

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

**May 16, 2023
10:30 a.m.**

NOTICE IS HEREBY GIVEN that a Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee was called to be held on **May 16, 2023, at 10:30 a.m.** SOCWA staff will be present and conducting the meeting at the SOCWA Administrative Office located at 34156 Del Obispo Street, Dana Point, California.

THE SOCWA MEETING ROOM IS WHEELCHAIR ACCESSIBLE. 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 SUCH 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. MEMBERS OF THE PUBLIC HAVE THE OPTION TO PARTICIPATE IN AND MAY JOIN THE MEETING REMOTELY VIA VIDEO CONFERENCE FOR VISUAL INFORMATION ONLY (USE ZOOM LINK BELOW) AND BY TELECONFERENCE FOR AUDIO PARTICIPATION (USE PHONE NUMBERS BELOW). THIS IS A PHONE-CALL MEETING AND NOT A WEB-CAST MEETING, SO PLEASE REFER TO AGENDA MATERIALS AS POSTED ON THE WEBSITE AT WWW.SOCWA.COM, ON YOUR REQUEST, EVERY EFFORT WILL BE MADE TO ACCOMMODATE PARTICIPATION. FOR PARTIES PARTICIPATING REMOTELY, PUBLIC COMMENTS WILL BE TAKEN DURING THE MEETING FOR ORAL COMMUNICATION IN ADDITION TO PUBLIC COMMENTS RECEIVED BY PARTIES PARTICIPATING IN PERSON. COMMENTS MAY BE SUBMITTED PRIOR TO THE MEETING VIA EMAIL TO ASSISTANT SECRETARY DANITA HIRSH AT DHIRSH@SOCWA.COM WITH THE SUBJECT LINE "REQUEST TO PROVIDE PUBLIC COMMENT." IN THE EMAIL, PLEASE INCLUDE YOUR NAME, THE ITEM YOU WISH TO SPEAK ABOUT, AND THE TELEPHONE NUMBER YOU WILL BE CALLING FROM SO THAT THE COORDINATOR CAN UN-MUTE YOUR LINE WHEN YOU ARE CALLED UPON TO SPEAK. THOSE MAKING PUBLIC COMMENT REQUESTS REMOTELY VIA TELEPHONE IN REAL-TIME WILL BE ASKED TO PROVIDE YOUR NAME, THE ITEM YOU WISH TO SPEAK ABOUT, AND THE TELEPHONE NUMBER THAT YOU ARE CALLING FROM SO THE COORDINATOR CAN UN-MUTE YOUR LINE WHEN YOU ARE CALLED UPON TO SPEAK. ONCE THE MEETING HAS COMMENCED, THE CHAIR WILL INVITE YOU TO SPEAK AND ASK THE COORDINATOR TO UN-MUTE YOUR LINE AT THE APPROPRIATE TIME.

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 FOR DISCUSSION OR CONSIDERATION AT AN OPEN MEETING OF THE FINANCE COMMITTEE ARE AVAILABLE FOR PUBLIC INSPECTION IN THE AUTHORITY ADMINISTRATIVE OFFICE LOCATED AT 34156 DEL OBISPO STREET, DANA POINT, CA ("AUTHORITY OFFICE") OR BY PHONE REQUEST MADE TO THE AUTHORITY OFFICE AT 949-234-5452. IF SUCH WRITINGS ARE DISTRIBUTED TO MEMBERS OF THE FINANCE COMMITTEE LESS THAN TWENTY-FOUR (24) HOURS PRIOR TO THE MEETING, THEY WILL BE AVAILABLE IN THE RECEPTION AREA OF THE AUTHORITY OFFICE AT THE SAME TIME AS THEY ARE DISTRIBUTED TO THE FINANCE COMMITTEE AND SENT TO ANY REMOTE PARTICIPANTS REQUESTING EMAIL DELIVERY OR POSTED ON SOCWA'S WEBSITE. IF SUCH WRITINGS ARE DISTRIBUTED IMMEDIATELY PRIOR TO, OR DURING, THE MEETING, THEY WILL BE AVAILABLE IN THE MEETING ROOM OR IMMEDIATELY UPON VERBAL REQUEST TO BE DELIVERED VIA EMAIL TO REQUESTING PARTIES PARTICIPATING REMOTELY.

**THE PUBLIC MAY PARTICIPATE REMOTELY BY VIRTUAL MEANS FOR AUDIO OF MEETING USE
THE CALL IN PHONE NUMBERS BELOW AND FOR VIDEO USE THE ZOOM LINK BELOW.**

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

Meeting ID: 845 5209 6528
Passcode: 938269

Dial by your location:
+1 669 900 6833 US (San Jose) +1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston) +1 312 626 6799 US (Chicago)

Find your local number: <https://socwa.zoom.us/j/kbMndneShA>

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. Financial Reports for the Month of March 2023 1

The reports included are as follows:

- a. Summary of Disbursements for March 2023 (Exhibit A)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
 - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
 - Capital Projects – Graph (Exhibit D-1)
- e. Budget vs. Actual Expenses:
 - Operations and Environmental Summary (Exhibit E-1)
 - Operations and Environmental by PC (E-1.2)
 - Residual Engineering, after transfer to Capital (Exhibit E-2)
 - Administration (Exhibit E-3)
 - Information Technology (IT) (Exhibit E-4)

Recommended Action: Staff recommends that the Finance Committee recommends to the Board of Directors to ratify the March 2023 disbursements, \$ 2,814,904, for the period from March 1, 2023, through March 31, 2023, and to receive and file the March 2023 Financial Reports as submitted.

4. Q3 FY 2022-23 Cash Roll Forward as of March 31, 2023 19

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors receive and file the Q3 Fiscal Year 2022-23 Cash Roll Forward as submitted.

5. FY 2022-23 Administration and General Fund Budget Update 30

Recommended Action: Committee Discussion/Direction/Action

6. FY 2023-24 Total Budget Workshop (**Materials to be provided under separate cover**)

Recommended Action: (1) Committee discussion, comments, and direction; (2) Finance Committee recommends that the Board of Directors approve Fiscal Year 2023-24 Budget at the May 18, 2023, Board Budget Workshop.

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 meeting at the usual agenda posting location of the South Orange County Wastewater Authority and at www.socwa.com.

Dated this 12th day of May 2023.



Danita Hirsh, Assistant Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

Agenda Item

3

Finance Committee Meeting

Meeting Date: May 16, 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 March 2023

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 March 2023 (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)
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 - Information Technology (IT) (Exhibit E-4)

Fiscal impact

March 2023 cash disbursements were: \$ 2,814,904.

- 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 recommends to the Board of Directors to ratify the March 2023 disbursements, \$ 2,814,904, for the period from March 1, 2023, through March 31, 2023, and to receive and file the March 2023 Financial Reports as submitted.

Exhibit A

**South Orange County Wastewater Authority
Summary of Disbursements for March 2023
Staff Recommendation of Fiscal Matters**

	Actual
General Fund	\$ (467,216)
PC 2 - Jay B. Latham Plant	(1,008,030)
PC 5 - San Juan Creek Ocean Outfall	(25,041)
PC 8 - Pretreatment Program	(17,341)
PC 12 SO - Water Reclamation Permits	(26,827.71)
PC 15 - Coastal Treatment Plant/AWT	(334,770)
PC 17 - Joint Regional Wastewater Reclamation	(905,788)
PC 21 - Effluent Transmission Main	(492)
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(29,399)
Total	\$ (2,814,904)

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT
as of March 31, 2023**

CASH IN BANK: (BEGINNING BAL.)	\$ 1,552,258
L.A.I.F. FUNDS: (BEGINNING BAL.)	8,145,525
DEPOSITS, TRANSFERS & ADJUSTMENTS:	18,993
FUND REQUIREMENTS:	
BILLS FOR CONSIDERATION ¹	<u>(2,814,904)</u>
TOTAL CASH IN BANK	<u>\$ 6,901,872</u>

¹ GL postings.

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

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

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

James Burror
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 04/19/23



PMIA Average Monthly Effective Yields⁽¹⁾

March	2.831
February	2.624
January	2.425

Quarterly Performance Quarter Ended 03/31/23

LAIF Apportionment Rate ⁽²⁾ :	2.74
LAIF Earnings Ratio ⁽²⁾ :	0.00007493902135155
LAIF Fair Value Factor ⁽¹⁾ :	0.986510329
PMIA Daily ⁽¹⁾ :	2.87
PMIA Quarter to Date ⁽¹⁾ :	2.63
PMIA Average Life ⁽¹⁾ :	275

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 03/31/23 \$191.2 billion

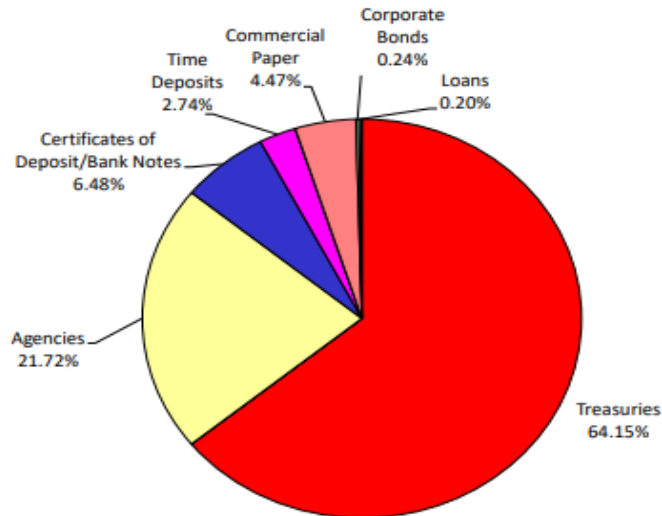


Chart does not include \$3,085,000.00 in mortgages, which equates to 0.002%. Percentages may not total 100% due to rounding.

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 March 31, 2023**

MVA	\$ 11,279	(A)
A/P Checking	1,111,932	(B)
Payroll Checking	108,136	(C)
State LAIF	5,670,525	(D)
Total Cash in Bank¹	\$ 6,901,872	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 6,903,472	
OPEB Trust	6,002,821	(F)
Total Cash and Investments	\$ 12,906,293	

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:

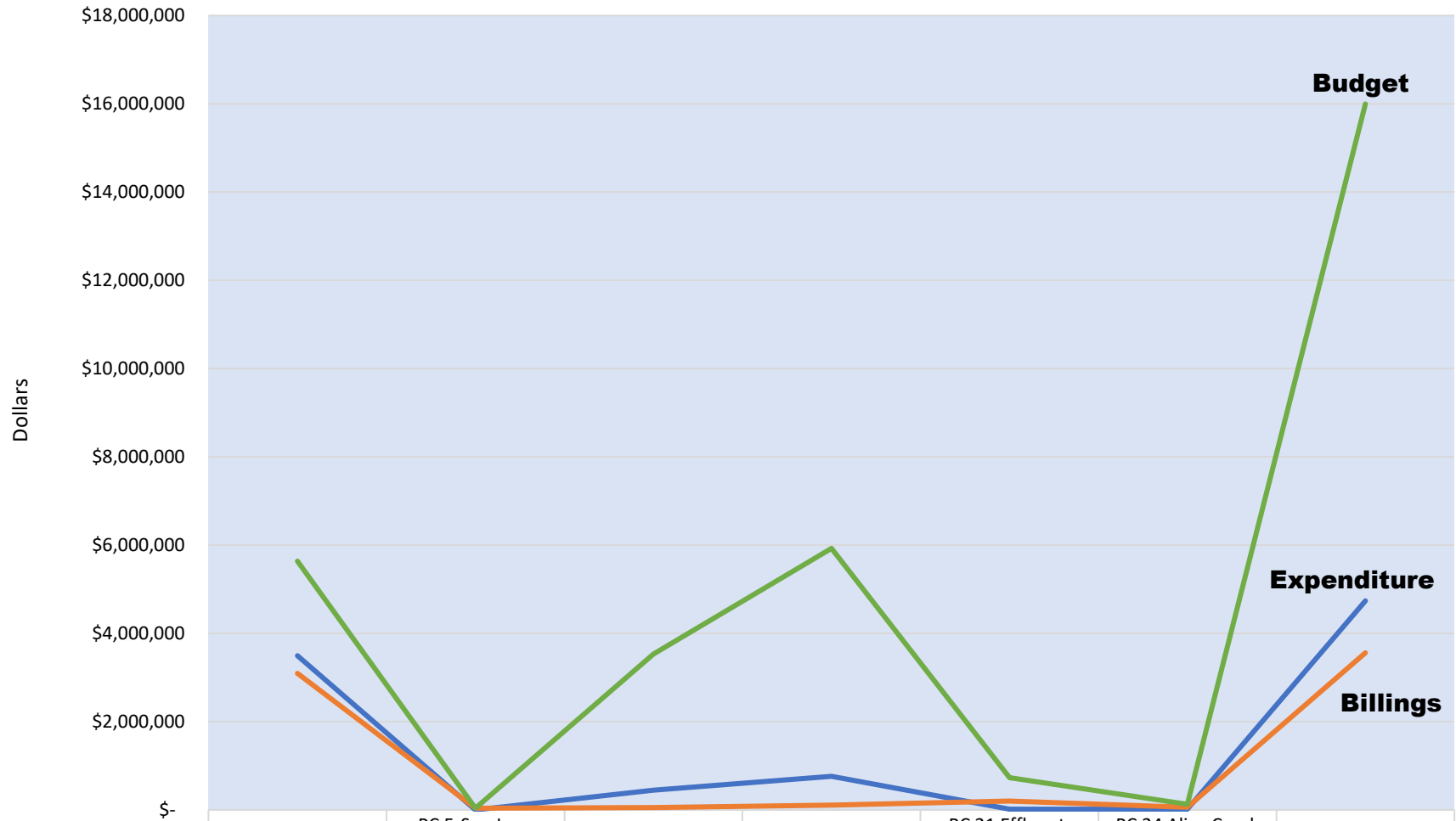
- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.
- (C) Payroll including payroll taxes and related 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 March 31, 2023
(in dollars)

FY 2022-23 Budget vs. Actual Spending								
Description	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	\$ 3,495,117	\$ 2,143,452	62.0%	\$ 3,095,405	\$ 3,095,405	\$ -	112.9%
PC 5-San Juan Creek Outfall	39,064	-	39,064	-	39,064	39,064	-	-
PC 15-Coastal	3,529,980	449,964	3,080,016	12.7%	56,250	56,250	-	799.9%
PC 17-Regional	5,928,616	760,885	5,167,731	12.8%	109,155	109,155	-	697.1%
PC 21 Effluent Transmission	732,810	16,412	716,398	2.2%	200,000	200,000	-	8.2%
PC 24 Aliso Creek Outfall	127,065	14,340	112,725	11.3%	60,100	60,100	-	23.9%
Total Large Capital	\$ 15,996,104	\$ 4,736,718	\$ 11,259,386	29.6%	\$ 3,559,974	\$ 3,559,974	\$ -	133.1%
Non-Capital Engineering	217,326	41,153	176,173	18.9%	75,000	75,000	-	54.9%
Non-Capital Misc Engineering	17,500	100,609	(83,109)	574.9%	-	-	-	-
Small Internal Capital	2,061,000	947,342	1,113,658	46.0%	1,545,750	1,545,750	-	61.3%
Total Capital	\$ 18,291,930	\$ 5,825,822	\$ 12,466,108	31.8%	\$ 5,180,724	\$ 5,180,724	\$ -	112.5%

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 2022-23 Budget vs. Exhibit D-1 Year-to-Date Expenditures & Billings as of 3/31/2023



	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 3/31/2023	\$3,495,117	\$-	\$449,964	\$760,885	\$16,412	\$14,340	\$4,736,718
FY 22-23 Billings	\$3,095,405	\$39,064	\$56,250	\$109,155	\$200,000	\$60,100	\$3,559,974
Capital Budget FY 22-23	\$5,638,569	\$39,064	\$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 March 31, 2023
(in dollars)

		FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe								
5000--***	Regular Salaries-O&M	4,931,084		4,931,084	3,370,274	1,560,810	68.3%	
5001--***	Overtime Salaries-O&M	73,524		73,524	107,126	(33,602)	145.7%	(1)
5306--***	Scheduled Holiday Work	86,468		86,468	60,294	26,174	69.7%	
5315--***	Comp Time - O&M	16,920		16,920	18,200	(1,280)	107.6%	(1)
5401--***	Fringe Benefits IN to PC's & Depts.	2,572,272		2,572,272	2,022,164	550,108	78.6%	(7)
5700--***	Standby Pay	70,000		70,000	50,960	19,040	72.8%	
	Total Payroll Costs	7,750,268	-	7,750,268	5,629,018	2,121,250	72.6%	
Other Expenses								
5002--***	Electricity	1,253,828	50,000	1,303,828	966,889	336,939	74.2%	
5003--***	Natural Gas	268,200	205,000	473,200	418,628	54,572	88.5%	(2)
5004--***	Potable & Reclaimed Water	87,008		87,008	59,001	28,007	67.8%	
5005--***	Co-generation Power Credit	(1,050,004)		(1,050,004)	(745,637)	(304,367)	71.0%	
5006--***	Chlorine/Sodium Hypochlorite	554,000		554,000	341,256	212,744	61.6%	(2)
5007--***	Polymer Products	789,548	70,000	859,548	720,113	139,435	83.8%	(2)
5008--***	Ferric Chloride	688,256	125,000	813,256	753,174	60,082	92.6%	(2)
5009--***	Odor Control Chemicals	117,572		117,572	110,233	7,339	93.8%	(2)
5010--***	Other Chemicals - Misc.	2,004		2,004	-	2,004	-	
5011--***	Laboratory Services	65,724		65,724	30,292	35,432	46.1%	
5012--***	Grit Hauling	124,472		124,472	109,758	14,714	88.2%	
5013--***	Landscaping	219,008		219,008	148,251	70,757	67.7%	
5015--***	Management Support Services	501,512	90,000	591,512	116,103	475,409	19.6%	
5017--***	Legal Fees	23,688	30,000	53,688	35,740	17,948	66.6%	
5018--***	Public Notices/ Public Relations	3,732		3,732	-	3,732	-	
5019--***	Contract Services Misc.	320,996		320,996	247,610	73,387	77.1%	
5021--***	Small Vehicle Expense	23,104		23,104	23,158	(54)	100.2%	(3)
5022--***	Miscellaneous Expense	15,988		15,988	3,031	12,957	19.0%	
5023--***	Office Supplies - All	46,008		46,008	23,374	22,634	50.8%	
5024--***	Petroleum Products	34,000	15,000	49,000	18,792	30,208	38.4%	
5025--***	Uniforms	71,004		71,004	71,028	(24)	100.0%	
5026--***	Small Vehicle Fuel	22,764		22,764	13,209	9,555	58.0%	
5027--***	Insurance - Property/Liability	491,248		491,248	464,254	26,994	94.5%	(3)
5028--***	Small Tools & Supplies	80,600		80,600	53,565	27,035	66.5%	
5030--***	Trash Disposal	8,500		8,500	7,183	1,317	84.5%	
5031--***	Safety Program & Supplies	112,712		112,712	109,732	2,980	97.4%	
5032--***	Equipment Rental	7,004		7,004	12,850	(5,846)	183.5%	(4)
5033--***	Recruitment	2,316		2,316	3,016	(700)	130.2%	
5034--***	Travel Expense/Tech. Conferences	73,736		73,736	16,189	57,547	22.0%	
5035--***	Training Expense	73,052		73,052	33,138	39,914	45.4%	
5036--***	Laboratory Supplies	121,144		121,144	113,631	7,513	93.8%	
5037--***	Office Equipment	25,992		25,992	5,497	20,495	21.1%	
5038--***	Permits	593,908		593,908	572,124	21,784	96.3%	(3)
5039--***	Membership Dues/Fees	25,120		25,120	8,381	16,739	33.4%	
5044--***	Offshore Monitoring	80,000		80,000	83,064	(3,064)	103.8%	
5045--***	Offshore Biochemistry - 20B	30,004		30,004	-	30,004	-	
5046--***	Effluent Chemistry	44,992		44,992	42,228	2,764	93.9%	
5047--***	Access Road Expenses	45,000		45,000	-	45,000	-	
5048--***	Storm Damage	21,000		21,000	9,662	11,338	0.5	
5049--***	Biosolids Disposal	1,568,996	355,000	1,923,996	1,341,104	582,892	69.7%	
5050--***	Contract Services Generators - 29A	28,008		28,008	19,958	8,050	71.3%	
5052--***	Janitorial Services	101,004		101,004	58,387	42,617	57.8%	

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary¹
For the Period Ended March 31, 2023
(in dollars)

		FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
5053--**	Contract Serv - Digester Cleaning - 29E	60,000		60,000	33,762	26,238	56.3%
5054--**	Diesel Truck Maint	41,996		41,996	29,893	12,103	71.2%
5055--**	Diesel Truck Fuel	11,496		11,496	10,572	924	92.0% (2)
5056--**	Maintenance Equip. & Facilities (Solids)	361,000		361,000	250,129	110,871	69.3%
5057--**	Maintenance Equip. & Facilities (Liquids)	589,996		589,996	410,872	179,124	69.6%
5058--**	Maintenance Equip. & Facilities (Common)	90,008		90,008	74,503	15,505	82.8% (5)
5059--**	Maintenance Equip. & Facilities (Co-Gen)	715,996	125,000	840,996	802,617	38,379	95.4% (6)
5060--**	Maintenance Equip. & Facilities (AWT)	88,000		88,000	44,877	43,123	51.0%
5061--**	Mileage	3,652		3,652	3,639	13	99.6%
5068--**	MNWD Potable Water Supplies & Svcs.	44,000		44,000	18,946	25,054	43.1%
5076--**	SCADA Infrastructure	92,128		92,128	56,892	35,236	61.8%
5077--**	IT Direct	45,004		45,004	41,822	3,182	92.9% (3)
5105--**	Co-Generation Power Credit - Offset	1,050,000		1,050,000	745,637	304,363	71.0%
5303--**	Group Insurance Waiver	18,000		18,000	11,658	6,342	64.8%
5305--**	Medicare Tax Payments for Employees	2,388		2,388	1,522	866	63.7%
5309--**	Operating Leases	28,004		28,004	12,472	15,532	44.5%
5705--**	Monthly Car Allowance	35,400		35,400	23,698	11,702	66.9%
5797--**	Verily Stipends - WastewaterSCAN Monitorin	-		-	(13,500)	13,500	0.0%
5799--**	Zephyr Wall Costs Share-O&M	(14,000)		(14,000)	(14,000)	-	100.0%
6500--**	IT Allocations in to PC's & Depts.	609,236		609,236	387,763	221,473	63.6%
	Total Other Expenses	11,589,052	1,065,000	12,654,052	9,351,738	3,302,314	73.9%
	Total O&M Expenses	19,339,320	1,065,000	20,404,320	14,980,756	5,423,564	73.4%

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 March 31, 2023
(in dollars)

		FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
02 - Jay B. Latham Plant							
Salary and Fringe							
02-5000-**-**-**	Regular Salaries-O&M	1,699,352		1,699,352	1,184,936	514,416	69.7%
02-5001-**-**-**	Overtime Salaries-O&M	27,144		27,144	45,859	(18,715)	168.9% (1)
02-5306-**-**-**	Scheduled Holiday Work	37,836		37,836	26,583	11,253	70.3%
02-5315-**-**-**	Comp Time - O&M	8,056		8,056	7,018	1,038	87.1% (1)
02-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	886,460		886,460	710,962	175,498	80.2% (15)
02-5700-**-**-**	Standby Pay	26,000		26,000	19,825	6,175	76.3%
	Total Payroll Costs	2,684,848	-	2,684,848	1,995,182	689,666	74.3%
Other Expenses							
02-5002-**-**-**	Electricity	534,828	50,000	584,828	545,170	39,658	93.2% (2)
02-5003-**-**-**	Natural Gas	165,128	70,000	235,128	199,518	35,610	84.9% (2)
02-5004-**-**-**	Potable & Reclaimed Water	26,004		26,004	21,426	4,578	82.4%
02-5006-**-**-**	Chlorine/Sodium Hypochlorite	9,000		9,000	26,440	(17,440)	293.8% (2)
02-5007-**-**-**	Polymer Products	319,544	40,000	359,544	281,142	78,402	78.2% (2)
02-5008-**-**-**	Ferric Chloride	255,252	40,000	295,252	241,031	54,221	81.6% (2)
02-5009-**-**-**	Odor Control Chemicals	23,568		23,568	21,890	1,678	92.9% (2)
02-5010-**-**-**	Other Chemicals - Misc.	1,000		1,000	-	1,000	-
02-5011-**-**-**	Laboratory Services	19,712		19,712	7,412	12,300	37.6%
02-5012-**-**-**	Grit Hauling	59,468		59,468	65,702	(6,234)	110.5% (2)
02-5013-**-**-**	Landscaping	77,004		77,004	52,655	24,349	68.4%
02-5015-**-**-**	Management Support Services	30,008		30,008	22,012	7,996	73.4%
02-5017-**-**-**	Legal Fees	4,996	30,000	34,996	18,822	16,174	53.8%
02-5019-**-**-**	Contract Services Misc.	82,000		82,000	82,598	(598)	100.7%
02-5021-**-**-**	Small Vehicle Expense	11,000		11,000	10,295	705	93.6% (3)
02-5022-**-**-**	Miscellaneous Expense	8,000		8,000	623	7,377	7.8%
02-5023-**-**-**	Office Supplies - All	29,000		29,000	11,253	17,747	38.8%
02-5024-**-**-**	Petroleum Products	11,000		11,000	6,261	4,739	56.9%
02-5025-**-**-**	Uniforms	34,008		34,008	31,835	2,173	93.6%
02-5026-**-**-**	Small Vehicle Fuel	10,004		10,004	5,642	4,362	56.4%
02-5027-**-**-**	Insurance - Property/Liability	167,039		167,039	161,680	5,359	96.8% (4)
02-5028-**-**-**	Small Tools & Supplies	38,000		38,000	22,491	15,509	59.2%
02-5030-**-**-**	Trash Disposal	3,000		3,000	1,381	1,619	46.0%
02-5031-**-**-**	Safety Program & Supplies	39,248		39,248	36,746	2,502	93.6%
02-5032-**-**-**	Equipment Rental	3,000		3,000	274	2,726	0.09
02-5033-**-**-**	Recruitment	1,000		1,000	1,301	(301)	130.1%
02-5034-**-**-**	Travel Expense/Tech. Conferences	20,596		20,596	4,900	15,696	23.8%
02-5035-**-**-**	Training Expense	25,352		25,352	11,264	14,088	44.4%
02-5036-**-**-**	Laboratory Supplies	21,000		21,000	16,178	4,822	77.0%
02-5037-**-**-**	Office Equipment	13,000		13,000	418	12,582	3.2%
02-5038-**-**-**	Permits	26,500		26,500	19,944	6,556	75.3% (4)
02-5039-**-**-**	Membership Dues/Fees	5,808		5,808	2,809	2,999	48.4%
02-5049-**-**-**	Biosolids Disposal	687,000	180,000	867,000	434,128	432,872	50.1%
02-5050-**-**-**	Contract Services Generators - 29A	10,004		10,004	15,907	(5,903)	159.0%
02-5052-**-**-**	Janitorial Services	47,000		47,000	27,391	19,609	58.3%
02-5053-**-**-**	Contract Serv - Digester Cleaning - 29E	60,000		60,000	33,762	26,238	56.3%
02-5054-**-**-**	Diesel Truck Maint	21,996		21,996	15,217	6,779	69.2%
02-5055-**-**-**	Diesel Truck Fuel	2,996		2,996	3,799	(803)	126.8% (2)
02-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	150,000		150,000	154,382	(4,382)	102.9% (5)
02-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	230,000		230,000	167,238	62,762	72.7%
02-5058-**-**-**	Maintenance Equip. & Facilities (Common)	29,000		29,000	39,017	(10,017)	134.5% (6)
02-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	277,000		277,000	202,780	74,220	73.2%
02-5061-**-**-**	Mileage	2,148		2,148	1,254	894	58.4%
02-5076-**-**-**	SCADA Infrastructure	27,832		27,832	18,964	8,868	68.1%
02-5077-**-**-**	IT Direct	15,004		15,004	13,941	1,063	92.9% (4)
02-5303-**-**-**	Group Insurance Waiver	7,204		7,204	4,902	2,302	68.0%
02-5309-**-**-**	Operating Leases	22,000		22,000	12,472	9,528	56.7%
02-5705-**-**-**	Monthly Car Allowance	22,800		22,800	14,199	8,601	62.3%
02-5797-**-**-**	Verily Stipends - WastewaterSCAN Monitoring	-		-	(4,500)	4,500	100.0%
02-5799-**-**-**	Zephyr Wall Costs Share-O&M	(14,000)		(14,000)	(14,000)	-	100.0%
02-6500-**-**-**	IT Allocations in to PC's & Depts.	211,980		211,980	134,918	77,062	63.6%
	Total Other Expenses	3,884,031	410,000	4,294,031	3,206,881	1,087,150	74.7%
	Total Expenses	6,568,879	410,000	6,978,879	5,202,063	1,776,816	74.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended March 31, 2023
(in dollars)

		FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
05 - San Juan Creek Ocean Outfall							
Salary and Fringe							
05-5000-**-**-**	Regular Salaries-O&M	108,564		108,564	85,188	23,376	78.5%
05-5001-**-**-**	Overtime Salaries-O&M	72		72	296	(224)	410.4%
05-5306-**-**-**	Scheduled Holiday Work	440		440	88	352	20.0%
05-5315-**-**-**	Comp Time - O&M	-		-	32	(32)	100.0%
05-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	56,628		56,628	51,113	5,515	90.3% (15)
	Total Payroll Costs	165,704	-	165,704	136,717	28,987	82.5%
Other Expenses							
05-5015-**-**-**	Management Support Services	125,004	45,000	170,004	35,605	134,399	20.9%
05-5017-**-**-**	Legal Fees	2,008		2,008	1,565	443	77.9%
05-5022-**-**-**	Miscellaneous Expense	-		-	36	(36)	100.0%
05-5026-**-**-**	Small Vehicle Fuel	500		500	-	500	-
05-5027-**-**-**	Insurance - Property/Liability	18,420		18,420	17,191	1,229	93.3% (4)
05-5031-**-**-**	Safety Supplies	1,004		1,004	-	1,004	-
05-5034-**-**-**	Travel Expense/Tech. Conferences	5,592		5,592	2,623	2,969	46.9%
05-5035-**-**-**	Training Expense	2,500		2,500	31	2,469	0.01
05-5036-**-**-**	Laboratory Supplies	35,000		35,000	26,376	8,624	75.4%
05-5038-**-**-**	Permits	275,000		275,000	272,360	2,640	99.0% (4)
05-5039-**-**-**	Membership Dues/Fees	2,000		2,000	-	2,000	-
05-5044-**-**-**	Offshore Monitoring	40,000		40,000	43,492	(3,492)	108.7% (7)
05-5045-**-**-**	Offshore Biochemistry - 20B	15,004		15,004	-	15,004	-
05-5046-**-**-**	Effluent Chemistry	22,496		22,496	30,640	(8,144)	136.2% (8)
05-5058-**-**-**	Maintenance Equip. & Facilities (Common)	1,004		1,004	-	1,004	-
05-6500-**-**-**	IT Allocations in to PC's & Depts.	13,148		13,148	8,368	4,780	63.6%
	Total Other Expenses	558,680	45,000	603,680	438,286	165,394	72.6%
	Total Expenses	724,384	45,000	769,384	575,003	194,381	74.7%
08 - Pre Treatment							
Salary and Fringe							
08-5000-**-**-**	Regular Salaries-O&M	116,396		116,396	77,969	38,427	67.0%
08-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	60,716		60,716	46,782	13,934	77.0% (15)
	Total Payroll Costs	177,112	-	177,112	124,751	52,361	70.4%
Other Expenses							
08-5011-**-**-**	Laboratory Services	3,004		3,004	1,610	1,394	53.6%
08-5015-**-**-**	Management Support Services	20,004		20,004	-	20,004	-
08-5017-**-**-**	Legal Fees	2,672		2,672	605	2,067	22.6%
08-5018-**-**-**	Public Notices/ Public Relations	3,732		3,732	-	3,732	-
08-5021-**-**-**	Small Vehicle Expense - 31A	1,100		1,100	-	1,100	-
08-5022-**-**-**	Miscellaneous Expense	1,984		1,984	-	1,984	-
08-5026-**-**-**	Small Vehicle Fuel - 37A	1,256		1,256	-	1,256	-
08-5027-**-**-**	Insurance - Property/Liability	6,141		6,141	5,731	410	93.3% (4)
08-5028-**-**-**	Small Tools & Supplies	3,600		3,600	109	3,491	3.0%
08-5034-**-**-**	Travel Expense/Tech. Conferences	3,496		3,496	1,158	2,338	0.33
08-5035-**-**-**	Training Expense	2,000		2,000	972	1,028	-
08-5038-**-**-**	Permits and Fines	504		504	-	504	-
08-5039-**-**-**	Membership Dues/Fees	796		796	452	344	56.8%
08-6500-**-**-**	IT Allocations in to PC's & Depts.	14,092		14,092	8,971	5,121	63.7%
	Total Other Expenses	64,381	-	64,381	19,608	44,773	30.5%
	Total Expenses	241,493	-	241,493	144,359	97,134	59.8%
12 - Water Reclamation Permits							
Salary and Fringe							
12-5000-**-**-**	Regular Salaries-O&M	88,952		88,952	27,912	61,040	31.4%
12-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	46,400		46,400	16,747	29,653	36.1% (15)
	Total Payroll Costs	135,352	-	135,352	44,660	90,692	33.0%
Other Expenses							
12-5015-**-**-**	Management Support Services	164,996		164,996	-	164,996	0.0%
12-5017-**-**-**	Legal Fees	2,000		2,000	200	1,800	0.10
12-5027-**-**-**	Insurance - Property/Liability	8,884		8,884	8,291	593	93.3% (4)
12-5034-**-**-**	Travel Expense/Tech. Conferences	4,796		4,796	606	4,190	12.6%
12-5038-**-**-**	Permits	22,508		22,508	24,687	(2,179)	109.7% (4)
12-5039-**-**-**	Membership Dues/Fees	68		68	-	68	-
12-6500-**-**-**	IT Allocations in to PC's & Depts.	10,764		10,764	6,855	3,909	63.7%
	Total Other Expenses	214,016	-	214,016	40,640	173,376	19.0%
	Total Expenses	349,368	-	349,368	85,299	264,069	24.4%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended March 31, 2023
(in dollars)

FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
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15 - Coastal Treatment Plant

Salary and Fringe					
15-5000-**-**	Regular Salaries-O&M	954,888	954,888	670,284	284,604 70.2%
15-5001-**-**	Overtime Salaries-O&M	11,216	11,216	17,280	(6,064) 154.1% (1)
15-5306-**-**	Scheduled Holiday Work	15,672	15,672	7,742	7,930 49.4%
15-5315-**-**	Comp Time - O&M	1,996	1,996	4,515	(2,519) 226.2% (1)
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	498,120	498,120	402,170	95,950 80.7% (15)
15-5700-**-**	Standby Pay	17,000	17,000	7,020	9,980 41.3%
	Total Payroll Costs	1,498,892	-	1,498,892	1,109,010 389,882 74.0%

Other Expenses

15-5002-**-**	Electricity	235,000	235,000	241,576	(6,576) 102.8% (2)
15-5003-**-**	Natural Gas	3,000	3,000	5,465	(2,465) 182.2%
15-5004-**-**	Potable & Reclaimed Water	25,004	25,004	16,408	8,596 65.6%
15-5006-**-**	Chlorine/Sodium Hypochlorite	90,000	90,000	76,842	13,158 85.4% (2)
15-5007-**-**	Polymer Products	1,000	1,000	-	1,000 -
15-5008-**-**	Ferric Chloride	70,000	55,000 125,000	110,823	14,177 88.7% (2)
15-5009-**-**	Odor Control Chemicals	52,004	52,004	38,597	13,407 74.2%
15-5011-**-**	Laboratory Services	20,000	20,000	6,698	13,302 33.5%
15-5012-**-**	Grit Hauling	21,004	21,004	15,298	5,706 72.8%
15-5013-**-**	Landscaping	57,000	57,000	45,627	11,373 80.0%
15-5015-**-**	Management Support Services	11,500	11,500	6,960	4,540 60.5%
15-5017-**-**	Legal Fees	5,000	5,000	1,565	3,435 31.3%
15-5019-**-**	Contract Services Misc.	110,000	110,000	85,683	24,317 77.9%
15-5021-**-**	Small Vehicle Expense - 31A	4,004	4,004	3,285	719 82.0%
15-5022-**-**	Miscellaneous Expense	1,000	1,000	276	724 27.6%
15-5023-**-**	Office Supplies - All	4,004	4,004	3,658	346 91.3%
15-5024-**-**	Petroleum Products	3,000	15,000 18,000	7,003	10,998 38.9% (9)
15-5025-**-**	Uniforms	9,000	9,000	9,416	(416) 104.6%
15-5026-**-**	Small Vehicle Fuel	2,000	2,000	2,217	(217) 110.9%
15-5027-**-**	Insurance - Property/Liability	72,916	72,916	68,050	4,866 93.3% (4)
15-5028-**-**	Small Tools & Supplies	9,000	9,000	10,255	(1,255) 113.9%
15-5030-**-**	Trash Disposal	2,996	2,996	2,631	365 87.8%
15-5031-**-**	Safety Supplies	32,804	32,804	28,594	4,210 87.2%
15-5032-**-**	Equipment Rental	1,000	1,000	-	1,000 -
15-5033-**-**	Recruitment	312	312	104	208 33.4%
15-5034-**-**	Travel Expense/Tech. Conferences	13,072	13,072	1,030	12,042 7.9%
15-5035-**-**	Training Expense	17,148	17,148	9,639	7,509 56.2%
15-5036-**-**	Laboratory Supplies	14,000	14,000	23,300	(9,300) 166.4% (10)
15-5037-**-**	Office Equipment	2,996	2,996	2,655	341 88.6%
15-5038-**-**	Permits	6,996	6,996	6,299	697 90.0%
15-5039-**-**	Membership Dues/Fees	4,800	4,800	1,689	3,111 35.2%
15-5047-**-**	Access Road Expenses	45,000	45,000	-	45,000 -
15-5048-**-**	Storm Damage	21,000	21,000	9,662	11,338 0.46
15-5050-**-**	Contract Services Generators	5,000	5,000	4,051	949 81.0% (4)
15-5052-**-**	Janitorial Services	12,004	12,004	10,606	1,398 88.4%
15-5054-**-**	Diesel Truck Maint - 31B	1,000	1,000	13	987 0.01
15-5055-**-**	Diesel Truck Fuel - 37B	500	500	755	(255) 1.51
15-5057-**-**	Maintenance Equip. & Facilities (Liquids)	144,996	144,996	95,489	49,508 65.9%
15-5058-**-**	Maintenance Equip. & Facilities (Common)	23,000	23,000	18,069	4,931 78.6% (11)
15-5060-**-**	Maintenance Equip. & Facilities (AWT)	38,000	38,000	22,301	15,699 58.7%
15-5061-**-**	Mileage	500	500	362	138 72.3%
15-5076-**-**	SCADA Infrastructure	32,296	32,296	18,964	13,332 58.7%
15-5077-**-**	IT Direct	15,000	15,000	13,941	1,059 92.9% (4)
15-5303-**-**	Group Insurance Waiver	3,600	3,600	2,714	886 75.4%
15-5305-**-**	Medicare Tax Payments for Employees	2,240	2,240	1,522	718 68.0%
15-5705-**-**	Monthly Car Allowance	4,200	4,200	3,166	1,034 75.4%
15-5797-**-**	Verily Stipends - WastewaterSCAN Monitoring	-	-	(4,500)	4,500 100.0%
15-6500-**-**	IT Allocations in to PC's & Depts.	118,660	118,660	75,524	43,136 63.6%
	Total Other Expenses	1,368,556	70,000 1,438,556	1,104,280	334,277 76.8%

Total Expenses

2,867,448	70,000	2,937,448	2,213,290	724,158	75.3%
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17 - Joint Regional Wastewater Reclamation and Sludge Handling

Salary and Fringe					
17-5000-**-**	Regular Salaries-O&M	1,844,716	1,844,716	1,245,546	599,170 67.5%
17-5001-**-**	Overtime Salaries-O&M	34,472	34,472	43,315	(8,843) 125.7% (1)
17-5306-**-**	Scheduled Holiday Work	32,244	32,244	25,703	6,541 79.7%
17-5315-**-**	Comp Time - O&M	6,868	6,868	6,635	233 96.6% (1)
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	962,288	962,288	747,328	214,960 77.7% (15)
17-5700-**-**	Standby Pay	27,000	27,000	24,115	2,885 89.3%
	Total Payroll Costs	2,907,588	-	2,907,588	2,092,642 814,946 72.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended March 31, 2023
(in dollars)

		FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
Other Expenses							
17-5002-**-**-**	Electricity	484,000		484,000	180,143	303,857	37.2%
17-5003-**-**-**	Natural Gas	100,072	135,000	235,072	213,645	21,427	90.9% (2)
17-5004-**-**-**	Potable & Reclaimed Water	36,000		36,000	21,167	14,833	58.8%
17-5005-**-**-**	Co-generation Power Credit	(1,050,004)		(1,050,004)	(745,637)	(304,367)	71.0%
17-5006-**-**-**	Chlorine/Sodium Hypochlorite	455,000		455,000	237,974	217,026	52.3%
17-5007-**-**-**	Polymer Products	469,004	30,000	499,004	438,972	60,032	88.0% (2)
17-5008-**-**-**	Ferric Chloride	363,004	30,000	393,004	401,320	(8,316)	102.1% (2)
17-5009-**-**-**	Odor Control Chemicals	42,000		42,000	49,746	(7,746)	118.4% (2)
17-5010-**-**-**	Other Chemicals - Misc.	1,004		1,004	-	1,004	-
17-5011-**-**-**	Laboratory Services	23,008		23,008	14,571	8,437	63.3%
17-5012-**-**-**	Grit Hauling - 21A	44,000		44,000	28,759	15,241	65.4%
17-5013-**-**-**	Landscaping	85,004		85,004	49,969	35,035	58.8%
17-5015-**-**-**	Management Support Services	24,996		24,996	6,960	18,036	27.8%
17-5017-**-**-**	Legal Fees	5,004		5,004	11,418	(6,414)	228.2%
17-5019-**-**-**	Contract Services Misc.	110,000		110,000	79,328	30,672	72.1%
17-5021-**-**-**	Small Vehicle Expense	7,000		7,000	9,578	(2,578)	136.8% (3)
17-5022-**-**-**	Miscellaneous Expense	5,004		5,004	2,096	2,908	41.9%
17-5023-**-**-**	Office Supplies - All	13,004		13,004	8,463	4,541	65.1%
17-5024-**-**-**	Petroleum Products	20,000		20,000	5,528	14,472	27.6%
17-5025-**-**-**	Uniforms	27,996		27,996	29,777	(1,781)	106.4%
17-5026-**-**-**	Small Vehicle Fuel	9,004		9,004	5,349	3,655	59.4%
17-5027-**-**-**	Insurance - Property/Liability	199,964		199,964	186,620	13,344	93.3% (4)
17-5028-**-**-**	Small Tools & Supplies	30,000		30,000	20,710	9,290	69.0%
17-5030-**-**-**	Trash Disposal	2,504		2,504	3,172	(668)	126.7%
17-5031-**-**-**	Safety Supplies	38,652		38,652	44,391	(5,739)	114.8%
17-5032-**-**-**	Equipment Rental	3,004		3,004	12,576	(9,572)	418.6% (12)
17-5033-**-**-**	Recruitment	1,004		1,004	1,611	(607)	160.5%
17-5034-**-**-**	Travel Expense/Tech. Conferences	20,592		20,592	2,791	17,801	13.6%
17-5035-**-**-**	Training Expense	25,148		25,148	11,201	13,947	44.5%
17-5036-**-**-**	Laboratory Supplies	25,144		25,144	24,108	1,036	95.9%
17-5037-**-**-**	Office Equipment	9,996		9,996	2,424	7,572	24.2%
17-5038-**-**-**	Permits	15,000		15,000	21,334	(6,334)	142.2%
17-5039-**-**-**	Membership Dues/Fees	5,804		5,804	3,432	2,372	59.1%
17-5049-**-**-**	Biosolids Disposal	881,996	175,000	1,056,996	906,977	150,020	85.8% (2)
17-5050-**-**-**	Contract Services Generators - 29A	13,004		13,004	-	13,004	-
17-5052-**-**-**	Janitorial Services	42,000		42,000	20,390	21,610	48.5%
17-5054-**-**-**	Diesel Truck Maint	19,000		19,000	14,664	4,336	77.2%
17-5055-**-**-**	Diesel Truck Fuel	8,000		8,000	6,018	1,982	75.2% (2)
17-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	211,000		211,000	95,748	115,252	45.4%
17-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	215,000		215,000	148,146	66,854	68.9%
17-5058-**-**-**	Maintenance Equip. & Facilities (Common)	36,000		36,000	16,022	19,978	44.5%
17-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	438,996	125,000	563,996	599,837	(35,841)	106.4% (13)
17-5060-**-**-**	Maintenance Equip. & Facilities (AWT)	50,000		50,000	22,576	27,424	45.2%
17-5061-**-**-**	Mileage	1,004		1,004	2,023	(1,019)	201.5%
17-5068-**-**-**	MNWD Potable Water Supplies & Svcs.	44,000		44,000	18,946	25,054	43.1%
17-5076-**-**-**	SCADA Infrastructure	32,000		32,000	18,964	13,036	59.3%
17-5077-**-**-**	IT Direct	15,000		15,000	13,941	1,059	92.9% (4)
17-5105-**-**-**	Co-Generation Power Credit - Offset	1,050,000		1,050,000	745,637	304,363	71.0%
17-5303-**-**-**	Group Insurance Waiver	7,196		7,196	4,043	3,153	56.2%
17-5305-**-**-**	Medicare Tax Payments for Employees	148		148	-	148	-
17-5309-**-**-**	Operating Leases	6,004		6,004	-	6,004	-
17-5705-**-**-**	Monthly Car Allowance	8,400		8,400	6,332	2,068	75.4%
17-5797-**-**-**	Verily Stipends - WastewaterSCAN Monitoring	-		-	(4,500)	4,500	100.0%
17-6500-**-**-**	IT Allocations in to PC's & Depts.	226,420		226,420	144,106	82,314	63.6%
	Total Other Expenses	4,956,080	495,000	5,451,080	4,163,365	1,287,715	76.4%
	Total Expenses	7,863,668	495,000	8,358,668	6,256,007	2,102,661	74.8%
21 - Effluent Transmission Main							
Salary and Fringe							
21-5000-**-**-**	Regular Salaries-O&M	1,156		1,156	-	1,156	-
21-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	600		600	-	600	-
	Total Payroll Costs	1,756	-	1,756	-	1,756	0.0%
Other Expenses							
21-5019-**-**-**	Contract Services Misc.	18,996		18,996	-	18,996	-
21-5027-**-**-**	Insurance - Property/Liability	-		-	-	-	-
	Total Other Expenses	18,996	-	18,996	-	18,996	0.0%
	Total Expenses	20,752	-	20,752	-	20,752	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended March 31, 2023
(in dollars)

FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
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23 - North Coast Interceptor

Other Expenses

23-5017-**-**-**	Legal Fees	-	-	-	-	#N/A
	Total Expenses	-	-	-	-	#N/A

24 - Aliso Creek Ocean Outfall

Salary and Fringe

24-5000-**-**-**	Regular Salaries-O&M	117,060	117,060	78,438	38,622	67.0%
24-5001-**-**-**	Overtime Salaries-O&M	620	620	376	244	60.7%
24-5306-**-**-**	Scheduled Holiday Work	276	276	178	98	64.6%
24-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	61,060	61,060	47,063	13,997	77.1% (15)
	Total Payroll Costs	179,016	-	179,016	126,056	70.4%

Other Expenses

24-5015-**-**-**	Management Support Services	125,004	45,000	170,004	44,566	125,438	26.2%
24-5017-**-**-**	Legal Fees	2,008		2,008	1,565	443	77.9%
24-5027-**-**-**	Insurance - Property/Liability	17,884		17,884	16,691	1,193	93.3% (4)
24-5031-**-**-**	Safety Supplies	1,004		1,004	-	1,004	-
24-5034-**-**-**	Travel Expense/Tech. Conferences	5,592		5,592	3,081	2,511	55.1%
24-5035-**-**-**	Training Expense	904		904	31	873	0.03
24-5036-**-**-**	Laboratory Supplies	26,000		26,000	23,669	2,331	91.0%
24-5038-**-**-**	Permits	247,400		247,400	227,502	19,898	92.0%
24-5039-**-**-**	Membership Dues/Fees	5,844		5,844	-	5,844	-
24-5044-**-**-**	Offshore Monitoring	40,000		40,000	39,572	428	98.9% (7)
24-5045-**-**-**	Offshore Biochemistry - 20B	15,000		15,000	-	15,000	-
24-5046-**-**-**	Effluent Chemistry	22,496		22,496	11,588	10,908	51.5%
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004		1,004	1,394	(390)	138.8% (14)
24-6500-**-**-**	IT Allocations in to PC's & Depts.	14,172		14,172	9,022	5,150	63.7%
	Total Other Expenses	524,312	45,000	569,312	378,679	190,633	66.5%
	Total Expenses	703,328	45,000	748,328	504,735	243,593	67.4%

Total O&M Expenses

19,339,320	1,065,000	20,404,320	14,980,756	5,423,564	73.4%
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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 March 31, 2023

- (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.

Exhibit E-2

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

For the Period Ended March 31, 2023
(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	91,285	69,920	56.6%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	84,092	54,771	29,321	65.1% (1)
	Total Payroll Costs	245,297	146,056	99,241	59.5%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	1,035	2,149	32.5%
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	822	5,617	12.8%
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	204	1,173	14.8%
01-5061-03-00-00	Mileage	510	23	487	4.6%
01-5309-03-00-00	Operating Leases	9,300	12,732	(3,432)	136.9%
01-5705-03-00-00	Monthly Car Allowance	4,200	2,665	1,535	63.5%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	52,639	33,502	19,137	63.6%
	Total Other Expenses	81,127	51,043	30,084	62.9%
Total Engineering Expenses		326,424	197,099	129,325	60.4%

(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 March 31, 2023

(in dollars)

		FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe							
01-6000-04-00-00	Regular Salaries-Admin or IT	974,150		974,150	700,915	273,235	72.0%
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000	20,000	30,000	11,500	18,500	38.3% (1)
01-6315-04-00-00	Comp Time - Admin	5,000		5,000	1,699	3,301	34.0%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	508,162		508,162	420,549	87,614	82.8% (3)
	Total Payroll Costs	1,497,312	20,000	1,517,312	1,134,663	382,649	74.8%
Other Expenses							
01-6018-04-00-00	Public Notices/Public Relations	3,270		3,270	-	3,270	-
01-6101-04-00-00	HR Recruitment & Employee Relations	29,190		29,190	9,846	19,344	33.7%
01-6102-04-00-00	Subscriptions	2,533		2,533	1,554	979	61.3%
01-6103-04-00-00	Contract Labor	30,000		30,000	6,302	23,698	21.0%
01-6200-04-00-00	Management Support Services	50,000	115,000	165,000	40,874	124,126	24.8%
01-6201-04-00-00	Audit	46,000		46,000	22,600	23,400	49.1%
01-6202-04-00-00	Legal	200,000	130,000	330,000	275,536	54,464	83.5%
01-6204-04-00-00	Postage	1,500		1,500	770	730	51.3%
01-6223-04-00-00	Office Supplies - Admin	4,294		4,294	1,799	2,495	41.9%
01-6224-04-00-00	Office Equipment Admin or IT	6,000		6,000	4,470	1,530	74.5%
01-6234-04-00-00	Memberships & Trainings	95,912		95,912	103,101	(7,189)	107.5% (2)
01-6239-04-00-00	Travel & Conference	25,000		25,000	13,990	11,010	56.0%
01-6241-04-00-00	Education Reimbursement	4,500		4,500	2,060	2,440	45.8%
01-6310-04-00-00	Miscellaneous	20,000		20,000	16,299	3,701	81.5%
01-6311-04-00-00	Mileage	569		569	494	75	86.8%
01-6317-04-00-00	Contract Services Misc	5,573		5,573	4,297	1,276	77.1%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	117,968		117,968	75,082	42,886	63.6%
01-6601-04-00-00	Shipping/Freight	4,382		4,382	1,098	3,284	25.0%
01-6705-04-00-00	Monthly Car Allowance	12,000		12,000	9,046	2,954	75.4%
	Total Other Expenses	658,691	245,000	903,691	589,218	314,473	65.2%
Total Admin Expenses		2,156,003	265,000	2,421,003	1,723,881	697,122	71.2%

(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 March 31, 2023

(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	80,909	25,401	76.1%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	55,456	48,546	6,910	87.5% (2)
	Total Salary & Fringe	161,766	129,455	32,311	80.0%
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	35,862	24,571	59.3%
01-6301-05-00-00	Hardware Maintenance Agreements	14,186	11,927	2,259	84.1% (1)
01-6302-05-00-00	Cloud Subscriptions (Internet)	181,766	102,826	78,940	56.6%
01-6303-05-00-00	Telecommunications	164,582	111,113	53,469	67.5%
01-6305-05-00-00	IT Professional Services	53,500	23,890	29,610	44.7%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	28,900	13,932	14,968	48.2%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,444	11,410	15,034	43.1%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	64,173	52,799	11,374	82.3%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	-
01-6312-05-00-00	Computer & Photocopy Supplies	-	1,323	(1,323)	-
	Total Other Expenses	618,094	366,892	251,202	59.4%
Total Expenses before Allocation		779,860	496,347	283,513	63.6%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(779,860)	(496,347)	(283,513)	63.6%
	Total IT Allocations (Out) to PC's & Depts	(779,860)	(496,347)	(283,513)	63.6%

(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.

Agenda Item

4

Finance Committee Meeting

Meeting Date: May 16, 2023

TO: Finance Committee

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

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Q3 FY 2022-23 Cash Roll Forward as of March 31, 2023

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 Q3, March 31, 2023

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 Q3 Fiscal Year 2022-23 Cash Roll Forward as submitted.

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for Q3 FY 2022-23

Large Capital Cash Balance After Use Audit as of March 31, 2023										
	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)	-	-	40,309	-	-	-	30,272	22,709	37,842	131,133
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	93,056	-	-	-	69,814	52,361	87,268	302,500
3253-000 - Effluent System Valves Replacement (2107)	-	-	27,173	-	-	-	21,545	16,161	26,930	91,808
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)	-	-	162,395	-	-	-	121,845	91,309	152,285	527,835
32211L-000 - Plant 2 Grit Area Rehabilitation	-	-	(27,783)	-	-	-	(20,837)	(15,628)	(26,046)	(90,294)
32226L-000 - Effluent Pump Station Upgrades	-	-	28,438	-	-	-	21,329	15,996	26,660	92,423
32235L-000 - Effluent PS Electrical Rehabilitation	-	-	1,124	-	-	-	843	632	1,054	3,653
32212L-000 - Primary Tank Covers Replacements	-	-	92,308	-	-	-	69,231	51,923	86,538	300,000
Total PC 02 Liquids	-	-	473,965	-	-	-	356,834	267,626	446,042	1,544,468
Common										
3221-000 - Electrical System Evaluation (2019)	-	-	(5,705)	-	-	-	(4,197)	(4,289)	(4,586)	(18,777)
3231-000 - Facility Improvements B - Common Upgrades Construction	-	-	(45,832)	-	-	-	(33,715)	(34,466)	(36,848)	(150,860)
32232C-000 - 2337 Administration Building Roof Reconstructio	-	-	(1,981)	-	-	-	(1,457)	(1,489)	(1,592)	(6,520)
Total PC 02 Common	-	-	(53,519)	-	-	-	(39,369)	(40,244)	(43,026)	(176,158)
Solids										
3209-000 - Facility Improvements - Co-Generation Rep. (2016)	-	-	176,716	-	-	-	127,345	167,181	117,812	589,054
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvements	-	-	(402,302)	-	-	-	(289,963)	(380,539)	(268,201)	(1,341,005)
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)	-	-	28,617	-	-	-	20,626	27,070	19,078	95,391
32232S-000 - Buried Digester and Flare Gasline Replacement	-	-	(200)	-	-	-	(144)	(189)	(133)	(666)
32234S-000 - JBL Heat exchanger #4 pipe replacement	-	-	(35)	-	-	-	(25)	(33)	(23)	(115)
Total PC 02 Solids	-	-	(100,821)	-	-	-	(72,697)	(95,338)	(67,212)	(336,068)
Total PC2 JB Latham	-	-	319,626	-	-	-	244,768	132,044	335,804	1,032,241

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for Q3 FY 2022-23

Large Capital Cash Balance After Use Audit as of March 31, 2023										
	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
36221O-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)	(118,667)	-	-	-	(9,339)	-	(91,575)	-	(93,439)	(313,021)
3539-000 Facility Construction Improvements - Part II (2020)	(15,455)	-	-	-	(1,218)	-	(11,924)	-	(12,166)	(40,762)
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	36,875	-	-	-	2,904	-	28,455	-	29,036	97,269
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)	309,767	-	-	-	24,391	-	239,033	-	243,911	817,102
35220L-000 - Fiber Installation to Alicia Parkway	13,248	-	-	-	1,043	-	10,223	-	10,431	34,945
35228L-000 - Aeration Blower System Upgrades	2,777	-	-	-	219	-	2,143	-	2,186	7,325
3522AL-000 - Drainage Pump Station	28,972	-	-	-	2,282	-	22,357	-	22,812	76,422
35221L-000 - Auxiliary Blower and Maintenance Building Roofs	(1,149)	-	-	-	(91)	-	(887)	-	(905)	(3,032)
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	473,725	-	-	-	37,384	-	365,495	-	373,006	1,249,610
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	473,725	-	-	-	37,384	-	365,495	-	381,580	1,258,185

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for Q3 FY 2022-23

Large Capital Cash Balance After Use Audit as of March 31, 2023										
	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										
3722AL-000 - MCC A, C, G, H Replacement	-	-	-	-	-	-	21,638	-	-	21,638
3753-000 Aeration Diffuser Upgrade (2020)	-	-	-	-	-	-	209,337	-	-	209,337
3758-000 AWT No.2 Reconstruction (2020)	-	-	-	-	-	-	81,951	-	-	81,951
3742-000 - Aeration System Upgrade (2019)	-	-	-	-	-	-	327	-	-	327
3759-000 AWT No.2 Electrical Upgrades (2020)	-	-	-	-	-	-	86,284	-	-	86,284
3774-000 - MCC A, C, G, H Replacement (Liquids) (2021)	-	-	-	-	-	-	(8,790)	-	-	(8,790)
Total PC 17 Liquids	-	-	-	-	-	-	390,747	-	-	390,747
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)	5,386	-	-	3,978	128	-	30,291	-	1,942	41,725
3747-000 -Southside Plant Manhole Reconstruction (2019)	585	-	-	957	31	-	7,285	-	467	9,325
3748-000 - SE electrical Manhole reconstruction (2019)	364	-	-	596	19	-	4,540	-	291	5,810
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)	(112)	-	-	(184)	(6)	-	(1,400)	-	(90)	(1,792)
Total PC 17 Common	34,119	-	-	54,029	1,654	-	416,271	-	24,895	530,968
Solids										
3790-000 - Solids Area Upgrade Design (2018)	(14,953)	-	-	(27,200)	(786)	-	(78,388)	-	(11,941)	(133,267)
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)
37236S-000 - MCC A, C, G, H Replacement	809	-	-	1,472	43	-	4,243	-	646	7,213
Total PC 17 Solids	112,967	-	-	205,493	5,941	-	592,218	-	90,212	1,006,831
Total PC 17 Joint Regional Wastewater Reclamation	147,086	-	-	259,522	7,595	-	1,399,236	-	115,107	1,928,546

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for Q3 FY 2022-23

Large Capital Cash Balance After Use Audit as of March 31, 2023									
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)	-	-	-	108,636	-	108,634	-	-	217,270
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	-	-	-	10,793	-	10,793	-	-	21,586
3107-000 - Air Valve Replacement Construction (D) (2021)	-	-	-	69,000	-	69,000	-	-	138,000
31221B-000 - Trail Bridge Crossing (D)	-	-	-	(364)	-	(364)	-	-	(728)
Total PC21 Reach B/C/D	-	-	-	188,065	-	188,063	-	-	376,128
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)	-	-	-	16,273	-	16,273	37,323	-	69,868
3108-000 - Air Valve Replacement Construction (E) (2021)	-	-	-	37,270	-	37,270	85,485	-	160,025
Total PC21 Reach E	-	-	-	92,809	-	92,809	122,808	-	308,426
Total PC 21 Effluent Transmission Main	-	-	-	280,874	-	280,872	122,808	-	684,554
PC 24 Aliso Creek Ocean Outfall									
3401-000 - Emergency Plan Development (2016)	25	-	-	37	2	36	99	-	226
3407-000 - Internal Seal Replacement (2018)	(47)	-	-	(70)	(3)	(68)	(189)	-	(431)
3408-000 - Sampling System Repair (2020)	9,085	-	-	13,464	644	13,017	36,219	-	82,598
3480-000 - Internal Seal Replacement (2020)	18,117	-	-	26,845	1,285	25,957	72,220	-	164,698
Total PC 24 Aliso Creek Ocean Outfall	27,179	-	-	40,276	1,928	38,941	108,350	-	247,092
Total Large Capital Cash	647,990	16,381	330,546	580,672	46,907	319,813	2,255,944	175,727	5,249,181

**South Orange County Wastewater Authority
Total Non-Capital Cash Roll Forward Q3 FY 2022-23**

PC 17 Joint Regional Wastewater Reclamation

Common

47224C-000 - Consequence of Failure Analysis

Total Common

Total PC 17 Joint Regional Wastewater Reclamation

Total Non-Capital Cash

Non-Capital Cash Balance After Use Audit as of March 31, 2023									
16	17	18	19	20	21	22	23	24	
CLB	CSC	CSJC	ETWD	EBS	IRWD	MNWD	SMWD	SCWD	Total
2,123	-	-	3,473	112	-	26,442	-	1,697	33,847
2,123	-	-	3,473	112	-	26,442	-	1,697	33,847
2,123	-	-	3,473	112	-	26,442	-	1,697	33,847
2,123	-	-	3,473	112	-	26,442	-	1,697	33,847

South Orange County Wastewater Authority
Total Non Capital Miscellaneous Cash Roll Forward Q3 FY 2022-23

PC 02 J B Latham	
Liquids	
5205-000(a)	PC 2 Asset Register Pilot Project Liquids (2020)
Total Liquids	
Common	
5203-000	PC 2 Miscellaneous Engineering Common (2020)
52221C-000	Arc Flash 5-Year Update
Total PC 2 Common	
Total PC2 JB Latham	
PC 05 San Juan Creek Ocean Outfall	
56221O-000	Outfall Port Cleaning
Total PC05 SJ Creek Outfall	
PC 15 Coastal Treatment Plant	
Liquids	
5505-000	PC 15 Miscellaneous Engineering Liquids (2021)
Total PC 15 Liquids	
Total PC 15 Coastal Treatment Plant	
PC 24 Aliso Creek Ocean Outfall	
54221O-000	Outfall Port Cleaning
Total PC 24 Aliso Creek Outfall	
Total Non-Capital Miscellaneous Cash	

Non-Capital Miscellaneous Cash Balance as of March 31, 2023									
16	17	18	19	20	21	22	23	24	Total
CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
-	-	(135)	-	-	-	(101)	(76)	(126)	(438)
-	-	(135)	-	-	-	(101)	(76)	(126)	(438)
-	-	(133)	-	-	-	(98)	(100)	(107)	(438)
-	-	(3,525)	-	-	-	(2,593)	(2,650)	(2,833)	(11,600)
-	-	(3,658)	-	-	-	(2,690)	(2,750)	(2,940)	(12,038)
-	-	(3,793)	-	-	-	(2,792)	(2,826)	(3,066)	(12,476)
-	33	22	-	-	-	31	89	25	200
-	33	22	-	-	-	31	89	25	200
556	-	-	-	44	-	429	-	438	1,467
556	-	-	-	44	-	429	-	438	1,467
556	-	-	-	44	-	429	-	438	1,467
22	-	-	33	2	32	88	-	25	200
22	-	-	33	2	32	88	-	25	200
578	33	(3,770)	33	45	32	(2,244)	(2,737)	(2,579)	(10,609)

**South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q3 FY 2022-23**

		Small Capital Cash Balance as of March 31, 2023									
		16	17	18	19	20	21	22	23	24	
		CLB	CSC	CSJC	ETWD	EBS	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	-	-	(14,508)	-	-	-	(10,881)	(8,161)	(13,602)	(47,152)
2223-001	2 ISCO Samplers (between 3 PC's)	-	-	(444)	-	-	-	(332)	(249)	(415)	(1,440)
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	5,960	-	-	-	4,469	3,353	5,586	19,367
2223-003	Pump Overhauls	-	-	1,367	-	-	-	1,025	768	1,279	4,440
2223-004	Replacement Liquids Side Bleach Tank	-	-	5,769	-	-	-	4,326	3,246	5,409	18,750
2223-005	Gate Replacements	-	-	3,462	-	-	-	2,595	1,947	3,246	11,250
2223-006	Roll up Door Replacement	-	-	6,693	-	-	-	5,019	3,765	6,273	21,750
2223-007	Building Doors	-	-	4,614	-	-	-	3,462	2,595	4,326	14,997
2223-008	Vulcan washpress 4-side	-	-	9,231	-	-	-	6,924	5,193	8,655	30,003
2223-009	Spare Pump	-	-	3,462	-	-	-	2,595	1,947	3,246	11,250
2223-027	4-Side PE Channel Process Water Line Replacement	-	-	(2,415)	-	-	-	(1,811)	(1,358)	(2,264)	(7,847)
Total Liquids		-	-	16,735	-	-	-	12,550	9,414	15,688	54,386
Common											
2222-015	PA System (between 3 PC's)	-	-	(18,117)	-	-	-	(13,326)	(13,620)	(14,562)	(59,625)
2223-010	Safety Equipment	-	-	4,557	-	-	-	3,351	3,426	3,663	14,997
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	11,394	-	-	-	8,385	8,565	9,159	37,503
2223-012	JBL HP SCADA Server Switch 2022	-	-	3,417	-	-	-	2,514	2,571	2,748	11,250
2223-013	PA System (between 3 PC's)	-	-	17,094	-	-	-	12,570	12,849	13,737	56,250
2223-014	Remove and Replace Asphalt 9-Side Headworks Area	-	-	11,394	-	-	-	8,382	8,565	9,159	37,500
2223-015	Replacement Backup Repository Server (between 3 PC's)	-	-	3,417	-	-	-	2,514	2,571	2,748	11,250
2223-016	Utility Vehicle (between 3 PC's)	-	-	5,697	-	-	-	4,191	4,284	4,578	18,750
2223-017	Electric Charging Station	-	-	10,254	-	-	-	7,542	7,710	8,244	33,750
2223-025	Tank Chain JBL	-	-	(8,660)	-	-	-	(6,370)	(6,511)	(6,961)	(28,503)
2223-026	Plant Potable Water Line Replacement	-	-	(7,038)	-	-	-	(5,176)	(5,291)	(5,657)	(23,162)
Total PC 2 Common		-	-	33,409	-	-	-	24,577	25,119	26,856	109,960
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	-	-	4,500	-	-	-	3,243	4,257	3,000	15,000
2223-019	Pump Overhauls	-	-	2,322	-	-	-	1,674	2,197	1,548	7,741
2223-020	Replacement Valves	-	-	6,750	-	-	-	4,866	6,384	4,500	22,500
2223-021	Conveyor Overhaul	-	-	5,625	-	-	-	4,053	5,322	3,750	18,750
2223-022	Foul Air Connection to Centrate Line	-	-	(4,785)	-	-	-	(3,447)	(4,528)	(3,190)	(15,950)
2223-023	Centrifuge Rebuild	-	-	6,484	-	-	-	4,673	6,133	4,322	21,612
2223-024	PLC Replacement	-	-	4,500	-	-	-	3,243	4,257	3,000	15,000
2223-029	Replace 20ft of buried hot water line	-	-	(2,510)	-	-	-	(1,809)	(2,374)	(1,673)	(8,367)
2223-030	JBL Building #40 Truck Bay Lighting System Upgrades	-	-	(3,513)	-	-	-	(2,532)	(3,323)	(2,342)	(11,710)
Total PC 2 Solids		-	-	(23,958)	-	-	-	(17,266)	(22,663)	(15,972)	(79,859)
Total PC2 JB Latham		-	-	26,186	-	-	-	19,860	11,870	26,572	84,488

**South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q3 FY 2022-23**

		Small Capital Cash Balance as of March 31, 2023									
		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)	(547)	-	-	-	(44)	-	(421)	-	(431)	(1,443)
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	4,785	-	-	-	376	-	3,692	-	3,768	12,620
2523-003	Pump/Blower Overhauls	8,401	-	-	-	661	-	6,484	-	6,615	22,160
2523-004	Pump Control Rehabilitations	11,373	-	-	-	897	-	8,775	-	8,955	30,000
2523-005	Building Lighting Improvements	2,844	-	-	-	225	-	2,193	-	2,238	7,500
2523-006	Spare Pumps	9,948	-	-	-	783	-	7,680	-	7,836	26,247
2523-007	Liquids Buildings Door Replacements	5,688	-	-	-	447	-	4,389	-	4,479	15,003
2523-008	Gallery Area Floor Rehabilitations	17,061	-	-	-	1,344	-	13,164	-	13,434	45,003
2523-009	Building #13 Roof Replacement	8,529	-	-	-	672	-	6,582	-	6,714	22,497
2523-010	Potable Water Station Rehabilitation	11,373	-	-	-	897	-	8,775	-	8,952	29,997
2523-011	Headworks Driveway Replacement	5,688	-	-	-	447	-	4,389	-	4,479	15,003
2523-027	Replacement SCWD Influent Meter	(3,852)	-	-	-	(303)	-	(2,972)	-	(3,033)	(10,159)
2523-028	Replacement Parkson Rotary Screen Drum	(22,248)	-	-	-	(1,752)	-	(17,167)	-	(17,518)	(58,685)
2523-029	Daft #1 Skimmer Arm Replacement	(4,089)	-	-	-	(322)	-	(3,155)	-	(3,219)	(10,785)
Total PC 15 Liquids		49,294	-	-	-	3,882	-	38,039	-	38,812	130,028
Common											
2523-012	Safety Equipment	2,844	-	-	-	225	-	2,193	-	2,238	7,500
2523-013	Landscape Renovations 2022	10,236	-	-	-	807	-	7,899	-	8,061	27,003
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	12,795	-	-	-	1,008	-	9,873	-	10,074	33,750
2523-015	Replacement Doors	6,252	-	-	-	492	-	4,827	-	4,926	16,497
2523-016	CTP PLC Hardware Upgrades and Replacements 2022	4,263	-	-	-	336	-	3,291	-	3,357	11,247
2523-017	CTP HP SCADA Server Switch 2022	4,263	-	-	-	336	-	3,291	-	3,357	11,247
2523-018	CTP OIT Replacements 2022	2,844	-	-	-	225	-	2,193	-	2,238	7,500
2223-013	PA System (between 3 PC's)	17,061	-	-	-	1,341	-	13,164	-	13,437	45,003
2223-015	Replacement Backup Repository Server (between 3 PC's)	1,545	-	-	(4,453)	193	-	(30,619)	-	1,182	(32,153)
2223-016	Utility Vehicle (between 3 PC's)	5,688	-	-	-	447	-	4,389	-	4,479	15,003
2523-022	Electric Charging Station	12,795	-	-	-	1,008	-	9,873	-	10,074	33,750
Total PC 15 Common		80,586	-	-	(4,453)	6,418	-	30,374	-	63,423	176,347
AWT											
2523-023	Replacement Pumps	-	-	-	-	-	-	-	-	15,000	15,000
2523-024	Replacement Turbidity Meter	-	-	-	-	-	-	-	-	7,500	7,500
Total PC 15 AWT		-	-	-	-	-	-	-	-	22,500	22,500
Total PC 15 Coastal Treatment Plant		129,880	-	-	(4,453)	10,300	-	68,413	-	124,735	328,875

**South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q3 FY 2022-23**

Small Capital Cash Balance as of March 31, 2023									
16	17	18	19	20	21	22	23	24	
CLB	CSC	CSJC	ETWD	EBS	IRWD	MNWD	SMWD	SCWD	Total
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	-	-	-	-	-	5,250	-	5,250
2223-001	Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	-	-	-	8,310	-	8,310
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	(2,383)	-	(2,383)
2723-003	Spare Grit Pump	-	-	-	-	-	30,000	-	30,000
2723-004	Primary Pump Overhaul/Replacements	-	-	-	-	-	31,652	-	31,652
2723-005	Interstage Pump Overhaul	-	-	-	-	-	37,500	-	37,500
2723-006	Replacement Valves	-	-	-	-	-	11,250	-	11,250
2723-007	RAS Pump Overhaul/Replacement	-	-	-	-	-	(6,093)	-	(6,093)
2723-008	Storm Water Pump Station Overhaul/Replacement	-	-	-	-	-	11,250	-	11,250
2723-009	Headworks Area Building Doors	-	-	-	-	-	15,000	-	15,000
2723-010	Primary Area Building Doors	-	-	-	-	-	11,250	-	11,250
2723-025	RTP 3WHP Strainer	-	-	-	-	-	(35,676)	-	(35,676)
2723-028	Primary Tank Rehabilitation	-	-	-	-	-	(13,410)	-	(13,410)
2723-032	3WHP pressure reducing valve	-	-	-	-	-	(6,817)	-	(6,817)
Total PC 17 Liquids		-	-	-	-	-	77,560	-	77,560
Common									
2222-015	PA System (between 3 PC's)	(3,439)	-	(5,627)	(181)	-	(42,848)	(2,748)	(54,842)
2723-011	Safety Equipment	471	-	771	24	-	5,859	375	7,500
2723-012	Access Road Repaving	942	-	1,539	51	-	11,718	753	15,003
2723-013	Landscape Renovations 2022	942	-	1,539	51	-	11,718	753	15,003
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	3,288	-	5,385	174	-	41,019	2,628	52,494
2723-015	Replacement forklift	2,352	-	3,849	123	-	29,298	1,878	37,500
2223-016	Utility Vehicle (between 3 PC's)	942	-	1,539	51	-	11,718	753	15,003
2723-017	Electric Charging Station	2,115	-	3,462	111	-	26,370	1,692	33,750
2223-013	PA System (between 3 PC's)	3,198	-	5,232	165	-	39,846	2,556	50,997
Total PC 17 Common		10,811	-	17,689	569	-	134,698	8,640	172,408
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	3,534	-	6,429	183	-	18,528	2,823	31,497
2723-020	Replacement Centrifuge Feed Pumps	(5,293)	-	(9,628)	(278)	-	(27,748)	(4,227)	(47,174)
2723-021	Spare Centrifuge Cyclo Drive	(549)	-	(996)	(27)	-	(2,876)	(438)	(4,886)
2723-022	Replacement Condensate Trap	3,366	-	6,123	177	-	17,646	2,688	30,000
2723-023	ORT Fan Replacement/Overhaul	1,515	-	2,754	81	-	7,941	1,209	13,500
2723-027	Spare REDEX for Centrifuge	(765)	-	(1,391)	(40)	-	(4,009)	(611)	(6,815)
2723-029	RTP Building 65 HVAC Replacement	(1,594)	-	(2,900)	(84)	-	(8,358)	(1,273)	(14,210)
Total PC 17 Solids		(5,824)	-	(10,595)	(306)	-	(30,533)	(4,651)	(51,909)
AWT									
2723-024	Spare Pulsafeeder Pump	-	-	-	-	-	15,000	-	15,000
2723-030	Two AWT Programmable Logic Controllers (PLC)	-	-	-	-	-	(2,030)	-	(2,030)
Total PC 17 AWT		-	-	-	-	-	12,970	-	12,970
Total PC 17 Joint Regional Wastewater Reclamation		4,987	-	7,095	263	-	194,696	3,989	211,029

**South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q3 FY 2022-23**

PC 24 Aliso Creek Ocean Outfall

2622-001 BioRad ddPCR QX200

2623-001 ECO CDOM - RT Base Model

Total PC 24 Aliso Creek Ocean Outfall

Total Small Capital Cash

Small Capital Cash Balance as of March 31, 2023									
16	17	18	19	20	21	22	23	24	
CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
(1,082)	-	-	(1,603)	(77)	(1,550)	(4,314)	-	(1,211)	(9,837)
(347)	-	-	(514)	(25)	(497)	(1,383)	-	(388)	(3,154)
(1,429)	-	-	(2,118)	(101)	(2,047)	(5,697)	-	(1,599)	(12,992)
133,438	(2,159)	24,747	524	10,462	(2,047)	275,257	6,112	152,076	598,408

Agenda Item

5

Finance Committee Meeting

Meeting Date: May 16, 2023

TO: Finance Committee

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

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: FY2022-23 Administration and General Fund Budget Update

Summary/Discussion

The Board approved amendments to the Administration Budget at their May 4, 2023, meeting. The amendment to the Administration Budget included \$20,000 for overtime and \$130,000 for legal expenses. The expenses in those two line items must also be allocated to the General Fund based on predetermined and approved percentages of the Administration Budget.

Staff will request an updated budget amendment approval at the June 1, 2023, SOCWA Board meeting. This is to properly allocate the budget approvals between the Administration Budget and General Fund Budget and designate the preferred allocation methods for the annual Use Audit as required in the JPA Agreement.

Discussion/Analysis

Actual expenses for the Administration Budget are automatically recorded to line items in the General Fund, where there are Board-approved allocations for those line items. The following are the set percentages of the Administration Budget for the General Fund Budget:

General Fund – Distribution from Admin.

Description	Board Approved GF %'s
Regular Salaries	See Footnote #1
Overtime Salaries	50%
Comp Time – Earned	50%
Public Notices/Public Notices	100%
Contract Labor/Part-Time Labor	25%
Audit	100%
Legal	40%
Outside Services	100%
Postage	20%
Office Supplies – Admin	100%
Office Equipment	100%
Misc.	20%
IT Allocation in to PC's & Depts	5%

(1) Time Allocations: GM 50%, Exec Assist 50%, Controller 5%

Staff will be requesting the following updated amendments to the Administration and General Fund Budgets. The total amendment value remains the same as approved at the May 5, 2023, Board meeting at \$265,000:

- 1) Rescind the budget amendment approval of \$265,000 for the Administration Budget approved on May 4, 2023.
- 2) Approve an Administration Budget amendment of \$90,000 to address the following increases as follows and requires a simple majority of the Board:

Budget line item	Budget line description	Requested budget increase
01-6001	Overtime	\$10,000
01-6202	Legal	\$65,000
01-6200	Management Support Services - ADP	\$15,000
	Total	\$90,000

- 3) Approve a General Fund Budget amendment of \$75,000 to address the following increases to be allocated using the allocation method (unequal) used with the adoption of the Budget and requires unanimous approval of the Board:

Budget line item	Budget line description	Requested budget increase
01-6001	Overtime	\$10,000
01-6202	Legal	\$65,000
	Total	\$75,000

- 4) Approve a General Fund Budget amendment of \$100,000 to address the following increases to be allocated to the seven agencies to remain in SOCWA after July 1, 2024, and requires unanimous approval of the Board:

Budget line item	Budget line description	Requested budget increase
01-6200	Management Support Services – Board Facilitators	\$100,000
	Total	\$100,000

Prior Related Project Committee or Board Action(s)

The Board approved amendments to the Administration Budget totaling \$265,000 at their May 4, 2023, meeting.

Fiscal Impact

The total budget amendment to the Administration Budget and General Fund Budget is equal to the amount approved at the May 4, 2023, Board meeting.

Recommended Action: Committee Discussion/Direction/Action