fees	0	80	(80)	0.0%
08-5315-02-08-17	Comp Time - O&M	0	76	(76)	0.0%
08-5401-02-08-17	Fringe Benefits IN to PC's & Depts.	10,452	10,753	(301)	102.9%
08-6500-02-08-17	IT Allocations in to PC's & Depts.	2,540	2,331	209	91.8%
Total City of San Clemente		37,988	34,601	3,387	91.1%
City of San Juan Capistrano					
08-5000-02-08-18	Regular Salaries-O&M	13,980	3,873	10,107	27.7%
08-5011-02-08-18	Laboratory Services	380	0	380	0.0%
08-5016-02-08-18	Audit - Environmental	156	0	156	0.0%
08-5017-02-08-18	Legal Fees	308	175	133	56.7%
08-5018-02-08-18	Public Notices/ Public Relations	712	0	712	0.0%
08-5021-02-08-18	Small Vehicle Expense - 31A	128	0	128	0.0%
08-5022-02-08-18	Miscellaneous Expense	240	2	238	0.6%
08-5026-02-08-18	Small Vehicle Fuel - 37A	136	11	125	8.3%
08-5027-02-07-18	Insurance - Property/Liability	336	481	(145)	143.2%
08-5028-02-08-18	Small Tools & Supplies	356	76	280	21.3%
08-5034-02-08-18	Travel Expense/Tech. Conferences	324	117	207	36.2%
08-5035-02-08-18	Training Expense	0	17	(17)	0.0%
08-5038-02-08-18	Permits and Fines	372	0	372	0.0%
08-5039-02-08-18	Membership Dues/Fees	0	16	(16)	0.0%
08-5315-02-08-18	Comp Time - O&M	0	16	(16)	0.0%
08-5401-02-08-18	Fringe Benefits IN to PC's & Depts.	7,244	2,199	5,045	30.4%
08-6500-02-08-18	IT Allocations in to PC's & Depts.	1,760	477	1,283	27.1%
Total City of San Juan Capistrano		26,432	7,459	18,973	28.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

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

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

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

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

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

Member Agency

City of San Juan Capistrano

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

Moulton Niguel Water District

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

Santa Margarita Water District

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

South Coast Water District

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

Trabuco Canyon Water District

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

Total Member Agency

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

182	93,852	81,103	12,749	86.4%
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South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

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

Member Agency

City of Laguna Beach

_5000--***	Regular Salaries-O&M	451,004	369,855	81,149	82.0%
_5001--***	Overtime Salaries-O&M	8,524	14,138	(5,614)	165.9%
15-5002-01-01-16	Electricity	114,376	163,318	(48,942)	142.8%
_5003--***	Natural Gas	1,356	1,939	(583)	143.0%
_5004--***	Potable & Reclaimed Water	13,664	13,033	631	95.4%
15-5006-01-01-16	Chlorine/Sodium Hypochlorite	532	540	(8)	101.5%
15-5007-01-01-16	Polymer Products	244	0	244	0.0%
15-5008-01-01-16	Ferric Chloride	32,784	40,665	(7,881)	124.0%
15-5009-01-01-16	Odor Control Chemicals	28,828	24,775	4,053	85.9%
15-5011-02-01-16	Laboratory Services	5,652	2,430	3,222	43.0%
15-5012-01-01-16	Grit Hauling - 21A	13,000	11,524	1,476	88.6%
15-5013-01-03-16	Landscaping	21,608	26,151	(4,543)	121.0%
_5015--***	Management Support Services	3,792	426	3,366	11.2%
15-5017-01-03-16	Legal Fees	11,372	7,169	4,203	63.0%
15-5019-01-03-16	Contract Services Misc. - 29	34,776	39,180	(4,404)	112.7%
15-5021-01-03-16	Small Vehicle Expense - 31A	1,516	2,222	(706)	146.6%
15-5022-01-03-16	Miscellaneous Expense	380	306	74	80.6%
15-5023-01-03-16	Office Supplies - All	1,516	1,804	(288)	119.0%
15-5024-01-01-16	Petroleum Products	1,696	2,538	(842)	149.7%
_5025--***	Uniforms	3,700	3,458	242	93.5%
15-5026-01-03-16	Small Vehicle Fuel - 37A	760	1,200	(440)	157.9%
15-5027-01-03-16	Insurance - Property/Liability	17,860	24,170	(6,310)	135.3%
15-5028-01-03-16	Small Tools & Supplies	3,412	1,601	1,811	46.9%
15-5030-01-03-16	Trash Disposal	1,136	1,026	110	90.3%
_5031--***	Safety Supplies	13,268	5,465	7,803	41.2%
15-5032-01-03-16	Equipment Rental	380	0	380	0.0%
15-5033-01-03-16	Recruitment	120	38	82	31.6%
_5034--***	Travel Expense/Tech. Conferences	1,988	68	1,920	3.4%
_5035--***	Training Expense	4,408	2,630	1,778	59.7%
15-5036-02-01-16	Laboratory Supplies	5,936	8,920	(2,984)	150.3%
15-5037-01-03-16	Office Equipment	1,136	1,878	(742)	165.3%
_5038--***	Permits	1,828	2,446	(618)	133.8%
_5039--***	Membership Dues/Fees	1,880	2,002	(122)	106.5%
15-5047-01-03-16	Access Road Expenses	17,060	705	16,355	4.1%
15-5048-01-03-16	Storm Damage	7,960	0	7,960	0.0%
15-5049-01-01-16	Biosolids Disposal - 21B	0	5,546	(5,546)	0.0%
15-5050-01-03-16	Contract Services Generators - 29A	1,896	0	1,896	0.0%
15-5052-01-03-16	Janitorial Services	4,548	4,945	(397)	108.7%
15-5054-01-01-16	Diesel Truck Maint - 31B	564	0	564	0.0%
15-5055-01-01-16	Diesel Truck Fuel - 37B	284	0	284	0.0%
15-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 4	84,784	102,695	(17,911)	121.1%
15-5058-01-03-16	Maintenance Equip. & Facilities (Common)	8,720	6,759	1,961	77.5%
15-5061-01-03-16	Mileage	188	148	40	78.9%
15-5076-01-03-16	SCADA Infrastructure	10,976	10,288	688	93.7%
15-5077-01-03-16	IT Direct	100	14	86	14.0%
_5302--***	Performance Based Merit Pay	0	1,906	(1,906)	0.0%
_5303--***	Group Insurance Waiver	1,480	1,531	(51)	103.4%
_5305--***	Medicare Tax Payments for Employees	884	864	20	97.7%
_5306--***	Scheduled Holiday Work	6,464	8,084	(1,620)	125.1%
_5315--***	Comp Time - O&M	888	4,223	(3,335)	475.6%
_5401--***	Fringe Benefits IN to PC's & Depts.	233,676	211,086	22,590	90.3%
_5700--***	Standby Pay	6,784	3,462	3,322	51.0%
_5705--***	Monthly Car Allowance	1,872	1,720	152	91.9%
_6500--***	IT Allocations in to PC's & Depts.	51,740	44,668	7,072	86.3%
Total City of Laguna Beach		1,245,300	1,185,562	59,738	95.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
Emerald Bay Service District				
-5000--**-**	23,248	17,386	5,862	74.8%
-5001--**-**	440	667	(227)	151.6%
15-5002-01-01-20	5,720	7,167	(1,447)	125.3%
-5003--**-**	84	113	(29)	134.7%
-5004--**-**	712	605	107	85.0%
15-5006-01-01-20	28	24	4	84.6%
15-5007-01-01-20	12	0	12	0.0%
15-5008-01-01-20	1,640	1,785	(145)	108.8%
15-5009-01-01-20	1,444	1,087	357	75.3%
15-5011-02-01-20	284	107	177	37.5%
15-5012-01-01-20	652	506	146	77.6%
15-5013-01-03-20	1,704	2,063	(359)	121.0%
-5015--**-**	300	34	266	11.2%
15-5017-01-03-20	896	565	331	63.1%
15-5019-01-03-20	2,744	3,090	(346)	112.6%
15-5021-01-03-20	120	175	(55)	146.0%
15-5022-01-03-20	28	24	4	86.3%
15-5023-01-03-20	120	142	(22)	118.5%
15-5024-01-01-20	84	111	(27)	132.6%
-5025--**-**	188	160	28	85.1%
15-5026-01-03-20	60	95	(35)	157.7%
15-5027-01-03-20	1,408	1,906	(498)	135.4%
15-5028-01-03-20	268	126	142	47.1%
15-5030-01-03-20	88	81	7	92.0%
-5031--**-**	1,048	431	617	41.1%
15-5032-01-03-20	28	0	28	0.0%
15-5033-01-03-20	8	3	5	37.5%
-5034--**-**	156	5	151	3.5%
-5035--**-**	348	207	141	59.6%
15-5036-02-01-20	296	391	(95)	132.2%
15-5037-01-03-20	88	148	(60)	168.3%
-5038--**-**	144	193	(49)	133.9%
-5039--**-**	148	158	(10)	106.7%
15-5047-01-03-20	1,344	56	1,288	4.1%
15-5048-01-03-20	628	0	628	0.0%
15-5049-01-01-20	0	243	(243)	0.0%
15-5050-01-03-20	148	0	148	0.0%
15-5052-01-03-20	360	390	(30)	108.3%
15-5054-01-01-20	28	0	28	0.0%
15-5055-01-01-20	16	0	16	0.0%
15-5057-01-01-20	4,240	4,507	(267)	106.3%
15-5058-01-03-20	688	533	155	77.5%
15-5061-01-03-20	16	12	4	73.3%
15-5076-01-03-20	864	811	53	93.9%
15-5077-01-03-20	8	1	7	14.0%
-5302--**-**	0	88	(88)	0.0%
-5303--**-**	76	71	5	93.1%
-5305--**-**	48	40	8	83.3%
-5306--**-**	332	381	(49)	114.6%
-5315--**-**	48	201	(153)	418.4%
-5401--**-**	12,044	9,922	2,122	82.4%
-5700--**-**	348	273	75	78.5%
-5705--**-**	100	80	20	79.5%
-6500--**-**	4,080	3,523	557	86.3%
Total Emerald Bay Service District	69,952	60,688	9,264	86.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District				
_5000--**-**	18,332	25,470	(7,138)	138.9%
_5001--**-**	372	1,023	(651)	275.1%
15-5003-01-03-22	420	618	(198)	147.2%
15-5004-01-03-22	732	730	2	99.7%
15-5013-01-03-22	16,672	20,177	(3,505)	121.0%
_5015--**-**	2,924	329	2,595	11.3%
15-5017-01-03-22	8,776	5,531	3,245	63.0%
15-5019-01-03-22	26,832	30,230	(3,398)	112.7%
15-5021-01-03-22	1,172	1,714	(542)	146.3%
15-5022-01-03-22	292	236	56	81.0%
15-5023-01-03-22	1,172	1,392	(220)	118.7%
15-5025-01-03-22	108	180	(72)	166.9%
15-5026-01-03-22	584	926	(342)	158.5%
15-5027-01-03-22	13,780	18,649	(4,869)	135.3%
15-5028-01-03-22	2,632	1,235	1,397	46.9%
15-5030-01-03-22	876	792	84	90.4%
_5031--**-**	10,236	4,216	6,020	41.2%
15-5032-01-03-22	292	0	292	0.0%
15-5033-01-03-22	92	29	63	31.8%
_5034--**-**	1,532	53	1,479	3.4%
_5035--**-**	3,404	2,029	1,375	59.6%
15-5037-01-03-22	876	1,449	(573)	165.4%
_5038--**-**	1,408	1,887	(479)	134.0%
_5039--**-**	1,452	1,545	(93)	106.4%
15-5047-01-03-22	13,164	544	12,620	4.1%
15-5048-01-03-22	6,144	0	6,144	0.0%
15-5050-01-03-22	1,464	0	1,464	0.0%
15-5052-01-03-22	3,512	3,816	(304)	108.6%
15-5058-01-03-22	6,728	5,215	1,513	77.5%
15-5061-01-03-22	148	114	34	77.4%
15-5076-01-03-22	8,468	7,938	530	93.7%
15-5077-01-03-22	76	11	65	14.3%
15-5302-01-03-22	0	99	(99)	0.0%
15-5303-01-03-22	44	80	(36)	181.4%
15-5305-01-03-22	28	45	(17)	160.9%
_5306--**-**	236	569	(333)	241.2%
15-5315-01-03-22	36	342	(306)	948.7%
_5401--**-**	9,500	14,518	(5,018)	152.8%
15-5700-01-03-22	200	2,671	(2,471)	1335.6%
15-5705-01-03-22	184	90	94	48.7%
_6500--**-**	39,920	34,464	5,456	86.3%
Total Moulton Niguel Water District	204,820	190,959	13,861	93.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended	
South Coast Water District					
_5000--***	Regular Salaries-O&M	590,920	475,769	115,151	80.5%
_5001--***	Overtime Salaries-O&M	9,872	13,755	(3,883)	139.3%
15-5002-01-01-24	Electricity	82,252	133,024	(50,772)	161.7%
_5003--***	Natural Gas	1,012	1,557	(545)	153.9%
_5004--***	Potable & Reclaimed Water	9,892	10,590	(698)	107.1%
_5006--***	Chlorine/Sodium Hypochlorite	93,444	99,742	(6,298)	106.7%
_5007--***	Polymer Products	748	0	748	0.0%
15-5008-01-01-24	Ferric Chloride	23,576	33,122	(9,546)	140.5%
15-5009-01-01-24	Odor Control Chemicals	20,732	20,180	552	97.3%
_5011--***	Laboratory Services	14,064	6,494	7,570	46.2%
15-5012-01-01-24	Grit Hauling - 21A	9,348	9,386	(38)	100.4%
15-5013-01-03-24	Landscaping	17,016	20,591	(3,575)	121.0%
_5015--***	Management Support Services	2,984	336	2,648	11.3%
15-5017-01-03-24	Legal Fees	8,956	5,645	3,311	63.0%
15-5019-01-03-24	Contract Services Misc. - 29	27,380	30,850	(3,470)	112.7%
15-5021-01-03-24	Small Vehicle Expense - 31A	1,196	1,749	(553)	146.3%
15-5022-01-03-24	Miscellaneous Expense	300	241	59	80.4%
15-5023-01-03-24	Office Supplies - All	1,196	1,420	(224)	118.7%
15-5024-01-01-24	Petroleum Products	1,220	2,068	(848)	169.5%
_5025--***	Uniforms	5,004	4,679	325	93.5%
15-5026-01-03-24	Small Vehicle Fuel - 37A	596	945	(349)	158.5%
15-5027-01-03-24	Insurance - Property/Liability	14,064	19,031	(4,967)	135.3%
15-5028-01-03-24	Small Tools & Supplies	2,688	1,261	1,427	46.9%
15-5030-01-03-24	Trash Disposal	896	808	88	90.2%
_5031--***	Safety Supplies	10,448	4,303	6,145	41.2%
15-5032-01-03-24	Equipment Rental	300	0	300	0.0%
15-5033-01-03-24	Recruitment	92	30	62	32.4%
_5034--***	Travel Expense/Tech. Conferences	1,568	54	1,514	3.4%
_5035--***	Training Expense	3,472	2,071	1,401	59.6%
_5036--***	Laboratory Supplies	7,768	12,791	(5,023)	164.7%
15-5037-01-03-24	Office Equipment	896	1,479	(583)	165.0%
_5038--***	Permits	1,440	1,926	(486)	133.7%
_5039--***	Membership Dues/Fees	1,480	1,577	(97)	106.5%
15-5047-01-03-24	Access Road Expenses	13,432	555	12,877	4.1%
15-5048-01-03-24	Storm Damage	6,268	0	6,268	0.0%
15-5049-01-01-24	Biosolids Disposal - 21B	0	4,518	(4,518)	0.0%
15-5050-01-03-24	Contract Services Generators - 29A	1,492	0	1,492	0.0%
15-5052-01-03-24	Janitorial Services	3,584	3,894	(310)	108.6%
15-5054-01-01-24	Diesel Truck Maint - 31B	408	0	408	0.0%
15-5055-01-01-24	Diesel Truck Fuel - 37B	204	0	204	0.0%
15-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 4	60,972	83,646	(22,674)	137.2%
15-5058-01-03-24	Maintenance Equip. & Facilities (Common)	6,864	5,322	1,542	77.5%
15-5060-01-04-24	Maintenance Equip. & Facilities (AWT) 41-	38,000	33,451	4,549	88.0%
15-5061-01-03-24	Mileage	148	117	31	78.9%
15-5076-01-03-24	SCADA Infrastructure	8,644	8,100	544	93.7%
15-5077-01-03-24	IT Direct	80	11	69	13.8%
_5302--***	Performance Based Merit Pay	0	2,580	(2,580)	0.0%
_5303--***	Group Insurance Waiver	2,000	2,071	(71)	103.6%
_5305--***	Medicare Tax Payments for Employees	1,200	1,169	31	97.4%
_5306--***	Scheduled Holiday Work	8,552	7,901	651	92.4%
_5315--***	Comp Time - O&M	1,028	4,027	(2,999)	391.7%
_5401--***	Fringe Benefits IN to PC's & Depts.	306,176	271,607	34,569	88.7%
_5700--***	Standby Pay	9,172	2,726	6,446	29.7%
_5705--***	Monthly Car Allowance	2,040	2,327	(287)	114.1%
_6500--***	IT Allocations in to PC's & Depts.	40,736	35,171	5,565	86.3%
Total South Coast Water District		1,477,820	1,386,664	91,156	93.8%
Total Member Agency		2,997,892	2,823,872	174,020	94.2%
Total PC 15 - Coastal Treatment Plant		2,997,892	2,823,872	174,020	94.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

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

Member Agency

City of Laguna Beach

_5000--***	Regular Salaries-O&M	118,512	88,822	29,690	74.9%
_5001--***	Overtime Salaries-O&M	4,392	1,903	2,489	43.3%
_5002--***	Electricity	25,472	17,570	7,902	69.0%
17-5003-01-02-16	Natural Gas	13,480	24,580	(11,100)	182.3%
_5004--***	Potable & Reclaimed Water	2,940	1,628	1,312	55.4%
17-5005-01-02-16	Co-generation Power Credit	(101,640)	(139,331)	37,691	137.1%
17-5006-01-01-16	Chlorine/Sodium Hypochlorite	16	22	(6)	138.0%
_5007--***	Polymer Products	53,784	55,579	(1,795)	103.3%
17-5008-01-02-16	Ferric Chloride	48,892	48,144	748	98.5%
_5009--***	Odor Control Chemicals	1,840	1,884	(44)	102.4%
17-5010-01-23-16	Other Chemicals - Misc.	56	0	56	0.0%
_5011--***	Laboratory Services	864	435	429	50.4%
17-5012-01-01-16	Grit Hauling - 21A	40	51	(11)	128.1%
17-5013-01-23-16	Landscaping	4,768	4,851	(83)	101.7%
_5015--***	Management Support Services	560	596	(36)	106.4%
17-5017-01-23-16	Legal Fees	280	3,930	(3,650)	1403.7%
17-5019-01-23-16	Contract Services Misc. - 29	5,404	6,857	(1,453)	126.9%
17-5021-01-23-16	Small Vehicle Expense - 31A	392	790	(398)	201.5%
17-5022-01-23-16	Miscellaneous Expense	280	74	206	26.6%
17-5023-01-23-16	Office Supplies - All	728	520	208	71.4%
_5024--***	Petroleum Products	2,744	1,225	1,519	44.7%
_5025--***	Uniforms	2,200	2,171	29	98.7%
17-5026-01-23-16	Small Vehicle Fuel - 37A	504	463	41	91.8%
17-5027-01-23-16	Insurance - Property/Liability	7,608	9,487	(1,879)	124.7%
17-5028-01-23-16	Small Tools & Supplies	1,684	1,706	(22)	101.3%
17-5030-01-23-16	Trash Disposal	140	108	32	77.0%
_5031--***	Safety Supplies	2,316	1,751	565	75.6%
17-5032-01-23-16	Equipment Rental	168	1,146	(978)	681.9%
17-5033-01-23-16	Recruitment	40	112	(72)	280.5%
_5034--***	Travel Expense/Tech. Conferences	504	103	401	20.4%
_5035--***	Training Expense	868	601	267	69.3%
_5036--***	Laboratory Supplies	916	715	201	78.0%
17-5037-01-23-16	Office Equipment	560	434	126	77.5%
_5038--***	Permits	596	1,556	(960)	261.1%
_5039--***	Membership Dues/Fees	444	575	(131)	129.4%
17-5049-01-02-16	Biosolids Disposal - 21B	125,936	115,120	10,816	91.4%
17-5050-01-23-16	Contract Services Generators - 29A	728	233	495	31.9%
17-5052-01-23-16	Janitorial Services	2,356	1,583	773	67.2%
17-5054-01-02-16	Diesel Truck Maint - 31B	2,816	2,539	277	90.2%
17-5055-01-02-16	Diesel Truck Fuel - 37B	1,184	1,068	116	90.2%
17-5056-01-02-16	Maintenance Equip. & Facilities (Solids) 41	31,260	24,185	7,075	77.4%
17-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 4	240	255	(15)	106.2%
17-5058-01-23-16	Maintenance Equip. & Facilities (Common)	2,020	1,815	205	89.8%
17-5059-01-02-16	Maintenance Equip. & Facilities (Co-Gen) 4	68,432	68,277	155	99.8%
17-5061-01-23-16	Mileage	56	49	7	86.9%
17-5074-01-23-16	Education Reimbursement	112	31	81	27.6%
17-5076-01-23-16	SCADA Infrastructure	1,608	1,522	86	94.7%
17-5077-01-23-16	IT Direct	148	2	146	1.4%
_5105--***	Co-Generation Power Credit - Offset	53,892	71,741	(17,849)	133.1%
_5302--***	Performance Based Merit Pay	0	909	(909)	0.0%
_5303--***	Group Insurance Waiver	360	290	70	80.5%
_5306--***	Scheduled Holiday Work	2,876	1,929	947	67.1%
_5315--***	Comp Time - O&M	304	425	(121)	139.8%
_5401--***	Fringe Benefits IN to PC's & Depts.	61,404	50,949	10,455	83.0%
17-5700-01-23-16	Standby Pay	1,460	1,725	(265)	118.1%
_5705--***	Monthly Car Allowance	432	351	81	81.2%
_6500--***	IT Allocations in to PC's & Depts.	12,148	10,486	1,662	86.3%
Total City of Laguna Beach		572,124	496,545	75,579	86.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended	
EI Toro Water District					
_5000--***	Regular Salaries-O&M	125,348	105,091	20,257	83.8%
_5001--***	Overtime Salaries-O&M	4,556	2,283	2,273	50.1%
_5002--***	Electricity	28,608	21,946	6,662	76.7%
17-5003-01-02-19	Natural Gas	13,868	28,436	(14,568)	205.0%
_5004--***	Potable & Reclaimed Water	3,040	1,893	1,147	62.3%
17-5005-01-02-19	Co-generation Power Credit	(104,584)	(161,188)	56,604	154.1%
17-5006-01-01-19	Chlorine/Sodium Hypochlorite	32	49	(17)	152.9%
_5007--***	Polymer Products	55,408	64,403	(8,995)	116.2%
17-5008-01-02-19	Ferric Chloride	50,312	55,696	(5,384)	110.7%
_5009--***	Odor Control Chemicals	1,912	2,210	(298)	115.6%
17-5010-01-23-19	Other Chemicals - Misc.	104	0	104	0.0%
_5011--***	Laboratory Services	896	511	385	57.0%
17-5012-01-01-19	Grit Hauling - 21A	80	113	(33)	141.8%
17-5013-01-23-19	Landscaping	8,676	8,824	(148)	101.7%
_5015--***	Management Support Services	1,020	1,084	(64)	106.3%
17-5017-01-23-19	Legal Fees	512	7,150	(6,638)	1396.4%
17-5019-01-23-19	Contract Services Misc. - 29	9,828	12,474	(2,646)	126.9%
17-5021-01-23-19	Small Vehicle Expense - 31A	716	1,437	(721)	200.7%
17-5022-01-23-19	Miscellaneous Expense	512	135	377	26.5%
17-5023-01-23-19	Office Supplies - All	1,328	945	383	71.2%
_5024--***	Petroleum Products	2,828	1,419	1,409	50.2%
_5025--***	Uniforms	2,304	2,537	(233)	110.1%
17-5026-01-23-19	Small Vehicle Fuel - 37A	920	841	79	91.5%
17-5027-01-23-19	Insurance - Property/Liability	13,840	17,257	(3,417)	124.7%
17-5028-01-23-19	Small Tools & Supplies	3,060	3,103	(43)	101.4%
17-5030-01-23-19	Trash Disposal	256	196	60	76.6%
_5031--***	Safety Supplies	4,208	3,186	1,022	75.7%
17-5032-01-23-19	Equipment Rental	308	2,084	(1,776)	676.6%
17-5033-01-23-19	Recruitment	76	204	(128)	268.6%
_5034--***	Travel Expense/Tech. Conferences	920	187	733	20.3%
_5035--***	Training Expense	1,580	1,094	486	69.2%
_5036--***	Laboratory Supplies	952	839	113	88.1%
17-5037-01-23-19	Office Equipment	1,020	790	230	77.4%
_5038--***	Permits	1,084	2,831	(1,747)	261.2%
_5039--***	Membership Dues/Fees	804	1,045	(241)	130.0%
17-5049-01-02-19	Biosolids Disposal - 21B	129,588	133,180	(3,592)	102.8%
17-5050-01-23-19	Contract Services Generators - 29A	1,328	423	905	31.9%
17-5052-01-23-19	Janitorial Services	4,288	2,880	1,408	67.2%
17-5054-01-02-19	Diesel Truck Maint - 31B	2,896	2,938	(42)	101.4%
17-5055-01-02-19	Diesel Truck Fuel - 37B	1,220	1,236	(16)	101.3%
17-5056-01-02-19	Maintenance Equip. & Facilities (Solids) 41	32,168	27,979	4,189	87.0%
17-5057-01-01-19	Maintenance Equip. & Facilities (Liquids) 4	456	564	(108)	123.8%
17-5058-01-23-19	Maintenance Equip. & Facilities (Common)	3,672	3,301	371	89.9%
17-5059-01-02-19	Maintenance Equip. & Facilities (Co-Gen) 4	70,416	78,988	(8,572)	112.2%
17-5061-01-23-19	Mileage	104	89	15	85.2%
17-5074-01-23-19	Education Reimbursement	204	56	148	27.5%
17-5076-01-23-19	SCADA Infrastructure	2,928	2,769	159	94.6%
17-5077-01-23-19	IT Direct	268	4	264	1.4%
_5105--***	Co-Generation Power Credit - Offset	56,472	83,813	(27,341)	148.4%
_5302--***	Performance Based Merit Pay	0	1,084	(1,084)	0.0%
_5303--***	Group Insurance Waiver	400	356	44	89.1%
_5306--***	Scheduled Holiday Work	3,032	2,312	720	76.2%
_5315--***	Comp Time - O&M	344	509	(165)	147.9%
_5401--***	Fringe Benefits IN to PC's & Depts.	64,948	60,287	4,661	92.8%
17-5700-01-23-19	Standby Pay	2,652	3,138	(486)	118.3%
_5705--***	Monthly Car Allowance	464	435	29	93.8%
_6500--***	IT Allocations in to PC's & Depts.	22,096	19,076	3,020	86.3%
Total EI Toro Water District	636,276	616,522	19,754	96.9%	

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

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

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended	
Moulton Niguel Water District					
_5000--***	Regular Salaries-O&M	1,402,220	1,254,671	147,549	89.5%
_5001--***	Overtime Salaries-O&M	37,828	30,123	7,705	79.6%
_5002--***	Electricity	391,656	299,214	92,442	76.4%
17-5003-01-02-22	Natural Gas	55,428	113,168	(57,740)	204.2%
_5004--***	Potable & Reclaimed Water	27,232	16,915	10,317	62.1%
17-5005-01-02-22	Co-generation Power Credit	(417,948)	(641,492)	223,544	153.5%
_5006--***	Chlorine/Sodium Hypochlorite	399,948	499,995	(100,047)	125.0%
_5007--***	Polymer Products	299,100	346,557	(47,457)	115.9%
17-5008-01-02-22	Ferric Chloride	201,056	221,659	(20,603)	110.2%
_5009--***	Odor Control Chemicals	30,140	34,667	(4,527)	115.0%
_5010--***	Other Chemicals - Misc.	796	0	796	0.0%
_5011--***	Laboratory Services	20,716	11,724	8,992	56.6%
17-5012-01-01-22	Grit Hauling - 21A	41,860	46,177	(4,317)	110.3%
_5013--***	Landscaping	67,500	68,662	(1,162)	101.7%
_5015--***	Management Support Services	7,940	8,437	(497)	106.3%
_5017--***	Legal Fees	3,972	55,635	(51,663)	1400.7%
_5019--***	Contract Services Misc. - 29	76,480	97,065	(20,585)	126.9%
_5021--***	Small Vehicle Expense - 31A	5,560	11,181	(5,621)	201.1%
_5022--***	Miscellaneous Expense	3,972	1,054	2,918	26.5%
_5023--***	Office Supplies - All	10,324	7,356	2,968	71.2%
_5024--***	Petroleum Products	12,760	6,381	6,379	50.0%
_5025--***	Uniforms	22,152	25,559	(3,407)	115.4%
_5026--***	Small Vehicle Fuel - 37A	7,148	6,548	600	91.6%
_5027--***	Insurance - Property/Liability	107,704	134,284	(26,580)	124.7%
_5028--***	Small Tools & Supplies	23,824	24,146	(322)	101.4%
_5030--***	Trash Disposal	1,988	1,527	461	76.8%
_5031--***	Safety Supplies	32,756	24,789	7,967	75.7%
_5032--***	Equipment Rental	2,384	16,217	(13,833)	680.2%
_5033--***	Recruitment	576	1,588	(1,012)	275.7%
_5034--***	Travel Expense/Tech. Conferences	7,140	1,457	5,683	20.4%
_5035--***	Training Expense	12,296	8,510	3,786	69.2%
_5036--***	Laboratory Supplies	21,972	19,246	2,726	87.6%
_5037--***	Office Equipment	7,940	6,144	1,796	77.4%
_5038--***	Permits	8,424	22,032	(13,608)	261.5%
_5039--***	Membership Dues/Fees	6,268	8,134	(1,866)	129.8%
17-5049-01-02-22	Biosolids Disposal - 21B	517,868	530,025	(12,157)	102.3%
_5050--***	Contract Services Generators - 29A	10,324	3,292	7,032	31.9%
_5052--***	Janitorial Services	33,352	22,413	10,939	67.2%
17-5054-01-02-22	Diesel Truck Maint - 31B	11,576	11,691	(115)	101.0%
17-5055-01-02-22	Diesel Truck Fuel - 37B	4,876	4,919	(43)	100.9%
17-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41	128,552	111,352	17,200	86.6%
17-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 4	241,196	229,772	11,424	95.3%
_5058--***	Maintenance Equip. & Facilities (Common)	28,588	25,690	2,898	89.9%
17-5059-01-02-22	Maintenance Equip. & Facilities (Co-Gen) 4	281,400	314,356	(32,956)	111.7%
17-5060-01-04-22	Maintenance Equip. & Facilities (AWT) 41-	50,000	31,564	18,436	63.1%
_5061--***	Mileage	796	689	107	86.6%
17-5068-02-04-22	MNWD Lab Services and Supplies	28,000	40,151	(12,151)	143.4%
_5074--***	Education Reimbursement	1,588	437	1,151	27.5%
_5076--***	SCADA Infrastructure	22,780	21,550	1,230	94.6%
_5077--***	IT Direct	2,084	29	2,055	1.4%
_5105--***	Co-Generation Power Credit - Offset	542,652	844,401	(301,749)	155.6%
_5302--***	Performance Based Merit Pay	0	14,197	(14,197)	0.0%
_5303--***	Group Insurance Waiver	6,208	6,196	12	99.8%
_5306--***	Scheduled Holiday Work	30,464	29,426	1,038	96.6%
_5315--***	Comp Time - O&M	4,880	6,079	(1,199)	124.6%
_5401--***	Fringe Benefits IN to PC's & Depts.	726,536	720,465	6,071	99.2%
_5700--***	Standby Pay	20,648	24,415	(3,767)	118.2%
_5705--***	Monthly Car Allowance	7,240	8,155	(915)	112.6%
_6500--***	IT Allocations in to PC's & Depts.	171,936	148,437	23,499	86.3%
Total Moulton Niguel Water District	5,814,656	5,939,024	(124,368)	102.1%	

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

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

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

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

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended	
EI Toro Water District					
_5000--**-**	Regular Salaries-O&M	24,340	17,819	6,521	73.2%
_5001--**-**	Overtime Salaries-O&M	100	192	(92)	192.0%
_5015--**-**	Management Support Services	34,640	4,124	30,516	11.9%
24-5017-02-05-19	Legal Fees	328	0	328	0.0%
24-5027-01-05-19	Insurance - Property/Liability	1,420	2,006	(586)	141.3%
24-5031-02-05-19	Safety Supplies	172	0	172	0.0%
24-5033-02-05-19	Recruitment	92	0	92	0.0%
24-5034-02-05-19	Travel Expense/Tech. Conferences	248	321	(73)	129.5%
24-5035-02-05-19	Training Expense	320	117	203	36.7%
24-5036-02-05-19	Laboratory Supplies	4,892	4,898	(6)	100.1%
24-5038-02-05-19	Permits	35,364	36,366	(1,002)	102.8%
_5039--**-**	Membership Dues/Fees	36	37	(1)	101.9%
24-5044-02-05-19	Offshore Monitoring - 20A	12,308	7,623	4,685	61.9%
24-5045-02-05-19	Offshore Biochemistry - 20B	1,876	0	1,876	0.0%
24-5046-02-05-19	Effluent Chemistry - 20C	5,704	2,545	3,159	44.6%
24-5058-01-05-19	Maintenance Equip. & Facilities (Common)	164	0	164	0.0%
24-5306-02-05-19	Scheduled Holiday Work	44	57	(13)	129.5%
_5401--**-**	Fringe Benefits IN to PC's & Depts.	12,612	10,117	2,495	80.2%
_6500--**-**	IT Allocations in to PC's & Depts.	3,064	2,647	417	86.4%
Total EI Toro Water District		137,724	88,870	48,854	64.5%
Emerald Bay Service District					
_5000--**-**	Regular Salaries-O&M	1,164	853	311	73.2%
_5001--**-**	Overtime Salaries-O&M	4	9	(5)	230.0%
_5015--**-**	Management Support Services	1,656	197	1,459	11.9%
24-5017-02-05-20	Legal Fees	16	0	16	0.0%
24-5027-01-05-20	Insurance - Property/Liability	68	96	(28)	141.2%
24-5031-02-05-20	Safety Supplies	8	0	8	0.0%
24-5033-02-05-20	Recruitment	4	0	4	0.0%
24-5034-02-05-20	Travel Expense/Tech. Conferences	12	15	(3)	128.0%
24-5035-02-05-20	Training Expense	16	6	10	35.0%
24-5036-02-05-20	Laboratory Supplies	236	234	2	99.3%
24-5038-02-05-20	Permits	1,692	1,740	(48)	102.8%
24-5039-02-05-20	Membership Dues/Fees	0	2	(2)	0.0%
24-5044-02-05-20	Offshore Monitoring - 20A	588	365	223	62.0%
24-5045-02-05-20	Offshore Biochemistry - 20B	88	0	88	0.0%
24-5046-02-05-20	Effluent Chemistry - 20C	272	122	150	44.8%
24-5058-01-05-20	Maintenance Equip. & Facilities (Common)	8	0	8	0.0%
24-5306-02-05-20	Scheduled Holiday Work	4	3	1	68.0%
_5401--**-**	Fringe Benefits IN to PC's & Depts.	604	484	120	80.1%
_6500--**-**	IT Allocations in to PC's & Depts.	144	127	17	87.9%
Total Emerald Bay Service District		6,584	4,252	2,332	64.6%
Irvine Ranch Water District					
_5000--**-**	Regular Salaries-O&M	23,528	17,226	6,302	73.2%
_5001--**-**	Overtime Salaries-O&M	100	186	(86)	185.6%
_5015--**-**	Management Support Services	33,488	3,987	29,501	11.9%
24-5017-02-05-21	Legal Fees	316	0	316	0.0%
24-5027-01-05-21	Insurance - Property/Liability	1,372	1,940	(568)	141.4%
24-5031-02-05-21	Safety Supplies	164	0	164	0.0%
24-5033-02-05-21	Recruitment	88	0	88	0.0%
24-5034-02-05-21	Travel Expense/Tech. Conferences	236	311	(75)	131.6%
24-5035-02-05-21	Training Expense	308	114	194	36.9%
24-5036-02-05-21	Laboratory Supplies	4,728	4,735	(7)	100.1%
24-5038-02-05-21	Permits	34,188	35,157	(969)	102.8%
_5039--**-**	Membership Dues/Fees	36	35	1	98.4%
24-5044-02-05-21	Offshore Monitoring - 20A	11,900	7,370	4,530	61.9%
24-5045-02-05-21	Offshore Biochemistry - 20B	1,816	0	1,816	0.0%
24-5046-02-05-21	Effluent Chemistry - 20C	5,516	2,460	3,056	44.6%
24-5058-01-05-21	Maintenance Equip. & Facilities (Common)	156	0	156	0.0%
24-5306-02-05-21	Scheduled Holiday Work	40	55	(15)	137.7%
_5401--**-**	Fringe Benefits IN to PC's & Depts.	12,192	9,781	2,411	80.2%
_6500--**-**	IT Allocations in to PC's & Depts.	2,964	2,559	405	86.3%
Total Irvine Ranch Water District		133,136	85,914	47,222	64.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

For the Fiscal Year Ended June 30, 2022
(Does Not Include Additional Board Approved Expenditures)
(in dollars)

	FY 2021-22 Budget	FY 2021-22 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District				
_5000--***	65,464	47,927	17,537	73.2%
_5001--***	272	516	(244)	189.8%
_5015--***	93,176	11,093	82,083	11.9%
24-5017-02-05-22	880	0	880	0.0%
24-5027-01-05-22	3,816	5,397	(1,581)	141.4%
24-5031-02-05-22	456	0	456	0.0%
24-5033-02-05-22	244	0	244	0.0%
24-5034-02-05-22	664	864	(200)	130.1%
24-5035-02-05-22	856	316	540	36.9%
24-5036-02-05-22	13,156	13,174	(18)	100.1%
24-5038-02-05-22	95,116	97,816	(2,700)	102.8%
_5039--***	96	99	(3)	102.8%
24-5044-02-05-22	33,108	20,504	12,604	61.9%
24-5045-02-05-22	5,048	0	5,048	0.0%
24-5046-02-05-22	15,348	6,846	8,502	44.6%
24-5058-01-05-22	440	0	440	0.0%
24-5306-02-05-22	116	153	(37)	132.1%
_5401--***	33,920	27,213	6,707	80.2%
_6500--***	8,244	7,119	1,125	86.4%
Total Moulton Niguel Water District	370,420	239,038	131,382	64.5%
South Coast Water District				
_5000--***	18,380	13,455	4,925	73.2%
_5001--***	76	145	(69)	190.7%
_5015--***	26,160	3,114	23,046	11.9%
24-5017-02-05-24	248	0	248	0.0%
24-5027-01-05-24	1,072	1,515	(443)	141.3%
24-5031-02-05-24	128	0	128	0.0%
24-5033-02-05-24	68	0	68	0.0%
24-5034-02-05-24	184	243	(59)	131.8%
24-5035-02-05-24	240	89	151	37.0%
24-5036-02-05-24	3,692	3,699	(7)	100.2%
24-5038-02-05-24	26,704	27,461	(757)	102.8%
_5039--***	28	28	0	98.9%
24-5044-02-05-24	9,296	5,756	3,540	61.9%
24-5045-02-05-24	1,416	0	1,416	0.0%
24-5046-02-05-24	4,308	1,922	2,386	44.6%
24-5058-01-05-24	124	0	124	0.0%
24-5306-02-05-24	32	43	(11)	134.5%
_5401--***	9,524	7,640	1,884	80.2%
_6500--***	2,312	1,999	313	86.4%
Total South Coast Water District	103,992	67,108	36,884	64.5%
Total Member Agency	844,784	545,148	299,636	64.5%
Total PC 24 - Aliso Creek Ocean Outfall	844,784	545,148	299,636	64.5%
Total All Project Committees	18,522,124	18,161,705	360,419	98.1%

South Orange County Wastewater Authority
Small Capital Refund Closed Projects Detail
FY 2021-22
(in dollars)

	CLB	CSC	CSJC	ETWD	EBS	IRWD	MNWD	SMWD	SCWD	Total
PC2 JB Latham	-	-	(5,181)	-	-	-	(1,556)	(33,489)	16,736	(23,490)
PC 05 San Juan Creek Ocean Outfall	-	(12,500)	(8,333)	-	-	-	(11,665)	(33,333)	(9,379)	(75,210)
PC 15 Coastal Treatment Plant	157,900	-	-	-	12,434	-	121,845	-	124,045	416,224
PC 17 Joint Regional Wastewater Reclamation	6,189	-	-	9,987	326	-	(27,289)	-	4,956	(5,832)
PC 24 Aliso Creek Ocean Outfall	(8,273)	-	-	(12,259)	(587)	(11,853)	(32,979)	-	(9,258)	(75,210)
Total Small Capital Cash	155,816	(12,500)	(13,514)	(2,273)	12,173	(11,853)	48,355	(66,822)	127,100	236,482

**South Orange County Wastewater Authority
Large Capital Use Audit Due To/(Due From) Member Agency
FY 2021-22**

Member Agency	Due To/(From)
City of Laguna Beach	\$ 21,250
City of San Clemente	(338)
City of San Juan Capistrano	21,174
El Toro Water District	1,916
Emerald Bay Service District	1,621
Irvine Ranch Water District	-
Moulton Niguel Water District	60,403
Santa Margarita Water District	19,342
Trabuco Canyon Water District	(2,680)
Total	\$ 122,690

South Orange County Wastewater Authority
Large Capital Close Out Summary
FY 2021-22
(in dollars)

Large Capital Cash Balance as of June 30, 2022											
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total	Notes
PC 02 J B Latham											
Solids											
3223-000 - Emulsion Polymer Feeder Replacement (2019)	-	-	21,400	-	-	-	15,423	20,243	14,266	71,332	Project completed under budget
Total PC2 JB Latham	-	-	21,400	-	-	-	15,423	20,243	14,266	71,332	
PC 15 Coastal Treatment Plant											
Liquids											
3522CL-000 - West Basin Scum Collection System	15,571	-	-	-	1,227	-	12,016	-	12,261	41,075	
Total PC 15 Liquids	15,571	-	-	-	1,227	-	12,016	-	12,261	41,075	
AWT											
3562-000 - Applied Water Pump System Replacement (AWT) (2017)	-	-	-	-	-	-	-	-	9,441	9,441	AWT projects combined together for construction
3597-000 - MCC A Replacement Design (15) (2018)	-	-	-	-	-	-	-	-	55,890	55,890	AWT projects combined together for construction
3536-000 - Chlorine Contact Basin Mixer Design (AWT) (2018)	-	-	-	-	-	-	-	-	25,142	25,142	AWT projects combined together for construction
3537-000 - MCC A Replacement Construction (AWT) (2019)	-	-	-	-	-	-	-	-	(27,437)	(27,437)	AWT projects combined together for construction
3538-000 - AWT Filter Valve Upgrade Construction (AWT) (2019)	-	-	-	-	-	-	-	-	(64,847)	(64,847)	AWT projects combined together for construction
Total PC 15 AWT	-	-	-	-	-	-	-	-	(1,811)	(1,811)	
Total PC 15 Coastal Treatment Plant	15,571	-	-	-	1,227	-	12,016	-	10,450	39,264	
PC 17 Joint Regional Wastewater Reclamation											
Solids											
3724-000 Energy Building Structural and HVAC Modifications (2015)	(1,060)	-	-	(1,928)	(56)	-	(5,556)	-	(846)	(9,445)	
3726-000 Co-Generation System Retrofit Design	(374)	-	-	(681)	(20)	-	(1,961)	-	(299)	(3,335)	
Total PC 17 Solids	(1,434)	-	-	(2,608)	(75)	-	(7,517)	-	(1,145)	(12,780)	
Total PC 17 Joint Regional Wastewater Reclamation	(1,434)	-	-	(2,608)	(75)	-	(7,517)	-	(1,145)	(12,780)	
Other Miscellaneous Projects Closouts	7,112	(338)	(225)	4,526	471	-	40,481	(900)	(26,252)	24,874	
Total Large Capital Cash Due To/(Due From)	21,250	(338)	21,174	1,916	1,621	-	60,403	19,342	(2,680)	122,690	

**South Orange County Wastewater Authority
Large Capital Cose Out Detail
3223-000 Emulsion Polymer Feeder Replacement (2019)**

Vendor Name	Amount
Salary + Fringe	1,123.77
D & H Water Systems	69,678.22
Filanc	2,866.00
Total	73,667.99
Cash Collected	145,000.00
USE AUDIT Due To/(Due From)	71,332.01

PC 02 Solids Member Allocation		
Member Agency	Ownership %	Amount Allocated
CSJC	30.00%	21,400
MNWD	21.62%	15,423
SMWD	28.38%	20,243
SCWD	20.00%	14,266
Total Solids	100.00%	71,332

**South Orange County Wastewater Authority
Large Capital Cose Out Detail
3522CL - 000 West Basin Scum Collection System**

Vendor Name	Amount
Filanc	8,925.00

Total **8,925.00**

Cash Collected **50,000.00**

USE AUDIT Due To/(Due From) **41,075.00**

PC 15 Liquids Member Allocation		
Member Agency	Ownership %	Amount Allocated
CLB	37.91%	15,572
EBSD	2.99%	1,226
MNWD	29.25%	12,016
SCWD	29.85%	12,261
Total Solids	100.00%	41,075

**South Orange County Wastewater Authority
 Large Capital Cose Out Detail
 3562-000 Applied Water Pump System Replacement (AWT) (2017)**

Vendor Name	Amount
Salary + Fringe	7,213.80
Best Drilling and Pump Inc.	18,700.00
Dudek & Associates	1,088.75
Evoqua Water Techono	62,970.18
Filanc	49,750.00
Olsson Construction	112,000.00
Tekdraulics	2,356.88

Total **254,080**

Cash Collected **263,521**

USE AUDIT Due To/(Due From) **9,441**

PC 15 AWT Member Allocation		
Member Agency	Ownership %	Amount Allocated
SCWD	100.00%	9,441
Total Solids	100.00%	9,441

**South Orange County Wastewater Authority
 Large Capital Cose Out Detail
 3597-000 MCC A Replacement Design (15) (2018)**

Vendor Name	Amount
Salary + Fringe	1,093.14
Dudek & Associates	38,016.61

Total **39,110**

Cash Collected **95,000**

USE AUDIT Due To/(Due From) **55,890**

PC 15 AWT Member Allocation		
Member Agency	Ownership %	Amount Allocated
SCWD	100.00%	55,890
Total Solids	100.00%	55,890

**South Orange County Wastewater Authority
 Large Capital Close Out Detail
 3536-000 - Chlorine Contact Basin Mixer Design (AWT) (2018)**

Vendor Name	Amount
Salary + Fringe	0
S.S. Mechanical Corp	390,646

Total **390,646**

Cash Collected **415,788**

USE AUDIT Due To/(Due From) **25,142**

PC 15 AWT		
Member Agency		
Member Agency	Ownership %	Amount Allocated
SCWD	100.00%	25,142
Total Liquids		25,142

**South Orange County Wastewater Authority
 Large Capital Close Out Detail
 3537-000 - MCC A Replacement Construction (AWT) (2019)**

Vendor Name	Amount
Salary + Fringe	5,993
S.S. Mechanical Corp	482,890
Dudek & Associates	2,103

Total	490,986
Cash Collected	463,548
USE AUDIT Due To/(Due From)	(27,437)

PC 15 AWT		
Member Agency		
Member Agency	Ownership %	Amount Allocated
SCWD	100.00%	(27,437)
Total Liquids		(27,437)

**South Orange County Wastewater Authority
Large Capital Close Out Detail
3538-000 - AWT Filter Valve Upgrade Construction (AWT) (2019)**

Vendor Name	Amount
Salary + Fringe	14,322
S.S. Mechanical Corp	768,388
Harper & Associates	41,874
Dudek & Associates	13,065
Evoqua Water	13,873

Total	851,522
Cash Collected	786,675
USE AUDIT Due To/(Due From)	(64,847)

PC 15 AWT Member Agency		
Member Agency	Ownership %	Amount Allocated
SCWD	100.00%	(64,847)
Total Liquids		(64,847)

**South Orange County Wastewater Authority
Large Capital Cose Out Detail
3724-000 Energy Building Structural and HVAC Modifications (2015)**

Vendor Name	Amount
Salary + Fringe	862
Leed Electric	25,000
Pacific Hydrotech Co	8,583
Total	34,445
Cash Collected	25,000
USE AUDIT Due To/(Due From)	(9,445)

PC 17 Solids Member Allocation		
Member Agency	Ownership %	Amount Allocated
CLB	11.22%	(1,060)
ETWD	20.41%	(1,928)
EBSD	0.59%	(56)
MNWD	58.82%	(5,556)
SCWD	8.96%	(846)
	100%	(9,445)

**South Orange County Wastewater Authority
Large Capital Close Out Detail
3726-000 Co-Generation System Retrofit Design) (Solids)**

Vendor Name	Amount
Salary + Fringe	579
ARC	26,842
FEDERAL EXPRESS CORP	427
CAROLLO ENGINEERS	35,593
DHK Engineers, Inc.	12,920
BUSH & ASSOCIATES	8,640

Total **85,001**

Cash Collected **81,667**

USE AUDIT Due To/(Due From) **(3,335)**

PC 17 Solids		
Member Agency		
Member Agency	Ownership %	Amount Allocated
CLB	11.22%	(374)
ETWD	20.41%	(681)
EBSD	0.59%	(20)
MNWD	58.82%	(1,961)
SCWD	8.96%	(299)
Total Liquids		(3,335)



FY 2021-22

Cash Roll Forward

Preliminary Cash Roll Forward Notes FY 2021-22

1. Cash on Hand from Net Position Statement and reconciled to the Bank Statement
2. Adjustment for Current Assets and Liabilities, Obligations against the Cash (accounts payable, payroll accruals, Use Audit Due (To) Member Agencies; the offset to these items is in the Use Audit as an Expense or in Construction-in-Progress if Capital related.)
Amounts due to the Authority, Accounts Receivable, Use Audit Due From Member Agencies, Prepaids and Deposits.
3. Available Cash (Item 1 above less Item 2). The Authority does not carry Cash Reserves; there is some carryover cash for non-capital projects in-process at yearend. Large Capital Cash is held until project completion which could span several years.
4. Large Capital Cash is supported by a subsidiary report detailing by project committee, wastewater
 - a) Beginning Cash Balance from the Audited 6/30/2021 Cash Roll Forward
 - b) Contributions based on the quarterly capital billings
 - c) Actual expenditures
 - d) Use Audit Settlement FY 2020-21
 - e) Net Cash balance
5. Total Large Capital Cash.
6. Small Capital, Non-Capital and Non-Capital Misc. Carryover.
7. Difference is additional cash from interest on LAIF account balance and sources other than Member Agencies.

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

	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	Change +/-	% Change
(1) Cash on Hand	12,949,694	13,557,237	20,857,094	22,361,420	15,190,921	10,485,283	(4,705,638)	-31.0%
Accounts Payable	(2,682,688)	(2,314,106)	(1,981,080)	(3,531,550)	(5,882,659)	(2,451,972)		
Accrued Payroll	(102,661)	(127,396)	(100,221)	(160,049)	(224,996)	(245,023)		
Accounts Receivable	1,069,282	1,660,444	14,179	49,286	59,478	56,072		
(2) PTO Reserves	(653,282)	(620,032)	(683,536)	(734,477)	(877,242)	(815,201)		
Due to Mbr Agency	(1,358,841)	(3,910,599)	(2,475,322)	(1,656,822)	(4,096,390)	(1,720,819)		
Due From Mbr Agency	1,069,819	2,433,322	856,669	870,004	1,280,615	840,732		
Mbr Agency Refund held for FY 19-20			(1,068,028)					
LAIF Fair Value Adjustment					(1,156)	117,343		
Prepaid	65,082	204,867	211,725	155,939	198,709	290,794		
Deposits	19,500					(1,600)		

	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	Change +/-	% Change
(3) Available Cash	10,375,905	10,883,737	15,631,481	17,353,752	5,647,281	6,555,608		
(4) Large Capital Cash as of June 30th 2017, 2018, 2019, 2020, 2021 & 2022	9,168,439	8,793,369	15,067,539	15,616,950	6,973,860	6,545,659	(428,202)	-6.1%
Non Capital Engineering Cash Balance	295,062	(81,041)						
Moulton Niguel Non Capital Engineering Accounts Receivable	(21,831)	(22,416)						
Moulton Niguel Large Capital Accounts Receivable	649,490	1,382,368						
Use Audit Settlement		216,467			(1,511,608)	(122,690)		
Use Audit Settlement	(49,931)	(49,931)						
(5) Total Large Capital Cash	10,041,229	10,238,817	15,067,539	15,616,950	5,462,252	6,422,969		
(6) Small Capital Carryover	(129,000)		172,996	565,000	161,729			
Non-Capital Carryover				369,508	203,442			
Non-Capital Misc. Carryover				252,298	132,113	90,000		
Mbr Agency Refund held for FY 19-20								
Cash Collected for PC 2 Zephyr Wall	76,318		76,318					
Other misc., fringe adj, interest adj, etc.	22,331	(4,916)			1,001			
Small Capital Cash Collected in Excess of Expenditures					547,506			
Non Capital Cash Collected in Excess of Expenditures					9,110			
Non Capital Misc Cash Collected in Excess of Expenditures					52,266			
O&M Cash Collected in Excess of Expenditures					215,060			
O&M & Non-Cap Use Audit Settlement					(1,304,166)			
Use Audit Settlement								
(7) Net Cash as of June 30th 2017, 2018, 2019, 2020, 2021, 2022	10,010,879	10,233,900	15,316,853	16,803,755	5,480,313	6,512,969		
Difference	365,027	649,837	314,628	549,996	166,969	42,640		

Additional Cash Is:						
Prior Balance	281,422	365,027	649,837	314,628	549,996	166,969
Payment to Member Agencies			(649,837)	(314,628)	(549,996)	(166,969)
County of Orange Bankruptcy Payment						
County of Orange Admin Fees						
County of Orange Access Maintenance						
City of Laguna Niguel Heat Transfer						
SMWD Lab Fees						
Coke machine						
FEMA Reimbursement		136,995		9,277		
CA State Cost Reimbursement				15,356		
Interest Income Received	45,294	114,150	249,482	405,052	74,802	21,004
Recycling Income	11,708	2,112	1,618	1,966.23	2,947	2,599
PC 23 Admin Payment	9,135				5,300	5,450
Mutual Omaha Refund	8,034					
Interest received for 4th qtr	4,934	25,256	52,302	113,947	83,920	10,300
LAIF Interest Adj.	3,000					
Grant Revenue	1,500					
Other misc. expenses				(4,277)		(2,413)
Sale of Fixed Assets		6,297	11,226	8,675		5,700
Other misc adjustments						
Total Other Cash	365,027	649,837	314,628	549,996	166,969	42,640

¹Cash on hand decreased \$4.7 million or 31% due to completion and progress on capital projects.

**South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2021-22
Spent (More)/Less Than Collected**

Large Capital Cash Balance Before Use Audit as of June 30, 2022										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
3202-000 - Preliminary and Primary Treatment Improvements Design (2016)	-	-	45,015	-	-	-	33,802	25,356	42,254	146,427
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	25,493	-	-	-	19,141	14,357	23,927	82,917
3253-000 - Effluent System Valves Replacement (2107)	-	-	27,244	-	-	-	21,598	16,200	26,997	92,039
3254-000 - Additional Package B Liquids Design (2017)	-	-	45,357	-	-	-	34,032	25,524	42,541	147,453
3280-000 - Facility Improvements B - Basin Upgrades (2018)	-	-	2,439	-	-	-	1,897	1,493	2,394	8,222
3285-000 - Main Plant Drain Line Reconstruction (2018)	-	-	(4)	-	-	-	(3)	(3)	(4)	(15)
3215-000 - Motor Control Center M Replacement Design (2019)	-	-	9,902	-	-	-	7,427	5,570	9,283	32,182
3220-000 - Facility Improvements B - Basin Upgrades Construction I (2019)	-	-	(268,363)	-	-	-	(201,221)	(150,992)	(251,550)	(872,126)
32211L-000 - Plant 2 Grit Area Rehabilitation	-	-	(27,783)	-	-	-	(20,837)	(15,628)	(26,046)	(90,294)
32235L - Effluent PS Electrical Rehabilitation	-	-	(18,742)	-	-	-	(14,057)	(10,543)	(17,571)	(60,913)
Total PC 02 Liquids	-	-	(159,443)	-	-	-	(118,222)	(88,665)	(147,776)	(514,106)
Common										
3221-000 - Electrical System Evaluation (2019)	-	-	576	-	-	-	424	433	463	1,895
3231-000 Facility Improvements B - Common Upgrades Construction	-	-	101,272	-	-	-	74,487	76,126	81,394	333,279
Total PC 02 Common	-	-	101,847	-	-	-	74,910	76,559	81,856	335,173
Solids										
3209-000 - Facility Improvements - Co-Generation Rep. (2016)	-	-	182,026	-	-	-	131,171	172,204	121,352	606,753
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvements	-	-	208,291	-	-	-	150,103	197,048	138,861	694,303
3222-000 - Centrate System Design (2019)	-	-	(1,912)	-	-	-	(1,378)	(1,809)	(1,275)	(6,374)
3223-000 - Emulsion Polymer Feeder Replacement (2019)	-	-	21,400	-	-	-	15,423	20,243	14,266	71,332
3224-000 - Digester No.4 Rehabilitation (2019)	-	-	94,864	-	-	-	68,371	89,736	63,243	316,214
3225-000 - Facility Improvements B - DAFT and Ancillary Solids Improvement	-	-	(2)	-	-	-	(2)	(2)	(2)	(8)
Total PC 02 Solids	-	-	504,666	-	-	-	363,689	477,420	336,445	1,682,219
Total PC2 JB Latham	-	-	447,070	-	-	-	320,377	465,314	270,525	1,503,285
PC 05 San Juan Creek Ocean Outfall										
3603-000 Dilution Study (2016)	-	9,889	6,593	-	-	-	9,228	26,370	7,420	59,500
3605-000 - Junction Structure Reinforcement Permitting and Final Design	-	(338)	(225)	-	-	-	(315)	(900)	(253)	(2,031)
Total PC5 San Juan Creek Ocean Outfall	-	9,551	6,367	-	-	-	8,913	25,470	7,166	57,468

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2021-22
Spent (More)/Less Than Collected

Large Capital Cash Balance Before Use Audit as of June 30, 2022										
	CLB	CSC	CSJC	ETWD	EBS	IRWD	MNWD	SMWD	SCWD	Total
PC 15 Coastal Treatment Plant										
Liquids										
3504-000 - Aeration System Modification Design (2015)	(259)	-	-	-	(20)	-	(200)	-	(204)	(684)
3514-000 - CTP Facility Upgrade Design and Financing (2016)	(2,943)	-	-	-	(232)	-	(2,271)	-	(2,317)	(7,762)
3530-000 Aliso Sulfur Creek Confluence (2014)	(12)	-	-	-	(1)	-	(9)	-	(9)	(31)
3532-000 - Fire Protection (2013)	11,400	-	-	-	898	-	8,158	-	8,976	29,432
3534-000 - Export Sludge System (1997)	(102,806)	-	-	-	(8,090)	-	(79,336)	-	(80,950)	(271,182)
3539-000 Facility Construction Improvements - Part II (2020)	(8,832)	-	-	-	(696)	-	(6,813)	-	(6,951)	(23,293)
3551-000 - Add for CTP Facility Upgrade Design (2017)	(7,554)	-	-	-	(595)	-	(5,829)	-	(5,948)	(19,925)
3553-000 - Plant Drainage Improvements (2017)	88,781	-	-	-	6,997	-	68,505	-	69,906	234,189
3592-000 - Facility Improvements Project Design (2018)	1,163	-	-	-	164	-	847	-	908	3,082
3525-000 - Personnel Building reconstruction (2019)	67,260	-	-	-	5,296	-	51,902	-	52,961	177,419
3526-000 - Facility Improvements Project Construction - Part I (2019)	(32)	-	-	-	(2)	-	(24)	-	(25)	(84)
3527-000 - Vehicle Storage Building Roof (2019)	32,224	-	-	-	2,537	-	24,866	-	25,373	85,000
3528-000 - AWMA Road Sites West 1 and West 2 Embankment Protection	38,360	-	-	-	3,020	-	29,601	-	30,205	101,185
3529-000 - Aliso Creek Long Term Repair Planning	28,604	-	-	-	2,252	-	22,072	-	22,523	75,452
3541-000 - Export Sludge System Construction (2020)	335,256	-	-	-	26,398	-	258,701	-	263,981	884,337
35220L-000 - Fiber Installation to Alicia Parkway	14,422	-	-	-	1,135	-	11,129	-	11,356	38,042
35228L-000 - Aeration Blower System Upgrades	113,133	-	-	-	8,908	-	87,300	-	89,081	298,423
3522AL-000 - Drainage Pump Station	18,652	-	-	-	1,469	-	14,393	-	14,686	49,200
3522CL-000 - West Basin Scum Collection System	15,571	-	-	-	1,227	-	12,016	-	12,261	41,075
Total PC 15 Liquids	642,389	-	-	-	50,666	-	495,007	-	505,813	1,693,875
AWT										
3517-000 - AWT Backwash Pump Replacement (2016)	-	-	-	-	-	-	-	-	(402)	(402)
3518-000 - Chlorine Mixer Replacement (15AWT) (2015)	-	-	-	-	-	-	-	-	(7)	(7)
3532-000 - Fire Protection	-	-	-	-	-	-	-	-	(31,230)	(31,230)
3562-000 - Applied Water Pump System Replacement (AWT) (2017)	-	-	-	-	-	-	-	-	9,441	9,441
3596-000 - Applied Water VFD Pump Panel and Electrical (AWT) (2018)	-	-	-	-	-	-	-	-	8,574	8,574
3597-000 - MCC A Replacement Design (15) (2018)	-	-	-	-	-	-	-	-	55,890	55,890
3536-000 - Chlorine Contact Basin Mixer Design (AWT) (2018)	-	-	-	-	-	-	-	-	25,142	25,142
3537-000 - MCC A Replacement Construction (AWT) (2019)	-	-	-	-	-	-	-	-	(27,437)	(27,437)
3538-000 - AWT Filter Valve Upgrade Construction (AWT) (2019)	-	-	-	-	-	-	-	-	(64,847)	(64,847)
Total PC 15 AWT	-	-	-	-	-	-	-	-	(24,875)	(24,875)
Total PC 15 Coastal Treatment Plant	642,389	-	-	-	50,666	-	495,007	-	480,937	1,669,000

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2021-22
Spent (More)/Less Than Collected

Large Capital Cash Balance Before Use Audit as of June 30, 2022										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 17 Joint Regional Wastewater Reclamation										
Liquids/AWT										
3753-000 Aeration Diffuser Upgrade (2020)	-	-	-	-	-	-	856,852	-	-	856,852
3758-000 AWT No.2 Reconstruction (2020)	-	-	-	-	-	-	105,141	-	-	105,141
3787-000 - Aeration Area Upgrade Design (2018)	-	-	-	-	-	-	5,354	-	-	5,354
3742-000 - Aeration System Upgrade (2019)	-	-	-	-	-	-	3,547	-	-	3,547
3759-000 AWT No.2 Electrical Upgrades (2020)	-	-	-	-	-	-	105,364	-	-	105,364
3774-000 - MCC A, C, G, H Replacement (Liquids) (2021)	-	-	-	-	-	-	(7,921)	-	-	(7,921)
Total PC 17 Liquids	-	-	-	-	-	-	1,068,336	-	-	1,068,336
Common										
3717-000 - Security Fencing (2015)	86	-	-	7	4	-	(165)	-	68	-
3718-000 - Access Bridge Upgrades (2015)	650	-	-	48	29	-	(1,257)	-	521	(8)
3761-000 - External Lighting Upgrade	22,511	-	-	38,296	1,192	-	293,960	-	17,986	373,946
3763-000 - Reroute Drains on Plant Perimeter (2017)	1,687	-	-	3,073	90	-	23,898	-	1,349	30,096
3764-000 - SCADA Improvements (2017)	726	-	-	2,762	45	-	23,535	-	575	27,642
3744-000 - Admin Building Repair design (2019)	854	-	-	1,398	45	-	10,645	-	683	13,625
3745-000 - West Slope Protection Evaluation (2019)	2,261	-	-	3,700	119	-	28,176	-	1,807	36,064
3746-000 - Motor Control Center A, G, H Design (2019)	930	-	-	1,522	49	-	11,587	-	743	14,831
3747-000 -Southside Plant Manhole Reconstruction (2019)	585	-	-	957	31	-	7,285	-	467	9,325
3748-000 - SE electrical Manhole reconstruction (2019)	(773)	-	-	(1,265)	(41)	-	(9,635)	-	(618)	(12,332)
37229C-000 - Laboratory Reconstruction	2,398	-	-	3,924	126	-	29,884	-	1,917	38,249
3779-000 - MCC A, C, G, H Replacement (Common) (2021)	(21)	-	-	(35)	(1)	-	(268)	-	(17)	(343)
Total PC 17 Common	31,894	-	-	54,386	1,687	-	417,647	-	25,481	531,095
Solids										
3724-000 Energy Building Structural and HVAC Modifications (2015)	(1,060)	-	-	(1,928)	(56)	-	(5,556)	-	(846)	(9,445)
3726-000 Co-Generation System Retrofit Design	(374)	-	-	(681)	(20)	-	(1,961)	-	(299)	(3,335)
3790-000 - Solids Area Upgrade Design (2018)	(12,008)	-	-	(21,843)	(631)	-	(62,950)	-	(9,589)	(107,022)
3749-000 - Phase I Solids Piping Upgrade (2019)	43,019	-	-	78,252	2,262	-	225,518	-	34,352	383,403
3750-000 - Dewatering room Floor Sealing and Lighting (2019)	11,676	-	-	21,239	614	-	61,210	-	9,324	104,063
3754-000 - SET Piping Reconstruction (2019)	6,115	-	-	11,123	322	-	32,057	-	4,883	54,500
3771-000 - Miscellaneous Safety Improvements - Solids (2020)	8,718	-	-	15,859	459	-	45,704	-	6,962	77,702
3772-000 - Hot Water Piping Reconstruction (2020)	35,139	-	-	63,920	1,848	-	184,211	-	28,061	313,178
3773-000 - Co-Generation System Modifications (2020)	22,849	-	-	41,564	1,202	-	119,785	-	18,247	203,646
37201S - MCC A, C, G, H Replacement	(282)	-	-	(513)	(15)	-	(1,479)	-	(225)	(2,514)
Total PC 17 Solids	113,791	-	-	206,992	5,985	-	596,539	-	90,870	1,014,177
Total PC 17 Joint Regional Wastewater Reclamation	145,685	-	-	261,377	7,672	-	2,082,522	-	116,352	2,613,608

**South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2021-22
Spent (More)/Less Than Collected**

Large Capital Cash Balance Before Use Audit as of June 30, 2022										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 21 Effluent Transmission Main										
Reach B/C/D										
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	-	-	-	109,491	-	109,489	-	-	-	218,980
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	-	-	-	15,299	-	15,299	-	-	-	30,598
3107-000 - Air Valve Replacement Construction (D) (2021)	-	-	-	19,000	-	19,000	-	-	-	38,000
Total PC21 Reach B/C/D	-	-	-	143,790	-	143,788	-	-	-	287,578
Reach E										
3104-000 - Aliso Creek Long term Repair Planning (E) (2019)	-	-	-	39,266	-	39,266	-	-	-	78,533
3106-000 - Air Valve Replacement Design and Permitting (E) (2020)	-	-	-	17,428	-	17,428	39,973	-	-	74,830
3108-000 - Air Valve Replacement Construction (E) (2021)	-	-	-	13,980	-	13,980	32,065	-	-	60,025
Total PC21 Reach E	-	-	-	70,675	-	70,675	72,038	-	-	213,388
Total PC 21 Effluent Transmission Main	-	-	-	214,465	-	214,463	72,038	-	-	500,966
PC 24 Aliso Creek Ocean Outfall										
3401-000 - Emergency Plan Development (2016)	25	-	-	37	2	36	99	-	28	226
3407-000 - Internal Seal Replacement (2018)	(47)	-	-	(70)	(3)	(68)	(189)	-	(53)	(431)
3408-000 - Sampling System Repair (2020)	9,269	-	-	13,737	658	13,280	36,952	-	10,374	84,270
3480-000 - Internal Seal Replacement (2020)	12,899	-	-	19,114	915	18,481	51,422	-	14,436	117,267
Total PC 24 Aliso Creek Ocean Outfall	22,146	-	-	32,818	1,571	31,729	88,284	-	24,785	201,331
Total Large Capital Cash	810,220	9,551	453,437	508,660	59,909	246,192	3,067,141	490,784	899,765	6,545,659

**South Orange County Wastewater Authority
Total Small Capital Projects Cash Roll Forward for FY 2021-22
Spent (More)/Less Than Collected**

		Small Capital Cash Balance as of June 30, 2022									
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham											
Liquids											
2221-004	Aeration Header Noise Cover	-	-	(10,879)	-	-	-	(8,160)	(6,120)	(10,199)	(35,358)
2221-006	4-side WAS Pump Overhaul	-	-	(4,562)	-	-	-	(3,422)	(2,566)	(4,277)	(14,828)
2221-017	Fixed Gas Detectors - JBL Liquids	-	-	(2,993)	-	-	-	(2,245)	(1,684)	(2,806)	(9,727)
2222-001	2 ISCO Samplers (between 3 PC's)	-	-	423	-	-	-	319	240	399	1,381
2222-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	8,924	-	-	-	6,692	5,020	8,364	29,000
2222-003	Building Lighting Improvements	-	-	6,768	-	-	-	5,076	3,808	6,348	22,000
2222-004	Pump Overhauls	-	-	(14,845)	-	-	-	(11,134)	(8,351)	(13,920)	(48,251)
2222-005	Replacement Liquids Side Bleach Tank	-	-	3,126	-	-	-	2,337	1,757	2,928	10,148
2222-006	Gate Replacements	-	-	(5,136)	-	-	-	(3,854)	(2,890)	(4,815)	(16,694)
2222-007	4-Side Headworks Roll up Door Replacement	-	-	8,924	-	-	-	6,692	5,020	8,364	29,000
2222-008	Replacement 4-Side Primary Scum Trough	-	-	6,152	-	-	-	4,620	3,460	5,768	20,000
2222-009	Mix Liquor Channel Air Line Replacement Project	-	-	7,692	-	-	-	5,768	4,328	7,212	25,000
2222-010	Spare Potable Water Pumps	-	-	3,076	-	-	-	2,308	1,732	2,884	10,000
2222-011	4-Side Replacement Primary Tank Covers	-	-	55,384	-	-	-	41,540	31,152	51,924	180,000
2222-025	9 side grit conveyor	-	-	(2,611)	-	-	-	(1,958)	(1,469)	(2,448)	(8,485)
Total Liquids		-	-	59,442	-	-	-	44,580	33,438	55,726	193,186
Common											
2222-012	Safety Equipment	-	-	507	-	-	-	369	380	408	1,665
2222-013	Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	15,192	-	-	-	11,176	11,420	12,212	50,000
2222-014	JBL HP SCADA Server Switch	-	-	4,556	-	-	-	3,352	3,428	3,664	15,000
2222-015	PA System (between 3 PC's)	-	-	14,202	-	-	-	10,446	10,676	11,411	46,735
2222-030	Administration Building Sewer Replacement Project	-	-	(4,603)	-	-	-	(3,386)	(3,461)	(3,700)	(15,150)
Total PC 2 Common		-	-	29,854	-	-	-	21,957	22,443	23,995	98,250
Solids											
2221-028	Centrifuge Rebuild JBL	-	-	(9,694)	-	-	-	(6,986)	(9,170)	(6,462)	(32,312)
2222-016	Solids Buildings Door Replacements 21-22	-	-	6,900	-	-	-	4,972	6,528	4,600	23,000
2222-017	Pump Overhauls	-	-	(3,041)	-	-	-	(2,191)	(2,877)	(2,027)	(10,135)
2222-018	Foul Air Connection to Centrate Line	-	-	3,000	-	-	-	2,164	2,836	2,000	10,000
2222-019	Centrifuge Rebuild	-	-	9,585	-	-	-	6,908	9,067	6,390	31,949
2222-020	Replacement Flame Arresters	-	-	6,000	-	-	-	4,324	5,676	4,000	20,000
2222-021	Peterbilt Transmission Upfit (PC2/PC17)	-	-	(1,639)	-	-	-	(1,182)	(1,549)	(1,092)	(5,462)
2222-022	Engine Room Noise Reduction Project	-	-	7,500	-	-	-	5,404	7,096	5,000	25,000
2222-023	JBL Digester 1 and 2 Manway Access Improvements	-	-	(85,012)	-	-	-	(61,270)	(80,417)	(56,675)	(283,374)
2222-026	JBL Muffin Monster	-	-	(4,127)	-	-	-	(2,974)	(3,904)	(2,751)	(13,755)
2222-028	JBL Truck Bay #2 Replacement	-	-	(5,171)	-	-	-	(3,727)	(4,892)	(3,448)	(17,238)
2222-029	Peterbuilt Engine	-	-	(3,906)	-	-	-	(2,815)	(3,695)	(2,604)	(13,022)
2222-031	Digester 2 Sludge Feed System Rehabilitation	-	-	(12,734)	-	-	-	(9,178)	(12,046)	(8,489)	(42,446)
2222-032	Fixed Gas Detector Project 2021	-	-	(2,139)	-	-	-	(1,542)	(2,024)	(1,426)	(7,131)
Total PC 2 Solids		-	-	(94,478)	-	-	-	(68,093)	(89,370)	(62,985)	(314,926)
Total PC2 JB Latham		-	-	(5,181)	-	-	-	(1,556)	(33,489)	16,736	(23,490)

**South Orange County Wastewater Authority
Total Small Capital Projects Cash Roll Forward for FY 2021-22
Spent (More)/Less Than Collected**

		Small Capital Cash Balance as of June 30, 2022									
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 05 San Juan Creek Ocean Outfall											
2622-001	BioRad ddPCR QX200	-	(12,500)	(8,333)	-	-	-	(11,665)	(33,333)	(9,379)	(75,210)
Total PC5 San Juan Creek Ocean Outfall		-	(12,500)	(8,333)	-	-	-	(11,665)	(33,333)	(9,379)	(75,210)
PC 15 Coastal Treatment Plant											
Liquids											
2222-001	2 ISCO Samplers (between 3 PC's)	522	-	-	-	40	-	408	-	411	1,381
2222-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	7,584	-	-	-	596	-	5,852	-	5,968	20,000
2522-025	Pump/Blower Overhauls	(11,372)	-	-	-	(896)	-	(8,774)	-	(8,954)	(29,996)
2522-026	Pump Control Rehabilitations	15,164	-	-	-	1,196	-	11,700	-	11,940	40,000
2522-027	Building Lighting Improvements	18,956	-	-	-	1,492	-	14,628	-	14,924	50,000
2522-028	Two Spare Foul Air Fans	13,268	-	-	-	1,044	-	10,240	-	10,448	35,000
2522-029	Liquids Buildings Door Replacements	15,108	-	-	-	1,190	-	11,657	-	11,895	39,850
2522-030	Gallery Area Floor Rehabilitations	22,748	-	-	-	1,792	-	17,548	-	17,912	60,000
2522-031	Building #13 Roof Replacement	11,372	-	-	-	896	-	8,776	-	8,956	30,000
2522-032	Potable Water Station Rehabilitation	15,164	-	-	-	1,196	-	11,700	-	11,940	40,000
2522-033	Drainage Pumping Station Roof Replacement	9,476	-	-	-	748	-	7,312	-	7,464	25,000
2522-034	Headworks Driveway Replacement	7,584	-	-	-	596	-	5,848	-	5,972	20,000
2522-047	Muffin Monster	(6,439)	-	-	-	(507)	-	(4,969)	-	(5,070)	(16,985)
2522-044	Pulsar Pump	(3,688)	-	-	-	(290)	-	(2,846)	-	(2,904)	(9,729)
2522-046	Scrubber Hypochlorite Pump	(4,301)	-	-	-	(339)	-	(3,319)	-	(3,387)	(11,346)
Total PC 15 Liquids		111,144	-	-	-	8,754	-	85,762	-	87,514	293,175
Common											
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	(5,005)	-	-	-	(394)	-	(3,862)	-	(3,941)	(13,203)
2520-022	Fixed Gas Detector Equipment	(25,787)	-	-	-	(2,030)	-	(19,898)	-	(20,304)	(68,020)
2222-013	Site Security and Access Upgrades 2022 (between 3 PC's)	17,060	-	-	-	1,344	-	13,164	-	13,432	45,000
2222-015	PA System (between 3 PC's)	16,508	-	-	-	1,292	-	12,752	-	13,008	43,559
2522-035	Safety Equipment	3,792	-	-	-	300	-	2,924	-	2,984	10,000
2522-036	Landscape Renovations 21-22	13,648	-	-	-	1,076	-	10,528	-	10,748	36,000
2522-038	Replacement Roll Up Door	11,372	-	-	-	896	-	8,776	-	8,956	30,000
2522-039	CTP PLC Hardware Upgrades and Replacements 21-22	5,688	-	-	-	448	-	4,388	-	4,476	15,000
2522-040	CTP HP SCADA Server Switch	5,688	-	-	-	448	-	4,388	-	4,476	15,000
2522-041	CTP OIT Replacements 21-22	3,792	-	-	-	300	-	2,924	-	2,984	10,000
Total PC 15 Common		46,756	-	-	-	3,679	-	36,083	-	36,818	123,336
AWT											
2522-043	Replacement Turbidity Meter	-	-	-	-	-	-	-	-	7,000	7,000
2522-049	CTP AWT Turbidity Meter Project	-	-	-	-	-	-	-	-	(7,288)	(7,288)
Total PC 15 AWT		-	-	-	-	-	-	-	-	(288)	(288)
Total PC 15 Coastal Treatment Plant		157,900	-	-	-	12,434	-	121,845	-	124,045	416,224

**South Orange County Wastewater Authority
Total Small Capital Projects Cash Roll Forward for FY 2021-22
Spent (More)/Less Than Collected**

Small Capital Cash Balance as of June 30, 2022										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 17 Joint Regional Wastewater Reclamation										
Liquids										
2222-001	2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	1,381	-	-	1,381
2222-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	21,535	-	-	21,535
2722-046	Scum Pump Overhaul/Replacements	-	-	-	-	-	3,492	-	-	3,492
2722-047	Rebuild Low Pressure Water Pump	-	-	-	-	-	10,000	-	-	10,000
2722-048	Grit Pump Overhaul/Replacements	-	-	-	-	-	(4,208)	-	-	(4,208)
2722-049	Primary Pump Overhaul/Replacements	-	-	-	-	-	793	-	-	793
2722-050	Interstage Pump Overhaul	-	-	-	-	-	280	-	-	280
2722-051	Replacement RAS Valves	-	-	-	-	-	4,835	-	-	4,835
2722-052	Spare RAS Bleach Pump	-	-	-	-	-	25,000	-	-	25,000
2722-053	Headworks Area Building Doors	-	-	-	-	-	35,000	-	-	35,000
2722-054	Primary Area Building Doors	-	-	-	-	-	33,000	-	-	33,000
2722-072	Effluent Discharge Channel Cover	-	-	-	-	-	(24,379)	-	-	(24,379)
2722-080	Hoffman Blower Oil Pump	-	-	-	-	-	(5,028)	-	-	(5,028)
2722-081	North Water Line Replacement	-	-	-	-	-	(14,384)	-	-	(14,384)
2722-082	Turblex Blower Overhaul	-	-	-	-	-	(27,643)	-	-	(27,643)
Total PC 17 Liquids		-	-	-	-	-	59,674	-	-	59,674
Common										
2222-013	Site Security and Access Upgrades 2022 (between 3 PC's)	4,384	-	-	7,184	232	54,688	-	3,512	70,000
2222-015	PA System (between 3 PC's)	2,754	-	-	4,505	145	34,310	-	2,201	43,914
2722-055	Safety Equipment	73	-	-	120	3	894	-	56	1,145
2722-056	Access Road Repaving	(841)	-	-	(1,378)	(43)	(10,484)	-	(673)	(13,418)
2722-057	Landscape Renovations 21-22	1,256	-	-	2,052	68	15,620	-	1,004	20,000
2722-059	RTP HP SCADA Server Switch	940	-	-	1,540	48	11,720	-	752	15,000
2722-078	Admin Men Restroom Rehabilitation	(1,588)	-	-	(2,598)	(84)	(19,783)	-	(1,269)	(25,321)
Total PC 17 Common		6,978	-	-	11,425	369	86,965	-	5,584	111,321
Solids										
2722-061	Solids Area Buildings Replacement Doors	5,048	-	-	9,184	264	26,472	-	4,032	45,000
2722-062	Spare Centrifuge Feed Pump	(886)	-	-	(1,614)	(47)	(4,646)	-	(707)	(7,900)
2722-063	Spare Centrifuge Cyclo Drive	667	-	-	1,217	36	3,501	-	533	5,953
2722-064	Replacement Digester Sludge Pump	5,213	-	-	9,478	275	27,316	-	4,162	46,444
2722-065	ORT Fan Replacement/Overhaul	738	-	-	1,340	41	3,867	-	588	6,574
2722-066	Sludge Hauling Trailer Renovation	(1,193)	-	-	(2,167)	(64)	(6,242)	-	(950)	(10,616)
2722-067	Peterbilt Transmission Upfit (PC2/PC17)	(614)	-	-	(1,115)	(34)	(3,210)	-	(489)	(5,462)
2722-071	Replacement Digester Flame Arrestor	(2,709)	-	-	(4,928)	(142)	(14,203)	-	(2,164)	(24,146)
2722-073	RTP Sludge Flow Meter Replacements	(2,127)	-	-	(3,870)	(112)	(11,153)	-	(1,699)	(18,961)
2222-029	Peterbilt Engine	(1,461)	-	-	(2,658)	(77)	(7,659)	-	(1,167)	(13,022)
2722-079	Cogen Chiller Rehabilitation	(2,060)	-	-	(3,748)	(108)	(10,801)	-	(1,645)	(18,363)
2722-083	Digester 1 Gas Line Replacement	(1,405)	-	-	(2,556)	(74)	(7,366)	-	(1,122)	(12,523)
Total PC 17 Solids		(790)	-	-	(1,438)	(43)	(4,124)	-	(628)	(7,022)

**South Orange County Wastewater Authority
Total Small Capital Projects Cash Roll Forward for FY 2021-22
Spent (More)/Less Than Collected**

		Small Capital Cash Balance as of June 30, 2022									
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
AWT											
2721-019	Overhaul AWT Valve Actuator Systems	-	-	-	-	-	-	(76,659)	-	-	(76,659)
2722-068	Chlorine Contact Gates	-	-	-	-	-	-	49,000	-	-	49,000
2722-069	Spare Pulsafeeder Pump	-	-	-	-	-	-	486	-	-	486
2722-070	2021 AWT Improvements	-	-	-	-	-	-	(86,360)	-	-	(86,360)
2722-075	AWT 2 Cla-Val Replacement	-	-	-	-	-	-	(56,271)	-	-	(56,271)
	Total PC 17 AWT	-	-	-	-	-	-	(169,804)	-	-	(169,804)
	Total PC 17 Joint Regional Wastewater Reclamation	6,189	-	-	9,987	326	-	(27,289)	-	4,956	(5,832)
PC 24 Aliso Creek Ocean Outfall											
2622-001	BioRad ddPCR QX200	(8,273)	-	-	(12,259)	(587)	(11,853)	(32,979)	-	(9,258)	(75,210)
	Total PC 24 Aliso Creek Ocean Outfall	(8,273)	-	-	(12,259)	(587)	(11,853)	(32,979)	-	(9,258)	(75,210)
	Total Small Capital Cash	155,816	(12,500)	(13,514)	(2,273)	12,173	(11,853)	48,355	(66,822)	127,100	236,482

**Total Non Capital Projects Cash Roll Forward for FY 2021-22
Spent (More)/Less Than Collected**

		Non-Capital Cash Balance as of June 30, 2022									
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham											
Liquids											
4201-000 - Plant 1 Blower Building Condition Assessment (2020)		-	-	(2,868)	-	-	-	(2,151)	(1,613)	(2,689)	(9,321)
Total Liquids		-	-	(2,868)	-	-	-	(2,151)	(1,613)	(2,689)	(9,321)
Total PC2 JB Latham		-	-	(2,868)	-	-	-	(2,151)	(1,613)	(2,689)	(9,321)
PC 15 Coastal Treatment Plant											
Liquids											
45211L-000 - Plant Reconfiguration Feasibility Study		(1,066)	-	-	-	(84)	-	(823)	-	(840)	(2,813)
45226L-000 - Consequence of Failure Analysis		13	-	-	-	-	-	8	-	10	32
Total Liquids		(1,053)	-	-	-	(84)	-	(814)	-	(829)	(2,780)
Total PC 15 Coastal Treatment Plant		(1,053)	-	-	-	(84)	-	(814)	-	(829)	(2,780)
PC 17 Joint Regional Wastewater Reclamation											
Common											
47224C-000 - Consequence of Failure Analysis		3,135	-	-	5,130	165	-	39,065	-	2,505	50,000
Total Common		3,135	-	-	5,130	165	-	39,065	-	2,505	50,000
Total PC 17 Joint Regional Wastewater Reclamation		3,135	-	-	5,130	165	-	39,065	-	2,505	50,000
Total Non-Capital Cash		2,082	-	(2,868)	5,130	81	-	36,099	(1,613)	(1,013)	37,899

South Orange County Wastewater Authority
Total Non Capital Miscellaneous Projects Cash Roll Forward for FY 2021-22
Spent (More)/Less Than Collected

		Non-Capital Miscellaneous Cash Balance as of June 30, 2022									
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham											
Common											
5203-000	PC 2 Miscellaneous Engineering Common (2020)	-	-	113	-	-	-	83	85	91	373
52221C-000	Arc Flash 5-Year Update	-	-	1,823	-	-	-	1,341	1,371	1,465	6,000
Total PC2 JB Latham		-	-	1,936	-	-	-	1,424	1,456	1,556	6,373
PC 05 San Juan Creek Ocean Outfall											
56221O-000	Outfall Port Cleaning	-	7,479	4,986	-	-	-	6,980	19,944	5,612	45,000
Total PC05 SJ Creek Outfall		-	7,479	4,986	-	-	-	6,980	19,944	5,612	45,000
PC 17 Joint Regional Wastewater Reclamation Solids											
57224S-000	Cogen SGIP (2022)	320	-	-	582	16	-	1,676	-	256	2,850
Total PC 17 Joint Regional Wastewater Reclamation		320	-	-	582	16	-	1,676	-	256	2,850
PC 24 Aliso Creek Ocean Outfall											
54221O-000	Outfall Port Cleaning	4,950	-	-	7,335	351	7,092	19,733	-	5,540	45,000
Total PC 24 Aliso Creek Outfall		4,950	-	-	7,335	351	7,092	19,733	-	5,540	45,000
Total Non-Capital Miscellaneous Cash		5,270	7,479	6,922	7,917	367	7,092	29,812	21,400	12,963	99,223

Agenda Item

8

Finance Committee Meeting

Meeting Date: October 18, 2022

TO: Finance Committee
FROM: Betty Burnett, General Manager
STAFF CONTACT: Mary Carey, Finance Controller
SUBJECT: Net Pension & Net OPEB Liability

Summary/Discussion

The summary of the Net Pension and Net OPEB liability is included in the PowerPoint slides.

The attached report is the GASB 75 Actuarial Valuation Report.

Recommended Action: Information item.



GASB 74/75 INTERIM ACTUARIAL VALUATION

Fiscal Year Ending June 30, 2022

SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

CONTACT

Sandy DeKalb ASA, EA, MAAA
sandy.dekalb@nyhart.com

PHONE

General (619) 239-0831

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September 15, 2022

**Ms. Mary Carey
South Orange County Wastewater Authority
34156 Del Obispo Street
Dana Point, CA 92629**

This report summarizes the interim GASB actuarial valuation for the South Orange County Wastewater Authority 2021/22 fiscal year. To the best of our knowledge, the report presents a fair position of the funded status of the plan in accordance with GASB Statement No. 74 (Financial Reporting for Post-Employment Benefit Plans Other Than Pension Plans) and GASB Statement No. 75 (Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions). This report may not be appropriate for other purposes. Please contact Nyhart prior to disclosing this report to any other party or relying on its content for any purpose other than that explained above. Failure to do so may result in misrepresentation or misinterpretation of this report.

The information presented herein is based on the actuarial assumptions and substantive plan provisions summarized in this report and participant information furnished to us by the Plan Sponsor. We have reviewed the employee census provided by the Plan Sponsor for reasonableness when compared to the prior information provided but have not audited the information at the source, and therefore do not accept responsibility for the accuracy or the completeness of the data on which the information is based. When relevant data may be missing, we may have made assumptions we feel are neutral or conservative to the purpose of the measurement. We are not aware of any significant issues with and have relied on the data provided.

The discount rate, other economic assumptions, and demographic assumptions have been selected by the Plan Sponsor with the concurrence of Nyhart. In our opinion, the actuarial assumptions are individually reasonable and in combination represent our estimate of anticipated experience of the Plan. All calculations have been made in accordance with generally accepted actuarial principles and practice.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following:

- plan experience differing from that anticipated by the economic or demographic assumptions;
- changes in economic or demographic assumptions;
- increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and
- changes in plan provisions or applicable law.

We did not perform an analysis of the potential range of future measurements due to the limited scope of our engagement.

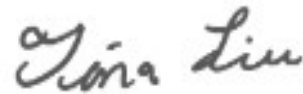
To our knowledge, there have been no significant events prior to the current year's measurement date or as of the date of this report that could materially affect the results contained herein.

Neither Nyhart nor any of its employees has any relationship with the plan or its sponsor that could impair or appear to impair the objectivity of this report. Our professional work is in full compliance with the American Academy of Actuaries "Code of Professional Conduct" Precept 7 regarding conflict of interest. The undersigned are compliant with the continuing education requirements of the Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States.

Should you have any questions please do not hesitate to contact us.



Sandy DeKalb ASA, EA, MAAA
Actuary



Tina Liu EA, MAAA, FCA
Actuary

Executive Summary

South Orange County Wastewater Authority Interim GASB 74/75 Valuation for Fiscal Year Ending June 30, 2022

Summary of Results

Presented below is the summary of GASB 75 results for the fiscal year ending June 30, 2022 compared to the prior fiscal year as shown in the Authority's Notes to Financial Statement.

	As of June 30, 2021	As of June 30, 2022
Total OPEB Liability	\$ 10,799,701	\$ 10,676,580
Actuarial Value of Assets	\$ (6,657,222)	\$ (5,727,973)
Net OPEB Liability	\$ 4,142,479	\$ 4,948,607
Funded Ratio	61.6%	53.6%

	FY 2020/21	FY 2021/22
OPEB Expense	\$ 387,119	\$ 464,782
Annual Employer Contributions	\$ 592,075	\$ 667,236
Actuarially Determined Contribution	\$ 595,227	\$ 611,596

	As of June 30, 2021	As of June 30, 2022
Discount Rate	6.50%	6.50%
Expected Return on Assets	6.50%	6.50%

GASB Disclosures

South Orange County Wastewater Authority Interim GASB 74/75 Valuation for Fiscal Year Ending June 30, 2022

Schedule of Changes in Net OPEB Liability and Related Ratios

OPEB Liability	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19	FY 2017/18
Total OPEB Liability					
Total OPEB Liability - beginning of year	\$ 10,799,701	\$ 10,959,190	\$ 9,885,778	\$ 10,182,408	\$ 9,602,387
Service cost	226,409	264,352	231,479	274,847	256,866
Interest	695,353	710,591	692,192	713,467	677,737
Change of benefit terms	0	0	0	(42,119)	0
Changes in assumptions	0	297,733	607,338	109,406	0
Differences between expected and actual experience	(377,647)	(840,090)	0	(822,505)	0
Benefit payments	(667,236)	(592,075)	(457,597)	(529,726)	(354,582)
Net change in total OPEB liability	\$ (123,121)	\$ (159,489)	\$ 1,073,412	\$ (296,630)	\$ 580,021
Total OPEB Liability - end of year	\$ 10,676,580	\$ 10,799,701	\$ 10,959,190	\$ 9,885,778	\$ 10,182,408
Plan Fiduciary Net Position					
Plan fiduciary net position - beginning of year	\$ 6,657,222	\$ 5,270,639	\$ 5,137,817	\$ 4,823,410	\$ 4,269,924
Contributions - employer	667,236	592,075	457,597	529,726	585,582
Contributions - active employees	0	0	0	0	0
Net investment income	(891,743)	1,420,672	163,035	341,412	348,619
Benefit payments	(667,236)	(592,075)	(457,597)	(529,726)	(354,582)
Trust administrative expenses	(37,506)	(34,089)	(30,213)	(27,005)	(26,133)
Net change in plan fiduciary net position	\$ (929,249)	\$ 1,386,583	\$ 132,822	\$ 314,407	\$ 553,486
Plan fiduciary net position - end of year	\$ 5,727,973	\$ 6,657,222	\$ 5,270,639	\$ 5,137,817	\$ 4,823,410
Net OPEB Liability - end of year	\$ 4,948,607	\$ 4,142,479	\$ 5,688,551	\$ 4,747,961	\$ 5,358,998
Plan fiduciary net position as % of total OPEB liability	53.6%	61.6%	48.1%	52.0%	47.4%
Covered employee payroll	N/A	N/A	N/A	N/A	N/A
Net OPEB liability as % of covered payroll	N/A	N/A	N/A	N/A	N/A

* Benefit payments for FYE 2021/22 are expected benefit payments

GASB Disclosures

South Orange County Wastewater Authority Interim GASB 74/75 Valuation for Fiscal Year Ending June 30, 2022

Schedule of Employer Contributions

The Actuarially Determined Contributions (ADC) shown below are based on the Annual Required Contribution (ARC) calculated in prior GASB 45 actuarial valuations as shown in the Authority's financial statements.

	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19
Actuarially Determined Contribution (ADC)	\$ 611,596	\$ 595,227	\$ 631,614	\$ 613,218
Contributions in relation to the ADC	667,236	592,075	457,597	529,726
Contribution deficiency/(excess)	\$ (55,640)	\$ 3,152	\$ 174,017	\$ 83,492
Covered employee payroll	N/A	N/A	N/A	N/A
Contribution as a % of covered payroll	N/A	N/A	N/A	N/A

GASB Disclosures

South Orange County Wastewater Authority Interim GASB 74/75 Valuation for Fiscal Year Ending June 30, 2022

OPEB Expense

OPEB Expense	FY 2021/22	FY 2020/21
Discount Rate		
Beginning of year	6.50%	6.50%
End of year	6.50%	6.50%
Service cost	\$ 226,409	\$ 264,352
Interest	695,353	710,591
Change of benefit terms	0	0
Projected earnings on OPEB plan investments	(431,520)	(341,501)
Reduction for contributions from active employees	0	0
OPEB plan administrative expenses	37,506	34,089
Current period recognition of deferred outflows / (inflows) of resources		
Differences between expected and actual experience	\$ (357,844)	\$ (310,637)
Changes in assumptions	216,402	216,404
Net difference between projected and actual earnings on OPEB plan investments	78,476	(186,178)
Total current period recognition	\$ (62,966)	\$ (280,411)
Total OPEB expense	\$ 464,782	\$ 387,119

GASB Disclosures

South Orange County Wastewater Authority Interim GASB 74/75 Valuation for Fiscal Year Ending June 30, 2022

Deferred Outflows / (Inflows) of Resources

Deferred Outflows / (Inflows) of Resources represents the following items that have not been recognized in the OPEB Expense:

1. Differences between expected and actual experience of the OPEB plan
2. Changes of assumptions
3. Differences between projected and actual earnings in OPEB plan investments (for funded plans only)

The initial amortization period for the first two items noted above is based on expected future service lives while the difference between the projected and actual earnings in OPEB plan investment is amortized over five years. All balances are amortized linearly on a principal only basis and new bases will be created annually for each of the items above.

Differences between expected and actual experience for FYE	Initial Balance	Initial Amortization Period	Annual Recognition	Unamortized Balance as of June 30, 2022
June 30, 2018	\$ 0	N/A	\$ 0	\$ 0
June 30, 2019	\$ (822,505)	4	\$ (205,627)	\$ 0
June 30, 2020	\$ 0	N/A	\$ 0	\$ 0
June 30, 2021	\$ (840,090)	8	\$ (105,011)	\$ (630,067)
June 30, 2022	\$ (377,647)	8	\$ (47,206)	\$ (330,441)

Changes in assumptions for FYE	Initial Balance	Initial Amortization Period	Annual Recognition	Unamortized Balance as of June 30, 2022
June 30, 2018	\$ 0	N/A	\$ 0	\$ 0
June 30, 2019	\$ 109,406	4	\$ 27,350	\$ 0
June 30, 2020	\$ 607,338	4	\$ 151,835	\$ 151,833
June 30, 2021	\$ 297,733	8	\$ 37,217	\$ 223,299
June 30, 2022	\$ 0	N/A	\$ 0	\$ 0

GASB Disclosures

South Orange County Wastewater Authority Interim GASB 74/75 Valuation for Fiscal Year Ending June 30, 2022

Deferred Outflows / (Inflows) of Resources (Continued)

Net Difference between projected and actual earnings in OPEB plan investments for FYE	Initial Balance	Initial Amortization Period	Annual Recognition	Unamortized Balance as of June 30, 2022
June 30, 2018	\$ (42,554)	5	\$ (8,510)	\$ 0
June 30, 2019	\$ (4,718)	5	\$ (944)	\$ (942)
June 30, 2020	\$ 195,555	5	\$ 39,111	\$ 78,222
June 30, 2021	\$ (1,079,171)	5	\$ (215,834)	\$ (647,503)
June 30, 2022	\$ 1,323,263	5	\$ 264,653	\$ 1,058,610

As of fiscal year ending June 30, 2022	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 0	\$ (960,508)
Changes in assumptions	375,132	0
Net difference between projected and actual earnings in OPEB plan investments	488,387	0
Total	\$ 863,519	\$ (960,508)

Annual Amortization of Deferred Outflows / (Inflows)

The balances as of June 30, 2022 of the deferred outflows / (inflows) of resources will be recognized in OPEB expense in the future fiscal years as noted below.

FYE	Balance
2023	\$ 123,821
2024	\$ (27,070)
2025	\$ (66,182)
2026	\$ 149,651
2027	\$ (115,000)
Thereafter	\$ (162,210)

GASB Disclosures

South Orange County Wastewater Authority Interim GASB 74/75 Valuation for Fiscal Year Ending June 30, 2022

Sensitivity Results

The following presents the Net OPEB Liability as of June 30, 2022, calculated using the discount rate assumed and what it would be using a 1% higher and 1% lower discount rate.

- The current discount rate is 6.50%.
- The 1% decrease in discount rate would be 5.50%.
- The 1% increase in discount rate would be 7.50%.

As of June 30, 2022	Net OPEB Liability	
1% Decrease	\$	6,265,966
Current Discount Rate	\$	4,948,607
1% Increase	\$	3,860,444

The following presents the Net OPEB Liability as of June 30, 2022, using the health care trend rates assumed and what it would be using 1% higher and 1% lower health care trend rates.

- The current health care trend rate starts at an initial rate of 6.50%, decreasing to an ultimate rate of 4.50%.
- The 1% decrease in health care trend rates would assume an initial rate of 5.50%, decreasing to an ultimate rate of 3.50%.
- The 1% increase in health care trend rates would assume an initial rate of 7.50%, decreasing to an ultimate rate of 5.50%.

As of June 30, 2022	Net OPEB Liability	
1% Decrease	\$	3,645,571
Current Trend Rates	\$	4,948,607
1% Increase	\$	6,556,074

GASB Disclosures

South Orange County Wastewater Authority Interim GASB 74/75 Valuation for Fiscal Year Ending June 30, 2022

Asset Information

Asset Breakdown	FY 2020/21	FY 2021/22
Assets		
Cash and deposits	\$ 0	\$ 0
Securities lending cash collateral	0	0
Total cash	\$ 0	\$ 0
Receivables		
Contributions	\$ 0	\$ 0
Accrued interest	0	0
Total receivables	\$ 0	\$ 0
Investments		
Fixed income	\$ 0	\$ 0
Equities	0	0
Mutual Funds	6,657,222	5,727,973
Total investments	\$ 6,657,222	\$ 5,727,973
Total Assets	\$ 6,657,222	\$ 5,727,973
Liabilities		
Payables		
Investment management fees	\$ 0	\$ 0
Securities lending expense	0	0
Total liabilities	\$ 0	\$ 0
Net Position Restricted to OPEB	\$ 6,657,222	\$ 5,727,973

* Asset values shown are as of June 30, 2021 for FY 2020/21 and June 30, 2022 for FY 2021/22

GASB Disclosures

South Orange County Wastewater Authority Interim GASB 74/75 Valuation for Fiscal Year Ending June 30, 2022

Asset Information (Continued)

Asset Reconciliation	FY 2020/21	FY 2021/22
Additions		
Contributions Received		
Employer	\$ 592,075	\$ 667,236
Active employees	0	0
Total contributions	\$ 592,075	\$ 667,236
Investment Income		
Net increase in fair value of investments	\$ 1,420,672	\$ (891,743)
Interest and dividends	0	0
Investment expense, other than from securities lending	0	0
Securities lending income	0	0
Securities lending expense	0	0
Net investment income	\$ 1,420,672	\$ (891,743)
Total additions	\$ 2,012,747	\$ (224,507)
Deductions		
Benefit payments	\$ 592,075	\$ 667,236
Administrative expenses	34,089	37,506
Other	0	0
Total deductions	\$ 626,164	\$ 704,742
Net increase in net position	\$ 1,386,583	\$ (929,249)
Net position restricted to OPEB		
Beginning of year	\$ 5,270,639	\$ 6,657,222
End of year	\$ 6,657,222	\$ 5,727,973

Discussion of Discount Rates

South Orange County Wastewater Authority Interim GASB 75 Valuation for Fiscal Year Ending June 30, 2022

Under GASB 74, the discount rate used in valuing OPEB liabilities for funded plans as of the Measurement Date must be based on the long-term expected rate of return on OPEB plan investments that are expected to be used to finance future benefit payments to the extent that (a) they are sufficient to pay for the projected benefit payments and (b) the OPEB plan assets are invested using a strategy that will achieve that return. When the OPEB plan investments are insufficient to cover future benefit payments, a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA /Aa or higher (or equivalent quality on another rating scale) must be used.

For the current valuation:

1. The long-term expected rate of return on OPEB plan investment is assumed to be 6.50% under Balanced HighMark PLUS strategy. The target allocations as of June 30, 2022 are summarized in the following table.
2. The discount rate used when the OPEB plan investments are insufficient to pay for future benefit payments are selected from the range of indices as shown in the table below, where the range is given as the spread between the lowest and highest rate shown.

Asset Class	Target Allocation	L/T Expected ROR
Fixed Income	35.0%	N/A
Equities	60.0%	N/A
Cash	5.0%	N/A
Total	100.00%	6.98% ¹

Yield as of	July 1, 2021	June 30, 2022
Bond Buyer Go 20-Bond Municipal Bond Index	2.16%	3.54%
S&P Municipal Bond 20-Year High Grade Rate Index	2.19%	4.09%
Fidelity 20-Year Go Municipal Bond Index	1.94%	3.69%
Bond Index Range	1.94% - 2.19%	3.54% - 4.09%

3. The final equivalent single discount rate used for this year's valuation is 6.50%. This discount rate assumes the Authority continues to fully fund for its retiree health benefits under its current investment strategy.

¹ Based on PARS Balanced HighMark Plus 10-Years annualized return provided by the Authority. A discount rate of 6.50% is used for this year's valuation as selected by the Authority.

Summary of Key Actuarial Assumptions

South Orange County Wastewater Authority Interim GASB 75 Valuation for Fiscal Year Ending June 30, 2022

For a complete summary of actuarial methods and assumptions, refer to the GASB 75 actuarial valuation report for the fiscal year ending June 30, 2021.

Measurement Date	For fiscal year ending June 30, 2022, June 30, 2022 measurement date was used.
Actuarial Valuation Date	December 31, 2020 with results actuarially projected on a “no gain / no loss” basis to get to the June 30, 2022 measurement date. Liabilities as of July 1, 2021 are based on an actuarial valuation date of December 31, 2020 with results actuarially projected on a “no gain / no loss” basis to get to the June 30, 2021 measurement date.
Discount Rate	6.50% as of July 1, 2021 and 6.50% as of June 30, 2022 for accounting disclosure purposes Refer to the Discussion of Discount Rates section for more information on selection of the discount rate.
Payroll Growth	2.75% per annum, in aggregate
Inflation Rate	2.75% per annum The inflation rate is based on the current economic environment and future expectations.
Cost Method	Allocation of Actuarial Present Value of Future Benefits for services prior and after the Measurement Date was determined using Entry Age Normal Level % of Salary method where: <ul style="list-style-type: none">• service Cost for each individual participant, payable from date of employment to date of retirement, is sufficient to pay for the participant’s benefit at retirement; and• annual Service Cost is a constant percentage of the participant’s salary that is assumed to increase according to the Payroll Growth.
Funding Practice	SOCWA does not plan to make contributions to the Trust in the near future but will continue to make pay-go contributions directly (outside of the Trust).
Expected Return on Assets	6.50% per annum; assumes that SOCWA invests in PARS Balanced HighMark Plus asset allocation
Actuarial Value of Assets	The actuarial value of assets is equal to the market value of assets

Summary of Key Actuarial Assumptions

South Orange County Wastewater Authority Interim GASB 75 Valuation for Fiscal Year Ending June 30, 2022

Health Care Trend Rates	FYE	Medical / Rx
	2022	Actual ²
	2023	6.25%
	2024	6.00%
	2025	5.75%
	2026	5.50%
	2027	5.25%
	2028	5.50%
	2029	4.75%
	2030+	4.50%

The initial trend rate was based on experience data, national trend surveys, and professional judgment. The ultimate trend rate was selected based on historical medical CPI information.

PEMHCA Minimum

The PEMHCA minimum employer contribution is assumed to increase 3% per year

Retiree Contributions

Retiree contributions are assumed to increase according to health care trend rates

² Based on actual premium increases from 2020/21 to 2021/22

Summary of Key Actuarial Assumptions

South Orange County Wastewater Authority Interim GASB 75 Valuation for Fiscal Year Ending June 30, 2022

Models

ProVal

Valuation software developed by Winklevoss Technologies, LLC. This software is widely used for the purpose of performing postretirement medical valuations. We coded the plan provisions, assumptions, methods and participant data summarized in this report, and reviewed the liability and cost outputs for reasonableness. We are not aware of any weakness or limitations in the software and have determined it is appropriate for performing this valuation.

Actuary's Notes

South Orange County Wastewater Authority Interim GASB 75 Valuation for Fiscal Year Ending June 30, 2022

Interim year valuation results have been projected from the prior year's valuation, with adjustments for actual premium and CalPERS PEMHCA minimum required contributions increases from 2020/21 to 2021/22. The result of this update was a decrease in liabilities.

Premium Rates

SOCWA participates in the CalPERS Health Program, a community-rated program for its medical coverage. The following tables summarize the current monthly premiums for the primary medical plans in which the retirees are enrolled. All premiums are effective for the 2022 calendar year.

2022 CalPERS Premiums - Region 2	Kaiser	BS Access+	BS Trio	PERS Gold*	PERS Platinum**	Sharp
Retiree Only	\$ 706.02	\$ 900.22	\$ 742.70	\$ 587.78	\$ 882.18	\$ 699.21
Retiree plus Spouse	\$ 1,412.04	\$ 1,800.44	\$ 1,485.40	\$ 1,175.56	\$ 1,764.36	\$ 1,398.42
Retiree Only - Medicare	\$ 302.53	\$ 353.11	\$ 353.11	\$ 377.41	\$ 381.94	\$ 263.85

2022 CalPERS Premiums - Region 2	UHC Alliance	Anthem HMO Select	Anthem HMO Traditional	Health Net SmartCare	Health Net Salud	PORAC
Retiree Only	\$ 775.09	\$ 712.43	\$ 1,007.13	\$ 845.69	\$ 548.26	\$ 775.00
Retiree plus Spouse	\$ 1,550.18	\$ 1,424.86	\$ 2,014.26	\$ 1,691.38	\$ 1,096.52	\$ 1,550.00
Retiree Only - Medicare	\$ 294.65	\$ 360.19	\$ 360.19	N/A	N/A	\$ 461.00

* Formerly PERS Select for the 2021 calendar year

** Formerly PERS Choice and PERS Care for the 2021 calendar year

Agenda Item

9

Finance Committee Meeting

Meeting Date: October 18, 2022

TO: Finance Committee
FROM: Betty Burnett, General Manager
STAFF CONTACT: Mary Carey, Finance Controller
SUBJECT: Fiscal Year 2021-22 Supplemental Financial Statements

Summary/Discussion

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

The Supplemental Financial Statement includes PC 10, San Clemente Land Outfall.

The reports included are as follows:

- a. Management Discussion and Analysis of Supplemental Financial Statements
- b. Balance Sheet/Statement of Net Position as of June 30, 2022
- c. Income Statement/Statement of Revenues, Expenses and Changes in Net Position for the Fiscal Year Ended June 30, 2022

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors receive and file the Supplemental Financial Statements for Fiscal Year ended June 30, 2022.



South Orange County Wastewater Authority

MANAGEMENT'S DISCUSSION AND ANALYSIS

Supplemental Financial Statements by Project Committee and Member Agency For Fiscal Year Ended June 30, 2022

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

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

I. Balance Sheet/Statement of Net Position:

Cash and Investments by Member Agency include the following items as of June 30, 2022:

Cash and Investments by Member Agency FY 2021-22									
Member Agency	Cash Roll Forward Balances				O&M Use Audit	Compensated Absences ⁵	Other Cash ⁶	Total	Agency %
	Large Capital ¹	Small Capital ²	Non- Capital ³	Non-Capital Misc. ⁴					
City of Laguna Beach	\$810,220	\$155,816	\$2,082	\$5,270	\$185,013	\$88,802	\$3,483	\$1,250,683	
City of San Clemente	9,551	(12,500)		7,479	54,408	6,738	43	65,719	
City of San Juan Capistrano	453,437	(13,514)	(2,868)	6,922	(90,315)	84,324	3,024	441,010	
Emerald Bay Service District	59,909	12,173	81	367	29,001	4,191	230	105,953	
El Toro Water District	508,660	(2,273)	5,130	7,917	88,740	24,026	3,750	635,951	
Irvine Ranch Water District	246,192	(11,853)		7,092	67,195	5,699	1,240	315,566	
Moulton Niguel Water District	3,067,141	48,355	36,099	29,812	99,386	321,204	23,023	3,625,021	
South Coast Water District	899,765	127,100	(1,013)	12,963	92,894	174,109	4,978	1,310,797	
Santa Margarita Water District	490,784	(66,822)	(1,613)	21,400	(54,062)	105,595	2,868	498,149	
Trabuco Canyon Water District					1,534	512	2	2,048	
Total	\$6,545,659	\$236,482	\$37,899	\$99,223	\$473,794	\$815,201	\$42,640	\$8,250,896	78.7%
Cash for Accounts Payable, Payroll Accrual, Prepaid Expense & oth AR								2,234,386	21.3%
Total Cash								\$10,485,283	100.0%

¹Large Capital cash balance was \$6,545,659 before the Use Audit; a refund of \$122,690 will be paid with the Use Audit Settlement.

²Small Capital cash balance was \$236,482; the total amount will be refunded in the Use Audit Settlement.

³Non-Capital cash balance was \$37,899; the total amount will be refunded in the Use Audit Settlement.

⁴Non-Capital Miscellaneous cash balance was \$99,223; \$9,223 will be refunded in the Use Audit Settlement and \$90,00 will carry over to fiscal year 2022-23 for the Outfalls Port Cleaning.

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South Orange County Wastewater Authority

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

⁶Additional Cash, \$42,640, is primarily Interest Income on capital cash balances in LAIF.

The Authority has identified 79% of its Cash by Member Agency. The remaining cash, \$2.2 million, is primarily accounts payable obligations. Accounts payable is only recorded by project committee due to their short term nature and the corresponding debit is recorded to O&M expenses and Capital expenditures which is maintained by project committee and Member Agency.

Receivables:

All Member Agencies invoices were paid except for an open item with the City of San Clemente, \$11,249, which has been paid as of this writing. Other receivables, \$45,023, are \$23 thousand related to the cost-sharing agreement for the wall separating JB Latham and the Condominiums, \$17 thousand refund due from AT&T for unused circuits, Pre-Treatment billings to commercial businesses, \$3 thousand, and \$1,700 due from Laguna Beach.

Due from Member Agencies:

Fiscal Year 2021-22 unsettled Use Audit, expenditures greater than amounts invoiced to the Member Agencies. Project Committee and Member Agency distribution are from the Use Audits.

LAIF Interest Receivable:

Distributed by Project Committee and Member Agency based on FY 2021-22 Large Capital Cash Balance per agreement with the Finance Officers.

Capital Assets:

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

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

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



South Orange County Wastewater Authority

Due to Member Agencies:

Fiscal year 2021-22 unsettled Use Audits, expenditures less than amounts invoiced to the Member Agencies. Project Committee and Member Agency distribution are from the Use Audits.

Compensated Absences-Current and Long Term:

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

GASB 75 Net OPEB (retiree health) Liability:

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

GASB 68 Net Pension Liability:

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

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

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



South Orange County Wastewater Authority

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

Operating Revenues are from FY 2021-22 Use Audit and are equal to actual FY 2021-22 total O&M expenses.

SOCWA by Member Agency	Actual Spending and Actual Usage							USE Audit Results	
	O&M			Small Capital ²	Large Capital ³	Non-Capital ⁴	Non-Capital Misc. ⁵		Total
	FY 2021-22 Budget ¹	FY 2021-22 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget		
City of Laguna Beach	\$2,364,580	\$2,179,567	\$185,013	\$155,816	\$21,250	\$2,082	\$320	\$364,479	
City of San Clemente	236,448	182,040	54,408	(12,500)	(338)	-	-	41,570	
City of San Juan Capistrano	2,048,256	2,138,571	(90,315)	(13,514)	21,174	(2,868)	1,936	(83,587)	
El Toro Water District	972,988	884,248	88,740	(2,273)	1,916	5,130	582	94,096	
Emerald Bay Service District	183,452	154,451	29,001	12,173	1,621	81	16	42,894	
Irvine Ranch Water District	233,568	166,373	67,195	(11,853)	-	-	-	55,342	
Moulton Niguel Water District	9,511,328	9,411,942	99,386	48,355	60,403	36,099	3,100	247,344	
Santa Margarita Water District	2,975,156	3,029,218	(54,062)	(66,822)	19,342	(1,613)	1,456	(101,699)	
South Coast Water District	4,220,728	4,127,834	92,894	127,100	(2,680)	(1,013)	1,812	218,113	
Trabuco Canyon Water District	24,068	22,534	1,534					1,534	
Total Member Agency	\$22,770,572	\$22,296,778	\$473,794	\$236,482	\$122,690	\$37,899	\$9,223	\$880,087	

**South Orange County Wastewater Authority
Statement of Revenues, Expenses and Changes in Net Position
For the year ended June 30, 2022**

SOCWA Actual 6/30/2022	PC23 Actual 6/30/2022	PC10 Actual 6/30/2022	Consolidated Actual 6/30/2022
------------------------------	-----------------------------	-----------------------------	-------------------------------------

OPERATING REVENUES

O & M Member Agency Assessments			
City of Laguna Beach	\$2,179,567	\$953,651	\$3,133,218
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
Total O & M Member Agency Assessments	\$22,296,778	\$953,651	\$23,250,429



South Orange County Wastewater Authority

Operating Expenses:

Unfunded Pension Liability (UAL) and Other Post-Employment Benefits (OPEB) annual expense is distributed by project committee and Member Agency using the Board Approved Actuarial Methodology.

O&M Direct expenses are from FY 2021-22 Use Audit, O&M and Environmental Compliance, Safety actual expenses are distributed by Project Committee and Member Agency based on actual where worked labor costs and actual flows, solids, AWT, etc. distribution.

Admin, General Fund and Engineering are from FY 2021-22 Use Audit distribution by Project Committee and Member Agency.

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

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

Other Expenses:

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

Additional Cash Payment to Member Agencies were the payments to Member Agencies for Cash from Other Sources as of June 30, 2021.

	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	TCWD	Total
	Additional Cash										
PC 2 - Jay B. Latham Plant			\$15,880				\$11,803	\$10,625	\$13,731		\$52,039
PC 5 - San Juan Creek Ocean Outfall		53	36				50	135	40		314
PC 8 - Pretreatment Program	-	-	-	-	-	-	-	-	-	-	-
PC 12 SO- Water Reclamation Permits			-				-	-	-	-	-
PC 15 - Coastal Treatment Plant/AWT	6,569	-	-	-	519	-	5,058	-	5,160	-	17,306
PC 17 - Joint Regional Wastewater Reclamation	4,701			8,480	247		62,041		3,754		79,224
PC 21 Effluent Transmission Main				4,186		4,186	1,104				9,475
PC 23 North Coast Interceptor	5,300										5,300
PC 24 - Aliso Creek Ocean Outfall	364			540	26	522	1,452		408		3,312
Total	\$16,934	\$53	\$15,915	\$13,206	\$792	\$4,708	\$81,508	\$10,760	\$23,093	-	\$166,969
	10.1%	0.0%	9.5%	7.9%	0.5%	2.8%	48.8%	6.4%	13.8%	0.0%	100.0%

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A public agency created by: 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



South Orange County Wastewater Authority

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

Capital Contributions:

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

Non-Operating Revenues (Expenses):

Grant Revenue:

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

Interest Income:

Distributed by Project Committee and Member Agency based on FY 2021-22 Large Capital Cash Balance per agreement with the Finance Officers.

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

South Orange County Wastewater Authority
Statements of Net Position by Project Committee and Member Agency
As of June 30, 2022

General Agency	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmission Main PC 21	North Coast Interceptor PC 23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 10 & 23	*North Coast Interceptor PC 23	*San Clemente Land Outfall PC 10	SOCWA Consolidated	Board Approved Allocation %'s
ASSETS															
Current Assets															
Cash and Investments by Member Agency:¹															
City of Laguna Beach	\$ -	\$ -	\$ -	\$ -	(\$990)	\$ -	\$939,619	\$260,823	\$ -	(\$7,720)	\$58,952	\$1,250,683	\$ -	\$ -	\$1,250,683
City of San Clemente			60,171	5,549							65,719			65,719	
City of San Juan Capistrano	375,477		40,306	23,310	1,916						441,010			441,010	
Emerald Bay Service District				1,840		73,982	25,991			(474)	4,615	105,953		105,953	
El Toro Water District				(166)	269		322,598	224,879			88,371	635,951		635,951	
Irvine Ranch Water District				5,033	380			226,213			83,939	315,566		315,566	
Moulton Niguel Water District	350,581	16,739	54,957	12,903	7,274	638,340	2,235,597	76,251			232,379	3,625,021		3,625,021	
South Coast Water District	363,610		28,526	1,026	2,633	796,174	53,278				65,550	1,310,797		1,310,797	
Santa Margarita Water District	324,444	3,285	158,191	4,770	7,459							498,149		498,149	
Trabuco Canyon Water District					2,048						2,048			2,048	
Total Cash and Investments by Member Agency	1,414,112	20,025	342,150	53,275	21,978	2,448,114	2,898,287	527,344	(8,194)	533,805	8,250,896			8,250,896	
Cash for Accounts Payable, Payroll Accrual & Prepaid Expense	109,340	1,120,499	80,468	(560)	13,938	364,919	445,835	11,594			88,353	2,234,386		2,234,386	
Total Cash and Investments⁵	109,340	2,534,611	20,025	422,619	52,714	35,916	2,813,034	3,344,122	538,939	(8,194)	622,157	10,485,283		10,485,283	
Receivables:²															
City of San Clemente			11,049	200							11,249			11,249	
Other	18,839	23,147		2,837							44,823			44,823	
Total Accounts Receivable	18,839	23,147	11,049	3,037	-						56,072			56,072	
Due from Member Agencies³															
City of Laguna Beach				1,675		1,053			7,721	8,273	18,722			18,722	
City of San Clemente			12,838								12,838			12,838	
City of San Juan Capistrano	156,646		8,558								165,204			165,204	
Emerald Bay Service District						84			474	587	1,144			1,144	
El Toro Water District				714						12,259	12,973			12,973	
Irvine Ranch Water District										11,853	11,853			11,853	
Moulton Niguel Water District	28,463		11,980			814	149,227			32,979	223,464			223,464	
South Coast Water District	2,689		9,632	2,080		18,999	84,151			9,258	126,809			126,809	
Santa Margarita Water District	233,490		34,233								267,724			267,724	
Trabuco Canyon Water District											-			-	
Total Due from Member Agencies	421,288		77,242	4,469	-	20,950	233,378	-	8,195	75,210	840,732			840,732	
LAIF Interest Receivable⁴															
City of Laguna Beach						1,900	431			65	2,396			2,396	
City of San Clemente			28								28			28	
City of San Juan Capistrano	1,322		19								1,341			1,341	
Emerald Bay Service District						150	23			5	177			177	
El Toro Water District							773	634		97	1,504			1,504	
Irvine Ranch Water District								634		94	728			728	
Moulton Niguel Water District	947		26			1,464	6,159	213		261	9,071			9,071	
South Coast Water District	800		21			1,422	344			73	2,661			2,661	
Santa Margarita Water District	1,376		75								1,451			1,451	
Trabuco Canyon Water District															
Total LAIF Interest Receivable	4,446	-	170	-	-	4,936	7,730	1,482	-	595	19,358			19,358	
Total Receivables, net	18,839	448,881	-	88,460	7,506	-	25,886	241,108	1,482	8,195	75,805.18	916,162		916,162	

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

*PC 10 Assets are owned by SOCWA ; recordkeeping is done by the City of San Clemente, any differences between SOCWA's books and the City of San Clemente are added to SOCWA's annual financial statements.

¹Cash includes capital balances from the cash roll forward, O&M Use Audit, compensated absences and additional cash from other sources.

²Refund due from AT&T for unused circuits, \$17 thousand; Costs sharing for PC 2, wall between plant and condos, and Pre-Treatment billings to commercial businesses, \$23 thousand.

³Use Audit costs greater than amount invoiced.

⁴Distributed by Project Committee and Member Agency based on Large Capital Cash Balance as of 6/30/2022.

⁵PC 3 Cash for GASB 68 Pension and GASB 75 OPEB (retiree health) distributed by Project Committee and Member Agency using Board Approved Actuarial Methodology jointly recommended by SOCWA and Actuaries.

South Orange County Wastewater Authority
Statements of Net Position by Project Committee and Member Agency
As of June 30, 2022

	General Agency 01	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmission Main PC 21	North Coast Interceptor PC 23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 10 & 23	*North Coast Interceptor PC 23	*San Clemente Land Outfall PC 10	SOCWA Consolidated	Board Approved Allocation %s
Prepaid items	-	96,022		8,230	5,196	3,176	60,214	109,875	40		8,042	290,794				290,794
Total Current Assets	128,179	3,079,514	20,025	519,309	65,416	39,092	2,899,134	3,695,104	540,460	1	706,005	11,692,239				11,692,239
Noncurrent Assets																
Land		653,224					7,160,000	6,589,000				14,402,224				14,402,224
Capital Assets Not Depreciated		10,555,028		15,500			2,598,679	1,844,488	427,286		64,923	15,505,903	314,051			15,819,954
Capital assets, depreciable, net	-	40,041,143		2,208,594			40,377,850	37,735,988	1,878,356	3,249,705	75,210	125,566,845	3,730,505	1,620,994		130,918,344
Total Noncurrent Assets	-	51,249,395		2,224,094			50,136,529	46,169,476	2,305,642	3,249,705	140,132	155,474,972	4,044,556	1,620,994		161,140,523
Total ASSETS	128,179	54,328,908	20,025	2,743,403	65,416	39,092	53,035,663	49,864,580	2,846,101	3,249,706	846,137	167,167,211	4,044,556	1,620,994		172,832,761
Deferred Outflows of Resources																
Pensions related deferred outflows of resources⁶																
City of Laguna Beach					5,503		246,277	66,209			9,079	327,068			327,068	10.72%
City of San Clemente				12,628	8,595							21,222			21,222	0.70%
City of San Juan Capistrano		297,183		11,308	7,696	472						316,658			316,658	10.38%
Emerald Bay Service District					578		10,763	2,577			402	14,320			14,320	0.47%
El Toro Water District					4,385	325		84,128			16,286	105,123			105,123	3.45%
Irvine Ranch Water District					8,542	527					13,929	22,999			22,999	0.75%
Moulton Niguel Water District		170,793	238,509	9,265	17,224	3,108	27,089	861,368			21,799	1,349,155			1,349,155	44.24%
South Coast Water District		235,232		8,585	13,209	698	267,557	46,769			4,664	576,713			576,713	18.91%
Santa Margarita Water District		225,771	46,834	23,675	16,834	2,781						315,896			315,896	10.36%
Trabuco Canyon Water District						585						585			585	0.02%
Total Pensions related deferred outflows of resources		928,978	285,343	65,460	82,565	8,496	551,686	1,061,051			66,159	3,049,739			3,049,739	100.00%
OPEB related deferred outflows of resources⁶																
City of Laguna Beach					1,558		69,732	18,747			2,571	92,608			92,608	10.72%
City of San Clemente				3,575	2,434							6,009			6,009	0.70%
City of San Juan Capistrano		84,146		3,202	2,179	134						89,660			89,660	10.38%
Emerald Bay Service District					164		3,048	730			114	4,055			4,055	0.47%
El Toro Water District					1,241	92		23,820			4,611	29,765			29,765	3.45%
Irvine Ranch Water District					2,419	149					3,944	6,512			6,512	0.75%
Moulton Niguel Water District		48,359	67,533	2,623	4,877	880	7,670	243,892			6,172	382,007			382,007	44.24%
South Coast Water District		66,605		2,431	3,740	198	75,757	13,242			1,321	163,294			163,294	18.91%
Santa Margarita Water District		63,926	13,261	6,703	4,767	787						89,444			89,444	10.36%
Trabuco Canyon Water District						166						166			166	0.02%
Total OPEB related deferred outflows of resources		263,036	80,794	18,535	23,378	2,406	156,207	300,431			18,733	863,519			863,519	100.00%
Total deferred outflows of resources		1,192,014	366,137	83,995	105,943	10,902	707,894	1,361,482			84,892	3,913,258			3,913,258	

⁶Distributed by Project Committee and Member Agency using Board Approved Actuarial Methodology.

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South Orange County Wastewater Authority
Statements of Net Position by Project Committee and Member Agency
As of June 30, 2022

General Agency	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmission Main PC 21	North Coast Interceptor PC 23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 10 & 23	*North Coast Interceptor PC 23	*San Clemente Land Outfall PC 10	SOCWA Consolidated	Board Approved Allocation %'s
LIABILITIES															
Current Liabilities															
Accounts Payable	52,306	1,186,044	97,421	2,275	15,680	419,796	551,651	28,481		98,317	2,451,972			2,451,972	
Due to Member Agencies⁷															
City of Laguna Beach						246,751	98,728			37,723	383,202			383,202	
City of San Clemente			51,882	2,526							54,408			54,408	
City of San Juan Capistrano	23,336		34,780	21,982	1,519						81,617			81,617	
Emerald Bay Service District				1,522		21,770	17,637			3,109	44,039			44,039	
El Toro Water District					21		40,796	9,342		56,911	107,070			107,070	
Irvine Ranch Water District				2,959	36			10,677		53,523	67,195			67,195	
Moulton Niguel Water District	16,847	16,739	47,221	9,281	4,176	153,224	71,700	3,871		147,748	470,808			470,808	
South Coast Water District	40,745		22,304		1,962	228,926	9,194			41,791	344,922			344,922	
Santa Margarita Water District	21,699	3,285	136,088	393	4,559						166,025			166,025	
Trabuco Canyon Water District					1,534						1,534			1,534	
Total Due to Member Agencies	102,627	20,025	292,276	38,664	13,808	650,671	238,054	23,890	-	340,804	1,720,819			1,720,819	
Accrued payroll and related liabilities	56,633	76,301	1,715	3,352	656	42,308	61,795			2,262	245,023			245,023	
Compensated Absences -due within one year⁶															
City of Laguna Beach				165		16,714	4,065			555	21,499			21,499	10.89%
City of San Clemente			901	730							1,631			1,631	0.83%
City of San Juan Capistrano	19,398		601	321	96						20,415			20,415	10.34%
Emerald Bay Service District				77		730	169			39	1,015			1,015	0.51%
El Toro Water District				132	60		4,802			823	5,817			5,817	2.95%
Irvine Ranch Water District				501	83					795	1,380			1,380	0.70%
Moulton Niguel Water District	13,330		841	876	749	948	58,809			2,213	77,765			77,765	39.40%
South Coast Water District	16,247		676	751	162	20,745	2,951			621	42,153			42,153	21.36%
Santa Margarita Water District	21,404		2,402	1,058	701						25,565			25,565	12.95%
Trabuco Canyon Water District					124						124			124	0.06%
Total Compensated Absences-due within one year	70,379		5,420	4,612	1,975	39,137	70,796			5,046	197,365			197,365	100.00%
Total Current Liabilities	108,940	1,435,352	20,025	396,833	48,902	32,118	1,151,913	922,296	52,371	-	446,430	4,615,179		4,615,179	

⁷Use Audit costs less than amount invoiced.

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South Orange County Wastewater Authority
Statements of Net Position by Project Committee and Member Agency
As of June 30, 2022

General Agency	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmission Main PC 21	North Coast Interceptor PC 23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 10 & 23	*North Coast Interceptor PC 23	*San Clemente Land Outfall PC 10	SOCWA Consolidated	Board Approved Allocation %'s
Noncurrent Liabilities															
Compensated Absences -due in more than one year ⁶															
City of Laguna Beach				518		52,323	12,724			1,738	67,302			67,302	10.89%
City of San Clemente			2,820	2,286							5,106			5,106	0.83%
City of San Juan Capistrano	60,723		1,880	1,005	300						63,909			63,909	10.34%
Emerald Bay Service District				240		2,284	529			123	3,177			3,177	0.51%
El Toro Water District				415	188		15,032			2,575	18,209			18,209	2.95%
Irvine Ranch Water District				1,570	260					2,489	4,319			4,319	0.70%
Moulton Niguel Water District	41,728		2,632	2,741	2,345	2,969	184,097			6,927	243,439			243,439	39.40%
South Coast Water District	50,861		2,116	2,350	507	64,940	9,237			1,945	131,957			131,957	21.36%
Santa Margarita Water District	67,004		7,520	3,311	2,194						80,030			80,030	12.95%
Trabuco Canyon Water District					388						388			388	0.06%
Total Compensated Absences -due in more than one year	220,317		16,968	14,437	6,182	122,516	221,620			15,796	617,836			617,836	100.00%
Net other postemployment benefits obligation (OPEB)⁶															
City of Laguna Beach				8,929		399,617	107,433			14,732	530,711			530,711	10.72%
City of San Clemente			20,490	13,946							34,436			34,436	0.70%
City of San Juan Capistrano	482,219		18,348	12,487	767						513,820			513,820	10.38%
Emerald Bay Service District				939		17,465	4,181			652	23,237			23,237	0.47%
El Toro Water District				7,115	528		136,508				170,577			170,577	3.45%
Irvine Ranch Water District				13,861	856					22,602	37,318			37,318	0.75%
Moulton Niguel Water District	277,134	387,012	15,034	27,948	5,042	43,956	1,397,685			35,372	2,189,183			2,189,183	44.24%
South Coast Water District	381,694		13,930	21,434	1,132	434,147	75,888			7,569	935,794			935,794	18.91%
Santa Margarita Water District	366,343	75,995	38,416	27,316	4,513						512,582			512,582	10.36%
Trabuco Canyon Water District					948						948			948	0.02%
Total OPEB	1,507,391	463,007	106,218	133,973	13,786	895,184	1,721,696			107,352	4,948,607			4,948,607	100.00%
Net Pension Liability ⁶															
City of Laguna Beach				16,704		747,569	200,976			27,559	992,808			992,808	10.72%
City of San Clemente			38,331	26,089							64,420			64,420	0.70%
City of San Juan Capistrano	902,092		34,324	23,360	1,434						961,210			961,210	10.38%
Emerald Bay Service District				1,756		32,671	7,822			1,220	43,469			43,469	0.47%
El Toro Water District				13,309	987		255,368			49,435	319,100			319,100	3.45%
Irvine Ranch Water District				25,930	1,601					42,282	69,812			69,812	0.75%
Moulton Niguel Water District	518,438	723,988	28,125	52,282	9,433	82,229	2,614,665			66,171	4,095,331			4,095,331	44.24%
South Coast Water District	714,040		26,058	40,096	2,118	812,163	141,965			14,159	1,750,601			1,750,601	18.91%
Santa Margarita Water District	685,323	142,164	71,865	51,100	8,442						958,894			958,894	10.36%
Trabuco Canyon Water District					1,774						1,774			1,774	0.02%
Total Net Pension Liability	2,819,893	866,153	198,703	250,626	25,789	1,674,632	3,220,797			200,825	9,257,418			9,257,418	100.00%
Total Noncurrent Liabilities	4,547,601	1,329,160	321,889	399,036	45,757	2,692,332	5,164,113			323,973	14,823,861			14,823,861	
Total LIABILITIES	108,940	5,982,952	1,349,184	718,722	447,938	77,875	3,844,245	6,086,409	52,371	-	770,403	19,439,040		19,439,040	

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South Orange County Wastewater Authority
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General Agency	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmission Main PC 21	North Coast Interceptor PC 23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 10 & 23	*North Coast Interceptor PC 23	*San Clemente Land Outfall PC 10	SOCWA Consolidated	Board Approved Allocation %'s
01															
Deferred Inflows															
Pensions related deferred inflows of resources⁸															
City of Laguna Beach				15,829		708,426	190,453			26,116	940,824			940,824	10.72%
City of San Clemente			36,324	24,723							61,047			61,047	0.70%
City of San Juan Capistrano	854,858		32,527	22,137	1,359						910,881			910,881	10.38%
Emerald Bay Service District				1,664		30,961	7,413			1,156	41,193			41,193	0.47%
El Toro Water District				12,613	935		241,997			46,847	302,391			302,391	3.45%
Irvine Ranch Water District				24,572	1,517					40,068	66,157			66,157	0.75%
Moulton Niguel Water District	491,293	686,080	26,652	49,544	8,939	77,923	2,477,760			62,706	3,880,898			3,880,898	44.24%
South Coast Water District	676,653		24,694	37,997	2,007	769,638	134,532			13,418	1,658,939			1,658,939	18.91%
Santa Margarita Water District	649,439	134,721	68,102	48,425	8,000						908,686			908,686	10.36%
Trabuco Canyon Water District					1,681						1,681			1,681	0.02%
Total Pensions related deferred inflows of resources	2,672,243	820,801	188,299	237,503	24,439	1,586,948	3,052,155			190,310	8,772,697			8,772,697	100.00%
OPEB related deferred inflows of resources⁸															
City of Laguna Beach				1,733		77,564	20,852			2,859	103,009			103,009	10.72%
City of San Clemente			3,977	2,707							6,684			6,684	0.70%
City of San Juan Capistrano	93,597		3,561	2,424	149						99,731			99,731	10.38%
Emerald Bay Service District				182		3,390	812			127	4,510			4,510	0.47%
El Toro Water District				1,381	102		26,496			5,129	33,108			33,108	3.45%
Irvine Ranch Water District				2,690	166					4,387	7,243			7,243	0.75%
Moulton Niguel Water District	53,791	75,118	2,918	5,425	979	8,532	271,286			6,866	424,913			424,913	44.24%
South Coast Water District	74,086		2,704	4,160	220	84,266	14,730			1,469	181,634			181,634	18.91%
Santa Margarita Water District	71,106	14,750	7,456	5,302	876						99,491			99,491	10.36%
Trabuco Canyon Water District					184						184			184	0.02%
Total OPEB related deferred inflows of resources	292,579	89,868	20,617	26,004	2,676	173,752	334,175			20,837	960,508			960,508	100.00%
Total Deferred Inflows	2,964,822	910,669	208,915	263,507	27,115	1,760,700	3,386,331			211,146	9,733,205			9,733,205	
NET POSITION															
Invested in Capital Assets	-	51,249,395	2,224,094			50,136,529	46,169,476	2,305,642	3,249,705	140,132	155,474,972	4,044,556	1,620,994	161,140,523	
Unrestricted (deficit)	19,239	(4,676,247)	(1,873,692)	(324,334)	(540,085)	(54,996)	(1,997,918)	(4,416,153)	488,089	1	(190,653)	(13,566,749)		(13,566,749)	
Total NET POSITION⁸	\$19,239	\$46,573,147	(\$1,873,692)	\$1,899,760	(\$540,085)	(\$54,996)	\$48,138,611	\$41,753,323	\$2,793,730	\$3,249,706	(\$50,521)	\$141,908,224	\$4,044,556	\$1,620,994	\$147,573,774

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

South Orange County Wastewater Authority
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OPERATING REVENUES															
O & M Member Agency Assessments¹															
City of Laguna Beach				\$ 12,691		\$ 1,484,159	\$ 601,744		\$ 7,721	\$ 73,253	\$ 2,179,567	\$ 953,651		\$ 3,133,218	
City of San Clemente			132,806	49,234							182,040			182,040	
City of San Juan Capistrano	2,034,533		80,404	12,646	10,989						2,138,571			2,138,571	
Emerald Bay Service District				4,438		104,708	37,683		474	7,147	154,451			154,451	
El Toro Water District				9,714	175		762,055		218	112,085	884,248			884,248	
Irvine Ranch Water District				34,649	284			271		131,169	166,373			166,373	
Moulton Niguel Water District	1,458,924	128,245	107,387	46,751	30,420	228,960	7,131,066	93		280,096	9,411,942			9,411,942	
South Coast Water District	1,691,705		103,928	42,708	12,750	1,716,943	481,163			78,637	4,127,834			4,127,834	
Santa Margarita Water District	2,603,744	25,183	307,800	61,947	30,545						3,029,218			3,029,218	
Trabuco Canyon Water District					22,534						22,534			22,534	
Total	7,788,906	153,427	732,324	274,778	107,696	3,534,771	9,013,711	582	8,195	682,388	22,296,778	953,651		23,250,429	
OPERATING EXPENSES															
O&M Direct Expenses:															
City of Laguna Beach				8,536		1,185,562	496,545		6,772	59,966	1,757,380	382,108		2,139,488	
City of San Clemente			97,738	34,601							132,339			132,339	
City of San Juan Capistrano	1,643,566		65,159	7,459	9,412						1,725,595			1,725,595	
Emerald Bay Service District				2,532		60,688	22,269		291	4,252	90,032			90,032	
El Toro Water District				6,327			616,522	188		88,870	711,907			711,907	
Irvine Ranch Water District				20,879				188		85,914	106,980			106,980	
Moulton Niguel Water District	1,217,649		91,210	33,392	25,607	190,959	5,939,024	83		239,038	7,736,962			7,736,962	
South Coast Water District	1,379,738		87,543	31,386	10,908	1,386,664	401,976			67,108	3,365,323			3,365,323	
Santa Margarita Water District	2,192,654		260,635	46,722	25,659						2,525,670			2,525,670	
Trabuco Canyon Water District					9,517						9,517			9,517	
Total	6,433,607		602,285	191,833	81,103	2,823,872	7,476,335	458	7,063	545,148	18,161,705	382,108		18,543,813	
Admin, General Fund & Engineering after capital															
City of Laguna Beach				1,196		166,175	69,599		949	8,405	246,325			246,325	
City of San Clemente			28,278	10,011							38,290			38,290	
City of San Juan Capistrano	231,173		9,165	1,049	1,324						242,710			242,710	
Emerald Bay Service District				1,595		38,233	14,029		183	2,679	56,719			56,719	
El Toro Water District				1,029			100,299	31		14,458	115,817			115,817	
Irvine Ranch Water District				9,178				83		37,766	47,026			47,026	
Moulton Niguel Water District	149,440		11,194	4,098	3,143	23,436	728,888	10		29,337	949,546			949,546	
South Coast Water District	185,485		11,769	4,219	1,466	186,416	54,040			9,022	452,416			452,416	
Santa Margarita Water District	289,694		34,435	6,173	3,390						333,693			333,693	
Trabuco Canyon Water District					12,702						12,702			12,702	
Total	855,792		94,841	38,549	22,025	414,260	966,854	123	1,132	101,666	2,495,244			2,495,244	
UAL & OPEB															
City of Laguna Beach				2,959		132,422	35,600			4,882	175,863			175,863	10.72%
City of San Clemente			6,790	4,621							11,411			11,411	0.70%
City of San Juan Capistrano	159,794		6,080	4,138	254						170,266			170,266	10.38%
Emerald Bay Service District				311		5,787	1,386			216	7,700			7,700	0.47%
El Toro Water District				2,358	175		45,235			8,757	56,524			56,524	3.45%
Irvine Ranch Water District				4,593	284					7,490	12,366			12,366	0.75%
Moulton Niguel Water District	91,834	128,245	4,982	9,261	1,671	14,566	463,153			11,721	725,434			725,434	44.24%
South Coast Water District	126,483		4,616	7,103	375	143,864	25,147			2,508	310,096			310,096	18.91%
Santa Margarita Water District	121,396	25,183	12,730	9,052	1,495						169,855			169,855	10.36%
Trabuco Canyon Water District					314						314			314	0.02%
Total	499,507	153,427	35,198	44,395	4,568	296,639	570,522			35,573	1,639,829			1,639,829	
Total O&M Operating Expenses (Use Audit)															
	7,788,906	153,427	732,324	274,778	107,696	3,534,771	9,013,711	582	8,195	682,388	22,296,778	382,108		22,678,886	

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

²PC 10 Assets are owned by SOCWA ; recordkeeping is done by the City of San Clemente, any differences between SOCWA's books and the City of San Clemente are added to SOCWA's annual financials.

³Quarterly O&M Billings to Member Agencies Net of Use Audit true up to Actual.

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General Agency	JB Latham Treatment Plant PC 2	3A AWT Plant PC 3	San Juan Creek Ocean Outfall PC 5	Pre Treatment Program PC 8	Wastewater Discharge Permitting PC 12 (2SO)	Coastal Treatment Plant PC 15	Joint Regional Treatment Plant PC 17	Effluent Transmission Main PC 21	North Coast Interceptor PC23	Aliso Creek Ocean Outfall PC 24	SOCWA before PC 10 & 23	*North Coast Interceptor PC23	*San Clemente Land Outfall PC 10	SOCWA Consolidated	Board Approved Allocation %'s
O&M Operating Income															
City of Laguna Beach												571,543		571,543	
City of San Clemente															
City of San Juan Capistrano															
Emerald Bay Service District															
El Toro Water District															
Irvine Ranch Water District															
Moulton Niguel Water District															
South Coast Water District															
Santa Margarita Water District															
Trabuco Canyon Water District															
Total O&M Operating Income												571,543		571,543	
Unallocated portion of Pension and OPEB expense²															
City of Laguna Beach				3,170		141,885	38,144			5,231	188,430			188,430	10.72%
City of San Clemente			7,275	4,952							12,227			12,227	0.70%
City of San Juan Capistrano	171,213		6,514	4,434	272						182,433			182,433	10.38%
Emerald Bay Service District				333		6,201	1,485			232	8,250			8,250	0.47%
El Toro Water District				2,526	187		48,468			9,383	60,564			60,564	3.45%
Irvine Ranch Water District				4,921	304					8,025	13,250			13,250	0.75%
Moulton Niguel Water District	98,397	137,409	5,338	9,923	1,790	15,607	496,250			12,559	777,273			777,273	44.24%
South Coast Water District	135,521		4,946	7,610	402	154,145	26,944			2,687	332,255			332,255	18.91%
Santa Margarita Water District	130,071	26,982	13,640	9,699	1,602						181,993			181,993	10.36%
Trabuco Canyon Water District					337						337			337	0.02%
Total GASB 68 unallocated expense by PC and Member Agency	535,202	164,391	37,713	47,568	4,895	317,837	611,291			38,116	1,757,012			1,757,012	100.00%

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

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01															
Other Expenses															
Non-Capital Engineering															
City of Laguna Beach						29,983	709				30,692			30,692	
City of San Clemente															
City of San Juan Capistrano	2,069										2,069			2,069	
Emerald Bay Service District						2,361	37				2,398			2,398	
El Toro Water District							1,276				1,276			1,276	
Irvine Ranch Water District											-			-	
Moulton Niguel Water District	1,545					23,136	4,185				28,866			28,866	
South Coast Water District	1,874					23,609	566				26,048			26,048	
Santa Margarita Water District	1,257										1,258			1,258	
Trabuco Canyon Water District											-			-	
Total Non-Capital Engineering	-	6,745				79,089	6,773				92,608			92,608	
LAIF FV Adjustment															
City of Laguna Beach						11,629	2,637			401	14,668			14,668	
City of San Clemente			173								173			173	
City of San Juan Capistrano	8,093		115								8,209			8,209	
Emerald Bay Service District						917	139			28	1,085			1,085	
El Toro Water District							4,732	3,883		594	9,208			9,208	
Irvine Ranch Water District								3,883		574	4,457			4,457	
Moulton Niguel Water District	5,800		161			8,961	37,701	1,304		1,598	55,526			55,526	
South Coast Water District	4,897		130			8,707	2,106			449	16,289			16,289	
Santa Margarita Water District	8,424		461								8,885			8,885	
Total LAIF FV Adjustment	26,684		1,020			29,625	46,392	8,892		3,574	118,499			118,499	
Additional Cash Payments to Member Agencies															
City of Laguna Beach						6,569	4,701		5,300	364	16,934			16,934	
City of San Clemente			53								53			53	
City of San Juan Capistrano	15,880		36								15,915			15,915	
Emerald Bay Service District						519	247			26	792			792	
El Toro Water District							8,480	4,186		540	13,206			13,206	
Irvine Ranch Water District								4,186		522	4,708			4,708	
Moulton Niguel Water District	11,803		50			5,058	62,041	1,104		1,452	81,508			81,508	
South Coast Water District	13,731		40			5,160	3,754			408	23,093			23,093	
Santa Margarita Water District	10,625		135								10,760			10,760	
Trabuco Canyon Water District											-			-	
Total	52,039		314			17,306	79,224	9,475	5,300	3,312	166,969			166,969	
Other Expenses	1,200		613								1,813			1,813	
Total Other Expenses	1,200	85,468	1,947			126,020	132,390	18,368	5,300	6,885	379,889			379,889	
Depreciation and Amortization	21,841	2,844,426	87,463			2,237,771	2,795,371	241,732	259,142		8,487,746	116,279	44,404	8,648,429	
Operating (Loss)	(23,041)	(3,465,096)	(164,391)	(127,123)	(47,568)	(4,895)	(2,681,627)	(3,539,052)	(280,100)	(264,442)	(45,001)	(10,624,647)	455,265	(44,404)	(10,213,787)

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NON-OPERATING REVENUES (EXPENSES):															
Interest Income³															
City of Laguna Beach						3,961	898			137	4,996			4,996	
City of San Clemente			59								59			59	
City of San Juan Capistrano	2,757		39								2,796			2,796	
Emerald Bay Service District						312	47			10	369			369	
El Toro Water District							1,612	1,322		202	3,137			3,137	
Irvine Ranch Water District								1,322		196	1,518			1,518	
Moulton Niguel Water District	1,976		55			3,052	12,841	444		544	18,913			18,913	
South Coast Water District	1,668		44			2,966	717			153	5,548			5,548	
Santa Margarita Water District	2,869		157								3,026			3,026	
Total Interest Income	9,270		354			10,291	16,116	3,089		1,241	40,362			40,362	
Gain on Sale of Fixed Assets															
City of Laguna Beach							357				357			357	
City of San Juan Capistrano											-			-	
Emerald Bay Service District							19				19			19	
El Toro Water District							585				585			585	
Moulton Niguel Water District							4,453				4,453			4,453	
South Coast Water District							286				286			286	
Santa Margarita Water District											-			-	
Total Gain on Sale of Fixed Assets							5,700				5,700			5,700	
Other Revenues															
Grant Revenue⁴															
City of Laguna Beach															
City of San Juan Capistrano							115,239				115,239			115,239	
Emerald Bay Service District															
El Toro Water District															
Moulton Niguel Water District							83,055				83,055			83,055	
South Coast Water District							76,826				76,826			76,826	
Santa Margarita Water District							109,010				109,010			109,010	
Total Grant Revenue							384,130				384,130			384,130	
Recycling Income⁵															
City of Laguna Beach							163				163			163	
City of San Juan Capistrano														-	
Emerald Bay Service District							9				9			9	
El Toro Water District							267				267			267	
Moulton Niguel Water District							2,030				2,030			2,030	
South Coast Water District							130				130			130	
Santa Margarita Water District														-	
Total Recycling Income							2,599				2,599			2,599	
PC 23 Admin Charge - CLB									5,450		5,450			5,450	
Total Other Revenues							392,429		5,450		397,879			397,879	
Total Non-Operating Revenue	9,270		354			10,291	408,545	3,089	5,450	1,241	438,241			438,241	

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South Orange County Wastewater Authority
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01															
CAPITAL CONTRIBUTIONS FROM MEMBER AGENCIES⁴															
Member Agency Assessments:															
City of Laguna Beach						2,532,929	23,584			13,223	2,569,736				2,569,736
City of San Clemente			20,318								20,318				20,318
City of San Juan Capistrano	1,849,384		13,544								1,862,928				1,862,928
Emerald Bay Service District						204,326	1,245			939	206,509				206,509
El Toro Water District							43,366			19,595	62,961				62,961
Irvine Ranch Water District										18,945	18,945				18,945
Moulton Niguel Water District	1,355,556		18,960			1,952,929	2,359,914			52,709	5,740,069				5,740,069
South Coast Water District	1,442,576		15,243			2,074,270	18,833			14,798	3,565,721				3,565,721
Santa Margarita Water District	1,452,591		54,176								1,506,767				1,506,767
Total	6,100,107		122,242			6,764,455	2,446,942	-		120,210	15,553,955				15,553,955
Change in Net Position	(23,041)	2,644,280	(164,391)	(4,527)	(47,568)	(4,895)	4,093,119	(683,564)	(257,011)	(258,992)	76,450	5,367,549	455,265	(44,404)	5,778,409

³Distributed by Project Committee and Member Agency based on Large Capital Cash Balance as of 6/30/2022.

⁴Grant Revenue from Southern California Edison and SDG&E for Co-Gen Projects; energy generation; distributed by project committee and member agency in cash roll forward.

⁵ Distributed by Member Agency using capital common ownership percentages.

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

Agenda Item

10

Finance Committee Meeting

Meeting Date: October 18, 2022

TO: Finance Committee

FROM: Betty Burnett, General Manager

STAFF CONTACTS: Mary Carey, Finance Controller

SUBJECT: Cost of Service Restructure Opportunities for SOCWA

At the All-Hands Meeting held August 31, 2022 (for presentation of the facilitator report) members of the Board noted that the JPA revisioning process should once again move ahead with opportunities, among others, including a look at options to simplify the method of cost collection and the associated reporting and documentation (budgets, year to date reports and use audits). Staff noted there are opportunities to better align costs to the services provided to the member agencies. Staff offered to proposed concepts in this regard with some Board Members expressing an interest in that approach.

Staff developed a conceptual approach to budget and cost restructuring and is seeking input of the agencies and the concurrence of the Board to further define opportunities. Staff identified the following goals for the restructuring include:

1. Simplify the budgeting and reporting information delivered to the Member Agencies so they can better understand their cost profiles and what they pay for. Reduced reporting, paperwork and numbers of meetings associated with budgeting, reconciliation, and financial reporting. Selection of the most meaningful information for regular reporting.
2. Maintain the integrity of paying for what is utilized, e.g. liquids treatment, solids treatment, common costs, fixed costs accountability, truly variable costs, and semi-variable costs (i.e. electricity that never gets turned off, chemical usage baseline amounts, etc.).
3. Eliminate the practice of overcharging users for costs not borne by entities that retain the ability to send flow but elect not to send flow (i.e. facility is available and maintained at all times).
4. Separate costs into baseline flows (predictable day to day dry weather averages charged based on the ability of the member agencies to impact the plants on behalf of their customer base), "on/off" flows (entities that elect to intermittently stop treatment at up-stream facilities due to poor treatment conditions or recycling choices) whereby flows are delivered to SOCWA plants (JBL, CTP), and third, a "wet weather" component to compensate those portions of the plant and services utilized most when wet weather conditions occur (a controllable discharge category). Staff estimates for example at JBL baseline flows would be 5 mgd per day, on/off usage can push total daily up to 8 mgd (flows from Oso Plant and 3A Plant) and wet weather to 13 mgd+.
5. Create opportunity for Member Agencies to elect to pay for "reserving capacity" for wet weather events.

Staff recommends that development of the restructure could proceed with the following steps to creating a Cost Profile / Payment Obligation Model for each Member Agency:

1. Step 1 - an analysis by SOCWA staff of historical data, laboratory, and compliance side services to determine the value for each member agency of its required “baseline capacity¹”. The same determination would be made as a recommendation for each agency’s “on/off” capacity and “wet weather” capacity.
2. Step 2 would be the segregation of current costs to align with each category (continuing to evaluate the underlying delineation of costs as liquids, common, solids or AWT).
3. Step 3 would be a summary “take or pay” proposal to each agency for service. Election of the service would be a contractual commitment to SOCWA and other Member Agencies of obligation to pay for the service. Policing of the “take” would be accomplished by SOCWA staff periodic assessments, monitoring flows and collecting data on solids profiles of the members to establish the usage is within normal operating parameters.
4. Step 4 would set a 3-5 year individual agency cost projection based on Step 3 to become a Member Agency contractual service commitment. Cost projections and revenue needs would be utilized for budget development.
5. Agencies would be prohibited from sending flows to plants above their contractual service commitment, and would pay additional costs or resulting fines or damages for exceedances of their “take or pay” limits.
6. Agencies would adjust their “take or pay” commitments on 3 year cycles with 2 years advanced notice of a need for additional facility capacity in any category.
7. Based on demonstrated performance and compliance with the “take or pay” capacity commitment methodology, SOCWA would take progressive steps to downsize facilities and reduce future capital investments as necessary. Costs of downsizing would be part of the baseline and on/off cost commitments.
8. Funding provided in excess of actual costs if any would be dedicated to operating reserves or used to pay down unfunded liabilities.
9. Member Agencies would be paying their share of the total cost in direct proportion to the committed capacity each acquired.

Recommended Action: Staff request the Finance Committee consideration and comments. Direction to Staff to investigate services needed to pursue development of cost of service restructure opportunities.

¹ Certain SOCWA service may not translate to capacity – for example recycled water permitting activities of PC 12 and would be described as “baseline activities”.