

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

**FINANCE COMMITTEE
TELECONFERENCE MEETING**

**February 21, 2023
10:30 a.m.**

Join Zoom Meeting by clicking on the link below:

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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 **February 21, 2023**, 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 December 20, 2022

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

4. Financial Reports for the Month of December 2022 4

The reports included are as follows:

- a. Summary of Disbursements for December 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. Mid-year Fringe Pool and Fringe Rate Forecast (Exhibit 5)

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Director ratify the December 2022 disbursements, \$4,037,903, for the period from December 1, 2022, through December 31, 2022, and to receive and file the December 2022 Financial Reports as submitted.

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5. Q2 FY 2022-23 Cash Roll Forward as of December 31, 2022.....25

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors receive and file the Q2 Fiscal Year 2022-23 Cash Roll Forward as submitted.

6. CalPERS Pension Plan and OPEB (Retiree Health) Unfunded Termination Liability Calculations & Future Cost of Contract Services.....39

- PowerPoint Presentation

Recommended Action: Staff request the Finance Committee's consideration, comments, and direction to staff.

7. FY 2023 – 24 Budget Assumptions54

- PowerPoint Presentation

Recommended Action: Staff request the Finance Committee's consideration, comments, and direction to staff.

8. Update on FY 2022 – 23 Capital Budget25

Recommended Action: Information Item.

Adjournment

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

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

Dated this 14th day of February 2023.



Danita Hirsh, Assistant Board Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

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

Finance Committee

December 20, 2022

DRAFT

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on December 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
DAN FERONS	Santa Margarita Water District	Director
MATT COLLINGS	Moulton Niguel Water District	Director
SCOTT GOLDMAN	South Coast Water District	Director

Absent:

DAVID SHISSLER	City of Laguna Beach	Alternate Director
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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
JEANETTE COTINOLA	Procurement/Contracts Manager
MATT CLARKE	IT Administrator
RONI YOUNG-GRANT	Associate Engineer
DANITA HIRSH	Executive Assistant

Also Participating:

KEVIN DAVIS	Procopio Law
SCOTT GOLDMAN	South Coast Water District
SHERRY WANNINIGER	Moulton Niguel Water District
FRANK URY	Santa Margarita Water District
KATHRYN FRESHLEY	El Toro Water District
SAUNDRA JACOBS	Santa Margarita Water District
ERICA CASTILLO	Santa Margarita Water District

1. Call Meeting to Order

Chairman Ferons called the meeting to order at 10:32 a.m.

2. Public Comments

None.

3. Approval of Minutes

- Finance Committee Meeting of November 30, 2022

ACTION TAKEN

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

Motion carried: Aye 3 , Nay 0, Abstained 1, Absent 1
Director Ferons Aye
Director Shissler Absent
Director Cafferty Aye
Director Collings Aye
Director Goldman Abstain

4. Financial Reports for the Month of November 2022

ACTION TAKEN

Motion was made by Director Collings and seconded by Director Goldman to recommend that the Board of Directors ratify the November 2022 disbursements for the period from November 1, 2022, through November 30, 2022, totaling \$1,892,575, and to receive and file the November 2022 Financial Reports as submitted.

Motion carried: Aye 4, Nay 0, Abstained 0, Absent 1
Director Ferons Aye
Director Shissler Absent
Director Cafferty Aye
Director Collings Aye
Director Goldman Aye

5. Year End June 30, 2022, Financial Auditing Services – Selection of Auditor with services up to four (4) years

ACTION TAKEN

Motion was made by Director Collings and seconded by Director Cafferty to recommend that the Board of Directors authorize the General Manager to enter into a contract for up to four (4) years with The Pun Group.

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

6. Final Cost of Service Restructure Opportunities for SOCWA – Verbal Update on Meeting with Finance Officers

Ms. Carey updated the Finance Committee on the presentation to the Member Agencies Finance Officers on December 7, 2022. OCWA's current approach to financial reporting and the associated history and reasons for establishing the methodologies. Ms. Carey

noted that the consensus from the Finance Officers was that any changes made now would be premature and most likely change later if restructuring changes occur. The Finance Officers agreed that more direction is needed from the Board of Directors from a global policy level on the organization. An open discussion ensued.

There was a consensus of the Finance Committee to put the discussion on hold until the Board of Directors addresses the global policy issues of the organization.

This was an information item; no action was taken.

Adjournment

There being no further business, Chairman Ferons adjourned the meeting at 11:07 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 December 20, 2022, and approved by the Finance Committee and received and filed by the Board of Directors of the South Orange County Wastewater Authority.

Danita Hirsh / Assistant Board Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

Agenda Item

4

Finance Committee Meeting

Meeting Date: February 21, 2023

TO: Finance Committee

FROM: Jim Burror, Acting General Manager/Director of Operations

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Financial Reports for the Month of December 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 December 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. Mid-year Fringe Pool and Fringe Rate Forecast (Exhibit E-5)

Fiscal impact

December 2022 cash disbursements were: \$ 4,037,903.

- 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 Director ratify the December 2022 disbursements, \$4,037,903, for the period from December 1, 2022, through December 31, 2022, and to receive and file the December 2022 Financial Reports as submitted.

Exhibit A

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

	Actual
General Fund	\$ (1,749,483)
PC 2 - Jay B. Latham Plant	(987,300)
PC 5 - San Juan Creek Ocean Outfall	(296,739)
PC 8 - Pretreatment Program	(16,318)
PC 12 SO - Water Reclamation Permits	(25,360.58)
PC 15 - Coastal Treatment Plant/AWT	(206,031)
PC 17 - Joint Regional Wastewater Reclamation	(504,225)
PC 21 - Effluent Transmission Main	-
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(252,446)
Total	<u><u>\$ (4,037,903)</u></u>

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

CASH IN BANK: (BEGINNING BAL.)	\$	1,477,564
L.A.I.F. FUNDS: (BEGINNING BAL.)		8,016,673
DEPOSITS, TRANSFERS & ADJUSTMENTS:		1,228,986
FUND REQUIREMENTS:		
BILLS FOR CONSIDERATION ¹		(4,037,903)
TOTAL CASH IN BANK	\$	6,685,320

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 01/18/23



PMIA Average Monthly Effective Yields⁽¹⁾

December	2.173
November	2.007
October	1.772

Quarterly Performance Quarter Ended 12/31/22

LAIF Apportionment Rate ⁽²⁾ :	2.07
LAIF Earnings Ratio ⁽²⁾ :	0.00005680946709337
LAIF Fair Value Factor ⁽¹⁾ :	0.981389258
PMIA Daily ⁽¹⁾ :	2.29
PMIA Quarter to Date ⁽¹⁾ :	1.98
PMIA Average Life ⁽¹⁾ :	287

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 12/31/22 \$199.6 billion

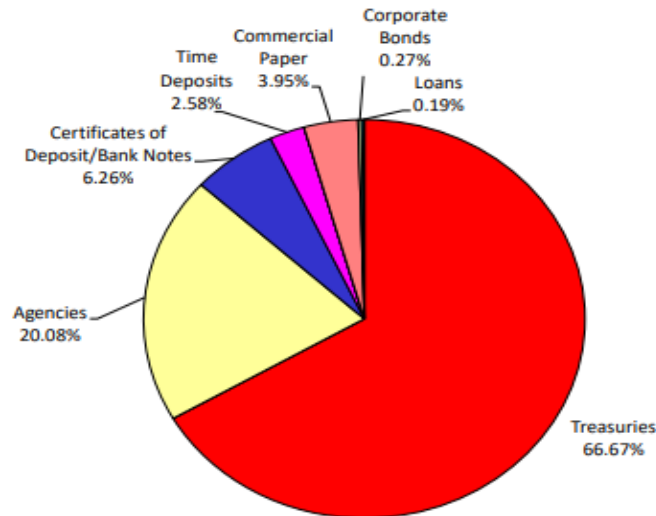


Chart does not include \$3,466,000.00 in mortgages, which equates to 0.002%. Percentages may not total 100% due to rounding.

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 December 31, 2022**

MVA	\$ 168,588	(A)
A/P Checking	1,688,777	(B)
Payroll Checking	41,282	(C)
State LAIF	4,786,673	(D)
Total Cash in Bank¹	\$ 6,685,320	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 6,686,920	
OPEB Trust	5,737,543	(F)
Total Cash and Investments	\$ 12,424,463	

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.

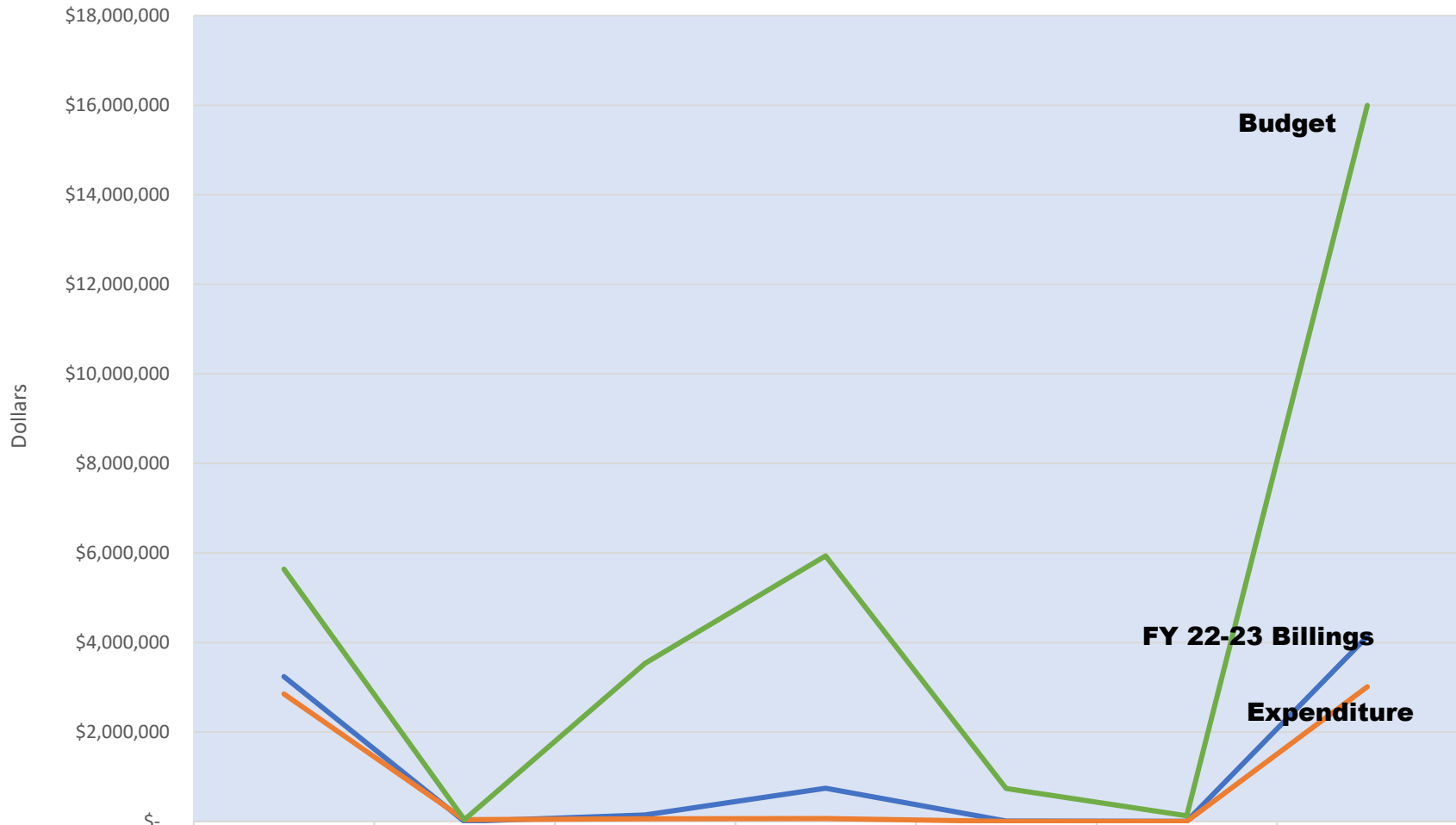
**South Orange County Wastewater Authority
Capital Projects Summaries
For the Period Ended December 31, 2022
(in dollars)**

FY 2022-23 Budget vs. Actual Spending								
<u>Description¹</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	\$ 3,234,467	\$ 2,404,102	57.4%	\$ 2,845,405	\$ 2,845,405	\$ -	113.7%
PC 5-San Juan Creek Outfall	39,064	-	39,064	-	39,064	39,064	-	-
PC 15-Coastal	3,529,980	142,748	3,387,232	4.0%	56,250	56,250	-	253.8%
PC 17-Regional	5,928,616	741,981	5,186,635	12.5%	67,155	67,155	-	1104.9%
PC 21 Effluent Transmission	732,810	9,957	722,853	1.4%	-	-	-	-
PC 24 Aliso Creek Outfall	127,065	5,076	121,989	4.0%	-	-	-	-
Total Large Capital	\$ 15,996,104	\$ 4,134,230	\$ 11,861,874	25.8%	\$ 3,007,874	\$ 3,007,874	\$ -	137.4%
Non-Capital Engineering	217,326	21,418	195,908	9.9%	75,000	75,000	-	28.6%
Non-Capital Misc Engineering	17,500	11,009	6,491	62.9%	-	-	-	-
Small Internal Capital	2,061,000	566,978	1,494,022	27.5%	1,030,500	1,030,500	-	55.0%
Total Capital	\$ 18,291,930	\$ 4,733,635	\$ 13,558,295	25.9%	\$ 4,113,374	\$ 4,113,374	\$ -	115.1%

¹All Project Committees had cash on hand at the end of FY 2021-22 to help cover the current year expenditures.

Large Capital Projects Fiscal Year '22-23 Budget vs. Year-to-Date Expenditures & Billings as of 12/31/2022

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 12/31/22	\$3,234,467	-	\$142,748	\$741,981	\$9,956.64	5,075.84	\$4,134,230
FY 22-23 Billings	\$2,845,405	39,064.00	\$56,250	\$67,155	-	-	\$3,007,874
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 Summary¹
For the Period Ended December 31, 2022
(in dollars)

	FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe					
-5000--***	Regular Salaries-O&M	4,931,084	2,260,287	2,670,797	45.8%
-5001--***	Overtime Salaries-O&M	73,524	73,189	335	99.5% (1)
-5306--***	Scheduled Holiday Work	86,468	46,109	40,359	53.3%
-5315--***	Comp Time - O&M	16,920	9,583	7,337	56.6% (1)
-5401--***	Fringe Benefits IN to PC's & Depts.	2,572,272	1,356,172	1,216,100	52.7% (7)
-5700--***	Standby Pay	70,000	34,060	35,940	48.7%
	Total Payroll Costs	<u>7,750,268</u>	<u>3,779,400</u>	<u>3,970,868</u>	<u>48.8%</u>
Other Expenses					
-5002--***	Electricity	1,253,828	604,766	649,062	48.2%
-5003--***	Natural Gas	268,200	265,565	2,635	99.0% (2)
-5004--***	Potable & Reclaimed Water	87,008	38,316	48,692	44.0%
-5005--***	Co-generation Power Credit	(1,050,004)	(627,741)	(422,263)	59.8%
-5006--***	Chlorine/Sodium Hypochlorite	554,000	286,567	267,433	51.7% (2)
-5007--***	Polymer Products	789,548	519,084	270,464	65.7% (2)
-5008--***	Ferric Chloride	688,256	475,254	213,002	69.1% (2)
-5009--***	Odor Control Chemicals	117,572	73,912	43,660	62.9% (2)
-5010--***	Other Chemicals - Misc.	2,004	-	2,004	-
-5011--***	Laboratory Services	65,724	27,695	38,029	42.1%
-5012--***	Grit Hauling	124,472	67,028	57,444	53.8%
-5013--***	Landscaping	219,008	94,078	124,930	43.0%
-5014--***	Engineering - Misc.	-	-	-	-
-5015--***	Management Support Services	501,512	116,105	385,407	23.2%
-5017--***	Legal Fees	23,688	26,157	(2,469)	110.4%
-5018--***	Public Notices/ Public Relations	3,732	-	3,732	-
-5019--***	Contract Services Misc.	320,996	171,636	149,360	53.5%
-5021--***	Small Vehicle Expense	23,104	17,246	5,858	74.6% (3)
-5022--***	Miscellaneous Expense	15,988	2,643	13,345	16.5%
-5023--***	Office Supplies - All	46,008	15,526	30,482	33.7%
-5024--***	Petroleum Products	34,000	13,609	20,391	40.0%
-5025--***	Uniforms	71,004	46,169	24,835	65.0%
-5026--***	Small Vehicle Fuel	22,764	8,137	14,627	35.7%
-5027--***	Insurance - Property/Liability	491,248	401,454	89,794	81.7% (3)
-5028--***	Small Tools & Supplies	80,600	30,925	49,675	38.4%
-5030--***	Trash Disposal	8,500	6,098	2,402	71.7%
-5031--***	Safety Program & Supplies	112,712	61,596	51,116	54.6%
-5032--***	Equipment Rental	7,004	8,771	(1,767)	125.2% (4)
-5033--***	Recruitment	2,316	2,521	(205)	108.9%
-5034--***	Travel Expense/Tech. Conferences	73,736	8,292	65,444	11.2%
-5035--***	Training Expense	73,052	30,076	42,976	41.2%
-5036--***	Laboratory Supplies	121,144	76,949	44,195	63.5%
-5037--***	Office Equipment	25,992	5,497	20,495	21.1%
-5038--***	Permits	593,908	548,291	45,617	92.3% (3)
-5039--***	Membership Dues/Fees	25,120	6,916	18,204	27.5%
-5044--***	Offshore Monitoring	80,000	61,420	18,580	76.8%
-5045--***	Offshore Biochemistry - 20B	30,004	-	30,004	-
-5046--***	Effluent Chemistry	44,992	33,965	11,027	75.5%
-5047--***	Access Road Expenses	45,000	-	45,000	-
-5048--***	Storm Damage	21,000	-	21,000	-
-5049--***	Biosolids Disposal	1,568,996	928,028	640,968	59.1%
-5050--***	Contract Services Generators - 29A	28,008	6,751	21,257	24.1%
-5052--***	Janitorial Services	101,004	39,661	61,343	39.3%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary¹
 For the Period Ended December 31, 2022
 (in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
-5053--**_**	Contract Serv - Digester Cleaning - 29E	60,000	33,762	26,238	56.3%
-5054--**_**	Diesel Truck Maint	41,996	22,528	19,468	53.6%
-5055--**_**	Diesel Truck Fuel	11,496	9,129	2,367	79.4% (2)
-5056--**_**	Maintenance Equip. & Facilities (Solids)	361,000	188,834	172,166	52.3%
-5057--**_**	Maintenance Equip. & Facilities (Liquids)	589,996	276,756	313,240	46.9%
-5058--**_**	Maintenance Equip. & Facilities (Common)	90,008	63,042	26,966	70.0% (5)
-5059--**_**	Maintenance Equip. & Facilities (Co-Gen)	715,996	536,877	179,119	75.0% (6)
-5060--**_**	Maintenance Equip. & Facilities (AWT)	88,000	42,885	45,115	48.7%
-5061--**_**	Mileage	3,652	928	2,724	25.4%
-5068--**_**	MNWD Potable Water Supplies & Svcs.	44,000	14,826	29,174	33.7%
-5076--**_**	SCADA Infrastructure	92,128	56,892	35,236	61.8%
-5077--**_**	IT Direct	45,004	41,822	3,182	92.9% (3)
-5105--**_**	Co-Generation Power Credit - Offset	1,050,000	627,741	422,259	59.8%
-5303--**_**	Group Insurance Waiver	18,000	8,474	9,526	47.1%
-5305--**_**	Medicare Tax Payments for Employees	2,388	1,153	1,235	48.3%
-5309--**_**	Operating Leases	28,004	8,650	19,354	30.9%
-5705--**_**	Monthly Car Allowance	35,400	15,898	19,502	44.9%
-5799--**_**	Zephyr Wall Costs Share-O&M	(14,000)	(14,000)	-	100.0%
-6500--**_**	IT Allocations in to PC's & Depts.	609,236	278,108	331,128	45.6%
	Total Other Expenses	11,589,052	6,713,264	4,875,788	57.9%
	Total O&M Expenses	19,339,320	10,492,664	8,846,656	54.3%

¹ This report intends to monitor the Annual Budget % Expended at the Project Committee and Functional Department levels.

The financial information contained in this report, in some cases, is based on the full accrual basis of accounting, whereby expenses are recognized in the period in which the liability is incurred, i.e., payroll and fringe benefits.

There are instances where we will include the total expense for the entire accounting fiscal year if the information is available, i.e., property and liability insurance premiums.

The audited financial statements for the fiscal year recognize all expenses on the full accrual basis of accounting.

- (1) Power emergencies to date between the three (3) Treatment Plants.
- (2) Chemical, fuel, and utilities increased with inflation and supply chain disruptions more than budgeted.
- (3) These are non-linear expenses that are primarily incurred in the first quarter of the Fiscal Year.
- (4) Several pieces are being rented due to delays associated with receiving newly purchased units.
- (5) JBL installed and replaced a failed welding fume hood. CTP implemented additional fire hardening recommendations from OCFA.
- (6) Completed both 30k and 40k Cogen services for the Fiscal Year.
- (7) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended December 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	808,041	891,311	47.5%
02-5001-**-***	Overtime Salaries-O&M	27,144	28,054	(910)	103.4% (1)
02-5306-**-***	Scheduled Holiday Work	37,836	20,418	17,418	54.0%
02-5315-**-***	Comp Time - O&M	8,056	4,304	3,752	53.4% (1)
02-5401-**-***	Fringe Benefits IN to PC's & Depts.	886,460	484,824	401,636	54.7% (15)
02-5700-**-***	Standby Pay	26,000	13,488	12,513	51.9%
	Total Payroll Costs	2,684,848	1,359,129	1,325,719	50.6%
Other Expenses					
02-5002-**-***	Electricity	534,828	300,532	234,296	56.2% (2)
02-5003-**-***	Natural Gas	165,128	114,076	51,052	69.1% (2)
02-5004-**-***	Potable & Reclaimed Water	26,004	13,882	12,122	53.4%
02-5006-**-***	Chlorine/Sodium Hypochlorite	9,000	10,215	(1,215)	113.5% (2)
02-5007-**-***	Polymer Products	319,544	193,433	126,111	60.5% (2)
02-5008-**-***	Ferric Chloride	255,252	145,082	110,170	56.8% (2)
02-5009-**-***	Odor Control Chemicals	23,568	18,163	5,405	77.1% (2)
02-5010-**-***	Other Chemicals - Misc.	1,000	-	1,000	-
02-5011-**-***	Laboratory Services	19,712	6,533	13,179	33.1%
02-5012-**-***	Grit Hauling	59,468	40,789	18,679	68.6% (2)
02-5013-**-***	Landscaping	77,004	31,272	45,732	40.6%
02-5015-**-***	Management Support Services	30,008	16,609	13,399	55.3%
02-5017-**-***	Legal Fees	4,996	9,659	(4,663)	193.3%
02-5019-**-***	Contract Services Misc.	82,000	64,438	17,562	78.6%
02-5021-**-***	Small Vehicle Expense	11,000	7,482	3,518	68.0% (3)
02-5022-**-***	Miscellaneous Expense	8,000	550	7,450	6.9%
02-5023-**-***	Office Supplies - All	29,000	7,285	21,715	25.1%
02-5024-**-***	Petroleum Products	11,000	5,097	5,903	46.3%
02-5025-**-***	Uniforms	34,008	20,160	13,848	59.3%
02-5026-**-***	Small Vehicle Fuel	10,004	3,056	6,948	30.5%
02-5027-**-***	Insurance - Property/Liability	167,039	140,326	26,713	84.0% (4)
02-5028-**-***	Small Tools & Supplies	38,000	10,574	27,426	27.8%
02-5030-**-***	Trash Disposal	3,000	852	2,148	28.4%
02-5031-**-***	Safety Program & Supplies	39,248	20,869	18,379	53.2%
02-5032-**-***	Equipment Rental	3,000	-	3,000	-
02-5033-**-***	Recruitment	1,000	1,301	(301)	130.1%
02-5034-**-***	Travel Expense/Tech. Conferences	20,596	2,926	17,670	14.2%
02-5035-**-***	Training Expense	25,352	10,464	14,888	41.3%
02-5036-**-***	Laboratory Supplies	21,000	10,405	10,595	49.5%
02-5037-**-***	Office Equipment	13,000	418	12,582	3.2%
02-5038-**-***	Permits	26,500	19,800	6,700	74.7% (4)
02-5039-**-***	Membership Dues/Fees	5,808	2,374	3,434	40.9%
02-5049-**-***	Biosolids Disposal	687,000	306,969	380,031	44.7%
02-5050-**-***	Contract Services Generators - 29A	10,004	2,700	7,304	27.0%
02-5052-**-***	Janitorial Services	47,000	19,334	27,666	41.1%
02-5053-**-***	Contract Serv - Digester Cleaning - 29E	60,000	33,762	26,238	56.3%
02-5054-**-***	Diesel Truck Maint	21,996	11,294	10,702	51.3%
02-5055-**-***	Diesel Truck Fuel	2,996	3,455	(459)	115.3% (2)
02-5056-**-***	Maintenance Equip. & Facilities (Solids)	150,000	127,162	22,838	84.8% (5)
02-5057-**-***	Maintenance Equip. & Facilities (Liquids)	230,000	126,847	103,153	55.2%
02-5058-**-***	Maintenance Equip. & Facilities (Common)	29,000	30,776	(1,776)	106.1% (6)
02-5059-**-***	Maintenance Equip. & Facilities (Co-Gen)	277,000	131,249	145,751	47.4%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended December 31, 2022
(in dollars)

	FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended	
02-5061-**-**-**	Mileage	2,148	271	1,877	12.6%
02-5076-**-**-**	SCADA Infrastructure	27,832	18,964	8,868	68.1%
02-5077-**-**-**	IT Direct	15,004	13,941	1,063	92.9% (4)
02-5303-**-**-**	Group Insurance Waiver	7,204	3,586	3,618	49.8%
02-5309-**-**-**	Operating Leases	22,000	8,650	13,350	39.3%
02-5705-**-**-**	Monthly Car Allowance	22,800	9,549	13,251	41.9%
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	96,766	115,214	45.6%
	Total Other Expenses	3,884,031	2,159,897	1,724,134	55.6%
	Total Expenses	6,568,879	3,519,026	3,049,853	53.6%
05 - San Juan Creek Ocean Outfall					
Salary and Fringe					
05-5000-**-**-**	Regular Salaries-O&M	108,564	64,135	44,429	59.1%
05-5001-**-**-**	Overtime Salaries-O&M	72	206	(134)	286.6%
05-5306-**-**-**	Scheduled Holiday Work	440	88	352	20.0%
05-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	56,628	38,481	18,147	68.0% (15)
	Total Payroll Costs	165,704	102,911	62,793	62.1%
Other Expenses					
05-5015-**-**-**	Management Support Services	125,004	27,641	97,363	22.1%
05-5017-**-**-**	Legal Fees	2,008	1,565	443	77.9%
05-5026-**-**-**	Small Vehicle Fuel	500	-	500	-
05-5027-**-**-**	Insurance - Property/Liability	18,420	14,836	3,584	80.5% (4)
05-5031-**-**-**	Safety Supplies	1,004	-	1,004	-
05-5034-**-**-**	Travel Expense/Tech. Conferences	5,592	1,358	4,234	24.3%
05-5035-**-**-**	Training Expense	2,500	-	2,500	-
05-5036-**-**-**	Laboratory Supplies	35,000	16,957	18,043	48.4%
05-5038-**-**-**	Permits	275,000	271,995	3,005	98.9% (4)
05-5039-**-**-**	Membership Dues/Fees	2,000	-	2,000	-
05-5044-**-**-**	Offshore Monitoring	40,000	32,670	7,330	81.7% (7)
05-5045-**-**-**	Offshore Biochemistry - 20B	15,004	-	15,004	-
05-5046-**-**-**	Effluent Chemistry	22,496	26,118	(3,622)	116.1% (8)
05-5058-**-**-**	Maintenance Equip. & Facilities (Common)	1,004	-	1,004	-
05-6500-**-**-**	IT Allocations in to PC's & Depts.	13,148	6,002	7,146	45.6%
	Total Other Expenses	558,680	399,142	159,538	71.4%
	Total Expenses	724,384	502,054	222,330	69.3%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended December 31, 2022
(in dollars)

	FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended	
08 - Pre Treatment					
Salary and Fringe					
08-5000-**-***	Regular Salaries-O&M	116,396	52,051	64,345	44.7%
08-5401-**-***	Fringe Benefits IN to PC's & Depts.	60,716	31,231	29,485	51.4% (15)
	Total Payroll Costs	177,112	83,282	93,830	47.0%
Other Expenses					
08-5011-**-***	Laboratory Services	3,004	3,020	(16)	100.5%
08-5015-**-***	Management Support Services	20,004	-	20,004	-
08-5017-**-***	Legal Fees	2,672	605	2,067	22.6%
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	4,946	1,195	80.5% (4)
08-5028-**-***	Small Tools & Supplies	3,600	93	3,507	2.6%
08-5034-**-***	Travel Expense/Tech. Conferences	3,496	-	3,496	-
08-5035-**-***	Training Expense	2,000	267	1,733	-
08-5038-**-***	Permits and Fines	504	-	504	-
08-5039-**-***	Membership Dues/Fees	796	452	344	56.8%
08-6500-**-***	IT Allocations in to PC's & Depts.	14,092	6,433	7,659	45.6%
	Total Other Expenses	64,381	15,816	48,565	24.6%
	Total Expenses	241,493	99,098	142,395	41.0%
12 - Water Reclamation Permits					
Salary and Fringe					
12-5000-**-***	Regular Salaries-O&M	88,952	6,099	82,853	6.9%
12-5401-**-***	Fringe Benefits IN to PC's & Depts.	46,400	3,659	42,741	7.9% (15)
	Total Payroll Costs	135,352	9,758	125,594	7.2%
Other Expenses					
12-5014-**-***	Engineering - Misc.	-	-	-	-
12-5015-**-***	Management Support Services	164,996	31,379	133,617	19.0%
12-5017-**-***	Legal Fees	2,000	-	2,000	-
12-5027-**-***	Insurance - Property/Liability	8,884	7,155	1,729	80.5% (4)
12-5034-**-***	Travel Expense/Tech. Conferences	4,796	606	4,190	12.6%
12-5038-**-***	Permits	22,508	24,687	(2,179)	109.7%
12-5039-**-***	Membership Dues/Fees	68	-	68	-
12-6500-**-***	IT Allocations in to PC's & Depts.	10,764	4,914	5,850	45.6%
	Total Other Expenses	214,016	68,741	145,275	32.1%
	Total Expenses	349,368	78,499	270,869	22.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended December 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	449,638	505,250	47.1%
15-5001-**-***	Overtime Salaries-O&M	11,216	9,571	1,645	85.3% (1)
15-5306-**-***	Scheduled Holiday Work	15,672	7,467	8,205	47.6%
15-5315-**-***	Comp Time - O&M	1,996	2,443	(447)	122.4% (1)
15-5401-**-***	Fringe Benefits IN to PC's & Depts.	498,120	269,783	228,337	54.2% (15)
15-5700-**-***	Standby Pay	17,000	5,233	11,768	30.8%
	Total Payroll Costs	1,498,892	744,134	754,758	49.6%
Other Expenses					
15-5002-**-***	Electricity	235,000	163,768	71,232	69.7% (2)
15-5003-**-***	Natural Gas	3,000	1,502	1,498	50.1%
15-5004-**-***	Potable & Reclaimed Water	25,004	11,219	13,785	44.9%
15-5006-**-***	Chlorine/Sodium Hypochlorite	90,000	52,908	37,093	58.8% (2)
15-5007-**-***	Polymer Products	1,000	-	1,000	-
15-5008-**-***	Ferric Chloride	70,000	63,086	6,914	90.1% (2)
15-5009-**-***	Odor Control Chemicals	52,004	22,463	29,541	43.2%
15-5011-**-***	Laboratory Services	20,000	5,843	14,157	29.2%
15-5012-**-***	Grit Hauling	21,004	8,680	12,324	41.3%
15-5013-**-***	Landscaping	57,000	30,982	26,018	54.4%
15-5015-**-***	Management Support Services	11,500	6,417	5,083	55.8%
15-5017-**-***	Legal Fees	5,000	1,565	3,435	31.3%
15-5019-**-***	Contract Services Misc.	110,000	50,577	59,423	46.0%
15-5021-**-***	Small Vehicle Expense - 31A	4,004	1,246	2,758	31.1%
15-5022-**-***	Miscellaneous Expense	1,000	164	836	16.4%
15-5023-**-***	Office Supplies - All	4,004	2,494	1,510	62.3%
15-5024-**-***	Petroleum Products	3,000	4,110	(1,110)	137.0% (9)
15-5025-**-***	Uniforms	9,000	5,782	3,218	64.2%
15-5026-**-***	Small Vehicle Fuel	2,000	1,457	543	72.8%
15-5027-**-***	Insurance - Property/Liability	72,916	58,729	14,187	80.5% (4)
15-5028-**-***	Small Tools & Supplies	9,000	4,581	4,419	50.9%
15-5030-**-***	Trash Disposal	2,996	2,165	831	72.3%
15-5031-**-***	Safety Supplies	32,804	13,295	19,509	40.5%
15-5032-**-***	Equipment Rental	1,000	-	1,000	-
15-5033-**-***	Recruitment	312	104	208	33.4%
15-5034-**-***	Travel Expense/Tech. Conferences	13,072	545	12,527	4.2%
15-5035-**-***	Training Expense	17,148	9,039	8,109	52.7%
15-5036-**-***	Laboratory Supplies	14,000	16,890	(2,890)	120.6% (10)
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	1,263	3,537	26.3%
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% (4)
15-5052-**-***	Janitorial Services	12,004	5,937	6,067	49.5%
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	48,382	96,614	33.4%
15-5058-**-***	Maintenance Equip. & Facilities (Common)	23,000	17,370	5,630	75.5% (11)
15-5060-**-***	Maintenance Equip. & Facilities (AWT)	38,000	20,309	17,691	53.4%
15-5061-**-***	Mileage	500	238	262	47.6%
15-5076-**-***	SCADA Infrastructure	32,296	18,964	13,332	58.7%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended December 31, 2022
(in dollars)

	FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended	
15-5077-**-**-**	IT Direct	15,000	13,941	1,059	92.9% (4)
15-5303-**-**-**	Group Insurance Waiver	3,600	1,814	1,786	50.4%
15-5305-**-**-**	Medicare Tax Payments for Employees	2,240	1,153	1,087	51.5%
15-5705-**-**-**	Monthly Car Allowance	4,200	2,116	2,084	50.4%
15-6500-**-**-**	IT Allocations in to PC's & Depts.	118,660	54,167	64,493	45.6%
	Total Other Expenses	1,368,556	734,076	634,480	53.6%
	Total Expenses	2,867,448	1,478,210	1,389,238	51.6%
17 - Joint Regional Wastewater Reclamation and Sludge Handling					
Salary and Fringe					
17-5000-**-**-**	Regular Salaries-O&M	1,844,716	823,493	1,021,223	44.6%
17-5001-**-**-**	Overtime Salaries-O&M	34,472	35,292	(820)	102.4% (1)
17-5306-**-**-**	Scheduled Holiday Work	32,244	17,958	14,286	55.7%
17-5315-**-**-**	Comp Time - O&M	6,868	2,836	4,032	41.3% (1)
17-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	962,288	494,096	468,192	51.3% (15)
17-5700-**-**-**	Standby Pay	27,000	15,340	11,660	56.8%
	Total Payroll Costs	2,907,588	1,389,016	1,518,572	47.8%
Other Expenses					
17-5002-**-**-**	Electricity	484,000	140,466	343,534	29.0%
17-5003-**-**-**	Natural Gas	100,072	149,987	(49,915)	149.9% (2)
17-5004-**-**-**	Potable & Reclaimed Water	36,000	13,215	22,785	36.7%
17-5005-**-**-**	Co-generation Power Credit	(1,050,004)	(627,741)	(422,263)	59.8%
17-5006-**-**-**	Chlorine/Sodium Hypochlorite	455,000	223,444	231,556	49.1% (2)
17-5007-**-**-**	Polymer Products	469,004	325,650	143,354	69.4% (2)
17-5008-**-**-**	Ferric Chloride	363,004	267,086	95,918	73.6% (2)
17-5009-**-**-**	Odor Control Chemicals	42,000	33,287	8,713	79.3% (2)
17-5010-**-**-**	Other Chemicals - Misc.	1,004	-	1,004	-
17-5011-**-**-**	Laboratory Services	23,008	12,299	10,709	53.5%
17-5012-**-**-**	Grit Hauling - 21A	44,000	17,558	26,442	39.9%
17-5013-**-**-**	Landscaping	85,004	31,824	53,180	37.4%
17-5015-**-**-**	Management Support Services	24,996	6,417	18,579	25.7%
17-5017-**-**-**	Legal Fees	5,004	11,197	(6,193)	223.8%
17-5019-**-**-**	Contract Services Misc.	110,000	56,621	53,379	51.5%
17-5021-**-**-**	Small Vehicle Expense	7,000	8,517	(1,517)	121.7% (3)
17-5022-**-**-**	Miscellaneous Expense	5,004	1,929	3,075	38.5%
17-5023-**-**-**	Office Supplies - All	13,004	5,747	7,257	44.2%
17-5024-**-**-**	Petroleum Products	20,000	4,402	15,598	22.0%
17-5025-**-**-**	Uniforms	27,996	20,227	7,769	72.3%
17-5026-**-**-**	Small Vehicle Fuel	9,004	3,624	5,380	40.3%
17-5027-**-**-**	Insurance - Property/Liability	199,964	161,057	38,907	80.5% (4)
17-5028-**-**-**	Small Tools & Supplies	30,000	15,677	14,323	52.3%
17-5030-**-**-**	Trash Disposal	2,504	3,081	(577)	123.0%
17-5031-**-**-**	Safety Supplies	38,652	27,432	11,220	71.0%
17-5032-**-**-**	Equipment Rental	3,004	8,771	(5,767)	292.0% (12)
17-5033-**-**-**	Recruitment	1,004	1,116	(112)	111.2%
17-5034-**-**-**	Travel Expense/Tech. Conferences	20,592	1,040	19,552	5.0%
17-5035-**-**-**	Training Expense	25,148	10,306	14,842	41.0%
17-5036-**-**-**	Laboratory Supplies	25,144	17,218	7,926	68.5%
17-5037-**-**-**	Office Equipment	9,996	2,424	7,572	24.2%
17-5038-**-**-**	Permits	15,000	2,199	12,801	14.7%
17-5039-**-**-**	Membership Dues/Fees	5,804	2,826	2,978	48.7%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended December 31, 2022
(in dollars)

	FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended	
17-5049-**-***	Biosolids Disposal	881,996	621,059	260,937	70.4% (2)
17-5050-**-***	Contract Services Generators - 29A	13,004	-	13,004	-
17-5052-**-***	Janitorial Services	42,000	14,390	27,610	34.3%
17-5054-**-***	Diesel Truck Maint	19,000	11,233	7,767	59.1%
17-5055-**-***	Diesel Truck Fuel	8,000	5,674	2,326	70.9% (2)
17-5056-**-***	Maintenance Equip. & Facilities (Solids)	211,000	61,673	149,327	29.2%
17-5057-**-***	Maintenance Equip. & Facilities (Liquids)	215,000	101,527	113,473	47.2%
17-5058-**-***	Maintenance Equip. & Facilities (Common)	36,000	13,502	22,498	37.5%
17-5059-**-***	Maintenance Equip. & Facilities (Co-Gen)	438,996	405,628	33,368	92.4% (13)
17-5060-**-***	Maintenance Equip. & Facilities (AWT)	50,000	22,576	27,424	45.2%
17-5061-**-***	Mileage	1,004	419	585	41.7%
17-5068-**-***	MNWD Potable Water Supplies & Svcs.	44,000	14,826	29,174	33.7%
17-5076-**-***	SCADA Infrastructure	32,000	18,964	13,036	59.3%
17-5077-**-***	IT Direct	15,000	13,941	1,059	92.9% (4)
17-5105-**-***	Co-Generation Power Credit - Offset	1,050,000	627,741	422,259	59.8%
17-5303-**-***	Group Insurance Waiver	7,196	3,074	4,122	42.7%
17-5305-**-***	Medicare Tax Payments for Employees	148	-	148	-
17-5309-**-***	Operating Leases	6,004	-	6,004	-
17-5705-**-***	Monthly Car Allowance	8,400	4,232	4,168	50.4%
17-6500-**-***	IT Allocations in to PC's & Depts.	226,420	103,358	123,062	45.6%
	Total Other Expenses	4,956,080	3,002,722	1,953,358	60.6%
	Total Expenses	7,863,668	4,391,738	3,471,930	55.8%
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	56,829	60,231	48.5%
24-5001-**-***	Overtime Salaries-O&M	620	65	555	10.4%
24-5306-**-***	Scheduled Holiday Work	276	178	98	64.6%
24-5401-**-***	Fringe Benefits IN to PC's & Depts.	61,060	34,098	26,962	55.8% (15)
	Total Payroll Costs	179,016	91,170	87,846	50.9%
Other Expenses					
24-5015-**-***	Management Support Services	125,004	27,642	97,362	22.1%
24-5017-**-***	Legal Fees	2,008	1,565	443	77.9%
24-5027-**-***	Insurance - Property/Liability	17,884	14,404	3,480	80.5% (4)
24-5031-**-***	Safety Supplies	1,004	-	1,004	-
24-5034-**-***	Travel Expense/Tech. Conferences	5,592	1,817	3,776	32.5%
24-5035-**-***	Training Expense	904	-	904	-

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
 For the Period Ended December 31, 2022
 (in dollars)

	FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended	
24-5036-**-**-**	Laboratory Supplies	26,000	15,479	10,521	59.5%
24-5038-**-**-**	Permits	247,400	227,502	19,898	92.0%
24-5039-**-**-**	Membership Dues/Fees	5,844	-	5,844	-
24-5044-**-**-**	Offshore Monitoring	40,000	28,750	11,250	71.9% (7)
24-5045-**-**-**	Offshore Biochemistry - 20B	15,000	-	15,000	-
24-5046-**-**-**	Effluent Chemistry	22,496	7,847	14,649	34.9%
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	1,394	(390)	138.8% (14)
24-6500-**-**-**	IT Allocations in to PC's & Depts.	14,172	6,469	7,703	45.6%
	Total Other Expenses	524,312	332,870	191,442	63.5%
	Total Expenses	703,328	424,039	279,289	60.3%
	Total O&M Expenses	19,339,320	10,492,664	8,846,656	54.3%

¹ This report intends to monitor the Annual Budget % Expended at the Project Committee and Functional Department levels.

The financial information contained in this report, in some cases, is based on the full accrual basis of accounting, whereby expenses are recognized in the period in which the liability is incurred, i.e., payroll and fringe benefits.

There are instances where we will include the total expense for the entire accounting fiscal year if the information is available, i.e., property and liability insurance premiums.

The audited financial statements for the fiscal year recognize all expenses on the full accrual basis of accounting.

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended December 31, 2022

- (1) Power emergencies to date between the three (3) Treatment Plants.
- (2) Chemicals, fuel, and utilities increased with inflation and supply chain disruptions more than budgeted.
- (3) Several older vehicles are being maintained.
- (4) These are non-linear expenses that are primarily incurred in the first quarter of the Fiscal Year.
- (5) Staff is performing additional work in areas isolated by ongoing construction work that is not normally accessible for O&M work.
- (6) JBL installed and replaced a failed welding fume hood.
- (7) Toxicity exceedances at the SJCOO triggering accelerated testing and additional costs.
- (8) New NPDES permit requirement for continuous TDS monitoring installation at M-001 sampler.
- (9) Refueling associated with several extended power outages.
- (10) Additional supplies for sampler maintenance and supply restocking.
- (11) CTP implemented additional fire hardening recommendations from OCFA.
- (12) Several pieces are being rented due to delays associated with receiving newly purchased units.
- (13) 30,000-hour Cogen Service Completed.
- (14) O&M staff implementing recommendations in the new NPDES Permit.
- (15) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

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

For the Period Ended December 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	61,025	100,180	37.9%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	84,092	36,615	47,477	43.5% (1)
	Total Payroll Costs	245,297	97,639	147,658	39.8%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	799	2,385	25.1%
01-5023-03-00-00	Office Supplies - All	208	59	149	28.5%
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	134	1,243	9.8%
01-5061-03-00-00	Mileage	510	23	487	4.6%
01-5309-03-00-00	Operating Leases	9,300	8,017	1,283	86.2%
01-5705-03-00-00	Monthly Car Allowance	4,200	1,615	2,585	38.5%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	52,639	24,029	28,610	45.6%
	Total Other Expenses	81,127	34,678	46,449	42.7%
	Total Engineering Expenses	326,424	132,317	194,107	40.5%

(1) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

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

For the Period Ended December 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	465,921	508,229	47.8%
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000	12,873	(2,873)	128.7% (1)
01-6315-04-00-00	Comp Time - Admin	5,000	1,618	3,382	32.4%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	508,162	279,553	228,610	55.0% (3)
	Total Payroll Costs	1,497,312	759,965	737,347	50.8%
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	8,503	20,687	29.1%
01-6102-04-00-00	Subscriptions	2,533	1,208	1,325	47.7%
01-6103-04-00-00	Contract Labor	30,000	5,059	24,941	16.9%
01-6200-04-00-00	Management Support Services	50,000	34,198	15,802	68.4%
01-6201-04-00-00	Audit	46,000	19,100	26,900	41.5%
01-6202-04-00-00	Legal	200,000	168,307	31,693	84.2%
01-6204-04-00-00	Postage	1,500	716	784	47.7%
01-6223-04-00-00	Office Supplies - Admin	4,294	1,754	2,540	40.8%
01-6224-04-00-00	Office Equipment Admin or IT	6,000	761	5,239	12.7%
01-6234-04-00-00	Memberships & Trainings	95,912	101,991	(6,079)	106.3% (2)
01-6239-04-00-00	Travel & Conference	25,000	5,918	19,082	23.7%
01-6241-04-00-00	Education Reimbursement	4,500	655	3,845	14.6%
01-6310-04-00-00	Miscellaneous	20,000	11,285	8,715	56.4%
01-6311-04-00-00	Mileage	569	238	331	41.8%
01-6317-04-00-00	Contract Services Misc	5,573	2,947	2,626	52.9%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	117,968	53,851	64,117	45.6%
01-6601-04-00-00	Shipping/Freight	4,382	356	4,026	8.1%
01-6705-04-00-00	Monthly Car Allowance	12,000	6,046	5,954	50.4%
	Total Other Expenses	658,691	422,893	235,798	64.2%
Total Admin Expenses		2,156,003	1,182,859	973,144	54.9%

(1) Increased number of meetings.

(2) Inflationary impact on costs

(3) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
 For the Period Ended December 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	52,049	54,261	49.0%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	55,456	31,230	24,226	56.3% (2)
	Total Salary & Fringe	161,766	83,279	78,487	51.5%
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 Admin or IT	600	-	600	-
01-6234-05-00-00	Memberships & Trainings	12,850	1,810	11,040	14.1%
01-6239-05-00-00	Travel & Conference	1,500	-	1,500	-
01-6300-05-00-00	Software Maintenance Agreements	60,433	32,013	28,420	53.0%
01-6301-05-00-00	Hardware Maintenance Agreements	14,186	10,252	3,934	72.3% (1)
01-6302-05-00-00	Cloud Subscriptions (Internet)	181,766	90,478	91,288	49.8%
01-6303-05-00-00	Telecommunications	164,582	74,053	90,529	45.0%
01-6305-05-00-00	IT Professional Services	53,500	14,675	38,825	27.4%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	28,900	7,705	21,195	26.7%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,444	9,595	16,849	36.3%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	64,173	31,364	32,809	48.9%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	-
01-6312-05-00-00	Computer & Photocopy Supplies	-	764	(764)	-
	Total Other Expenses	618,094	272,709	345,385	44.1%
	Total Expenses before Allocation	779,860	355,988	423,872	45.6%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(779,860)	(355,988)	(423,872)	45.6%
	Total IT Allocations (Out) to PC's & Depts	(779,860)	(355,988)	(423,872)	45.6%

(1) AVI SPL Maintenance for JBL Audio/Visual

(2) The fringe rate was increased to 60% year-to-date from the budgeted 52.2 % based on an updated forecast; the change is primarily due to lower labor costs; there are openings in O&M and Engineering.

South Orange County Wastewater Authority Fringe Benefits Pool and Rate FY 2022-23 December Actual and Balance of Year Forecast

¹ Fringe Rate Forecast is 60%, an increase from the budgeted 52.2% due to lower labor costs; it will be used for December Year to Date Actuals										
	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	FY 2022-23 Budget	FY 2022-23 Frcst Total	Budget Change
457 Plan - Employer Contributions (52 Participants)	\$13,821	\$83,925	\$75,524	\$64,550	\$74,097	\$72,639	\$76,797	\$80,000	\$80,000	\$0
Accrued Administrative Leave	34,879	30,478	23,929	26,567	47,949	33,434	36,582	35,142	31,977	(3,165)
Accrued Holiday	221,783	220,371	234,247	244,674	251,092	262,771	262,937	290,432	267,550	(22,882)
Accrued Personal Leave	74,238	76,638	83,205	87,369	97,085	81,137	97,394	96,811	95,527	(1,283)
COVID 19 Federal Leave						44,236	1,533		-	-
COVID 19 State Leave						15,910	37,815		48,674	48,674
Accrued Sick Pay	242,262	262,987	204,767	274,389	233,159	289,940	273,286	310,663	302,898	(7,765)
Accrued Vacation	372,526	416,343	345,815	419,442	383,841	382,525	416,472	420,367	433,335	12,968
Bereavement Pay	1,345	8,088	10,892	10,820	9,043	12,149	12,901	9,170	12,699	3,530
Jury Duty			5,817	3,149	5,156	1,005	5,054	5,250	2,535	(2,715)
Disability Insurance - Private	51,728	56,122	57,924	56,713	61,659	61,468	62,325	62,538	62,471	(67)
Group Medical Insurance	948,341	1,017,679	864,239	918,687	902,394	959,986	1,024,258	1,104,750	1,082,819	(21,931)
Medicare Tax - Employer	94,167	94,550	96,326	100,314	104,441	104,289	96,485	112,130	112,903	773
Retiree Health Savings Program (RHS)			17,800	29,600	39,600	48,000	55,000	57,600	62,200	4,600
Retiree Health PARS Investment	500,000	504,000	210,000						-	-
Retiree Health Benefits ²	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	633,420	618,147	(15,274)
Retirement - PERS Unfunded Liability ²	432,628	499,903	599,849	743,843	867,337				-	-
Unemployment Ins./Reimbursement	1,378	1,234		11,608				1,000	-	(1,000)
Workers Compensation Ins.	76,883	212,990	233,538	159,452	192,000	121,937	182,738	195,530	143,335	(52,195)
Total O&M 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	\$3,414,802	\$3,357,071	(\$57,732)
Change in Fringe Pool		13.1%	-10.2%	5.6%	4.0%	-27.3%	4.7%	4.2%	-1.7%	
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	\$3,964,865	\$3,536,902	(\$427,963)
Environmental		815,299	789,929	827,189	933,333	955,618	949,369	1,066,194	983,671	(82,522)
Engineering including CIP Labor		305,422	377,076	396,554	397,732	428,407	418,681	434,675	317,537	(117,139)
Admin		695,744	857,635	896,766	934,332	899,005	923,711	974,150	931,842	(42,307)
IT		44,447	84,015	85,028	92,851	99,833	103,017	106,310	104,099	(2,211)
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	\$6,546,194	\$5,874,051	(\$672,142)
Fringe Rate	78%	86.6%	73.6%	75.5%	74.2%	54.1%	56.8%	52.2%	57.2%	
Change in Labor Base		1.4%	5.7%	2.9%	5.9%	-0.4%	-0.2%	13.4%	-10.3%	

¹Finance will notify the Finance Committee and ask for additional funding if required.

²Retiree Health (OPEB) Pay-Go expenses and Unfunded Pension Liability (UAL) removed from Fringe Pool and Distributed by Member Agency based on the Board Approved Actuarial Methodology.

Agenda Item

5

Finance Committee Meeting

Meeting Date: February 21, 2023

TO: Finance Committee

FROM: Jim Burror, Acting General Manager/Director of Operations

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Q2 FY 2022-23 Cash Roll Forward as of December 31, 2022

Summary/Discussion

The following selected financial reports are routinely provided quarterly to the Finance Committee for recommendation to the Board of Directors to review Cash Roll Forward and receive and file the following documents.

Cash Roll Forward Q2, December 31, 2022

Cash Roll Forward balances are attached:

- Cash Roll Forward Notes, including:
 - Cash on Hand reconciled to the Bank Statement
 - Cash in Excess of Expenditures to date
- Large Capital Cash Reconciliation to General Ledger (GL)
- Large Capital Cash Roll Forward Balance by Project Committee, Member Agency, and Project
- Non-Capital Cash Roll Forward Balance by Project Committee, Member Agency, and Project
- Non-Capital – Miscellaneous Cash Roll Forward Balance by Project Committee, Member Agency, and Project
- Small Capital Cash Roll Forward balance by Project Committee, Member Agency, and Project

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors receive and file the Q2 Fiscal Year 2022-23 Cash Roll Forward as submitted.

Preliminary Cash Roll Forward Notes Q2 FY 2022-23

1. Cash on Hand from the Net Position Statement and reconciled to the bank statement
2. Adjustment for current assets and liabilities, obligations against the cash (accounts payable, payroll accruals, PTO reserves, and the 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, the 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,
 - a) Beginning cash balance from the audited 6/30/2022 Net Position Statement
 - b) Contributions based on the quarterly capital billings
 - c) Actual expenditures
 - e) Net Cash balance
5. Total large capital cash.
6. Non-Capital Miscellaneous carryover and current year cash balances for small capital, non-capital and O&M.
7. The difference is additional cash from interest on the LAIF account balance and sources other than the Member Agencies, i.e., recycling and sale of older assets not in use.

**South Orange County Wastewater Authority
Cash Reconciliation
Fiscal Year End 2017, 2018, 2019, 2020, 2021, 2022 & Preliminary Q1 & Q2 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	12/31/2022	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	6,685,320	(\$463,070)	-6.5%
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)	(1,525,723)		
Accrued Payroll	(129,958)	(102,661)	(127,396)	(100,221)	(160,049)	(224,996)	(245,023)	(141,343)	(10,028)		
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)	(713,065)		
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	179,394		
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	892,904		
Petty Cash							(1,600)	(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	\$5,507,202		
(4) Large Capital Cash as of June 30th 2017, 2018, 2019, 2020, 2021, 2022, 2023	2,223,007	9,168,439	8,793,369	15,067,539	15,616,950	6,973,860	6,545,659	6,340,392	5,296,613	(1,043,779)	-16.5%
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			(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	5,296,613		
(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	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	463,522		
Non Capital Cash Collected in Excess of Expenditures						9,110		17,028	53,582		
Non Capital Misc Cash Collected in Excess of Expenditures						52,266		(11,600)	(11,600)		
O&M Cash Collected in Excess of Expenditures						215,060		200,000	(447,483)		
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	5,444,633		
(7) Difference	\$281,422	\$365,027	\$649,837	\$314,628	\$549,996	\$166,969	\$42,640	\$61,522	\$62,569		

**South Orange County Wastewater Authority
Cash Reconciliation
Fiscal Year End 2017, 2018, 2019, 2020, 2021, 2022 & Preliminary Q1 & Q2 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	12/31/2022	Change +/-	% Change
Additional Cash Is:											
Prior Balance		\$281,422	\$365,027	\$649,837	\$314,628	\$549,996	\$166,969	\$42,640	\$61,522		
Payment to Member Agencies				(649,837)	(314,628)	(549,996)	(166,969)		(42,640)		
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	22,986		
Recycling Income	16,710	11,708	2,112	1,618	1,966.23	2,947	2,599		2,261		
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	19,358		
LAIF Interest Adj.		3,000									
Grant Revenue SoCal Edison		1,500									
Other misc. expenses					(4,277)		(2,413)	(6,081)	(919)		
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	\$62,569	0	(0)

¹Cash on hand decreased by \$463 thousand or 6.5% due to the change in the Large Capital work plan.

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for Q2 FY 2022-23

Large Capital Cash Balance After Use Audit as of December 31, 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										
3202-000 - Preliminary and Primary Treatment Improvements Design (2016)	-	-	42,474	-	-	-	31,896	23,927	39,871	138,167
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	22,657	-	-	-	17,014	12,762	21,269	73,701
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)	-	-	(209)	-	-	-	(157)	(118)	(196)	(680)
3215-000 - Motor Control Center M Replacement Design (2019)	-	-	9,359	-	-	-	7,019	5,264	8,774	30,416
3220-000 - Facility Improvements B - Basin Upgrades Construction I (2019)	-	-	171,325	-	-	-	128,542	96,332	160,656	556,855
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	-	-	1,258	-	-	-	943	707	1,179	4,088
32212L-000 - Primary Tank Covers Replacements	-	-	92,308	-	-	-	69,231	51,923	86,538	300,000
Total PC 02 Liquids	-	-	415,273	-	-	-	312,814	234,612	391,019	1,353,717
Common										
3216-000 - Hoist System for Maintenance Shop (2013)	-	-	(0)	-	-	-	(0)	(0)	(0)	(1)
3221-000 - Electrical System Evaluation (2019)	-	-	(5,705)	-	-	-	(4,197)	(4,289)	(4,586)	(18,777)
3231-000 - Facility Improvements B - Common Upgrades Construction	-	-	(58,413)	-	-	-	(42,969)	(43,924)	(46,960)	(192,265)
32232C-000 - 2337 Administration Building Roof Reconstructio	-	-	(35)	-	-	-	(26)	(26)	(28)	(115)
Total PC 02 Common	-	-	(64,154)	-	-	-	(47,191)	(48,240)	(51,575)	(211,159)
Solids										
3209-000 - Facility Improvements - Co-Generation Rep. (2016)	-	-	181,853	-	-	-	131,047	172,041	121,237	606,178
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvements	-	-	(337,021)	-	-	-	(242,914)	(318,788)	(224,681)	(1,123,405)
3222-000 - Centrate System Design (2019)	-	-	1,662	-	-	-	1,199	1,572	1,109	5,542
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	-	-	(145)	-	-	-	(105)	(137)	(97)	(484)
3234-000 - Centrate Piping Reconstruction (2021)	-	-	28,990	-	-	-	20,894	27,423	19,327	96,634
	-	-	(69)	-	-	-	(50)	(66)	(46)	(231)
	-	-	(35)	-	-	-	(25)	(33)	(23)	(115)
Total PC 02 Solids	-	-	(29,900)	-	-	-	(21,583)	(28,251)	(19,932)	(99,667)
Total PC2 JB Latham	-	-	321,219	-	-	-	244,039	158,121	319,512	1,042,891

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for Q2 FY 2022-23

Large Capital Cash Balance After Use Audit as of December 31, 2022										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 05 San Juan Creek Ocean Outfall										
3603-000 Dilution Study (2016)	-	9,889	6,593	-	-	-	9,228	26,370	7,420	59,500
362210-000 - Surge System Air Valve Replacement	-	6,492	4,328	-	-	-	6,060	17,313	4,871	39,064
Total PC5 San Juan Creek Ocean Outfall	-	16,381	10,921	-	-	-	15,288	43,683	12,291	98,564
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)
3534-000 - Export Sludge System (1997)	(107,540)	-	-	-	(8,463)	-	(82,989)	-	(84,678)	(283,671)
3539-000 Facility Construction Improvements - Part II (2020)	(15,675)	-	-	-	(1,235)	-	(12,093)	-	(12,339)	(41,342)
3553-000 - Plant Drainage Improvements (2017)	88,781	-	-	-	6,997	-	68,505	-	69,906	234,189
3592-000 - Facility Improvements Project Design (2018)	791	-	-	-	135	-	559	-	615	2,099
3525-000 - Personnel Building reconstruction (2019)	60,990	-	-	-	4,802	-	47,063	-	48,023	160,877
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	37,919	-	-	-	2,986	-	29,260	-	29,858	100,023
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)	318,418	-	-	-	25,072	-	245,708	-	250,723	839,921
35220L-000 - Fiber Installation to Alicia Parkway	13,303	-	-	-	1,047	-	10,265	-	10,475	35,090
35228L-000 - Aeration Blower System Upgrades	96,119	-	-	-	7,569	-	74,171	-	75,684	253,543
3522AL-000 - Drainage Pump Station	30,290	-	-	-	2,386	-	23,374	-	23,850	79,900
35229L-000 - Foul Air System	(275)	-	-	-	(22)	-	(212)	-	(216)	(725)
35238L-000 - Relocate influent flow meters	9,478	-	-	-	746	-	7,313	-	7,463	25,000
Total PC 15 Liquids	590,192	-	-	-	46,555	-	455,366	-	464,712	1,556,826
AWT										
3596-000 - Applied Water VFD Pump Panel and Electrical (AWT) (2018)	-	-	-	-	-	-	-	-	8,574	8,574
Total PC 15 AWT	-	-	-	-	-	-	-	-	8,574	8,574
Total PC 15 Coastal Treatment Plant	590,192	-	-	-	46,555	-	455,366	-	473,286	1,565,400

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for Q2 FY 2022-23

Large Capital Cash Balance After Use Audit as of December 31, 2022										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 17 Joint Regional Wastewater Reclamation										
Liquids/AWT										
3753-000 Aeration Diffuser Upgrade (2020)	-	-	-	-	-	-	210,207	-	-	210,207
3758-000 AWT No.2 Reconstruction (2020)	-	-	-	-	-	-	83,110	-	-	83,110
3742-000 - Aeration System Upgrade (2019)	-	-	-	-	-	-	(1,673)	-	-	(1,673)
3759-000 AWT No.2 Electrical Upgrades (2020)	-	-	-	-	-	-	86,719	-	-	86,719
3774-000 - MCC A, C, G, H Replacement (Liquids) (2021)	-	-	-	-	-	-	(8,790)	-	-	(8,790)
Total PC 17 Liquids	-	-	-	-	-	-	369,572	-	-	369,572
Common										
3761-000 - External Lighting Upgrade	22,511	-	-	38,296	1,192	-	293,960	-	17,986	373,946
3764-000 - SCADA Improvements (2017)	726	-	-	2,762	45	-	23,535	-	575	27,642
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)	2,512	-	-	4,111	133	-	31,310	-	2,007	40,073
3747-000 -Southside Plant Manhole Reconstruction (2019)	585	-	-	957	31	-	7,285	-	467	9,325
3748-000 - SE electrical Manhole reconstruction (2019)	410	-	-	670	22	-	5,106	-	327	6,535
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	31,381	-	-	54,385	1,665	-	418,988	-	25,069	531,490
Solids										
3790-000 - Solids Area Upgrade Design (2018)	(14,749)	-	-	(26,830)	(776)	-	(77,321)	-	(11,778)	(131,454)
3749-000 - Phase I Solids Piping Upgrade (2019)	42,896	-	-	78,029	2,256	-	224,876	-	34,255	382,311
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	112,361	-	-	204,391	5,910	-	589,042	-	89,728	1,001,431
Total PC 17 Joint Regional Wastewater Reclamation	143,742	-	-	258,777	7,575	-	1,377,602	-	114,798	1,902,493

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for Q2 FY 2022-23

Large Capital Cash Balance After Use Audit as of December 31, 2022										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 21 Effluent Transmission Main										
Reach B/C/D										
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	-	-	-	108,694	-	108,692	-	-	-	217,386
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	-	-	-	12,527	-	12,527	-	-	-	25,054
3107-000 - Air Valve Replacement Construction (D) (2021)	-	-	-	19,000	-	19,000	-	-	-	38,000
31221B-000 - Trail Bridge Crossing (D)	-	-	-	(364)	-	(364)	-	-	-	(728)
Total PC21 Reach B/C/D	-	-	-	139,857	-	139,855	-	-	-	279,712
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)	-	-	-	16,941	-	16,941	38,857	-	-	72,740
3108-000 - Air Valve Replacement Construction (E) (2021)	-	-	-	13,980	-	13,980	32,065	-	-	60,025
Total PC21 Reach E	-	-	-	70,188	-	70,188	70,922	-	-	211,298
Total PC 21 Effluent Transmission Main	-	-	-	210,045	-	210,043	70,922	-	-	491,009
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)	9,149	-	-	13,559	649	13,108	36,474	-	10,239	83,178
3480-000 - Internal Seal Replacement (2020)	12,461	-	-	18,465	884	17,853	49,675	-	13,945	113,283
Total PC 24 Aliso Creek Ocean Outfall	21,587	-	-	31,990	1,531	30,929	86,058	-	24,160	196,256
Total Large Capital Cash as of December 31, 2022	755,521	16,381	332,140	500,812	55,661	240,972	2,249,276	201,805	944,046	5,296,613

**South Orange County Wastewater Authority
Total Non-Capital Cash Roll Forward Q2 FY 2022-23**

PC 17 Joint Regional Wastewater Reclamation

Common

47224C-000 - Consequence of Failure Analysis

Total PC 17 Joint Regional Wastewater Reclamation

Total Non-Capital Cash as of December 31, 2023

Non-Capital Cash Balance After Use Audit as of December 31, 2022									
16	17	18	19	20	21	22	23	24	
CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
3,360	-	-	5,497	177	-	41,861	-	2,686	53,582
3,360	-	-	5,497	177	-	41,861	-	2,686	53,582
3,360	-	-	5,497	177	-	41,861	-	2,686	53,582

South Orange County Wastewater Authority
Total Non Capital Miscellaneous Cash Roll Forward Q2 FY 2022-23

Non-Capital Miscellaneous Cash Balance After Use Audit FY 2021-22 as of December 31, 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										
Common										
52221C-000										
Arc Flash 5-Year Update	-	-	(3,525)	-	-	-	(2,593)	(2,650)	(2,833)	(11,600)
Total PC2 JB Latham	-	-	(3,525)	-	-	-	(2,593)	(2,650)	(2,833)	(11,600)
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 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	4,950	7,479	1,461	7,335	351	7,092	24,119	17,294	8,318	78,400

**South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q2 FY 2022-23**

Small Capital Cash Balance After the Use Audit as of December 31, 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											
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	-	-	(14,395)	-	-	-	(10,796)	(8,097)	(13,496)	(46,785)
2223-001	2 ISCO Samplers (between 3 PC's)	-	-	1,076	-	-	-	808	606	1,010	3,500
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	4,462	-	-	-	3,346	2,510	4,182	14,500
2223-003	Pump Overhauls	-	-	1,625	-	-	-	1,219	914	1,522	5,280
2223-004	Replacement Liquids Side Bleach Tank	-	-	3,846	-	-	-	2,884	2,164	3,606	12,500
2223-005	Gate Replacements	-	-	2,308	-	-	-	1,730	1,298	2,164	7,500
2223-006	Roll up Door Replacement	-	-	4,462	-	-	-	3,346	2,510	4,182	14,500
2223-007	Building Doors	-	-	3,076	-	-	-	2,308	1,730	2,884	9,998
2223-008	Vulcan washpress 4-side	-	-	6,154	-	-	-	4,616	3,462	5,770	20,002
2223-009	Spare Pump	-	-	2,308	-	-	-	1,730	1,298	2,164	7,500
	Total Liquids	-	-	8,466	-	-	-	6,349	4,763	7,936	27,514
Common											
2222-015	PA System (between 3 PC's)	-	-	(16,106)	-	-	-	(11,847)	(12,109)	(12,946)	(53,008)
2223-010	Safety Equipment	-	-	3,038	-	-	-	2,234	2,284	2,442	9,998
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	7,596	-	-	-	5,590	5,710	6,106	25,002
2223-012	JBL HP SCADA Server Switch 2022	-	-	2,278	-	-	-	1,676	1,714	1,832	7,500
2223-013	PA System (between 3 PC's)	-	-	11,396	-	-	-	8,380	8,566	9,158	37,500
2223-014	Remove and Replace Asphalt 9-Side Headworks Area	-	-	7,596	-	-	-	5,588	5,710	6,106	25,000
2223-015	Replacement Backup Repository Server (between 3 PC's)	-	-	2,278	-	-	-	1,676	1,714	1,832	7,500
2223-016	Utility Vehicle (between 3 PC's)	-	-	3,798	-	-	-	2,794	2,856	3,052	12,500
2223-017	Electric Charging Station	-	-	6,836	-	-	-	5,028	5,140	5,496	22,500
2223-025	Tank Chain JBL	-	-	(8,660)	-	-	-	(6,370)	(6,511)	(6,961)	(28,503)
	Total PC 2 Common	-	-	20,049	-	-	-	14,749	15,075	16,117	65,990
Solids											
2222-020	Replacement Flame Arresters	-	-	(2,211)	-	-	-	(1,593)	(2,091)	(1,474)	(7,369)
2222-023	JBL Digester 1 and 2 Manway Access Improvements	-	-	(34,236)	-	-	-	(24,675)	(32,386)	(22,824)	(114,121)
2222-024	Digester flame arrestors and vacuum vents	-	-	(6,884)	-	-	-	(4,961)	(6,512)	(4,589)	(22,946)
2223-018	Buildings Door Replacements 2022	-	-	3,000	-	-	-	2,162	2,838	2,000	10,000
2223-019	Pump Overhauls	-	-	3,000	-	-	-	2,162	2,838	2,000	10,000
2223-020	Replacement Valves	-	-	4,500	-	-	-	3,244	4,256	3,000	15,000
2223-021	Conveyor Overhaul	-	-	3,750	-	-	-	2,702	3,548	2,500	12,500
2223-022	Foul Air Connection to Centrate Line	-	-	1,500	-	-	-	1,082	1,418	1,000	5,000
2223-023	Centrifuge Rebuild	-	-	2,359	-	-	-	1,700	2,231	1,572	7,862
2223-024	PLC Replacement	-	-	3,000	-	-	-	2,162	2,838	2,000	10,000
	Total PC 2 Solids	-	-	(22,222)	-	-	-	(16,015)	(21,021)	(14,815)	(74,074)
	Total PC2 JB Latham	-	-	6,293	-	-	-	5,082	(1,184)	9,238	19,430

South Orange County Wastewater Authority Small Capital Cash Roll Forward Q2 FY 2022-23

Small Capital Cash Balance After the Use Audit as of December 31, 2022										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 05 San Juan Creek Ocean Outfall										
2622-001	BioRad ddPCR QX200	-	(1,635)	(1,090)	-	-	(1,526)	(4,360)	(1,227)	(9,837)
2623-001	ECO CDOM - RT Base Model	-	(524)	(350)	-	-	(489)	(1,398)	(393)	(3,154)
	Total PC5 San Juan Creek Ocean Outfall	-	(2,159)	(1,439)	-	-	(2,015)	(5,758)	(1,620)	(12,992)
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)	1,326	-	-	-	104	1,024	-	1,044	3,498
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	3,792	-	-	-	298	2,926	-	2,986	10,002
2523-003	Pump/Blower Overhauls	6,634	-	-	-	522	5,120	-	5,224	17,500
2523-004	Pump Control Rehabilitations	7,582	-	-	-	598	5,850	-	5,970	20,000
2523-005	Building Lighting Improvements	1,896	-	-	-	150	1,462	-	1,492	5,000
2523-006	Spare Pumps	6,632	-	-	-	522	5,120	-	5,224	17,498
2523-007	Liquids Buildings Door Replacements	3,792	-	-	-	298	2,926	-	2,986	10,002
2523-008	Gallery Area Floor Rehabilitations	11,374	-	-	-	896	8,776	-	8,956	30,002
2523-009	Building #13 Roof Replacement	5,686	-	-	-	448	4,388	-	4,476	14,998
2523-010	Potable Water Station Rehabilitation	7,582	-	-	-	598	5,850	-	5,968	19,998
2523-011	Headworks Driveway Replacement	3,792	-	-	-	298	2,926	-	2,986	10,002
	Total PC 15 Liquids	54,428	-	-	-	4,286	42,000	-	42,855	143,569
Common										
2523-012	Safety Equipment	1,896	-	-	-	150	1,462	-	1,492	5,000
2523-013	Landscape Renovations 2022	6,824	-	-	-	538	5,266	-	5,374	18,002
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	8,530	-	-	-	672	6,582	-	6,716	22,500
2523-015	Replacement Doors	4,168	-	-	-	328	3,218	-	3,284	10,998
2523-016	CTP PLC Hardware Upgrades and Replacements 2022	2,842	-	-	-	224	2,194	-	2,238	7,498
2523-017	CTP HP SCADA Server Switch 2022	2,842	-	-	-	224	2,194	-	2,238	7,498
2523-018	CTP OIT Replacements 2022	1,896	-	-	-	150	1,462	-	1,492	5,000
2223-013	PA System (between 3 PC's)	11,374	-	-	-	894	8,776	-	8,958	30,002
2223-015	Replacement Backup Repository Server (between 3 PC's)	(13,610)	-	-	-	(1,072)	(10,503)	-	(10,718)	(35,903)
2223-016	Utility Vehicle (between 3 PC's)	3,792	-	-	-	298	2,926	-	2,986	10,002
2523-022	Electric Charging Station	8,530	-	-	-	672	6,582	-	6,716	22,500
	Total PC 15 Common	39,084	-	-	-	3,078	30,159	-	30,776	103,097
AWT										
2523-023	Replacement Pumps	-	-	-	-	-	-	-	10,000	10,000
2523-024	Replacement Turbidity Meter	-	-	-	-	-	-	-	5,000	5,000
	Total PC 15 AWT	-	-	-	-	-	-	-	15,000	15,000
	Total PC 15 Coastal Treatment Plant	93,511	-	-	-	7,365	72,159	-	88,631	261,666

**South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q2 FY 2022-23**

Small Capital Cash Balance After the Use Audit as of December 31, 2022										
	16	17	18	19	20	21	22	23	24	Total
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
PC 17 Joint Regional Wastewater Reclamation										
Liquids										
2722-052	Spare RAS Bleach Pump	-	-	-	-	-	(16,155)	-	-	(16,155)
2722-074	Ferric Tank Level Indicator and Transmitter	-	-	-	-	-	(3,369)	-	-	(3,369)
2723-001	Safety Equipment	-	-	-	-	-	3,500	-	-	3,500
2223-001	Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	-	-	-	10,000	-	-	10,000
2723-003	Spare Grit Pump	-	-	-	-	-	20,000	-	-	20,000
2723-004	Primary Pump Overhaul/Replacements	-	-	-	-	-	17,652	-	-	17,652
2723-005	Interstage Pump Overhaul	-	-	-	-	-	25,000	-	-	25,000
2723-006	Replacement Valves	-	-	-	-	-	7,500	-	-	7,500
2723-007	RAS Pump Overhaul/Replacement	-	-	-	-	-	7,500	-	-	7,500
2723-008	Storm Water Pump Station Overhaul/Replacement	-	-	-	-	-	7,500	-	-	7,500
2723-009	Headworks Area Building Doors	-	-	-	-	-	10,000	-	-	10,000
2723-010	Primary Area Building Doors	-	-	-	-	-	7,500	-	-	7,500
2723-025	RTP 3WHP Strainer	-	-	-	-	-	(35,676)	-	-	(35,676)
2723-028	Primary Tank Rehabilitation	-	-	-	-	-	(13,410)	-	-	(13,410)
	Total PC 17 Liquids	-	-	-	-	-	47,543	-	-	47,543
Common										
2222-015	PA System (between 3 PC's)	(310)	-	-	(507)	(16)	(3,864)	-	(248)	(4,945)
2723-011	Safety Equipment	314	-	-	514	16	3,906	-	250	5,000
2723-012	Access Road Repaving	628	-	-	1,026	34	7,812	-	502	10,002
2723-013	Landscape Renovations 2022	628	-	-	1,026	34	7,812	-	502	10,002
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	2,192	-	-	3,590	116	27,346	-	1,752	34,996
2723-015	Replacement forklift	1,568	-	-	2,566	82	19,532	-	1,252	25,000
2223-016	Utility Vehicle (between 3 PC's)	628	-	-	1,026	34	7,812	-	502	10,002
2723-017	Electric Charging Station	1,410	-	-	2,308	74	17,580	-	1,128	22,500
2223-013	PA System (between 3 PC's)	2,132	-	-	3,488	110	26,564	-	1,704	33,998
	Total PC 17 Common	9,190	-	-	15,037	484	114,500	-	7,344	146,555
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	2,356	-	-	4,286	122	12,352	-	1,882	20,998
2723-020	Replacement Centrifuge Feed Pumps	2,244	-	-	4,082	118	11,764	-	1,792	20,000
2723-021	Spare Centrifuge Cyclo Drive	1,122	-	-	2,042	60	5,882	-	896	10,002
2723-022	Replacement Condensate Trap	2,244	-	-	4,082	118	11,764	-	1,792	20,000
2723-023	ORT Fan Replacement/Overhaul	1,010	-	-	1,836	54	5,294	-	806	9,000
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	578	-	-	1,052	30	3,031	-	462	5,154
AWT										
2723-024	Spare Pulsafeeder Pump	-	-	-	-	-	10,000	-	-	10,000
2723-030	Two AWT Programmable Logic Controllers (PLC)	-	-	-	-	-	(842)	-	-	(842)
	Total PC 17 AWT	-	-	-	-	-	9,158	-	-	9,158
	Total PC 17 Joint Regional Wastewater Reclamation	9,768	-	-	16,088	514	174,233	-	7,806	208,409

**South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q2 FY 2022-23**

Small Capital Cash Balance After the Use Audit as of December 31, 2022										
16	17	18	19	20	21	22	23	24		
CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total	
PC 24 Aliso Creek Ocean Outfall										
2622-001 BioRad ddPCR QX200	(1,082)	-	-	(1,603)	(77)	(1,550)	(4,314)	-	(1,211)	(9,837)
2623-001 ECO CDOM - RT Base Model	(347)	-	-	(514)	(25)	(497)	(1,383)	-	(388)	(3,154)
Total PC 24 Aliso Creek Ocean Outfall	(1,429)	-	-	(2,118)	(101)	(2,047)	(5,697)	-	(1,599)	(12,992)
Total Small Capital Cash as of December 31, 2022	101,851	(2,159)	4,854	13,971	7,777	(2,047)	243,762	(6,942)	102,456	463,522

**Member Agency Terminates Membership in
SOCWA**

**CalPERS Pension Plan
and**

OPEB (Retiree Health)

**Unfunded Termination Liability Calculations
&**

Future Cost of Contract Services

**Finance Committee
February 21, 2023**

CalPERS Hypothetical Termination Liability Assumptions¹

1. The Plan Liability on a Termination Basis is Calculated **differently** from the Plan's ongoing funding Liability
2. This Hypothetical Termination Liability Calculation assumes:
 - Compensation and service are frozen as of the Valuation Date
 - There are no future pay increases or service accruals
 - The measure of funded status is **not deemed** appropriate for determining future plan contributions.

¹Presented to The Finance Committee on September 21, 2021.

Termination Liability Calculation Assumptions¹

Key Assumptions:

1. Use CalPERS Termination Formula.
2. The Terminating Agency will pay all of its allocated obligations for UAL and Retiree Health/OPEB.
3. The investment strategy for the discount rate is conservative, assumed to be secured by risk-free assets, the 20-year Treasury Rate.
4. The termination liability results will be significantly larger than the current UAL and OPEB for the Terminating agency, primarily due to a lower discount rate.
5. The Termination Formula includes benefits for the participants' lifetime and includes both existing retirees and active employees.
6. The remaining Member Agencies' risk is mitigated by the usage of a lower discount rate rather than the current Public Employees' Retirement Fund (PERF) expected rate of return or discount rate.
7. **The amounts included in the presentation are hypothetical and should not be considered as the final termination liability. The actual termination liability would be calculated at the time of separation from the JPA.**

¹Presented to The Finance Committee on September 21, 2021.

Termination Liability Calculation Assumptions

Pension Benefits¹

➤ Termination liability calculated at June 30, 2023

- ❖ Accrued benefits measured @ 6/30/21 & adjusted to 6/30/23 payment date; the roll forward to June 30, 2023, assumptions are:
- ❖ Start with 6/30/21, the latest date CalPERS actuarial liability information is available
 - Subsequent accruals and interest on the UAL have been fully paid as part of CalPERS' required Normal Costs and UAL payments.
 - SOCWA's UAL payment is only slightly more than interest on the UAL; adjustments were made for principal payments
 - Adjustments were made for the difference between Normal Costs paid at the ongoing discount rate and value at the termination discount rate
- Assets (GASB 68 basis) adjusted for investment returns in FY 2022 (-7.5%)
- UAL as of 6-30-21 was rolled forward to June 30, 2023, by adding interest each year at the termination discount rate.

¹IRWD offered to review the termination payment every five years for adequacy; and cover any shortages.

Termination Liability Calculation Assumptions

Pension Benefits

- **Benefits included and assumptions**
 - ❖ Retirees' Pension benefits have been 100% Earned
 - ❖ Active employees' benefits based on pay and service through 6/30/2023 are included in the unfunded termination liability
 - ❖ Accruals estimated using FY21/22 compensation
 - ❖ 2% Annual COLA (included in the Retirement Contract)
 - ❖ 5% extra liability added for longevity improvement
 - ❖ Other actuarial assumptions (retirement timing, etc.)
- **A lower discount rate compensates remaining SOCWA members who absorb investment risks for terminating agency's liabilities**

Termination Liability Calculation Assumptions

Pension Benefits

- **Active Employees are still earning benefits, for future pay and service**

Termination Liability Calculation Assumptions

Termination Discount Rate

- **The Hypothetical Termination Rate used is 1.85%**
 - ❖ No Change from the rate used in the September 21, 2021, presentation
 - Treasury yields are higher in 2023
 - As interest rates go up, bond **yields go up**, and bond prices go down. There will likely be unusual levels of **volatility** in the bond market in the short term.
 - Long-Term decisions are usually not based on short-term results.
 - Prior finance committee meeting discussions; the termination liability rate is negotiable.

OPEB (Retiree Health) Benefits Termination Liability Assumptions

OPEB (Retiree Health) Benefits

- Valuation date as of January 1, 2021, consistent with the last full GASB valuation. The liability is projected on a no gain/loss basis to June 30, 2022, then adjusted for interest to the payment date (6/30/2023).
- Plan provisions, assumptions, methods, and data are all consistent with the FY 2022 valuation except for the following:
 - Discount Rate of 1.85%,
 - Future healthcare costs assumed to increase 1% more per year than in the regular actuarial valuation
 - A 5% longevity load was applied to the mortality improvement scale
 - Projected unit credit actuarial cost method was used, reflect no future service accruals after Just 30, 2022.

Hypothetical Pension Termination Liability for Agency Leaving SOCWA¹

Termination payment on June 30, 2023:

	Irvine Ranch Water District	Trabuco Canyon Water District
Projected total SOCWA termination-basis net pension liability at June 30, 2023	88,677,141	88,677,141
Terminating agency % from most recent financial reporting calculation	0.754%	0.019%
Allocated termination-basis net pension liability at June 30, 2023	668,733	16,995
Payment required from terminating agency if paid 6/30/2023	668,733	16,995



IRWD, Termination payment on August 15, 2021:

Step 8	Calculate terminating agency's allocated portion of termination basis NPL	
	Enter terminating agency % from most recent financial reporting calculation	0.761%
	Agency Net Pension Liability @ termination rate @FYE 6/30/21	523,605
	Portion of year to calculation date	12.60%
	Interest adjustment	1.00231
	Immediate payment required from terminating agency	524,816



¹IRWD Termination amount increased \$144K mainly due to later payment date and poor FY22 investment return

Hypothetical OPEB Termination Liability for Agency Leaving SOCWA

Termination on June 30, 2023:

	Irvine Ranch Water District	Trabuco Canyon Water District
Total termination-basis OPEB Liability as of 6/30/2022	25,285,316	25,285,316
OPEB Assets as of 6/30/2022	5,727,973	5,727,973
Net termination-basis OPEB liability at 6/30/2022	19,557,343	19,557,343
Projected total termination-basis net OPEB liability at June 30, 2023	19,919,042	19,919,042
Terminating agency % from most recent financial reporting calculation	0.754%	0.019%
Allocated termination-basis net pension liability at June 30, 2023	150,215	3,818
Payment required from terminating agency if paid 6/30/2023	150,215	3,818

SOCWA's Cost of Services to Terminating Agencies Future Service Requests

Time and Materials Contract Services

Example Only		
A Cost-of-Service fully loaded rate will be used to value the labor costs of future services to Member agencies		
Hours	Hourly Labor Rate	\$ Amount
10.0	\$100.00	\$1,000.00
Fringe	52.2%	522.00
Labor and Fringe		\$1,522.00
Overhead	29.80%	298.05
O&M Costs		\$1,820.05
Admin	15.3%	278.47
Total Costs		\$2,098.52
Hourly Bill Rate		\$209.85

Materials–All Direct Costs will be invoiced based on participation.

Non-SOCWA Agencies Proposed Contract Participation

- ▶ This includes staff labor (fully burdened) and legal counsel costs
 - Staff activities include:
 - Preparing/updating the RFP documents (including getting updated agency information, updating sections for new laws, reviewing and updating contract conditions, and/or adding more specificity to address vendor management issues)
 - Activities during the proposal period (job walks, responding to questions, interviews, proposal reviews, documenting the RFP process, BOFA's, etc.)
 - Preparing and presenting SOCWA Board materials
 - Executing contracts
 - No bid protest costs assumed
- ▶ No individual procurement cost tracking by SOCWA staff
- ▶ No Use Audit proposed for true up
- ▶ CPI LA-OC inflation adjustment from year 0 date

Non-SOCWA Agencies Proposed Contract Participation (cont'd)

- ▶ SOCWA staff has estimated the cost for each major contract procurement at \$10,000
- ▶ \$10,000 would be divided by the number of RFP participants
 - For example:
 - \$10,000 with 8 participants (similar to the bleach RFP)
 - Each agency's costs would be \$1,250 ($\$10,000 / 8$)
 - Non-SOCWA agencies would be billed \$1,250

QUESTIONS?

Recommended Action:

Staff request the Finance Committee's consideration ,
comments and direction to staff.

SOCWA Budget Baseline Assumptions & Schedule 2023/2024 Fiscal Year

**Finance Committee
February 21, 2023**

Baseline Budget Assumptions

➤ February 21, 2023 – Base Assumptions & Schedule Review

❖ Base Budget Assumptions

- Headcount projected to remain flat with the current year budget, and forecasted out years, 62 FTE:

FTEs Headcount		
Department	FY 2022-23 Budget	FY 2023-24 Budget
Operations	40	40
Environmental Compliance & Safety	10	10
Engineering	3	3
Administration	8	8
IT	1	1
Total	62	62

- Required Annual Funding of historical PERS (UAL), \$1,253,636, lump sum payment, down \$69k or -5.2% due to CalPERS' favorable FY 2021, ROI

UAL Required Annual Payment Decreased \$69k or -5.2% FY 2023-24					
Pension Plans	Annual Lump Sum Payment	Monthly Payments	Annual Interest Savings	Increase/ (Decrease)	Without Savings
Tier 1 Classic	\$1,253,636	\$1,295,559	\$41,923	Overfunded, \$99,716, 104.4%	
Tier 2 Classic					
Tier 3 PEPRA					
Total	\$1,253,636	\$1,295,559	\$41,923	-5.2%	-2.0%
Prior Year Budget	\$1,322,162				

Baseline Budget Assumptions

- PERS Discount Rate for FY 2023/24 remains at 6.8%, net of investment and administrative expenses.
- Pooled Property & Liability Insurance:
 - Property, 15-25% Rate Increase, plus
 - Insured Property Values, 7.5 – 10% Increase
 - Liability Insurance, 10% Rate Increase
 - Workers' Compensation, 5-10% Increase
- Health Insurance, 6.6% increase, in line with the current year increase of 6.5%, and CalPERS average of 6.75%:

2023 Health Premiums

CalPERS health plans will see an overall average premium increase of 6.75% in 2023. Members enrolled in CalPERS' Basic HMO plans will see a 4.35% average premium increase. Members enrolled in Basic PPO plans will see an overall average increase of 15.76%.

- Continue with “PAY GO” for Retirees' Health Insurance Premiums; there will be no use of OPEB 115 Trust Funds.

Baseline Budget Assumptions

- ❖ Contractual Obligations
 - COLA, X %, MOU TBD; negotiations are underway (December CPI, 4.9%, November, 6.0%)

 - Expected Inflationary and supply chain increases:
 - Electricity, 10%
 - Natural Gas, 8%
 - Chemicals, varies
 - O&M Maintenance & Services
 - Biosolids Hauling

Baseline Budget Assumptions

- **February 21, 2023 – Base Assumptions & Schedule Review**
 - ❖ **Capital Program Approach**
 - Continue to spend down Capital Cash on Hand (\$5.3 Million at the end of Q2, 12-31-2022)
 - Focus will transition from construction to planning and design
 - 2-year budget expected to be smaller than previous years (<\$10 million per year)
 - Actual spending will depend on hiring third engineer (budget based on full staffing)
 - Flows and solids approach was discussed at February 9th Engineering Committee meeting
 - Further asset management efforts
 - Start planning for key projects – major process modifications, recycled water improvements, solids handling changes

Finance Committee Budget Schedule

- **February 9, 2023** – FY 2023-24 Flows and Solids Initial Budget discussion at the Engineering Committee meeting.
- **March 21, 2023** - O&M Environmental Safety Budget Presentation and Workshop, General Fund, Administration, Residual Engineering, IT Budget, and Capital Budget Presentation.

Response to 2/21/23 Questions & Comments

- **May 16, 2023** – Workshop Total Budget and Response to 3/21/23 Questions and Comments
- **May 18, 2023** – Board Budget Workshop
- **June 1, 2023** – Board Budget Consideration for Approval

QUESTIONS?

Recommended Action:

Staff request the Finance Committee's consideration, comments and direction to staff.

Agenda Item

8

Finance Committee Meeting

Meeting Date: February 21, 2023

TO: Finance Committee

FROM: Jim Burror, Acting General Manager/Director of Operations

STAFF CONTACT: David Baranowski, Director of Engineering

SUBJECT: Update on FY 2022-23 Capital Budget

Summary

SOCWA Engineering staff prepared a revised forecast of capital expenditures for the rest of this fiscal year. The revised forecast estimates a fiscal year total of \$4.9 million, down from the original budget of \$16.2 million. This information was presented to the Engineering Committee on January 12, 2023.

Discussion/Analysis

The budget for fiscal year 2022/2023 includes \$16.2 million for capital projects (not including small capital). This represents the amount of money that SOCWA planned to collect from the member agencies to fund capital projects between July 2022 and June 2023. At the end of the second quarter (period ending December 31, 2022), \$3.0 million has been collected. Staff prepared an updated budget forecast for the remainder of this fiscal year.

There are various reasons for the reduction in capital budget collection. Some of the contributing factors include the departure of the Director of Engineering in January 2022, reduced Engineering staffing, contractor delays due to COVID and supply chain interruptions, project designs taking longer than expected, and staffing needed to support construction already underway. A few projects were budgeted as if they would be constructed this year, but delays in design or bidding will push out the timing of the construction into future years. Additionally, some projects had sufficient cash on hand, which meant new funds were not needed. Furthermore, MNWD will perform the construction of the RTP AWT upgrades. In combination, these factors have greatly reduced the amount of capital SOCWA plans to spend this year.

Staff realizes that the SOCWA capital budget affects the finances of the member agencies. Staff updated the list of projects in the capital budget to reflect the current outlook for the remainder of the fiscal year. The following pages include an updated capital spending forecast which shows the original budget for each project, the funds collected for the first three quarters, any funds expected to be collected for the fourth quarter, and the revised total for the fiscal year.

Staff also prepared a workplan of capital projects for this fiscal year and next included in the following pages. The workplan serves as the basis for the funds to be collected in the fourth quarter and will feed into the budget planning for next fiscal year.

Staff is in the process of hiring a third engineer. The additional staff member will increase the production of the team and likely the amount of capital spent.

Staff is also making changes to the way budgets are prepared. Staff are aware of the history of inaccurate budgets and plan to be more accurate moving forward. Over the past five years, capital budgets have ranged from \$15 million to \$30 million, which included major construction projects at all three facilities. Staff will refocus their efforts on the planning and design of new projects in the coming months and years. Staff estimates the capital budgets will be less than \$10 million in coming years unless major projects at multiple facilities coincide.

Fiscal Impact

Funds were collected for the third quarter on January 1, 2023. To date, the funds collected are as follows:

- Quarter 1 = \$1.75 million
- Quarter 2 = \$1.33 million
- Quarter 3 = \$0.55 million

The total funds collected for the first three quarters is \$3.63 million. This equates to 22 percent of the overall budget.

Staff forecast they will collect another \$1.3 million of the budget in the fourth quarter of the fiscal year (collection scheduled for April 1, 2023). The revised fiscal year outlook is a \$4.9 million capital budget (excluding small capital), 30 percent of the original budget.

The following pages include a revised capital budget forecast and a revised workplan. The table below summarizes the allocation by member agency. These numbers are only estimates, actual numbers are determined by the Finance Department.

Table 1 – Estimated Capital Forecast Allocations by Member Agency (excludes Small Cap)

Member Agency	Original Budget Allocation	Revised Forecast Allocation	Funds Collected (Q1 to Q3)	Estimated Funds to be Collected (Q4)
City of Laguna Beach	\$1,416,888	\$296,509	\$37,971	\$258,538
City of San Clemente	\$33,056	\$6,492	\$6,492	\$0
Emerald Bay Service District	\$109,764	\$22,740	\$2,676	\$20,064
El Toro Water District	\$438,011	\$120,123	\$99,713	\$20,410
Irvine Ranch Water District	\$323,138	\$82,762	\$82,762	\$0
Moulton Niguel Water District	\$8,296,952	\$1,374,618	\$963,931	\$410,687
South Coast Water District	\$2,652,442	\$1,241,461	\$920,067	\$321,395
Santa Margarita Water District	\$2,960,681	\$1,792,653	\$1,521,364	\$271,289
Total	\$16,230,932	\$4,937,357	\$3,634,975	\$1,302,382

This information was presented to the Engineering Committee on January 12, 2023.

Recommended Action: Information Item.

South Orange County Wastewater Authority
Update to the Large Capital Projects Scheduled for FY 2022-23 (in dollars)

	FY 2022/23 Budget	Collected (QTRs 1 to 3)	4th QTR Estimate	Revised FY 2022/23 Budget	% Collected	<i>Status</i>
PC 02 J B Latham						
Liquids						
3215-000 - Motor Control Center M Replacement Design (2019)	\$ 353,136	\$ -	\$ -	\$ -	0%	Construction delayed, project in design
3220-000 - Facility Improvements B - Basin Upgrades Construction I (201	\$ 1,374,581	\$ 2,274,581	\$ -	\$ 2,274,581	165%	Underway
32212L-000 - Primary Tank Covers Replacements	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	100%	Underway
32226L-000 - Effluent Pump Station Upgrades	\$ 375,000	\$ 93,750	\$ -	\$ 93,750	25%	Design to begin Q1 of FY24
32231L-000 - MCC G Replacement	\$ 377,000	\$ -	\$ -	\$ -	0%	Construction delayed, project in design
32234L-000 - Chlorine Contact Basin Isolation Gates and Structural Rehabi	\$ 165,736	\$ -	\$ 100,000	\$ 100,000	60%	Design to begin Q4
32235L-000 - Effluent PS Electrical Rehabilitation	\$ 250,000	\$ 65,000	\$ -	\$ 65,000	26%	See project 32226L-000
3252-000 - Plant 1 Standby Power Generator Repl (2017)	\$ 502,906	\$ 250,000	\$ -	\$ 250,000	50%	Construction delayed, project in design
3253-000 - Effluent System Valves Replacement (2107)	\$ 100,000	\$ -	\$ -	\$ -	0%	See project 32226L-000
3285-000 - Main Plant Drain Line Reconstruction (2018)	\$ 231,136	\$ -	\$ -	\$ -	0%	Delayed to future year
Total Liquids	\$ 4,029,495	\$ 2,983,331	\$ 100,000	\$ 3,083,331	77%	
Common						
3216-000 - Hoist System for Maintenance Shop (2013)	\$250,000	\$ -	\$ 50,000	\$ 50,000	20%	Construction delayed, project in design
32231C-000 - Process Water Repiping (system full of shells)	\$50,000	\$ -	\$ 50,000	\$ 50,000	100%	Study to begin Q4
32232C-000 - 2337 Administration Building Roof Reconstruction	\$207,000	\$ -	\$ 100,000	\$ 100,000	48%	Preparing to bid in Q3
Total Common	\$ 507,000	\$ -	\$ 200,000	\$ 200,000	39%	
Solids						
3222-000 - Centrate System Design (2019)	\$ 12,074	\$ 12,074	\$ -	\$ 12,074	100%	Underway
32225S-000 - JBL Energy Building Upgrades - Solids	\$ 465,000	\$ -	\$ 75,000	\$ 75,000	16%	Construction delayed, project in design
32232S-000 - Buried Digester and Flare Gasline Replacement	\$ 50,000	\$ -	\$ -	\$ -	0%	Delayed to future year
32233S-000 - Scum Line Replacement	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	100%	Design to begin Q3
32234S-000 - JBL Heat exchanger #4 pipe replacement (thinning pipe)	\$ 75,000	\$ -	\$ -	\$ -	0%	Delayed to future year
32235S-000 - Building #65 Roof	\$ 75,000	\$ -	\$ -	\$ -	0%	Included in Package B
32236S-000 - SCR Blower	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	100%	Work to begin Q4 pending coordination with Ops
3234-000 - Centrate Piping Reconstruction (2021)	\$ 300,000	\$ 100,000	\$ -	\$ 100,000	33%	Construction delayed, project in design
Total Solids	\$ 1,102,074	\$ 112,074	\$ 200,000	\$ 312,074	28%	
Total PC 02 J B Latham	\$ 5,638,569	\$ 3,095,405	\$ 500,000	\$ 3,595,405	64%	
PC 05 San Juan Creek Ocean Outfall						
Outfall						
36221O-000 - Surge System Air Valve Replacement	\$ 39,064	\$ 39,064	\$ -	\$ 39,064	100%	Work to begin Q4 pending coordination with Ops
Total Outfall	\$ 39,064	\$ 39,064	\$ -	\$ 39,064	100%	
Total PC 05 San Juan Creek Ocean Outfall	\$ 39,064	\$ 39,064	\$ -	\$ 39,064	100%	
PC 15 Coastal Treatment Plant						
Liquids						
35221L-000 - Auxiliary Blower and Maintenance Building Roofs	\$ 100,000	\$ -	\$ 50,000	\$ 50,000	50%	Preparing to bid in Q3
35228L-000 - Aeration Blower System Upgrades	\$ 1,250,000	\$ -	\$ 50,000	\$ 50,000	4%	Construction delayed, project in design
35229L-000 - Foul Air System	\$ 76,422	\$ -	\$ -	\$ -	0%	Project superseded by 35235L-000
3522AL-000 - Drainage Pump Station	\$ 125,000	\$ 31,250	\$ 93,750	\$ 125,000	100%	Design to begin Q3 (RFP released in Q2)
35235L-000 - Odor Control Scrubber/Foul Air System Reconstruction	\$ 329,000	\$ -	\$ 100,000	\$ 100,000	30%	Study to begin Q3 or Q4
35238L-000 - Relocate influent flow meters	\$ 250,000	\$ 25,000	\$ -	\$ 25,000	10%	Underway, coordinating work with Ops

35239L-000 - CTP west secondary scum skimmers	\$ 300,000	\$ -	\$ 50,000	\$ 50,000	17%	<i>Design to begin Q3 or Q4</i>
3525-000 - Personnel Building Reconstruction (2019)	\$ 308,632	\$ -	\$ 308,632	\$ 308,632	100%	<i>Construction scheduled to begin Q4</i>
3541-000 - Export Sludge System Construction (2020)	\$ 438,870	\$ -	\$ -	\$ -	0%	<i>Sufficient funds already collected</i>
3544-000 - Aeration Upgrade Construction - Part I (2021)	\$ 352,056	\$ -	\$ -	\$ -	0%	<i>Sufficient funds already collected</i>
Total Liquids	\$ 3,529,980	\$ 56,250	\$ 652,382	\$ 708,632	20%	
Total PC 15 Coastal Treatment Plant	\$ 3,529,980	\$ 56,250	\$ 652,382	\$ 708,632	20%	
PC 17 Joint Regional Wastewater Reclamation						
Liquids						
3722AL-000 - MCC A, C, G, H Replacement	\$ 787,352	\$ 30,000	\$ -	\$ 30,000	4%	<i>Construction delayed, project in design</i>
3742-000 - Aeration System Upgrade (2019)	\$ 2,351,036	\$ 2,000	\$ 50,000	\$ 52,000	2%	<i>Study to begin Q4</i>
Total Liquids	\$ 3,138,388	\$ 32,000	\$ 50,000	\$ 82,000	3%	
Common						
37203C-000 - Admin. Bldg. Door and Window Repair	\$ 60,000	\$ -	\$ -	\$ -	0%	<i>Delayed to future year</i>
3744-000 - Admin Building Repair Design (2019)	\$ 2,174	\$ -	\$ -	\$ -	0%	<i>Delayed to future year</i>
3746-000 - Motor Control Center A, G, H Design (2019)	\$ 47,156	\$ 47,156	\$ -	\$ 47,156	100%	<i>Construction delayed, project in design</i>
3748-000 - SE Electrical Manhole Reconstruction (2019)	\$ 121,196	\$ 20,000	\$ -	\$ 20,000	17%	<i>Construction delayed, project in design</i>
Total Common	\$ 230,526	\$ 67,156	\$ -	\$ 67,156	29%	
Solids						
37232S-000 - SCR Blower	\$100,000	\$ -	\$ 100,000	\$ 100,000	100%	<i>Work to begin Q4 pending coordination with Ops</i>
37236S-000 - MCC A, C, G, H Replacement	\$305,876	\$ 10,000	\$ -	\$ 10,000	3%	<i>Construction delayed, project in design</i>
Total Solids	\$ 405,876	\$ 10,000	\$ 100,000	\$ 110,000	27%	
AWT						
3758-000 - AWT No.2 Reconstruction (2020)	\$ 1,919,190	\$ -	\$ -	\$ -	0%	<i>Funds no longer needed, MNWD to manage construction</i>
3759-000 - AWT No.2 Electrical Upgrades (2020)	\$ 234,636	\$ -	\$ -	\$ -	0%	<i>Funds no longer needed, MNWD to manage construction</i>
Total AWT	\$ 2,153,826	\$ -	\$ -	\$ -	0%	
Total PC 17 Joint Regional Wastewater Reclamation	\$ 5,928,616	\$ 109,156	\$ 150,000	\$ 259,156	4%	
PC 21 Effluent Transmission Main						
Reach B/C/D						
3107-000 - Air Valve Replacement Construction (D) (2021)	\$ 339,776	\$ 100,000	\$ -	\$ 100,000	29%	<i>Construction delayed, project in design</i>
31221B-000 - Trail Bridge Crossing (D)	\$ 156,074	\$ -	\$ -	\$ -	0%	<i>Construction delayed, project in design/planning</i>
Total Reach B/C/D	\$ 495,850	\$ 100,000	\$ -	\$ 100,000	20%	
Reach E						
3108-000 - Air Valve Replacement Construction (E) (2021)	\$ 236,960	\$ 100,000	\$ -	\$ 100,000	42%	<i>Construction delayed, project in design</i>
Total Reach E	\$ 236,960	\$ 100,000	\$ -	\$ 100,000	42%	
Total PC 21 Effluent Transmission Main	\$ 732,810	\$ 200,000	\$ -	\$ 200,000	27%	
PC 24 Aliso Creek Ocean Outfall						
Outfall						
34231O-000 - Metering and Sampling	\$ 66,965	\$ -	\$ -	\$ -	0%	<i>Sufficient funds already collected</i>
3480-000 - Internal Seal Replacement (2018)	\$ 60,100	\$ 60,100	\$ -	\$ 60,100	100%	<i>Design underway, construction in Q1 of FY24</i>
Total Outfall	\$ 127,065	\$ 60,100	\$ -	\$ 60,100	47%	
Total PC 24 Aliso Creek Ocean Outfall	\$ 127,065	\$ 60,100	\$ -	\$ 60,100	47%	
FY 2022-23 Total Work Plan	\$ 15,996,104	\$ 3,559,975	\$ 1,302,382	\$ 4,862,357	30%	

South Orange County Wastewater Authority

Update to the Non Capital Projects Scheduled for FY 2022-23 (in dollars)

	FY 2022/23 Budget	Collected (QTRs 1 to 3)	4th QTR Estimate	Revised FY 2022/23 Budget	% Collected	Status
PC 05 San Juan Creek Ocean Outfall						
Outfall						
462110-000 - Land Outfall Facility Condition Assessment	\$ 52,328	\$ -	\$ -	\$ -	0%	<i>Delayed to future year</i>
462210-000 - Marine Outfall Core Sample and Condition Asses	\$ 90,000	\$ -	\$ -	\$ -	0%	<i>Delayed to future year</i>
Total Outfall	\$ 142,328	\$ -	\$ -	\$ -	0%	
Total PC 05 San Juan Creek Ocean Outfall	\$ 142,328	\$ -	\$ -	\$ -	0%	
PC 17 Joint Regional Wastewater Reclamation						
Common						
47224C-000 - Consequence of Failure Analysis	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	100%	<i>Underway</i>
Total Common	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	100%	
Total PC 17 Joint Regional Wastewater Reclamation	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	100%	
FY 2022-23 Total Work Plan	\$ 217,328	\$ 75,000	\$ -	\$ 75,000	35%	

South Orange County Wastewater Authority

Update to the Non Capital Miscellaneous Projects Scheduled for FY 2022-23 (in dollars)

	FY 2022/23 Budget	Collected (QTRs 1 to 3)	4th QTR Estimate	Revised FY 2022/23 Budget	% Collected	Status
PC 05 San Juan Creek Ocean Outfall						
Outfall						
562310-000 - DHS Facility Compliance Review	\$ 17,500	\$ -	\$ -	\$ -	0%	<i>Delayed to future year</i>
Total Outfall	\$ 17,500	\$ -	\$ -	\$ -	0%	
Total PC 05 San Juan Creek Ocean Outfall	\$ 17,500	\$ -	\$ -	\$ -	0%	
FY 2022-23 Total Work Plan	\$ 17,500	\$ -	\$ -	\$ -	0%	

SOCWA CIP Workplan

Project Number	Project Name	Revised FY 23 Spending Forecast	Status	FY 2022/2023				FY 2023/2024			
				Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
PC 2 - J.B. Latham Treatment Plant											
3220/32212L	Facility Improvements B	\$ 2,574,581	Construction ongoing	C	C	C					
3215/3252/ 32231L	Electrical System Upgrades	\$ 250,000	Design underway	D	D	D	D	B&A	C	C	C
3222/3234	Centrate Piping Reconstruction	\$ 112,074	Design underway	D	D	D	B&A	C	C		
32234L	Chlorine Contact Basin Isolation Gates and Structural Rehabi	\$ 100,000						D	D	B&A	C
32226L/32235L/ 3253	Effluent Pump Station Upgrades	\$ 158,750					D	D	B&A	C	C
32232C	Administration Building Roof Reconstruction	\$ 100,000				B&A	C	C			
32233S	Scum Line Replacement	\$ 25,000					D	B&A	C		
32231C	Process Water Repiping	\$ 50,000					P	P	P	D	D
3216/32225S	Energy Building Upgrades	\$ 125,000				P	D	D	B&A	C	C
PC 5 - San Juan Creek Ocean Outfall											
36221O	Surge System Air Valve Replacement	\$ 39,064	Coordinating with Ops			P	C	C			
PC 15 - Coastal Treatment Plant											
3541-000	Export Sludge System Construction (2020)	\$ -	Pipe complete and mitigation work ongoing	ENV	ENV	ENV	ENV	ENV	ENV	ENV	ENV
35228L	Aeration Blower System Upgrades	\$ 50,000	Diffusers purchased and design underway	D	D	B&A	C	C	C	C	
3525	Personnel Building Reconstruction	\$ 308,632	Design underway	D	D	B&A	C	C	C		
35221L	Auxiliary Blower Building Roof	\$ 50,000				B&A	C	C			
3522AL	Drainage Pump Station	\$ 125,000	Design RFP released			D	D	D	D	B&A	C
35238L	Odor Control Scrubber/Foul Air System Reconstruction	\$ 100,000				P	P	P	D	D	B&A
35238L	Relocate Influent Flow Meters	\$ 25,000	Coordinating with Ops		P	P	P				
35239L	West Secondary Scum Skimmers	\$ 50,000				P	D	B&A	C		
PC 17 - Regional Treatment Plant											
3722AL/C/S	MCC A, C, G, H Replacement	\$ 107,156	Design underway	D	D	D	D	D	D	D	D
3758/3759	AWT No.2 Reconstruction (2020)	\$ -	MNWD to manage construction	D	D	D					
47224C	Consequence of Failure Analysis	\$ 75,000	Study underway	P	P	P	P				
3742	Aeration System Upgrades	\$ 52,000					P	P	P		

SOCWA CIP Workplan

Project Number	Project Name	Revised FY 23 Spending Forecast	Status	FY 2022/2023				FY 2023/2024			
				Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
PC 21 - Effluent Transmission Main											
3107 (B/C/D)/ 3108 (E)	Air Valve Replacement Construction (D) (2021)	\$ 200,000	Design underway	D	D	D	D	B&A	C	C	
3101/31221B	Trail Bridge Crossing (D)	\$ -	Planning/design underway	P	P	P	P	P			
PC 24 - Aliso Creek Ocean Outfall											
3480	Internal Seal Replacement	\$ 60,100	Design underway	D	D	D	B&A	C	C	C	

- P** Planning
- CA** Condition Assessment
- ENV** Environmental/Permitting
- D** Design
- B&A** Bidding and Award
- C** Construction
- P** Procurement