

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

**June 20, 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 **June 20, 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: 871 8464 4428
Passcode: 486667

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/kPEqe6tGX>

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
 - a. Finance Committee Meeting of April 18, 2023
 - b. Finance Committee Meeting of May 15, 2023

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

4. Financial Reports for the Month of April 2023..... 6

The reports included are as follows:

- a. Summary of Disbursements for April 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 April 2023 disbursements, \$ 2,173,227, for the period from April 1, 2023, through April 30, 2023, and to receive and file the April 2023 Financial Reports as submitted.

5. Q3 FY 2022-23 Cash Roll Forward as of March 31, 2023 24

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.

- 6. Amend Bylaws of the South Orange County Wastewater Authority Finance Committee (Materials Under Separate Cover).....

Recommended Action: Committee Discussion/Direction/Action.

- 7. AWMA's GM December 21, 1999, Memo regarding Evaluation of Alternative Methods For Allocating AWMA/SERRA Overhead Costs (Verbal Report)

Recommended Action: Review Direct Cost Allocations/Open Discussion.

- 8. Fiscal Year 2022-23 Annual Financial Statements Audit Update..... 44

Recommended Action: Staff recommends that the Finance Committee review and file the update.

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 13th day of June 2023.



Danita Hirsh, Assistant Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

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

Finance Committee

April 18, 2023

DRAFT

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on April 18, 2023, at 10:30 a.m. in-person and 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
ERICA CASTILLO	Santa Margarita Water District	Alternate Director
MATT COLLINGS	Moulton Niguel Water District	Director

Absent:

BOB WHALEN	City of Laguna Beach	Director
PAM ARENDS-KING	South Coast Water District	Director [participated via Zoom as a non-voting member]

Staff Participation:

JIM BURROR	Acting General Manager
MARY CAREY	Finance Controller
DAVID BARANOWSKI	Director of Engineering
AMBER BAYLOR	Director of Environmental Compliance
KONSTANTIN SHILKOV	Senior Accountant
ANNA SUTHERLAND	Accounts Payable
DINA ASH	HR Administrator
MATT CLARKE	IT Administrator
RONI YOUNG-GRANT	Associate Engineer

Also Participating:

KATHRYN FRESHLEY	El Toro Water District
SHERRY WANNINGER	Moulton Niguel Water District
JENNIFER LOPEZ	South Coast Water District
ROD WOODS	Moulton Niguel Water District

1. Call Meeting to Order

Chairperson Castillo called the meeting to order at 10:30 a.m.

2. Public Comments

None.

3. Financial Reports for the Month of January 2023

ACTION TAKEN

Motion was made by Director Collings and seconded by Director Cafferty that the Board of Directors ratify the January 2023 disbursements, \$2,326,317, for the period from January 1, 2023, through January 31, 2023, and to receive and file the January 2023 Financial Reports as submitted.

Motion carried: Aye 3, Nay 0, Abstained 0, Absent 2
Director Castillo Aye
Director Whalen Absent
Director Cafferty Aye
Director Collings Aye
Director Arends-King Absent

4. Financial Reports for the Month of February 2023

ACTION TAKEN

Motion was made by Director Cafferty and seconded by Director Castillo that the Board of Directors ratify the February 2023 disbursements, \$4,341,262, for the period from February 1, 2023, through February 28, 2023, and to receive and file the February 2023 Financial Reports as submitted.

Motion carried: Aye 3, Nay 0, Abstained 0, Absent 2
Director Castillo Aye
Director Whalen Absent
Director Cafferty Aye
Director Collings Aye
Director Arends-King Absent

5. FY 2022-23 O&M Budget Update and Proposed Budget Assumptions

ACTION TAKEN

Motion was made by Director Collings and seconded by Director Cafferty that the Board of Directors approved recommended budget adjustments as discussed.

Motion carried: Aye 3, Nay 0, Abstained 0, Absent 2
Director Castillo Aye
Director Whalen Absent
Director Cafferty Aye
Director Collings Aye
Director Arends-King Absent

6. FY 2023-24 Workshop Total Budget and Response to Questions and Comments from March 21, 2023

Ms. Mary Carey, Financial Controller, gave a PowerPoint presentation on the proposed FY 2023-24 Budget. She also addressed Santa Margarita Water District's request to consolidate Santa Margarita's and the City of San Juan Capistrano's budget allocations. An open discussion ensued.

This was an information item; no action was taken.

7. FY 2022-23 O&M Budget Update and Proposed Budget Assumptions

Mr. Jim Burror, Acting General Manager, discussed the proposed budget assumptions for the FY 2022-23 O&M Budget. An open discussion ensued.

There was a consensus of the Finance Committee to present the Proposed FY 2022-23 O&M Budget and Budget Assumptions to the Board of Directors for consideration for approval.

Adjournment

There being no further business, Chairperson Castillo adjourned the meeting at 12:12 p.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 April 18, 2023, 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 Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

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

Finance Committee

May 16, 2023

DRAFT

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on May 16, 2023, at 10:30 a.m. in-person and 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
ERICA CASTILLO	Santa Margarita Water District	Alternate Director
MATT COLLINGS	Moulton Niguel Water District	Director
PAM ARENDS-KING	South Coast Water District	Director

Absent:

BOB WHALEN	City of Laguna Beach	Director
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Staff Participation:

JIM BURROR	Acting General Manager
MARY CAREY	Finance Controller
DAVID BARANOWSKI	Director of Engineering
AMBER BAYLOR	Director of Environmental Compliance
KONSTANTIN SHILKOV	Senior Accountant
ANNA SUTHERLAND	Accounts Payable
DINA ASH	HR Administrator
MATT CLARKE	IT Administrator
RONI YOUNG-GRANT	Associate Engineer

Also Participating:

ADRIANA OCHOA	Procopio Law
KEVIN DAVIS	Procopio Law
GREG PENNINGTON	South Coast Water District
SHERRY WANNINGER	Moulton Niguel Water District
JENNIFER LOPEZ	South Coast Water District
KATHRYN FRESHLEY	El Toro Water District
SAUNDRA JACOBS	Santa Margarita Water District

1. Call Meeting to Order

Chairperson Castillo called the meeting to order at 10:32 a.m.

2. Public Comments

None.

3. Financial Reports for the Month of March 2023

ACTION TAKEN

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

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

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

There was a consensus of the Finance Committee directing staff to bring the agenda item back in June after completing reconciliation.

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

Ms. Mary Carey, Finance Controller, presented the FY 2022-23 budget update for the Administration and General Fund.

There was a consensus of the Finance Committee directing staff to make corrections to the allocations before resubmitting to the Board of Directors at their June meeting.

6. FY 2023-24 Workshop Total Budget and Response to Questions and Comments from March 21, 2023

Ms. Carey presented the revised proposed FY 2023-24 Budget. An open discussion ensued.

ACTION TAKEN

Motion was made by Director Castillo and seconded by Director Collings to forward the proposed FY 2023-24 budget to the Board of Directors Budget Workshop for discussion/ comments and consideration for approval.

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

Adjournment

There being no further business, Chairperson Castillo adjourned the meeting at 11:43 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 May 16, 2023, 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 Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

Agenda Item

4

Finance Committee Meeting

Meeting Date: June 20, 2023

TO: Finance Committee

FROM: Jim Burror, General Manager/Director of Operations

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Financial Reports for the Month of April 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 April 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)

Fiscal Impact

April 2023 cash disbursements were: \$ 2,173,227.

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

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors ratify the April 2023 disbursements, \$2,173,227, for the period from April 1, 2023, through April 30, 2023, and to receive and file the April 2023 Financial Reports as submitted.

Exhibit A

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

	Actual
General Fund	\$ (187,039)
PC 2 - Jay B. Latham Plant	(630,919)
PC 5 - San Juan Creek Ocean Outfall	(14,895)
PC 8 - Pretreatment Program	(16,404)
PC 12 SO - Water Reclamation Permits	(22,431.69)
PC 15 - Coastal Treatment Plant/AWT	(559,068)
PC 17 - Joint Regional Wastewater Reclamation	(720,807)
PC 21 - Effluent Transmission Main	(5,683)
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(15,980)
Total	<u><u>\$ (2,173,227)</u></u>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT
as of April 30, 2023**

CASH IN BANK: (BEGINNING BAL.)	\$	1,231,347
L.A.I.F. FUNDS: (BEGINNING BAL.)		5,670,525
DEPOSITS, TRANSFERS & ADJUSTMENTS:		1,099,731
FUND REQUIREMENTS:		
BILLS FOR CONSIDERATION ¹		(2,173,227)
TOTAL CASH IN BANK	\$	5,828,376

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.

Jim 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 05/17/23



PMIA Average Monthly Effective Yields⁽¹⁾

April	2.870
March	2.831
February	2.624

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⁾

04/30/23
\$185.4 billion

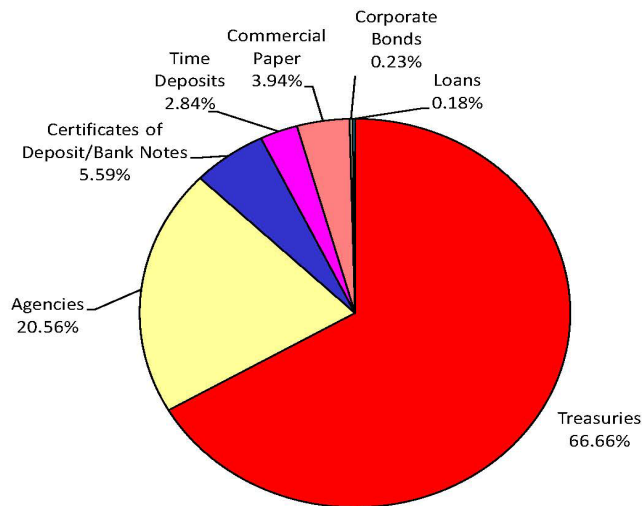


Chart does not include \$3,011,000.00 in mortgages, which equates to 0.002%. Percentages may not total 100% due to rounding.

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 April 30, 2023

MVA	\$ 67,156	(A)
A/P Checking	1,177,748	(B)
Payroll Checking	96,389	(C)
State LAIF	4,487,083	(D)
Total Cash in Bank¹	\$ 5,828,376	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 5,829,976	
OPEB Trust	6,042,294	(F)
Total Cash and Investments	\$ 11,872,270	

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:

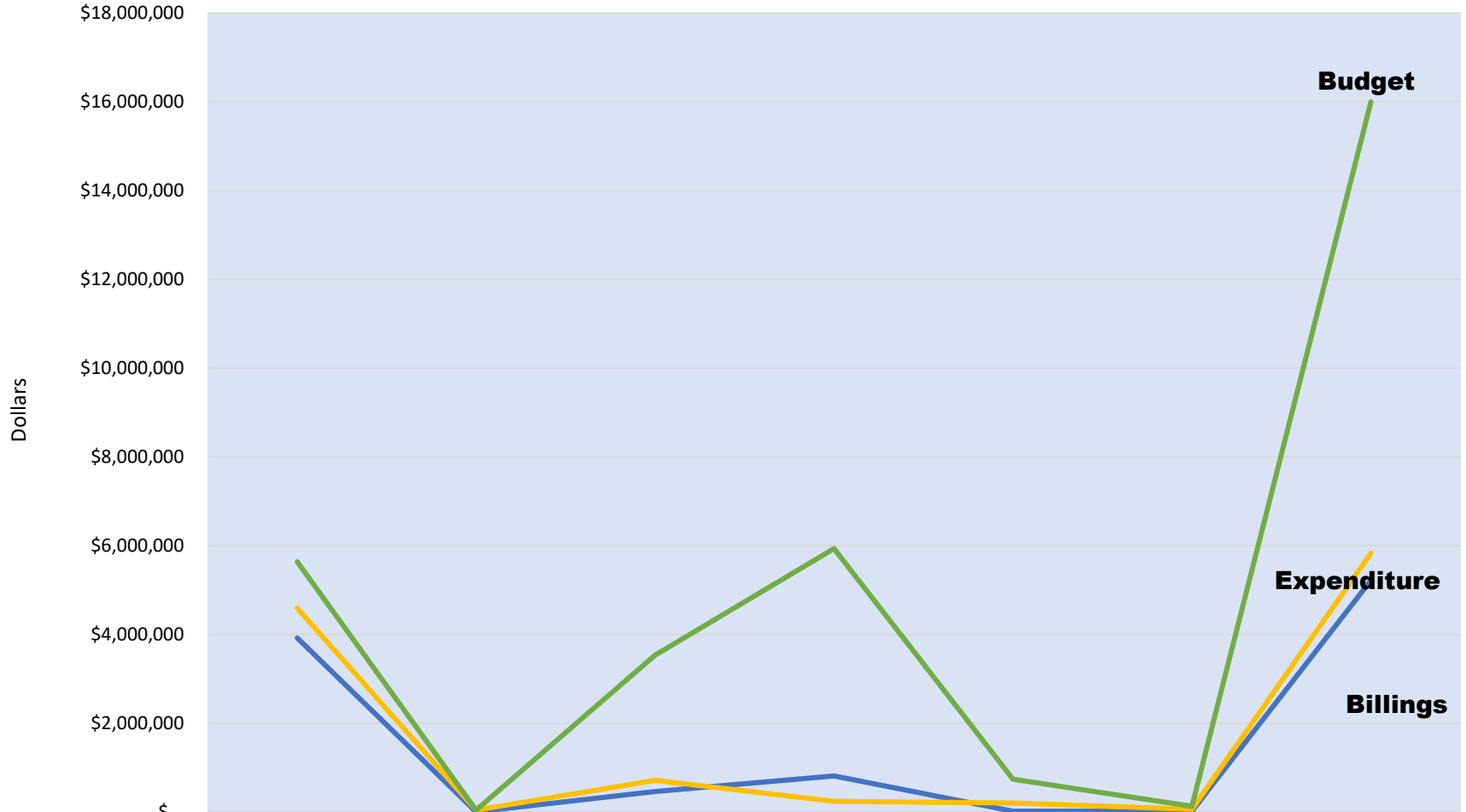
- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.
- (C) Payroll including payroll taxes and related 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 April 30, 2023
(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	\$ 3,918,177	\$ 1,720,392	69.5%	\$ 4,588,405	\$ 4,588,405	\$ -	85.4%
PC 5-San Juan Creek Outfall	39,064	-	39,064	-	39,064	39,064	-	-
PC 15-Coastal	3,529,980	456,411	3,073,569	12.9%	708,632	708,632	-	64.4%
PC 17-Regional	5,928,616	808,399	5,120,217	13.6%	234,155	234,155	-	345.2%
PC 21 Effluent Transmission	732,810	17,632	715,178	2.4%	200,000	200,000	-	-
PC 24 Aliso Creek Outfall	127,065	18,142	108,923	14.3%	60,100	60,100	-	-
Total Large Capital	\$ 15,996,104	\$ 5,218,762	\$ 10,777,342	32.6%	\$ 5,830,356	\$ 5,830,356	\$ -	89.5%
Non-Capital Engineering	217,326	58,306	159,020	26.8%	75,000	75,000	-	77.7%
Non-Capital Misc Engineering	17,500	104,809	(87,309)	598.9%	-	-	-	-
Small Internal Capital	2,061,000	1,072,151	988,849	52.0%	2,061,000	2,061,000	-	52.0%
Total Capital	\$ 18,291,930	\$ 6,454,028	\$ 11,837,902	35.3%	\$ 7,966,356	\$ 7,966,356	\$ -	81.0%

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 4/30/2023



	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 4/30/2023	\$3,918,177	\$-	\$456,411	\$808,399	\$17,632	\$18,142	\$5,218,762
FY 22-23 Billings	\$4,588,405	\$39,064	\$708,632	\$234,155	\$200,000	\$60,100	\$5,830,356
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 April 30, 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	3,712,939	1,218,145	75.3%	
5001--***	Overtime Salaries-O&M	73,524		73,524	110,920	(37,396)	150.9%	(1)
5306--***	Scheduled Holiday Work	86,468		86,468	60,294	26,174	69.7%	
5315--***	Comp Time - O&M	16,920		16,920	19,573	(2,653)	115.7%	(1)
5401--***	Fringe Benefits IN to PC's & Depts.	2,572,272		2,572,272	2,227,763	344,509	86.6%	(2)
5700--***	Standby Pay	70,000		70,000	56,160	13,840	80.2%	
	Total Payroll Costs	7,750,268	-	7,750,268	6,187,648	1,562,620	79.8%	
Other Expenses								
5002--***	Electricity	1,253,828	50,000	1,303,828	1,092,108	211,720	83.8%	
5003--***	Natural Gas	268,200	205,000	473,200	448,193	25,007	94.7%	(3)
5004--***	Potable & Reclaimed Water	87,008		87,008	65,256	21,752	75.0%	
5005--***	Co-generation Power Credit	(1,050,004)		(1,050,004)	(822,796)	(227,208)	78.4%	
5006--***	Chlorine/Sodium Hypochlorite	554,000		554,000	355,581	198,419	64.2%	
5007--***	Polymer Products	789,548	70,000	859,548	876,017	(16,469)	101.9%	(3)
5008--***	Ferric Chloride	688,256	125,000	813,256	827,859	(14,603)	101.8%	(3)
5009--***	Odor Control Chemicals	117,572		117,572	130,337	(12,765)	110.9%	(3)
5010--***	Other Chemicals - Misc.	2,004		2,004	-	2,004	-	
5011--***	Laboratory Services	65,724		65,724	31,500	34,224	47.9%	
5012--***	Grit Hauling	124,472		124,472	121,808	2,664	97.9%	
5013--***	Landscaping	219,008		219,008	166,911	52,097	76.2%	
5015--***	Management Support Services	501,512	90,000	591,512	139,178	452,334	23.5%	
5017--***	Legal Fees	23,688	30,000	53,688	53,401	287	99.5%	
5018--***	Public Notices/ Public Relations	3,732		3,732	-	3,732	-	
5019--***	Contract Services Misc.	320,996		320,996	258,108	62,888	80.4%	
5021--***	Small Vehicle Expense	23,104		23,104	24,633	(1,529)	106.6%	
5022--***	Miscellaneous Expense	15,988		15,988	3,288	12,700	20.6%	
5023--***	Office Supplies - All	46,008		46,008	25,920	20,088	56.3%	
5024--***	Petroleum Products	34,000	15,000	49,000	19,838	29,162	40.5%	
5025--***	Uniforms	71,004		71,004	78,519	(7,515)	110.6%	
5026--***	Small Vehicle Fuel	22,764		22,764	15,423	7,341	67.8%	
5027--***	Insurance - Property/Liability	491,248		491,248	464,254	26,994	94.5%	(4)
5028--***	Small Tools & Supplies	80,600		80,600	57,548	23,052	71.4%	
5030--***	Trash Disposal	8,500		8,500	7,594	906	89.3%	
5031--***	Safety Program & Supplies	112,712		112,712	119,461	(6,749)	106.0%	
5032--***	Equipment Rental	7,004		7,004	14,118	(7,114)	201.6%	(5)
5033--***	Recruitment	2,316		2,316	3,386	(1,070)	146.2%	
5034--***	Travel Expense/Tech. Conferences	73,736		73,736	20,118	53,618	27.3%	
5035--***	Training Expense	73,052		73,052	34,242	38,810	46.9%	
5036--***	Laboratory Supplies	121,144		121,144	146,942	(25,798)	121.3%	
5037--***	Office Equipment	25,992		25,992	5,497	20,495	21.1%	
5038--***	Permits	593,908		593,908	582,162	11,746	98.0%	(4)
5039--***	Membership Dues/Fees	25,120		25,120	10,391	14,729	41.4%	
5044--***	Offshore Monitoring	80,000		80,000	89,093	(9,093)	111.4%	
5045--***	Offshore Biochemistry - 20B	30,004		30,004	-	30,004	-	
5046--***	Effluent Chemistry	44,992		44,992	49,562	(4,570)	110.2%	
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	1,469,595	454,401	76.4%	
5050--***	Contract Services Generators - 29A	28,008		28,008	19,958	8,050	71.3%	
5052--***	Janitorial Services	101,004		101,004	66,076	34,928	65.4%	
5053--***	Contract Serv - Digester Cleaning - 29E	60,000		60,000	33,762	26,238	56.3%	
5054--***	Diesel Truck Maint	41,996		41,996	31,995	10,001	76.2%	
5055--***	Diesel Truck Fuel	11,496		11,496	10,572	924	92.0%	
5056--***	Maintenance Equip. & Facilities (Solids)	361,000		361,000	259,708	101,292	71.9%	
5057--***	Maintenance Equip. & Facilities (Liquids)	589,996		589,996	452,932	137,064	76.8%	
5058--***	Maintenance Equip. & Facilities (Common)	90,008		90,008	78,299	11,709	87.0%	
5059--***	Maintenance Equip. & Facilities (Co-Gen)	715,996	125,000	840,996	852,997	(12,001)	101.4%	(6)
5060--***	Maintenance Equip. & Facilities (AWT)	88,000		88,000	51,229	36,771	58.2%	
5061--***	Mileage	3,652		3,652	4,130	(478)	113.1%	
5068--***	MNWD Potable Water Supplies & Svcs.	44,000		44,000	25,256	18,744	57.4%	

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary¹
 For the Period Ended April 30, 2023
 (in dollars)

	FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
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%	
5105-_**_**	Co-Generation Power Credit - Offset	1,050,000	1,050,000	822,796	227,204	78.4%	
5303-_**_**	Group Insurance Waiver	18,000	18,000	12,766	5,234	70.9%	
5305-_**_**	Medicare Tax Payments for Employees	2,388	2,388	1,522	866	63.7%	
5309-_**_**	Operating Leases	28,004	28,004	13,746	14,258	49.1%	
5705-_**_**	Monthly Car Allowance	35,400	35,400	26,098	9,302	73.7%	
5797-_**_**	Verily Stipends - WastewaterSCAN Monitoring	-	-	(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	419,784	189,452	68.9%	
	Total Other Expenses	11,589,052	1,065,000	12,654,052	10,249,549	2,404,503	81.0%
	Total O&M Expenses	19,339,320	1,065,000	20,404,320	16,437,197	3,967,123	80.6%

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) 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.
- (3) Chemical, fuel, and utilities increased with inflation and supply chain disruptions more than budgeted.
- (4) These are non-linear expenses that are primarily incurred in the first quarter of the Fiscal Year.
- (5) Several pieces are being rented due to delays associated with receiving newly purchased units.
- (6) Completed both 30k and 40k Cogen services for the Fiscal Year.

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
 For the Period Ended April 30, 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	1,297,440	401,912	76.3%
02-5001-***	Overtime Salaries-O&M	27,144		27,144	48,611	(21,467)	179.1% (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	7,235	821	89.8%
02-5401-***	Fringe Benefits IN to PC's & Depts.	886,460		886,460	778,464	107,996	87.8% (2)
02-5700-***	Standby Pay	26,000		26,000	21,775	4,225	83.8%
	Total Payroll Costs	2,684,848	-	2,684,848	2,180,108	504,740	81.2%
Other Expenses							
02-5002-***	Electricity	534,828	50,000	584,828	615,169	(30,341)	105.2% (3)
02-5003-***	Natural Gas	165,128	70,000	235,128	210,317	24,811	89.4% (3)
02-5004-***	Potable & Reclaimed Water	26,004		26,004	24,064	1,940	92.5%
02-5006-***	Chlorine/Sodium Hypochlorite	9,000		9,000	32,064	(23,064)	356.3% (3)
02-5007-***	Polymer Products	319,544	40,000	359,544	349,248	10,296	97.1% (3)
02-5008-***	Ferric Chloride	255,252	40,000	295,252	259,878	35,374	88.0% (3)
02-5009-***	Odor Control Chemicals	23,568		23,568	29,038	(5,470)	123.2% (3)
02-5010-***	Other Chemicals - Misc.	1,000		1,000	-	1,000	-
02-5011-***	Laboratory Services	19,712		19,712	7,448	12,264	37.8%
02-5012-***	Grit Hauling	59,468		59,468	73,932	(14,464)	124.3% (3)
02-5013-***	Landscaping	77,004		77,004	59,860	17,144	77.7%
02-5015-***	Management Support Services	30,008		30,008	30,805	(797)	102.7%
02-5017-***	Legal Fees	4,996	30,000	34,996	27,210	7,786	77.8%
02-5019-***	Contract Services Misc.	82,000		82,000	86,170	(4,170)	105.1%
02-5021-***	Small Vehicle Expense	11,000		11,000	10,653	347	96.8% (4)
02-5022-***	Miscellaneous Expense	8,000		8,000	691	7,309	8.6%
02-5023-***	Office Supplies - All	29,000		29,000	13,268	15,732	45.8%
02-5024-***	Petroleum Products	11,000		11,000	7,307	3,693	66.4%
02-5025-***	Uniforms	34,008		34,008	34,394	(386)	101.1%
02-5026-***	Small Vehicle Fuel	10,004		10,004	6,593	3,411	65.9%
02-5027-***	Insurance - Property/Liability	167,039		167,039	161,680	5,359	96.8% (5)
02-5028-***	Small Tools & Supplies	38,000		38,000	22,688	15,312	59.7%
02-5030-***	Trash Disposal	3,000		3,000	1,570	1,430	52.3%
02-5031-***	Safety Program & Supplies	39,248		39,248	41,229	(1,981)	105.0%
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	5,685	14,911	27.6%
02-5035-***	Training Expense	25,352		25,352	11,918	13,434	47.0%
02-5036-***	Laboratory Supplies	21,000		21,000	17,861	3,139	85.1%
02-5037-***	Office Equipment	13,000		13,000	418	12,582	3.2%
02-5038-***	Permits	26,500		26,500	23,251	3,249	87.7%
02-5039-***	Membership Dues/Fees	5,808		5,808	3,148	2,660	54.2%
02-5049-***	Biosolids Disposal	687,000	180,000	867,000	477,688	389,312	55.1%
02-5050-***	Contract Services Generators - 29A	10,004		10,004	15,907	(5,903)	159.0%
02-5052-***	Janitorial Services	47,000		47,000	31,308	15,692	66.6%
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	16,268	5,728	74.0%
02-5055-***	Diesel Truck Fuel	2,996		2,996	3,799	(803)	126.8% (3)
02-5056-***	Maintenance Equip. & Facilities (Solids)	150,000		150,000	156,994	(6,994)	104.7% (6)
02-5057-***	Maintenance Equip. & Facilities (Liquids)	230,000		230,000	175,684	54,316	76.4%
02-5058-***	Maintenance Equip. & Facilities (Common)	29,000		29,000	41,773	(12,773)	144.0% (7)
02-5059-***	Maintenance Equip. & Facilities (Co-Gen)	277,000		277,000	220,141	56,859	79.5%
02-5061-***	Mileage	2,148		2,148	1,687	461	78.5%
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% (5)
02-5303-***	Group Insurance Waiver	7,204		7,204	5,178	2,026	71.9%
02-5309-***	Operating Leases	22,000		22,000	13,746	8,254	62.5%
02-5705-***	Monthly Car Allowance	22,800		22,800	15,388	7,412	67.5%
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	146,059	65,921	68.9%
	Total Other Expenses	3,884,031	410,000	4,294,031	3,538,918	755,113	82.4%
	Total Expenses	6,568,879	410,000	6,978,879	5,719,026	1,259,853	81.9%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
 For the Period Ended April 30, 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	88,910	19,654	81.9%
05-5001-***	Overtime Salaries-O&M		72	296	(224)	410.4%
05-5306-***	Scheduled Holiday Work		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	53,346	3,282	94.2% (2)
	Total Payroll Costs		165,704	142,672	23,032	86.1%
Other Expenses						
05-5015-***	Management Support Services	45,000	170,004	41,724	128,280	24.5%
05-5017-***	Legal Fees		2,008	1,565	443	77.9%
05-5022-***	Miscellaneous Expense		-	36	(36)	100.0%
05-5026-***	Small Vehicle Fuel		500	-	500	-
05-5027-***	Insurance - Property/Liability		18,420	17,191	1,229	93.3% (5)
05-5031-***	Safety Supplies		1,004	-	1,004	-
05-5034-***	Travel Expense/Tech. Conferences		5,592	3,048	2,544	54.5%
05-5035-***	Training Expense		2,500	31	2,469	0.01
05-5036-***	Laboratory Supplies		35,000	38,542	(3,542)	110.1%
05-5038-***	Permits		275,000	272,360	2,640	99.0% (5)
05-5039-***	Membership Dues/Fees		2,000	62	1,938	0.03
05-5044-***	Offshore Monitoring		40,000	46,506	(6,506)	116.3% (8)
05-5045-***	Offshore Biochemistry - 20B		15,004	-	15,004	-
05-5046-***	Effluent Chemistry		22,496	34,325	(11,829)	152.6% (9)
05-5058-***	Maintenance Equip. & Facilities (Common)		1,004	-	1,004	-
05-6500-***	IT Allocations in to PC's & Depts.		13,148	9,059	4,089	68.9%
	Total Other Expenses	45,000	603,680	464,449	139,231	76.9%
	Total Expenses	45,000	769,384	607,121	162,263	78.9%
08 - Pre Treatment						
Salary and Fringe						
08-5000-***	Regular Salaries-O&M		116,396	87,759	28,637	75.4%
08-5401-***	Fringe Benefits IN to PC's & Depts.		60,716	52,655	8,061	86.7% (2)
	Total Payroll Costs		177,112	140,414	36,698	79.3%
Other Expenses						
08-5011-***	Laboratory Services		3,004	1,610	1,394	53.6%
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	5,731	410	93.3% (5)
08-5028-***	Small Tools & Supplies		3,600	2,444	1,156	67.9%
08-5034-***	Travel Expense/Tech. Conferences		3,496	1,158	2,338	0.33
08-5035-***	Training Expense		2,000	972	1,028	-
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	9,711	4,381	68.9%
	Total Other Expenses		64,381	22,684	41,697	35.2%
	Total Expenses		241,493	163,098	78,395	67.5%
12 - Water Reclamation Permits						
Salary and Fringe						
12-5000-***	Regular Salaries-O&M		88,952	41,453	47,499	46.6%
12-5401-***	Fringe Benefits IN to PC's & Depts.		46,400	24,872	21,528	53.6% (2)
	Total Payroll Costs		135,352	66,325	69,027	49.0%
Other Expenses						
12-5015-***	Management Support Services		164,996	-	164,996	0.0%
12-5017-***	Legal Fees		2,000	1,400	600	0.70
12-5027-***	Insurance - Property/Liability		8,884	8,291	593	93.3% (5)
12-5034-***	Travel Expense/Tech. Conferences		4,796	866	3,930	18.1%
12-5038-***	Permits		22,508	24,687	(2,179)	109.7% (5)
12-5039-***	Membership Dues/Fees		68	-	68	-
12-6500-***	IT Allocations in to PC's & Depts.		10,764	7,421	3,343	68.9%
	Total Other Expenses		214,016	42,666	171,350	19.9%
	Total Expenses		349,368	108,991	240,377	31.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
 For the Period Ended April 30, 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	739,215	215,673	77.4%	
15-5001-***	Overtime Salaries-O&M	11,216	11,216	17,310	(6,094)	154.3% (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	4,551	(2,555)	228.0% (1)	
15-5401-***	Fringe Benefits IN to PC's & Depts.	498,120	498,120	443,529	54,591	89.0% (2)	
15-5700-***	Standby Pay	17,000	17,000	8,320	8,680	48.9%	
	Total Payroll Costs	1,498,892	-	1,498,892	1,220,666	278,227	81.4%

Other Expenses

15-5002-***	Electricity	235,000	235,000	271,997	(36,997)	115.7% (3)	
15-5003-***	Natural Gas	3,000	3,000	5,943	(2,943)	198.1%	
15-5004-***	Potable & Reclaimed Water	25,004	25,004	18,142	6,862	72.6%	
15-5006-***	Chlorine/Sodium Hypochlorite	90,000	90,000	85,141	4,859	94.6% (3)	
15-5007-***	Polymer Products	1,000	1,000	-	1,000	-	
15-5008-***	Ferric Chloride	70,000	55,000	125,000	120,152	4,848	96.1% (3)
15-5009-***	Odor Control Chemicals	52,004	52,004	43,341	8,663	83.3%	
15-5011-***	Laboratory Services	20,000	20,000	7,284	12,716	36.4%	
15-5012-***	Grit Hauling	21,004	21,004	16,937	4,067	80.6%	
15-5013-***	Landscaping	57,000	57,000	52,200	4,800	91.6%	
15-5015-***	Management Support Services	11,500	11,500	9,460	2,040	82.3%	
15-5017-***	Legal Fees	5,000	5,000	8,807	(3,807)	176.1%	
15-5019-***	Contract Services Misc.	110,000	110,000	88,637	21,363	80.6%	
15-5021-***	Small Vehicle Expense - 31A	4,004	4,004	3,285	719	82.0%	
15-5022-***	Miscellaneous Expense	1,000	1,000	466	534	46.6%	
15-5023-***	Office Supplies - All	4,004	4,004	3,808	196	95.1%	
15-5024-***	Petroleum Products	3,000	15,000	18,000	7,003	10,998	38.9%
15-5025-***	Uniforms	9,000	9,000	10,448	(1,448)	116.1%	
15-5026-***	Small Vehicle Fuel	2,000	2,000	2,594	(594)	129.7%	
15-5027-***	Insurance - Property/Liability	72,916	72,916	68,050	4,866	93.3% (5)	
15-5028-***	Small Tools & Supplies	9,000	9,000	10,619	(1,619)	118.0%	
15-5030-***	Trash Disposal	2,996	2,996	2,786	210	93.0%	
15-5031-***	Safety Supplies	32,804	32,804	29,928	2,876	91.2%	
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	1,996	11,076	15.3%	
15-5035-***	Training Expense	17,148	17,148	9,692	7,456	56.5%	
15-5036-***	Laboratory Supplies	14,000	14,000	26,795	(12,795)	191.4% (10)	
15-5037-***	Office Equipment	2,996	2,996	2,655	341	88.6%	
15-5038-***	Permits	6,996	6,996	8,190	(1,194)	117.1%	
15-5039-***	Membership Dues/Fees	4,800	4,800	2,473	2,327	51.5%	
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%	
15-5052-***	Janitorial Services	12,004	12,004	11,709	295	97.5%	
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	110,662	34,334	76.3%	
15-5058-***	Maintenance Equip. & Facilities (Common)	23,000	23,000	18,972	4,028	82.5% (11)	
15-5060-***	Maintenance Equip. & Facilities (AWT)	38,000	38,000	25,403	12,597	66.9%	
15-5061-***	Mileage	500	500	421	79	84.2%	
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% (5)	
15-5303-***	Group Insurance Waiver	3,600	3,600	2,922	678	81.2%	
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	3,489	711	83.1%	
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	81,761	36,899	68.9%	
	Total Other Expenses	1,368,556	70,000	1,438,556	1,218,681	219,875	84.7%

Total Expenses		2,867,448	70,000	2,937,448	2,439,347	498,101	83.0%
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South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
 For the Period Ended April 30, 2023
 (in dollars)

FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
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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	1,375,773	468,943	74.6%
17-5001-***	Overtime Salaries-O&M	34,472	34,472	44,327	(9,855)	128.6% (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	7,755	(887)	112.9% (1)
17-5401-***	Fringe Benefits IN to PC's & Depts.	962,288	962,288	825,464	136,824	85.8% (2)
17-5700-***	Standby Pay	27,000	27,000	26,065	935	96.5%
	Total Payroll Costs	2,907,588	-	2,907,588	602,501	79.3%

Other Expenses

17-5002-***	Electricity	484,000	484,000	204,942	279,058	42.3%	
17-5003-***	Natural Gas	100,072	135,000	231,933	3,139	98.7% (3)	
17-5004-***	Potable & Reclaimed Water	36,000	36,000	23,050	12,950	64.0%	
17-5005-***	Co-generation Power Credit	(1,050,004)	(1,050,004)	(822,796)	(227,208)	78.4%	
17-5006-***	Chlorine/Sodium Hypochlorite	455,000	455,000	238,376	216,624	52.4%	
17-5007-***	Polymer Products	469,004	30,000	499,004	526,768	(27,764)	105.6% (3)
17-5008-***	Ferric Chloride	363,004	30,000	393,004	447,829	(54,825)	114.0% (3)
17-5009-***	Odor Control Chemicals	42,000	42,000	57,958	(15,958)	138.0% (3)	
17-5010-***	Other Chemicals - Misc.	1,004	1,004	-	1,004	-	
17-5011-***	Laboratory Services	23,008	23,008	15,157	7,851	65.9%	
17-5012-***	Grit Hauling - 21A	44,000	44,000	30,938	13,062	70.3%	
17-5013-***	Landscaping	85,004	85,004	54,851	30,153	64.5%	
17-5015-***	Management Support Services	24,996	24,996	12,460	12,536	49.8%	
17-5017-***	Legal Fees	5,004	5,004	12,248	(7,244)	244.8%	
17-5019-***	Contract Services Misc.	110,000	110,000	83,300	26,700	75.7%	
17-5021-***	Small Vehicle Expense	7,000	7,000	10,695	(3,695)	152.8% (4)	
17-5022-***	Miscellaneous Expense	5,004	5,004	2,096	2,908	41.9%	
17-5023-***	Office Supplies - All	13,004	13,004	8,844	4,160	68.0%	
17-5024-***	Petroleum Products	20,000	20,000	5,528	14,472	27.6%	
17-5025-***	Uniforms	27,996	27,996	33,677	(5,681)	120.3%	
17-5026-***	Small Vehicle Fuel	9,004	9,004	6,235	2,769	69.2%	
17-5027-***	Insurance - Property/Liability	199,964	199,964	186,620	13,344	93.3% (5)	
17-5028-***	Small Tools & Supplies	30,000	30,000	21,797	8,203	72.7%	
17-5030-***	Trash Disposal	2,504	2,504	3,238	(734)	129.3%	
17-5031-***	Safety Supplies	38,652	38,652	48,304	(9,652)	125.0%	
17-5032-***	Equipment Rental	3,004	3,004	13,844	(10,840)	460.9% (12)	
17-5033-***	Recruitment	1,004	1,004	1,981	(977)	197.3%	
17-5034-***	Travel Expense/Tech. Conferences	20,592	20,592	3,858	16,734	18.7%	
17-5035-***	Training Expense	25,148	25,148	11,598	13,550	46.1%	
17-5036-***	Laboratory Supplies	25,144	25,144	27,885	(2,741)	110.9%	
17-5037-***	Office Equipment	9,996	9,996	2,424	7,572	24.2%	
17-5038-***	Permits	15,000	15,000	26,173	(11,173)	174.5%	
17-5039-***	Membership Dues/Fees	5,804	5,804	4,193	1,611	72.2%	
17-5049-***	Biosolids Disposal	881,996	175,000	1,056,996	991,907	65,089	93.8% (3)
17-5050-***	Contract Services Generators - 29A	13,004	13,004	-	13,004	-	
17-5052-***	Janitorial Services	42,000	42,000	23,059	18,941	54.9%	
17-5054-***	Diesel Truck Maint	19,000	19,000	15,715	3,285	82.7%	
17-5055-***	Diesel Truck Fuel	8,000	8,000	6,018	1,982	75.2%	
17-5056-***	Maintenance Equip. & Facilities (Solids)	211,000	211,000	102,714	108,286	48.7%	
17-5057-***	Maintenance Equip. & Facilities (Liquids)	215,000	215,000	166,586	48,414	77.5%	
17-5058-***	Maintenance Equip. & Facilities (Common)	36,000	36,000	16,161	19,839	44.9%	
17-5059-***	Maintenance Equip. & Facilities (Co-Gen)	438,996	125,000	563,996	632,855	(68,859)	112.2% (13)
17-5060-***	Maintenance Equip. & Facilities (AWT)	50,000	50,000	25,826	24,174	51.7%	
17-5061-***	Mileage	1,004	1,004	2,023	(1,019)	201.5%	
17-5068-***	MNWD Potable Water Supplies & Svcs.	44,000	44,000	25,256	18,744	57.4%	
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% (5)	
17-5105-***	Co-Generation Power Credit - Offset	1,050,000	1,050,000	822,796	227,204	78.4%	
17-5303-***	Group Insurance Waiver	7,196	7,196	4,666	2,530	64.8%	
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	7,221	1,179	86.0%	
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	156,006	70,414	68.9%	
	Total Other Expenses	4,956,080	495,000	5,451,080	4,563,222	887,858	83.7%
	Total Expenses	7,863,668	495,000	8,358,668	6,868,309	1,490,359	82.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
 For the Period Ended April 30, 2023
 (in dollars)

		FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
21 - Effluent Transmission Main							
Salary and Fringe							
21-5000-**-**	Regular Salaries-O&M	1,156		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%
24 - Aliso Creek Ocean Outfall							
Salary and Fringe							
24-5000-**-**	Regular Salaries-O&M	117,060		117,060	82,389	34,671	70.4%
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	49,433	11,627	81.0% (2)
	Total Payroll Costs	179,016	-	179,016	132,376	46,640	73.9%
Other Expenses							
24-5015-**-**	Management Support Services	125,004	45,000	170,004	44,728	125,276	26.3%
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% (5)
24-5031-**-**	Safety Supplies	1,004		1,004	-	1,004	-
24-5034-**-**	Travel Expense/Tech. Conferences	5,592		5,592	3,506	2,086	62.7%
24-5035-**-**	Training Expense	904		904	31	873	0.03
24-5036-**-**	Laboratory Supplies	26,000		26,000	35,859	(9,859)	137.9%
24-5038-**-**	Permits	247,400		247,400	227,502	19,898	92.0%
24-5039-**-**	Membership Dues/Fees	5,844		5,844	62	5,782	0.01
24-5044-**-**	Offshore Monitoring	40,000		40,000	42,586	(2,586)	106.5% (8)
24-5045-**-**	Offshore Biochemistry - 20B	15,000		15,000	-	15,000	-
24-5046-**-**	Effluent Chemistry	22,496		22,496	15,237	7,259	67.7%
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	9,767	4,405	68.9%
	Total Other Expenses	524,312	45,000	569,312	398,929	170,383	70.1%
	Total Expenses	703,328	45,000	748,328	531,305	217,023	71.0%
	Total O&M Expenses	19,339,320	1,065,000	20,404,320	16,437,197	3,967,123	80.6%

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 April 30, 2023

- (1) Power emergencies to date between the three (3) Treatment Plants.
- (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.
- (3) Chemicals, fuel, and utilities increased with inflation and supply chain disruptions more than budgeted.
- (4) Several older vehicles are being maintained.
- (5) These are non-linear expenses that are primarily incurred in the first quarter of the Fiscal Year.
- (6) Staff is performing additional work in areas isolated by ongoing construction work that is not normally accessible for O&M work.
- (7) JBL installed and replaced a failed welding fume hood.
- (8) Toxicity exceedances at the SJCOO triggering accelerated testing and additional costs.
- (9) New NPDES permit requirement for continuous TDS monitoring installation at samplers.
- (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.

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

For the Period Ended April 30, 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	103,003	58,202	63.9%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	84,092	61,802	22,290	73.5% (1)
	Total Payroll Costs	245,297	164,805	80,492	67.2%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	1,080	2,104	33.9%
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	1,520	4,919	0.24
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	888	489	64.5%
01-5061-03-00-00	Mileage	510	125	385	24.5%
01-5309-03-00-00	Operating Leases	9,300	14,304	(5,004)	153.8%
01-5705-03-00-00	Monthly Car Allowance	4,200	2,988	1,212	71.2%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	52,639	36,269	16,370	68.9%
	Total Other Expenses	81,127	57,233	23,894	70.5%
	Total Engineering Expenses	326,424	222,038	104,386	68.0%

(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 April 30, 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	767,436	206,714	78.8%
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000	20,000	30,000	12,436	17,564	41.5% (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	460,461	47,701	90.6% (2)
	Total Payroll Costs	1,497,312	20,000	1,517,312	1,242,033	275,279	81.9%
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	10,434	18,756	35.7%
01-6102-04-00-00	Subscriptions	2,533		2,533	1,669	864	65.9%
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	44,816	120,184	27.2%
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	310,184	19,816	94.0%
01-6204-04-00-00	Postage	1,500		1,500	1,186	314	79.1%
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	5,019	981	83.7%
01-6234-04-00-00	Memberships & Trainings	95,912		95,912	103,143	(7,231)	107.5% (3)
01-6239-04-00-00	Travel & Conference	25,000		25,000	13,878	11,122	55.5%
01-6240-04-00-00	Scholarship Sponsorship	-		-	1,000	(1,000)	
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	17,774	2,226	88.9%
01-6311-04-00-00	Mileage	569		569	538	31	94.5%
01-6317-04-00-00	Contract Services Misc	5,573		5,573	4,747	826	85.2%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	117,968		117,968	81,282	36,686	68.9%
01-6601-04-00-00	Shipping/Freight	4,382		4,382	1,463	2,919	33.4%
01-6705-04-00-00	Monthly Car Allowance	12,000		12,000	9,969	2,031	83.1%
	Total Other Expenses	658,691	245,000	903,691	639,863	263,828	70.8%
	Total Admin Expenses	2,156,003	265,000	2,421,003	1,881,896	539,107	77.7%

(1) Increased number of meetings.

(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.

(3) Inflationary impact on costs

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
For the Period Ended April 30, 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	89,849	16,461	84.5%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	55,456	53,909	1,547	97.2% (1)
	Total Salary & Fringe	161,766	143,759	18,007	88.9%
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	12,862	1,324	90.7% (2)
01-6302-05-00-00	Cloud Subscriptions (Internet)	181,766	108,256	73,510	59.6%
01-6303-05-00-00	Telecommunications	164,582	123,250	41,332	74.9%
01-6305-05-00-00	IT Professional Services	53,500	26,782	26,718	50.1%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	28,900	14,115	14,785	48.8%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,444	11,434	15,011	43.2%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	64,173	57,826	6,347	90.1%
01-6310-05-00-00	Miscellaneous	5,000	57	4,943	0.01
01-6312-05-00-00	Computer & Photocopy Supplies	-	1,323	(1,323)	-
	Total Other Expenses	618,094	393,576	224,518	63.7%
	Total Expenses before Allocation	779,860	537,334	242,526	68.9%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(779,860)	(537,334)	(242,526)	68.9%
	Total IT Allocations (Out) to PC's & Depts	(779,860)	(537,334)	(242,526)	68.9%

(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.

(2) AVI SPL Maintenance for JBL Audio/Visual

Agenda Item

5

Finance Committee Meeting

Meeting Date: June 20, 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
Cash Reconciliation
Fiscal Year End 2017, 2018, 2019, 2020, 2021, 2022 & Preliminary Q1 & Q2 & Q3 2023

	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	9/30/2022	12/31/2022	3/31/2023	Change +/-	% Change
(1) Cash on Hand (G/L Balance)¹	\$12,949,694	\$13,557,237	\$20,857,094	\$22,361,420	\$15,190,921	\$10,485,283	\$7,148,390	6,685,320	6,465,523	(\$219,797)	-3.3%
Accounts Payable	(2,682,688)	(2,314,106)	(1,981,080)	(3,531,550)	(5,882,659)	(2,451,972)	(684,927)	(1,525,723)	(1,203,193)		
Accrued Payroll	(102,661)	(127,396)	(100,221)	(100,221)	(224,996)	(245,023)	(141,343)	(10,028)	(108,319)		
Accounts Receivable	1,069,282	1,660,444	14,179	49,286	59,478	56,072	652,687		36,742		
(2) PTO Reserves	(653,282)	(620,032)	(683,536)	(734,477)	(877,242)	(815,201)	(815,074)	(713,065)	(555,081)		
Due to Mbr Agency	(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	1,069,819	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					(1,156)	117,343					
Prepaid	65,082	204,867	211,725	155,939	198,709	290,794	504,062	892,904	157,537		
Petty Cash						(1,600)	(1,600)	(1,600)	(1,600)		
Deposits	19,500										
(3) Available Cash	10,375,905	10,883,737	15,631,481	17,353,752	\$5,647,281	\$6,555,608	\$5,943,107	\$5,507,202	\$4,791,609		
(4) Large Capital Cash as of June 30th 2017, 2018, 2019, 2020, 2021, 2022, 2023	9,168,439	8,793,369	15,067,539	15,616,950	6,973,860	6,545,659	6,340,392	5,296,613	5,249,181	(47,432)	-0.9%
Non Capital Engineering Cash Balance	295,062	(81,041)									
Moulton Niguel Non Capital Engineering Accounts Receivable	(21,831)	(22,416)									
Moulton Niguel Large Capital Accounts Receivable	649,490	1,382,368									
Use Audit Settlement		216,467			(1,511,608)	(122,690)	(122,690)				
Use Audit Settlement	(49,931)	(49,931)									
(5) Total Large Capital Cash	10,041,229	10,238,817	15,067,539	15,616,950	5,462,252	6,422,969	6,217,702	5,296,613	5,249,181		
(6) Small Capital Carryover	(129,000)		172,996	565,000	161,729						
Non-Capital Carryover				369,508	203,442						
Non-Capital Misc. Carryover				252,298	132,113	90,000	90,000	90,000	400		
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	598,408		
Non Capital Cash Collected in Excess of Expenditures					9,110		17,028	53,582	33,847		
Non Capital Misc Cash Collected in Excess of Expenditures					52,266		(11,600)	(11,600)	(11,009)		
O&M Cash Collected in Excess of Expenditures					215,060		200,000	(428,125)	(1,149,127)		
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, 2023	10,010,879	10,233,900	15,316,853	16,803,755	5,480,313	6,512,969	5,881,585	5,463,991	4,721,700		
(7) Difference	\$365,027	\$649,837	\$314,628	\$549,996	\$166,969	\$42,640	\$61,522	\$43,210	\$69,909		

Additional Cash Is:										
Prior Balance	\$281,422	\$365,027	\$649,837	\$314,628	\$549,996	\$166,969	\$42,640	\$61,522	\$43,210	
Payment to Member Agencies			(649,837)	(314,628)	(549,996)	(166,969)		(42,640)		
County of Orange Bankruptcy Payment										
County of Orange Admin Fees										
County of Orange Access Maintenance										
City of Laguna Niguel Heat Transfer										
SMWD Lab Fees										
Coke machine										
FEMA Reimbursement		136,995		9,277						
CA State Cost Reimbursement				15,356						
Interest Income Received	45,294	114,150	249,482	405,052	74,802	21,004	5	22,986	25,857	
Recycling Income	11,708	2,112	1,618	1,966.23	2,947	2,599		2,261	842	
PC 23 Admin Payment	9,135				5,300	5,450	5,600			
Mutual Omaha Refund	8,034									
Interest received for 4th qtr	4,934	25,256	52,302	113,947	83,920	10,300	19,358			
LAIF Interest Adj.	3,000									
Grant Revenue SoCal Edison	1,500									
Other misc. expenses				(4,277)		(2,413)	(6,081)	(919)		
Sale of Fixed Assets		6,297	11,226	8,675		5,700				
Other misc adjustments										
Total Other Cash	\$365,027	\$649,837	\$314,628	\$549,996	\$166,969	\$42,640	\$61,522	\$43,210	\$69,909	

¹Cash on hand decreased by \$219 thousand or 3.3% due to the change in the Large Capital work plan.

Preliminary Cash Roll Forward Notes Q2 FY 2022-23

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

**South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for 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	Total
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
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 Reconstruction		-	-	(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	-	28	226
3407-000 - Internal Seal Replacement (2018)	(47)	-	-	(70)	(3)	(68)	(189)	-	(53)	(431)
3408-000 - Sampling System Repair (2020)	9,085	-	-	13,464	644	13,017	36,219	-	10,168	82,598
3480-000 - Internal Seal Replacement (2020)	18,117	-	-	26,845	1,285	25,957	72,220	-	20,274	164,698
Total PC 24 Aliso Creek Ocean Outfall	27,179	-	-	40,276	1,928	38,941	108,350	-	30,417	247,092
Total Large Capital Cash	647,990	16,381	330,546	580,672	46,907	319,813	2,255,944	175,727	875,199	5,249,181

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

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	EBSD	IRWD	MNWD	SMWD	SCWD	Total	
PC 17 Joint Regional Wastewater Reclamation										
Common										
47224C-000 - Consequence of Failure Analysis	2,123	-	-	3,473	112	-	26,442	-	1,697	33,847
Total Common	2,123	-	-	3,473	112	-	26,442	-	1,697	33,847
Total PC 17 Joint Regional Wastewater Reclamation	2,123	-	-	3,473	112	-	26,442	-	1,697	33,847
Total Non-Capital Cash	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

Non-Capital Miscellaneous Cash Balance After Use Audit FY 2021-22 as of March 31, 2023											
	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											
5205-000(a)	PC 2 Asset Register Pilot Project Liquids (2020)	-	-	(135)	-	-	-	(101)	(76)	(126)	(438)
Total Liquids		-	-	(135)	-	-	-	(101)	(76)	(126)	(438)
Common											
5203-000	PC 2 Miscellaneous Engineering Common (2020)	-	-	(133)	-	-	-	(98)	(100)	(107)	(438)
52221C-000	Arc Flash 5-Year Update	-	-	(3,525)	-	-	-	(2,593)	(2,650)	(2,833)	(11,600)
Total PC 2 Common		-	-	(3,658)	-	-	-	(2,690)	(2,750)	(2,940)	(12,038)
Total PC2 JB Latham		-	-	(3,793)	-	-	-	(2,792)	(2,826)	(3,066)	(12,476)
PC 05 San Juan Creek Ocean Outfall											
56221O-000	Outfall Port Cleaning	-	33	22	-	-	-	31	89	25	200
Total PC05 SJ Creek Outfall		-	33	22	-	-	-	31	89	25	200
PC 15 Coastal Treatment Plant											
Liquids											
5505-000	PC 15 Miscellaneous Engineering Liquids (2021)	556	-	-	-	44	-	429	-	438	1,467
Total PC 15 Liquids		556	-	-	-	44	-	429	-	438	1,467
Total PC 15 Coastal Treatment Plant		556	-	-	-	44	-	429	-	438	1,467
PC 24 Aliso Creek Ocean Outfall											
54221O-000	Outfall Port Cleaning	22	-	-	33	2	32	88	-	25	200
Total PC 24 Aliso Creek Outfall		22	-	-	33	2	32	88	-	25	200
Total Non-Capital Miscellaneous Cash		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 After the Use Audit as of March 31, 2023									
		16	17	18	19	20	21	22	23	24	Total
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
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 After the Use Audit as of March 31, 2023									
		16	17	18	19	20	21	22	23	24	Total
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
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)	(12,188)	-	-	-	(960)	-	(9,406)	-	(9,599)	(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		66,853	-	-	-	5,265	-	51,587	-	52,642	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		116,147	-	-	-	9,148	-	89,626	-	113,954	328,875

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

Small Capital Cash Balance After the 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										
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 After the 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
(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)
119,705	(2,159)	24,747	4,977	9,309	(2,047)	296,470	6,112	141,295	598,408

Agenda Item

8

Finance Committee Meeting

Meeting Date: June 20, 2023

TO: Finance Committee

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

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Fiscal Year 2022-23 Annual Financial Statements Audit Update

Summary/Discussion

INTERIM AUDIT PROCEDURES from The PUN Group:

The purpose of our interim audit was to gain an understanding of how the South Orange County Wastewater Authority (SOCWA) internal control systems are designed and implemented in order to prevent and detect material misstatements and to determine if opportunities for strengthening internal controls existed. To accomplish these objectives, we interviewed management and staff regarding policies and procedures, performed walkthroughs of significant audit areas, identified key controls, and, in certain instances, designed tests to evaluate those key internal controls.

Significant audit areas include:

- Financial Reporting (including Processes for Budget, Bank Reconciliation, and Journal Entries)
- Revenues and Cash Receipts
- Expenditure and AP/Related Liabilities – including Procurement Processes
- Payroll and Related Liabilities
- Pension Census Data testing
- Consideration of Fraud (including Interviews, Form 700 reviews, Journal Entries Review, and Employees and Vendors Lists Cross Reference Testing)
- IT Controls

The Interim Audit is still in progress and should be completed by June 16, 2023.

The final audit will begin in September.

Recommended Action: Staff recommends that the Finance Committee review and file the update.