

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

**February 20, 2024
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 **February 20, 2024, 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: 825 1095 6750
Passcode: 931309

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/82510956750>

AGENDA

1. Call Meeting to Order

2. Public Comments

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

PAGE NO.

3. Approval of Minutes..... 1

- Finance Committee Meeting of January 16, 2024

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

4. Financial Reports for the Month of October and November 2023 3

- The financial reports included are as follows:
 - a. Summary of Disbursements for October 2023 and November 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 recommend that the Board of Directors (i) receive and file the October and November 2023 Financial Reports, (ii) ratify the October 2023 disbursement for the period from October 1, 2023, through October 31, 2023, totaling \$2,317,317, (iii) ratify the November 2023 disbursement for the period from November 1, 2023, through November 30, 2023, totaling \$2,919,463.

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5. Financial Reports for the Month of December 202325

- The financial reports included are as follows:
 - a. Summary of Disbursements for December 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)
 - f. Cash Roll Forward Q2 FY 2023-24
 - Cash Roll Forward Notes
 - Large Capital Cash Reconciliation to the General Ledger
 - Large Capital Cash Roll Forward Balance by PC, Member Agency, and Project
 - Small Capital Cash Roll Forward Balance by PC, Member Agency, and Project
 - Non-Capital Cash Roll Forward Balance by PC, Member Agency, and Project

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors (i) receive and file the December 2023 Financial Reports, (ii) ratify the December 2023 disbursement for the period from December 1, 2023, through December 31, 2023, totaling \$2,505,237, (iii) receive and file the Fiscal Year 2023-24 Q2 Cash Roll Forward as submitted.

6. FY 2024-25 Budget Update.....55

- Presentation
- Budget Review Schedule
- Memo Environmental Compliance Laboratory FTE
- Memo Administration Labor Charges
- CIP Verbal Update

Recommended Action: Committee Discussion/Direction/Action

7. PARS Change to US Bank – Verbal Report

Recommended Action: Information Item.

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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 16th day of February 2024.



Danita Hirsh, Assistant Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

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

Finance Committee

January 16, 2024

DRAFT

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on January 16, 2024, 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:

GAVIN CURRAN	City of Laguna Beach	Alternate Director
DENNIS CAFFERTY	El Toro Water District	Alternate Director
ERICA CASTILLO	Santa Margarita Water District	Alternate Director
PAM ARENDS-KING	South Coast Water District	Alternate Director

Absent:

MATT COLLINGS	Moulton Niguel Water District	Director
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Staff Participation:

JIM BURROR	Acting General Manager
MARY CAREY	Finance Controller
JACK BECK	Staff Accountant
ANNA SUTHERLAND	Accounts Payable
DINA ASH	HR Administrator
MATT CLARKE	IT Administrator

Also Participating:

ADRIANA OCHOA	Procopio Law
RICK SHINTAKU	South Coast Water District
MARC SERNA	South Coast Water District
KATHRYN FRESHLEY	El Toro Water District
SHERRY WANNINGER	Moulton Niguel Water District
KELSEY DECASAS	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. Approval of Minutes

- Finance Committee Meeting of December 1, 2023.

ACTION TAKEN

A motion was made by Director Cafferty and seconded by Director Arends-King to approve the Minutes for December 1, 2023, as corrected.

Motion carried: Aye 3, Nay 0, Abstained 1, Absent 1
Director Castillo Aye
Director Curran Abstain
Director Cafferty Aye
Director Collings Absent
Director Arends-King Aye

4. Financial Reports for the Month of October and November 2023

Ms. Carey, Finance Controller, pulled agenda item 4 to be brought back to the Committee in February.

No action was taken.

5. Key Budget Assumption for Preparing the Draft FY 2024-25 Budget

An open discussion ensued on the proposed key budget assumptions staff is proposing in preparation for the Draft FY 2024-25 budget.

This was an information item; no action was taken.

Adjournment

There being no further business, Chairperson Jacobs adjourned the meeting at 11:45 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 January 16, 2024, 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: February 20, 2024

TO: Finance Committee

FROM: Jim Burror, General Manager/Director of Operations

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Financial Reports for the Month of October and November 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 October 2023 and November 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

October 2023 cash disbursements were \$2,317,317.
November 2023 cash disbursements were \$2,919,463.

- Monthly disbursements are summarized in the attached Exhibit A.2.
- The attached Exhibits B, C, D, and E are informational reports only.

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors (i) receive and file the October and November 2023 Financial Reports, (ii) ratify the October 2023 disbursement for the period from October 1, 2023, through October 31, 2023, totaling \$2,317,317, (iii) ratify the November 2023 disbursement for the period from November 1, 2023, through November 30, 2023, totaling \$2,919,463.

Exhibit A.1

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

	<u>Actual</u>
General Fund	\$ (961,750)
PC 2 - Jay B. Latham Plant	(523,093)
PC 5 - San Juan Creek Ocean Outfall	(23,221)
PC 8 - Pretreatment Program	(5,115)
PC 12 SO - Water Reclamation Permits	(1,764)
PC 15 - Coastal Treatment Plant/AWT	(244,831)
PC 17 - Joint Regional Wastewater Reclamation	(526,698)
PC 21 - Effluent Transmission Main	-
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(30,844)
Total	<u><u>\$ (2,317,317)</u></u>

Exhibit A.2

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

	<u>Actual</u>
General Fund	\$ (884,297)
PC 2 - Jay B. Latham Plant	(357,403)
PC 5 - San Juan Creek Ocean Outfall	(310,421)
PC 8 - Pretreatment Program	(1,618)
PC 12 SO - Water Reclamation Permits	(26,807.85)
PC 15 - Coastal Treatment Plant/AWT	(231,669)
PC 17 - Joint Regional Wastewater Reclamation	(558,843)
PC 21 - Effluent Transmission Main	(10,558)
PC 23 - North Coast Interceptor	(3,277)
PC 24 - Aliso Creek Ocean Outfall	(534,570)
Total	<u><u>\$ (2,919,463)</u></u>

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

CASH IN BANK: (BEGINNING BAL.)	\$	943,401
L.A.I.F. FUNDS: (BEGINNING BAL.)		12,121,674
DEPOSITS, TRANSFERS & ADJUSTMENTS:		268,013
FUND REQUIREMENTS:		
BILLS FOR CONSIDERATION ¹		(2,317,317)
TOTAL CASH IN BANK	\$	11,015,771

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
Acting General Manager/Director of Operations

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.

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

CASH IN BANK: (BEGINNING BAL.)	\$	1,434,855
L.A.I.F. FUNDS: (BEGINNING BAL.)		9,580,916
DEPOSITS, TRANSFERS & ADJUSTMENTS:		6,605,563
FUND REQUIREMENTS:		
BILLS FOR CONSIDERATION ¹		(2,919,463)
TOTAL CASH IN BANK	\$	14,701,871

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
Acting General Manager/Director of Operations

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 12/20/23



Quarterly Performance Quarter Ended 09/30/23

LAIF Apportionment Rate ⁽²⁾ :	3.59
LAIF Earnings Ratio ⁽²⁾ :	0.00009812538629360
LAIF Administrative Cost ^{(1)*} :	0.29
LAIF Fair Value Factor ⁽¹⁾ :	0.986307739
PMIA Daily ⁽¹⁾ :	3.48
PMIA Quarter to Date ⁽¹⁾ :	3.42
PMIA Average Life ⁽¹⁾ :	256

PMIA Average Monthly Effective Yields⁽¹⁾

November	3.843
October	3.670
September	3.534
August	3.434
July	3.305**
June	3.167

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 11/30/23 \$159.4 billion

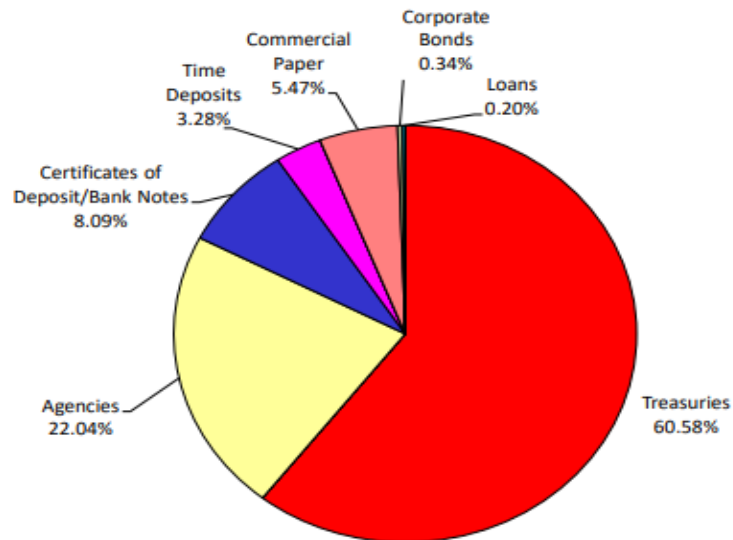


Chart does not include \$2,218,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Exhibit C.1

**South Orange County Wastewater Authority
Schedule of Cash and Investments
as of October 31, 2023**

MVA	\$ 193,042	(A)
A/P Checking	1,133,502	(B)
Payroll Checking	108,311	(C)
State LAIF	9,580,916	(D)
Total Cash in Bank¹	\$ 11,015,771	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 11,017,371	
OPEB Trust	5,883,842	(F)
Total Cash and Investments	\$ 16,901,213	

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.

Exhibit C.2

**South Orange County Wastewater Authority
Schedule of Cash and Investments
as of November 30, 2023**

MVA	\$ 5,525	(A)
A/P Checking	1,921,516	(B)
Payroll Checking	128,913	(C)
State LAIF	12,645,916	(D)
Total Cash in Bank¹	\$ 14,701,871	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 14,703,471	
OPEB Trust	6,310,392	(F)
Total Cash and Investments	\$ 21,013,862	

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.

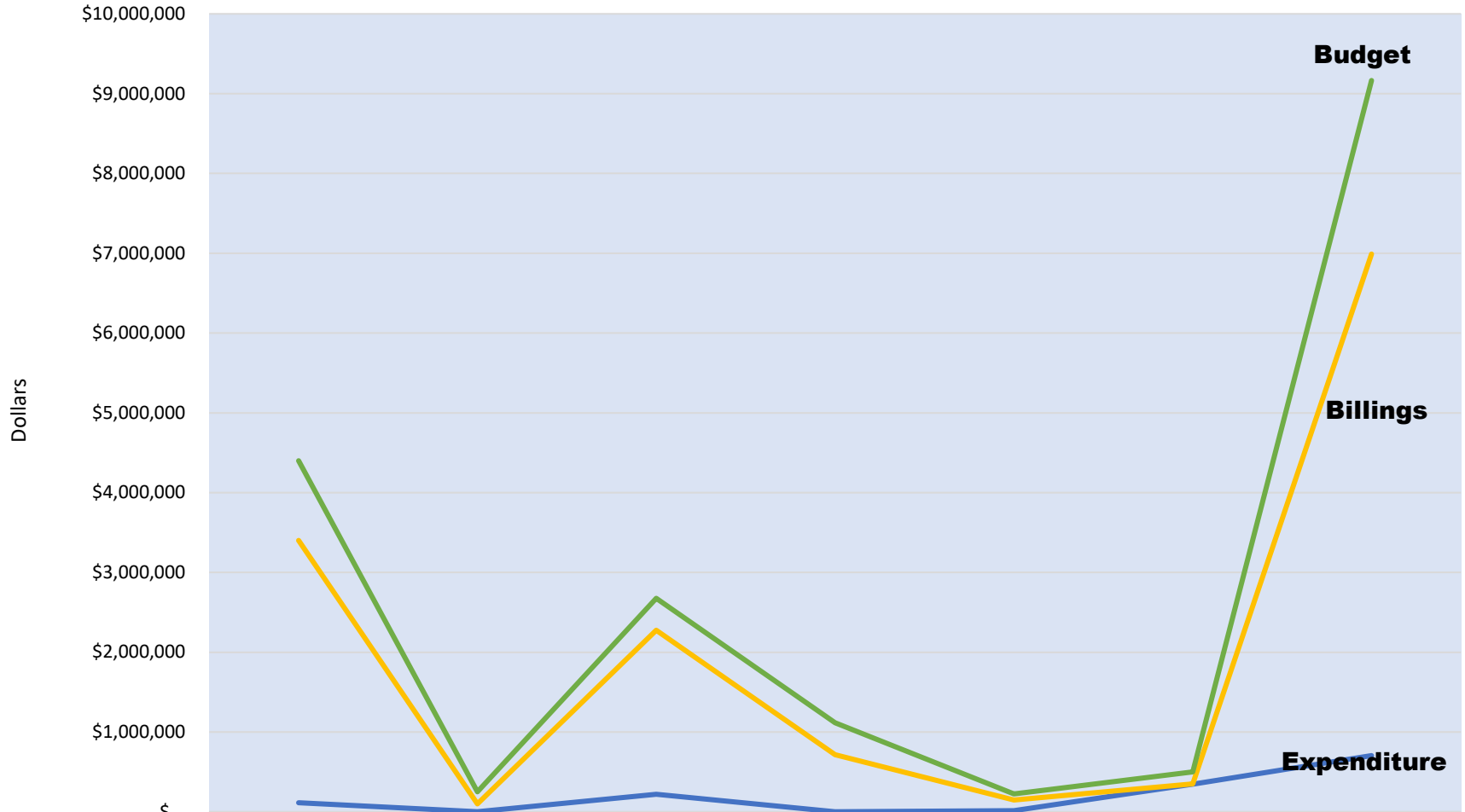
Notes:

- (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 November 30, 2023
(in dollars)**

FY 2023-24 Budget vs. Actual Spending								
<u>Description</u>	Capital Budget	Fiscal Year Spending	(Over)/ Under Budget	% Expended	Member Agency Billed	Member Agency Collections	Open Receivables	% Expended vs. Billed
PC 2-JB Latham	\$ 4,400,000	\$ 114,769	\$ 4,285,231	2.6%	\$ 3,400,000	\$ 3,400,000	\$ -	3.4%
PC 5-San Juan Creek Outfall	250,000	2,100	247,900	0.8%	100,000	100,000	-	2.1%
PC 15-Coastal	2,675,000	221,896	2,453,104	8.3%	2,275,000	2,275,000	-	9.8%
PC 17-Regional	1,115,000	3,226	1,111,774	0.3%	715,000	715,000	-	0.5%
PC 21 Effluent Transmission	225,000	14,897	210,103	6.6%	150,000	150,000	-	9.9%
PC 24 Aliso Creek Outfall	500,000	348,394	151,606	69.7%	350,000	350,000	-	99.5%
Total Large Capital	\$ 9,165,000	\$ 705,282	\$ 8,459,718	7.7%	\$ 6,990,000	\$ 6,990,000	\$ -	10.1%
Non-Capital Engineering	905,000	13,960	891,040	1.5%	427,500	427,500	-	3.3%
Non-Capital Misc Engineering	-	-	-	-	-	-	-	-
Small Internal Capital	2,013,000	612,977	1,400,023	30.5%	1,006,500	1,006,500	-	60.9%
Total Capital	\$ 12,083,000	\$ 1,332,219	\$ 10,750,781	11.0%	\$ 8,424,000	\$ 8,424,000	\$ -	15.8%

Large Capital Projects Fiscal Year 2023-24 Budget vs. Exhibit D-1 Year-to-Date Expenditures & Billings as of 11/30/2023



	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 11/30/2023	\$114,769	\$2,100	\$221,896	\$3,226	\$14,897	\$348,394	\$705,282
FY 23-24 Billings	\$3,400,000	\$100,000	\$2,275,000	\$715,000	\$150,000	\$350,000	\$6,990,000
Capital Budget FY 23-24	\$4,400,000	\$250,000	\$2,675,000	\$1,115,000	\$225,000	\$500,000	\$9,165,000

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

		FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
5000--****	Regular Salaries-O&M	5,065,446	1,999,356	3,066,090	39.5%
5001--****	Overtime Salaries-O&M	82,008	72,692	9,316	88.6% (1)
5306--****	Scheduled Holiday Work	68,376	41,434	26,942	60.6%
5315--****	Comp Time - O&M	17,628	18,212	(584)	103.3%
5401--****	Fringe Benefits IN to PC's & Depts.	2,731,721	1,199,614	1,532,108	43.9%
5700--****	Standby Pay	104,000	43,300	60,700	41.6%
	Total Payroll Costs	8,069,179	3,374,608	4,694,572	41.8%
Other Expenses					
5002--****	Electricity	1,260,000	682,801	577,199	54.2% (2)
5003--****	Natural Gas	490,500	162,182	328,318	33.1%
5004--****	Potable & Reclaimed Water	78,000	33,833	44,167	43.4%
5005--****	Co-generation Power Credit	(1,302,000)	(644,114)	(657,886)	49.5%
5006--****	Chlorine/Sodium Hypochlorite	181,000	115,363	65,637	63.7% (3)
5007--****	Polymer Products	1,040,000	516,876	523,124	49.7%
5008--****	Ferric Chloride	880,000	491,598	388,402	55.9%
5009--****	Odor Control Chemicals	155,000	98,898	56,102	63.8%
5010--****	Other Chemicals - Misc.	2,000	-	2,000	0.0%
5011--****	Laboratory Services	56,632	30,520	26,112	53.9%
5012--****	Grit Hauling	132,500	61,994	70,507	46.8%
5013--****	Landscaping	211,000	90,633	120,367	43.0%
5015--****	Management Support Services	527,000	31,895	495,105	6.1%
5016--****	Audit - Environmental	1,304	-	1,304	0.0%
5017--****	Legal Fees	30,672	2,158	28,515	7.0%
5018--****	Public Notices/ Public Relations	1,500	-	1,500	0.0%
5019--****	Contract Services Misc.	372,996	141,765	231,231	38.0%
5021--****	Small Vehicle Expense	24,128	24,023	105	99.6%
5022--****	Miscellaneous Expense	16,032	1,950	14,082	12.2%
5023--****	Office Supplies - All	48,000	15,638	32,362	32.6%
5024--****	Petroleum Products	27,000	11,081	15,919	41.0%
5025--****	Uniforms	78,000	37,676	40,324	48.3%
5026--****	Small Vehicle Fuel	20,272	9,952	10,320	49.1%
5027--****	Insurance - Property/Liability	535,873	386,949	148,923	72.2% (4)
5028--****	Small Tools & Supplies	77,668	35,496	42,172	45.7%
5030--****	Trash Disposal	9,000	4,463	4,537	49.6%
5031--****	Safety Program & Supplies	114,956	66,705	48,251	58.0%
5032--****	Equipment Rental	7,000	3,496	3,504	49.9%
5033--****	Recruitment	2,300	-	2,300	0.0%
5034--****	Travel Expense/Tech. Conferences	75,078	11,487	63,591	15.3%
5035--****	Training Expense	50,479	46,722	3,757	92.6% (4)
5036--****	Laboratory Supplies	127,092	63,569	63,523	50.0%
5037--****	Office Equipment	27,000	4,340	22,660	16.1%
5038--****	Permits	635,836	591,440	44,397	93.0% (4)
5039--****	Membership Dues/Fees	13,153	19,714	(6,560)	149.9%
5044--****	Offshore Monitoring	81,604	45,576	36,028	55.9%
5045--****	Offshore Biochemistry - 20B	22,500	-	22,500	0.0%
5046--****	Effluent Chemistry	50,948	16,599	34,349	32.6%
5047--****	Access Road Expenses	45,000	2,460	42,540	5.5%
5048--****	Storm Damage	20,000	-	20,000	0.0%
5049--****	Biosolids Disposal	1,747,500	734,470	1,013,030	42.0% (5)
5050--****	Contract Services Generators - 29A	23,000	7,437	15,563	32.3%

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

		FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended
5052--****	Janitorial Services	95,000	38,660	56,340	40.7%
5053--****	Contract Serv - Digester Cleaning - 29E	80,000	-	80,000	0.0%
5054--****	Diesel Truck Maint	43,000	36,386	6,614	84.6% (6)
5055--****	Diesel Truck Fuel	11,800	4,414	7,386	37.4%
5056--****	Maintenance Equip. & Facilities (Solids)	300,000	112,276	187,724	37.4%
5057--****	Maintenance Equip. & Facilities (Liquids)	510,000	323,108	186,892	63.4% (7)
5058--****	Maintenance Equip. & Facilities (Common)	92,008	24,305	67,703	26.4%
5059--****	Maintenance Equip. & Facilities (Co-Gen)	836,700	346,626	490,074	41.4%
5060--****	Maintenance Equip. & Facilities (AWT)	39,000	4,584	34,416	11.8%
5061--****	Mileage	2,900	814	2,086	28.1%
5068--****	MNWD Potable Water Supplies & Svcs.	44,880	13,078	31,802	29.1%

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

	FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended	
_5076--**-**	SCADA Infrastructure	93,600	-	93,600	0.0%
_5077--**-**	IT Direct	45,000	2,875	42,125	6.4%
_5105--**-**	Co-Generation Power Credit - Offset	1,302,000	644,114	657,886	49.5%
_5303--**-**	Group Insurance Waiver	14,400	7,546	6,854	52.4%
_5305--**-**	Medicare Tax Payments for Employees	152	-	152	0.0%
_5309--**-**	Operating Leases	20,000	7,679	12,321	38.4%
_5705--**-**	Monthly Car Allowance	31,200	10,565	20,635	33.9%
_5797--**-**	Verily Stipends - WastewaterSCAN Monitoring	-	(22,950)	22,950	0.0%
_5799--**-**	Zephyr Wall Costs Share-O&M	(14,000)	-	(14,000)	0.0%
_6500--**-**	IT Allocations in to PC's & Depts.	620,553	280,523	340,030	45.2%
	Total Other Expenses	12,165,718	5,792,244	6,373,475	47.6%
	Total O&M Expenses	20,234,898	9,166,851	11,068,047	45.3%

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

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

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

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

- (1) Staff over was elevated due to three (3) nighttime shutdowns to support the ACOO internal repair project and two (2) projects at JBL.
- (2) Increases in power costs approved by the CPUC are above assumed increased rates.
- (3) Bleach usage elevated during the initial months of the Fiscal Year for summer AWT production at CTP.
- (4) Annual charges incurred at the beginning of the Fiscal Year and at the end of the calendar year.
- (5) Biosolids costs are increased due to landfill closures on hotter days. This new type of closure was instituted in May 2023 at the landfill to help mitigate odor complaints at the landfill and was not anticipated with the preparation of the Budget.
- (6) Both large Deisel vehicles had unplanned and significant emissions control system repairs.
- (7) Several larger O&M projects were completed prior to the rainy season.

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

	FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended	
02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-**-**	Regular Salaries-O&M	1,785,000	672,996	1,112,004	37.7%
02-5001-**-**	Overtime Salaries-O&M	27,208	29,951	(2,743)	110.1% (1)
02-5306-**-**	Scheduled Holiday Work	30,000	16,852	13,148	56.2%
02-5315-**-**	Comp Time - O&M	8,604	6,087	2,517	70.7% (1)
02-5401-**-**	Fringe Benefits IN to PC's & Depts.	962,625	403,798	558,827	41.9%
02-5700-**-**	Standby Pay	37,846	16,650	21,196	44.0%
	Total Payroll Costs	2,851,283	1,146,334	1,704,948	40.2%
Other Expenses					
02-5002-**-**	Electricity	660,000	364,319	295,681	55.2% (2)
02-5003-**-**	Natural Gas	252,000	59,442	192,558	23.6%
02-5004-**-**	Potable & Reclaimed Water	27,000	10,917	16,083	40.4%
02-5006-**-**	Chlorine/Sodium Hypochlorite	21,000	22,475	(1,475)	107.0%
02-5007-**-**	Polymer Products	390,000	183,602	206,398	47.1%
02-5008-**-**	Ferric Chloride	300,000	153,740	146,260	51.2%
02-5009-**-**	Odor Control Chemicals	38,000	18,309	19,691	48.2%
02-5010-**-**	Other Chemicals - Misc.	1,000	-	1,000	0.0%
02-5011-**-**	Laboratory Services	20,108	5,882	14,226	29.3%
02-5012-**-**	Grit Hauling	70,500	38,776	31,724	55.0%
02-5013-**-**	Landscaping	68,000	31,303	36,697	46.0%
02-5015-**-**	Management Support Services	16,500	7,556	8,944	45.8%
02-5017-**-**	Legal Fees	5,000	472	4,528	9.4%
02-5019-**-**	Contract Services Misc.	129,000	52,075	76,925	40.4%
02-5021-**-**	Small Vehicle Expense	11,000	13,511	(2,511)	122.8%
02-5022-**-**	Miscellaneous Expense	8,000	905	7,095	11.3%
02-5023-**-**	Office Supplies - All	30,000	7,887	22,113	26.3%
02-5024-**-**	Petroleum Products	11,000	647	10,353	5.9%
02-5025-**-**	Uniforms	36,000	16,644	19,356	46.2%
02-5026-**-**	Small Vehicle Fuel	8,000	3,487	4,513	43.6%
02-5027-**-**	Insurance - Property/Liability	188,606	140,158	48,448	74.3% (3)
02-5028-**-**	Small Tools & Supplies	35,000	9,107	25,893	26.0%
02-5030-**-**	Trash Disposal	3,000	871	2,129	29.0%
02-5031-**-**	Safety Program & Supplies	40,032	22,811	17,221	57.0% (3)
02-5032-**-**	Equipment Rental	3,000	-	3,000	0.0%
02-5033-**-**	Recruitment	1,000	-	1,000	0.0%
02-5034-**-**	Travel Expense/Tech. Conferences	18,163	5,037	13,126	27.7%
02-5035-**-**	Training Expense	15,420	15,378	43	99.7% (3)
02-5036-**-**	Laboratory Supplies	21,412	9,334	12,078	43.6%
02-5037-**-**	Office Equipment	14,000	4,317	9,683	30.8%
02-5038-**-**	Permits	27,032	21,274	5,758	78.7%
02-5039-**-**	Membership Dues/Fees	3,423	6,724	(3,301)	196.4% (3)
02-5049-**-**	Biosolids Disposal	750,000	263,948	486,052	35.2% (4)
02-5050-**-**	Contract Services Generators - 29A	10,000	-	10,000	0.0%
02-5052-**-**	Janitorial Services	43,000	16,830	26,170	39.1%
02-5053-**-**	Contract Serv - Digester Cleaning - 29E	15,000	-	15,000	0.0%
02-5054-**-**	Diesel Truck Maint	23,000	18,250	4,750	79.3% (5)
02-5055-**-**	Diesel Truck Fuel	3,300	2,625	675	79.5%
02-5056-**-**	Maintenance Equip. & Facilities (Solids)	125,000	29,024	95,976	23.2%
02-5057-**-**	Maintenance Equip. & Facilities (Liquids)	200,000	111,511	88,489	55.8% (6)
02-5058-**-**	Maintenance Equip. & Facilities (Common)	30,000	14,876	15,124	49.6%
02-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	297,000	146,124	150,876	49.2%
02-5061-**-**	Mileage	1,400	419	981	30.0%
02-5076-**-**	SCADA Infrastructure	31,200	-	31,200	0.0%
02-5077-**-**	IT Direct	15,000	-	15,000	0.0%
02-5303-**-**	Group Insurance Waiver	3,600	415	3,185	11.5%
02-5309-**-**	Operating Leases	20,000	7,679	12,321	38.4%
02-5705-**-**	Monthly Car Allowance	18,600	5,444	13,156	29.3%
02-5797-**-**	Verily Stipends - WastewaterSCAN Monitoring	-	(7,650)	7,650	100.0%
02-5799-**-**	Zephyr Wall Costs Share-O&M	(14,000)	-	(14,000)	0.0%
02-6500-**-**	IT Allocations in to PC's & Depts.	218,718	98,872	119,846	45.2%
	Total Other Expenses	4,263,015	1,935,327	2,327,688	45.4%
	Total Expenses	7,114,298	3,081,661	4,032,637	43.3%

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

		FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended
05 - San Juan Creek Ocean Outfall					
Salary and Fringe					
05-5000-**-**-**	Regular Salaries-O&M	145,529	47,123	98,406	32.4%
05-5001-**-**-**	Overtime Salaries-O&M	72	489	(417)	678.5%
05-5306-**-**-**	Scheduled Holiday Work	468	95	373	20.4%
05-5315-**-**-**	Comp Time - O&M	-	-	-	100.0%
05-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	78,482	28,274	50,208	36.0%
	Total Payroll Costs	224,551	75,981	148,570	33.8%
Other Expenses					
05-5015-**-**-**	Management Support Services	110,000	3,896	106,104	3.5%
05-5017-**-**-**	Legal Fees	7,000	-	7,000	0.0%
05-5022-**-**-**	Miscellaneous Expense	-	-	-	100.0%
05-5027-**-**-**	Insurance - Property/Liability	21,282	15,182	6,100	71.3% (3)
05-5031-**-**-**	Safety Supplies	1,020	-	1,020	0.0%
05-5034-**-**-**	Travel Expense/Tech. Conferences	5,696	1,466	4,230	25.7%
05-5035-**-**-**	Training Expense	1,087	39	1,048	3.6%
05-5036-**-**-**	Laboratory Supplies	33,500	15,727	17,773	46.9%
05-5038-**-**-**	Permits	302,496	295,322	7,174	97.6% (3)
05-5039-**-**-**	Membership Dues/Fees	1,000	59	941	5.9%
05-5044-**-**-**	Offshore Monitoring	40,800	22,788	18,012	55.9%
05-5045-**-**-**	Offshore Biochemistry - 20B	7,500	-	7,500	0.0%
05-5046-**-**-**	Effluent Chemistry	28,000	8,707	19,293	31.1%
05-5058-**-**-**	Maintenance Equip. & Facilities (Common)	1,004	-	1,004	0.0%
05-6500-**-**-**	IT Allocations in to PC's & Depts.	17,832	8,061	9,771	45.2%
	Total Other Expenses	578,218	371,247	206,971	64.2%
	Total Expenses	802,768	447,228	355,541	55.7%
08 - Pre Treatment					
Salary and Fringe					
08-5000-**-**-**	Regular Salaries-O&M	132,256	47,133	85,122	35.6%
08-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	71,324	28,280	43,044	39.7%
	Total Payroll Costs	203,579	75,413	128,166	37.0%
Other Expenses					
08-5011-**-**-**	Laboratory Services	3,064	1,965	1,099	64.1%
08-5015-**-**-**	Management Support Services	20,000	-	20,000	0.0%
08-5016-**-**-**	Audit - Environmental	1,304	-	1,304	0.0%
08-5017-**-**-**	Legal Fees	2,672	-	2,672	0.0%
08-5018-**-**-**	Public Notices/ Public Relations	1,500	-	1,500	0.0%
08-5021-**-**-**	Small Vehicle Expense - 31A	1,128	-	1,128	0.0%
08-5022-**-**-**	Miscellaneous Expense	2,032	-	2,032	0.0%
08-5026-**-**-**	Small Vehicle Fuel - 37A	1,272	-	1,272	0.0%
08-5027-**-**-**	Insurance - Property/Liability	7,170	5,115	2,055	71.3% (3)
08-5028-**-**-**	Small Tools & Supplies	3,668	-	3,668	0.0%
08-5034-**-**-**	Travel Expense/Tech. Conferences	3,500	-	3,500	0.0%
08-5035-**-**-**	Training Expense	2,044	1,384	660	0.0%
08-5038-**-**-**	Permits and Fines	508	-	508	0.0%
08-5039-**-**-**	Membership Dues/Fees	816	456	360	55.9%
08-6500-**-**-**	IT Allocations in to PC's & Depts.	16,205	7,326	8,880	45.2%
	Total Other Expenses	66,883	16,246	50,638	24.3%
	Total Expenses	270,462	91,659	178,804	33.9%
12 - Water Reclamation Permits					
Salary and Fringe					
12-5000-**-**-**	Regular Salaries-O&M	13,572	26,211	(12,638)	193.1% (7)
12-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	7,319	15,726	(8,407)	214.9% (7)
	Total Payroll Costs	20,892	41,937	(21,045)	200.7%
Other Expenses					
12-5015-**-**-**	Management Support Services	35,000	294	34,706	0.8%
12-5017-**-**-**	Legal Fees	2,000	-	2,000	0.0%
12-5027-**-**-**	Insurance - Property/Liability	2,473	1,764	709	71.3% (3)
12-5034-**-**-**	Travel Expense/Tech. Conferences	5,696	-	5,696	0.0%
12-5038-**-**-**	Permits	25,500	26,710	(1,210)	104.7% (3)
12-5039-**-**-**	Membership Dues/Fees	68	-	68	0.0%
12-6500-**-**-**	IT Allocations in to PC's & Depts.	1,663	752	911	45.2%
	Total Other Expenses	72,401	29,520	42,881	40.8%
	Total Expenses	93,293	71,457	21,835	76.6%

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

	FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended	
15 - Coastal Treatment Plant					
Salary and Fringe					
15-5000-**-**	Regular Salaries-O&M	971,637	374,742	596,896	38.6%
15-5001-**-**	Overtime Salaries-O&M	13,732	7,470	6,262	54.4% (8)
15-5306-**-**	Scheduled Holiday Work	10,260	4,776	5,484	46.6%
15-5315-**-**	Comp Time - O&M	2,000	3,488	(1,488)	174.4% (8)
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	523,990	224,845	299,145	42.9%
15-5700-**-**	Standby Pay	18,462	7,425	11,037	40.2%
	Total Payroll Costs	1,540,081	622,746	917,335	40.4%
Other Expenses					
15-5002-**-**	Electricity	300,000	184,045	115,955	61.3% (2)
15-5003-**-**	Natural Gas	3,500	352	3,148	10.1%
15-5004-**-**	Potable & Reclaimed Water	24,000	9,337	14,663	38.9%
15-5006-**-**	Chlorine/Sodium Hypochlorite	100,000	65,654	34,346	65.7% (9)
15-5007-**-**	Polymer Products	-	-	-	0.0%
15-5008-**-**	Ferric Chloride	105,000	93,946	11,054	89.5% (10)
15-5009-**-**	Odor Control Chemicals	50,000	44,781	5,219	89.6% (10)
15-5011-**-**	Laboratory Services	10,000	7,830	2,170	78.3%
15-5012-**-**	Grit Hauling	22,000	7,928	14,072	36.0%
15-5013-**-**	Landscaping	63,000	25,524	37,476	40.5%
15-5015-**-**	Management Support Services	13,000	4,316	8,684	33.2%
15-5017-**-**	Legal Fees	5,000	-	5,000	0.0%
15-5019-**-**	Contract Services Misc.	110,000	42,970	67,030	39.1%
15-5021-**-**	Small Vehicle Expense - 31A	4,000	3,292	708	82.3%
15-5022-**-**	Miscellaneous Expense	1,000	311	689	31.1%
15-5023-**-**	Office Supplies - All	5,000	2,495	2,505	49.9%
15-5024-**-**	Petroleum Products	4,000	-	4,000	0.0%
15-5025-**-**	Uniforms	10,000	4,902	5,098	49.0%
15-5026-**-**	Small Vehicle Fuel	2,000	1,972	28	98.6%
15-5027-**-**	Insurance - Property/Liability	79,422	56,656	22,766	71.3% (3)
15-5028-**-**	Small Tools & Supplies	9,000	7,048	1,952	78.3%
15-5030-**-**	Trash Disposal	3,000	1,024	1,976	34.1%
15-5031-**-**	Safety Supplies	33,456	7,835	25,621	23.4%
15-5032-**-**	Equipment Rental	1,000	-	1,000	0.0%
15-5033-**-**	Recruitment	300	-	300	0.0%
15-5034-**-**	Travel Expense/Tech. Conferences	18,163	1,778	16,385	9.8%
15-5035-**-**	Training Expense	15,420	14,912	508	96.7% (3)
15-5036-**-**	Laboratory Supplies	20,000	10,956	9,044	54.8%
15-5037-**-**	Office Equipment	3,000	23	2,977	0.8%
15-5038-**-**	Permits	5,000	1,861	3,139	37.2%
15-5039-**-**	Membership Dues/Fees	3,423	5,898	(2,475)	172.3% (3)
15-5047-**-**	Access Road Expenses	45,000	2,460	42,540	5.5%
15-5048-**-**	Storm Damage	20,000	-	20,000	0.0%
15-5050-**-**	Contract Services Generators	5,000	5,111	(111)	102.2% (3)
15-5052-**-**	Janitorial Services	15,000	6,403	8,597	42.7%
15-5054-**-**	Diesel Truck Maint - 31B	1,000	-	1,000	0.0%
15-5055-**-**	Diesel Truck Fuel - 37B	500	-	500	0.0%
15-5057-**-**	Maintenance Equip. & Facilities (Liquids)	110,000	54,284	55,716	49.3% (6)
15-5058-**-**	Maintenance Equip. & Facilities (Common)	24,000	1,096	22,904	4.6%
15-5060-**-**	Maintenance Equip. & Facilities (AWT)	39,000	4,584	34,416	11.8%
15-5061-**-**	Mileage	500	279	221	55.9%
15-5076-**-**	SCADA Infrastructure	31,200	-	31,200	0.0%
15-5077-**-**	IT Direct	15,000	-	15,000	0.0%
15-5303-**-**	Group Insurance Waiver	3,600	1,509	2,091	41.9%
15-5705-**-**	Monthly Car Allowance	4,200	1,761	2,439	41.9%
15-5797-**-**	Verily Stipends - WastewaterSCAN Monitoring	-	(7,650)	7,650	100.0%
15-6500-**-**	IT Allocations in to PC's & Depts.	119,057	53,820	65,237	45.2%
	Total Other Expenses	1,455,741	731,303	724,438	50.2%
	Total Expenses	2,995,822	1,354,049	1,641,773	45.2%

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

	FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended	
17 - Joint Regional Wastewater Reclamation and Sludge Handling					
Salary and Fringe					
17-5000-**-**	Regular Salaries-O&M	1,884,409	783,400	1,101,010	41.6%
17-5001-**-**	Overtime Salaries-O&M	40,492	30,126	10,366	74.4%
17-5306-**-**	Scheduled Holiday Work	27,356	19,710	7,646	72.1%
17-5315-**-**	Comp Time - O&M	7,024	7,412	(388)	105.5%
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	1,016,234	470,040	546,195	46.3%
17-5700-**-**	Standby Pay	47,692	19,225	28,467	40.3%
	Total Payroll Costs	3,023,208	1,329,913	1,693,295	44.0%
Other Expenses					
17-5002-**-**	Electricity	300,000	134,436	165,564	44.8% (2)
17-5003-**-**	Natural Gas	235,000	102,388	132,612	43.6%
17-5004-**-**	Potable & Reclaimed Water	27,000	13,578	13,422	50.3%
17-5005-**-**	Co-generation Power Credit	(1,302,000)	(644,114)	(657,886)	49.5%
17-5006-**-**	Chlorine/Sodium Hypochlorite	60,000	27,234	32,766	45.4%
17-5007-**-**	Polymer Products	650,000	333,274	316,726	51.3%
17-5008-**-**	Ferric Chloride	475,000	243,912	231,088	51.3%
17-5009-**-**	Odor Control Chemicals	67,000	35,808	31,192	53.4%
17-5010-**-**	Other Chemicals - Misc.	1,000	-	1,000	0.0%
17-5011-**-**	Laboratory Services	23,460	14,842	8,618	63.3%
17-5012-**-**	Grit Hauling - 21A	40,000	15,290	24,710	38.2%
17-5013-**-**	Landscaping	80,000	33,805	46,195	42.3%
17-5015-**-**	Management Support Services	17,500	7,867	9,633	45.0%
17-5017-**-**	Legal Fees	5,000	1,686	3,314	33.7%
17-5019-**-**	Contract Services Misc.	115,000	46,720	68,280	40.6%
17-5021-**-**	Small Vehicle Expense	8,000	7,220	780	90.3%
17-5022-**-**	Miscellaneous Expense	5,000	734	4,266	14.7%
17-5023-**-**	Office Supplies - All	13,000	5,257	7,743	40.4%
17-5024-**-**	Petroleum Products	12,000	10,434	1,566	87.0%
17-5025-**-**	Uniforms	32,000	16,129	15,871	50.4%
17-5026-**-**	Small Vehicle Fuel	9,000	4,493	4,507	49.9%
17-5027-**-**	Insurance - Property/Liability	212,048	150,332	61,716	70.9% (3)
17-5028-**-**	Small Tools & Supplies	30,000	19,341	10,659	64.5%
17-5030-**-**	Trash Disposal	3,000	2,568	432	85.6%
17-5031-**-**	Safety Supplies	39,428	36,059	3,369	91.5% (3)
17-5032-**-**	Equipment Rental	3,000	3,496	(496)	116.5%
17-5033-**-**	Recruitment	1,000	-	1,000	0.0%
17-5034-**-**	Travel Expense/Tech. Conferences	18,163	1,878	16,285	10.3%
17-5035-**-**	Training Expense	15,420	14,970	451	97.1% (3)
17-5036-**-**	Laboratory Supplies	25,660	12,757	12,903	49.7%
17-5037-**-**	Office Equipment	10,000	-	10,000	0.0%
17-5038-**-**	Permits	15,300	450	14,850	2.9%
17-5039-**-**	Membership Dues/Fees	3,423	6,517	(3,094)	190.4%
17-5049-**-**	Biosolids Disposal	997,500	470,523	526,977	47.2% (4)
17-5050-**-**	Contract Services Generators - 29A	8,000	2,327	5,673	29.1%
17-5052-**-**	Janitorial Services	37,000	15,427	21,573	41.7%
17-5053-**-**	Contract Serv - Digester Cleaning - 29E	65,000	-	65,000	0.0%
17-5054-**-**	Diesel Truck Maint	19,000	18,136	864	95.5% (5)
17-5055-**-**	Diesel Truck Fuel	8,000	1,789	6,211	22.4%
17-5056-**-**	Maintenance Equip. & Facilities (Solids)	175,000	83,252	91,748	47.6%
17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	200,000	157,314	42,686	78.7% (6)
17-5058-**-**	Maintenance Equip. & Facilities (Common)	36,000	7,670	28,330	21.3%
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	539,700	200,502	339,198	37.2%
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	0	-	-	0.0%
17-5061-**-**	Mileage	1,000	115	885	11.5%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	44,880	13,078	31,802	29.1%
17-5076-**-**	SCADA Infrastructure	31,200	-	31,200	0.0%
17-5077-**-**	IT Direct	15,000	2,875	12,125	19.2%
17-5105-**-**	Co-Generation Power Credit - Offset	1,302,000	644,114	657,886	49.5%
17-5303-**-**	Group Insurance Waiver	7,200	5,621	1,578	78.1%
17-5305-**-**	Medicare Tax Payments for Employees	152	-	152	0.0%
17-5705-**-**	Monthly Car Allowance	8,400	3,360	5,040	40.0%
17-5797-**-**	Verily Stipends - WastewaterSCAN Monitoring		(7,650)	7,650	100.0%
17-6500-**-**	IT Allocations in to PC's & Depts.	230,899	104,379	126,520	45.2%
	Total Other Expenses	4,975,334	2,382,192	2,593,142	47.9%
	Total Expenses	7,998,542	3,712,105	4,286,437	46.4%

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

		FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended
21 - Effluent Transmission Main					
Other Expenses					
21-5017-**-**-**	Legal Fees	500	-	500	0.0%
21-5019-**-**-**-**	Contract Services Misc.	18,996	-	18,996	0.0%
	Total Other Expenses	<u>19,496</u>	<u>-</u>	<u>19,496</u>	<u>0.0%</u>
	Total Expenses	<u>19,496</u>	<u>-</u>	<u>19,496</u>	<u>0.0%</u>
23 - North Coast Interceptor					
Salary and Fringe					
23-5000-**-**-**-**		1,000	-	1,000	0.0%
23-5401-**-**-**-**		539	-	539	0.0%
	Total Payroll Costs	<u>1,539</u>	<u>-</u>	<u>1,539</u>	<u>0.0%</u>
Other Expenses					
23-5017-**-**-**-**	Legal Fees	500	-	500	0.0%
	Management Support Services	-	-	-	0.0%
	Total Other Expenses	<u>500</u>	<u>-</u>	<u>500</u>	<u>0.0%</u>
	Total Expenses	<u>2,039</u>	<u>-</u>	<u>2,039</u>	<u>0.0%</u>
24 - Aliso Creek Ocean Outfall					
Salary and Fringe					
24-5000-**-**-**-**	Regular Salaries-O&M	132,042	47,752	84,290	36.2%
24-5001-**-**-**-**	Overtime Salaries-O&M	504	4,655	(4,151)	923.7% (8)
24-5306-**-**-**-**	Scheduled Holiday Work	292	-	292	0.0%
24-5315-**-**-**-**	Comp Time - O&M	-	1,225	(1,225)	100.0% (8)
24-5401-**-**-**-**	Fringe Benefits IN to PC's & Depts.	71,209	28,651	42,557	40.2%
	Total Payroll Costs	<u>204,047</u>	<u>82,284</u>	<u>121,763</u>	<u>40.3%</u>
Other Expenses					
24-5015-**-**-**-**	Management Support Services	315,000	7,966	307,034	2.5%
24-5017-**-**-**-**	Legal Fees	3,000	-	3,000	0.0%
24-5027-**-**-**-**	Insurance - Property/Liability	24,872	17,743	7,129	71.3% (3)
24-5031-**-**-**-**	Safety Supplies	1,020	-	1,020	0.0%
24-5034-**-**-**-**	Travel Expense/Tech. Conferences	5,696	1,327	4,369	23.3%
24-5035-**-**-**-**	Training Expense	1,087	39	1,048	3.6%
24-5036-**-**-**-**	Laboratory Supplies	26,520	14,795	11,725	55.8%
24-5038-**-**-**-**	Permits	260,000	245,823	14,177	94.5% (3)
24-5039-**-**-**-**	Membership Dues/Fees	1,000	59	941	5.9%
24-5044-**-**-**-**	Offshore Monitoring	40,804	22,788	18,016	55.8%
24-5045-**-**-**-**	Offshore Biochemistry - 20B	15,000	-	15,000	0.0%
24-5046-**-**-**-**	Effluent Chemistry	22,948	7,892	15,056	34.4%
24-5058-**-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	663	341	66.0%
24-6500-**-**-**-**	IT Allocations in to PC's & Depts.	16,179	7,314	8,865	45.2%
	Total Other Expenses	<u>734,131</u>	<u>326,409</u>	<u>407,721</u>	<u>44.5%</u>
	Total Expenses	<u>938,178</u>	<u>408,693</u>	<u>529,485</u>	<u>43.6%</u>
	Total O&M Expenses	<u>20,234,898</u>	<u>9,166,851</u>	<u>11,068,046</u>	<u>45.3%</u>

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 November 30, 2023

- (1) Overtime for two (2) nighttime shutdowns to repair critical equipment during low flow hours.
- (2) Increases in power costs approved by the CPUC are above assumed increased rates.
- (3) Annual charges incurred at the beginning of the Fiscal Year and at the end of the calendar year.
- (4) Biosolids costs are increased due to landfill closures on hotter days. This new type of closure was instituted in May 2023 at the landfill to help mitigate odor complaints at the landfill.
- (5) Both large Diesel vehicles had unplanned and significant emissions control system repairs.
- (6) Several larger O&M projects were completed prior to the rainy season.
- (7) Salt and Nutrient Management Plan (SNMP) work effort is nearly complete for the year.
- (8) Staff overtime was elevated due to three (3) nighttime shutdowns to support the ACOO internal repair project.
- (9) Bleach usage elevated during the initial months of the Fiscal for summer AWT production at CTP.
- (10) O&M staff is evaluating elevated odor control needs at CTP following the completion of the recent Facilities Improvement Project that modified the Ferric Chloride system and dosing location.

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

For the Period Ended November 30, 2023
(in dollars)

		FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	194,546	29,905	164,641	15.4%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	104,916	17,943	86,973	17.1%
	Total Payroll Costs	299,462	47,848	251,614	16.0%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	2,000	417	1,583	20.8%
01-5034-03-00-00	Travel Expense/Tech. Conferences	8,500	-	8,500	0.0%
01-5035-03-00-00	Training Expense	1,300	-	1,300	0.0%
01-5037-03-00-00	Office Equipment	150	-	150	0.0%
01-5039-03-00-00	Membership Dues/Fees	1,775	139	1,636	7.8%
01-5061-03-00-00	Mileage	250	-	250	0.0%
01-5077-03-00-00	IT Direct	250	-	250	0.0%
01-5309-03-00-00	Operating Leases	30,000	9,000	21,001	30.0%
01-5705-03-00-00	Monthly Car Allowance	4,200	646	3,554	15.4%
01-5802-03-00-00	Shipping/Freight	100	-	100	0.0%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	54,993	25,980	29,014	47.2%
	Total Other Expenses	103,518	36,181	67,337	35.0%
	Total Engineering Expenses	402,980	84,029	318,952	20.9%

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

For the Period Ended November 30, 2023

(in dollars)

		FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended
01-6000-04-00-00	Regular Salaries-Admin or IT	1,006,210	436,578	569,632	43.4%
01-6001-04-00-00	Overtime Salaries-Admin or IT	7,000	7,253	(253)	103.6%
01-6315-04-00-00	Comp Time - Admin	4,000	598	3,402	14.9%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	542,634	261,947	280,687	48.3%
	Total Payroll Costs	1,559,845	706,376	853,469	45.3%
Other Expenses					
01-6101-04-00-00	HR Recruitment & Employee Relations	48,100	9,154	38,946	19.0%
01-6102-04-00-00	Subscriptions	1,400	867	533	61.9%
01-6103-04-00-00	Contract Labor	30,000	25,872	4,128	86.2%
01-6200-04-00-00	Management Support Services	55,000	32,254	22,746	58.6%
01-6201-04-00-00	Audit	46,000	28,780	17,220	62.6%
01-6202-04-00-00	Legal	200,000	61,530	138,470	30.8%
01-6203-04-00-00	Outside Services	-	380	(380)	0.0%
01-6204-04-00-00	Postage	1,500	725	775	48.3%
01-6223-04-00-00	Office Supplies - Admin	4,000	49	3,951	1.2%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	2,886	(1,886)	288.6%
01-6234-04-00-00	Memberships & Trainings	105,000	71,237	33,763	67.8%
01-6239-04-00-00	Travel & Conference	25,000	4,364	20,636	17.5%
01-6240-04-00-00	Scholarship Sponsorship	1,000	-	1,000	0.0%
01-6241-04-00-00	Education Reimbursement	3,000	-	3,000	0.0%
01-6310-04-00-00	Miscellaneous	22,000	11,115	10,885	50.5%
01-6311-04-00-00	Mileage	600	291	309	48.4%
01-6317-04-00-00	Contract Services Misc	5,800	1,350	4,450	23.3%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	123,292	55,735	67,558	45.2%
01-6601-04-00-00	Shipping/Freight	1,200	1,439	(239)	119.9%
01-6705-04-00-00	Monthly Car Allowance	12,000	4,276	7,724	35.6%
	Total Other Expenses	685,892	312,303	373,590	45.5%
	Total Admin Expenses	2,245,737	1,018,678	1,227,058	45.4%

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
 For the Period Ended November 30, 2023
 (in dollars)

		FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	116,046	50,723	65,323	43.7%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	62,582	30,434	32,148	48.6%
	Total Salary & Fringe	178,629	81,157	97,471	45.4%
Other Expenses					
01-6028-05-00-00	Small Tools & Supplies	1,000	-	1,000	0.0%
01-6035-05-00-00	Training Expense	3,000	-	3,000	0.0%
01-6224-05-00-00	Office Equipment Admin or IT	600	-	600	0.0%
01-6234-05-00-00	Memberships & Trainings	2,750	1,810	940	65.8%
01-6239-05-00-00	Travel & Conference	1,500	-	1,500	0.0%
01-6300-05-00-00	Software Maintenance Agreements	84,700	11,738	72,962	13.9%
01-6301-05-00-00	Hardware Maintenance Agreements	22,400	3,437	18,963	15.3%
01-6302-05-00-00	Cloud Subscriptions (Internet)	196,935	135,029	61,905	68.6% (1)
01-6303-05-00-00	Telecommunications	161,382	68,457	92,925	42.4%
01-6305-05-00-00	IT Professional Services	19,960	31,113	(11,153)	155.9% (1)
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	25,400	6,370	19,030	25.1%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	30,500	894	29,606	2.9%
01-6308-05-00-00	IT Memberships	160	-	160	0.0%
01-6309-05-00-00	Operating Leases	64,200	21,672	42,528	33.8%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	0.0%
01-6312-05-00-00	Computer & Photocopy Supplies	3,200	559	2,641	0.0%
	Total Other Expenses	622,687	281,079	341,607	45.1%
	Total Expenses before Allocation	801,315	362,237	439,078	45.2%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(801,315)	(362,237)	(439,078)	45.2%
	Total IT Allocations (Out) to PC's & Depts	(801,315)	(362,237)	(439,078)	45.2%

(1) Annual charges incurred at the beginning of the Fiscal Year.

Agenda Item

5

Finance Committee Meeting

Meeting Date: February 20, 2024

TO: Finance Committee

FROM: Jim Burror, General Manager/Director of Operations

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Financial Reports for the Month of December 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 December 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)
- f. Cash Roll Forward Q2 FY 2023-24
 - Cash Roll Forward Notes
 - Large Capital Cash Reconciliation to the General Ledger
 - Large Capital Cash Roll Forward Balance by PC, Member Agency, and Project
 - Small Capital Cash Roll Forward Balance by PC, Member Agency, and Project
 - Non-Capital Cash Roll Forward Balance by PC, Member Agency, and Project

Fiscal Impact

December 2023 cash disbursements were \$2,505,237.

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

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors (i) receive and file the December 2023 Financial Reports, (ii) ratify the December 2023 disbursement for the period from December 1, 2023, through December 31, 2023, totaling \$2,505,237, (iii) receive and file the Fiscal Year 2023-24 Q2 Cash Roll Forward as submitted.

Exhibit A

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

	<u>Actual</u>
General Fund	\$ (1,173,873)
PC 2 - Jay B. Latham Plant	(763,090)
PC 5 - San Juan Creek Ocean Outfall	(3,098)
PC 8 - Pretreatment Program	(960)
PC 12 SO - Water Reclamation Permits	-
PC 15 - Coastal Treatment Plant/AWT	(137,309)
PC 17 - Joint Regional Wastewater Reclamation	(392,086)
PC 21 - Effluent Transmission Main	-
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(34,822)
Total	<u><u>\$ (2,505,237)</u></u>

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

CASH IN BANK: (BEGINNING BAL.)	\$	2,055,954
L.A.I.F. FUNDS: (BEGINNING BAL.)		12,645,916
DEPOSITS, TRANSFERS & ADJUSTMENTS:		1,738,650
FUND REQUIREMENTS:		
BILLS FOR CONSIDERATION ¹		(2,505,237)
TOTAL CASH IN BANK	\$	13,935,283

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
Acting General Manager/Director of Operations

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 1/17/24



Quarterly Performance Quarter Ended 12/31/23

LAIF Apportionment Rate ⁽²⁾ :	4.00
LAIF Earnings Ratio ⁽²⁾ :	0.00010932476863589
LAIF Administrative Cost ^{(1)*} :	0.29
LAIF Fair Value Factor ⁽¹⁾ :	0.993543131
PMIA Daily ⁽¹⁾ :	3.96
PMIA Quarter to Date ⁽¹⁾ :	3.81
PMIA Average Life ⁽¹⁾ :	230

PMIA Average Monthly Effective Yields⁽¹⁾

December	3.929
November	3.843
October	3.670
September	3.534
August	3.434
July	3.305**

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 12/31/23 \$158.0 billion

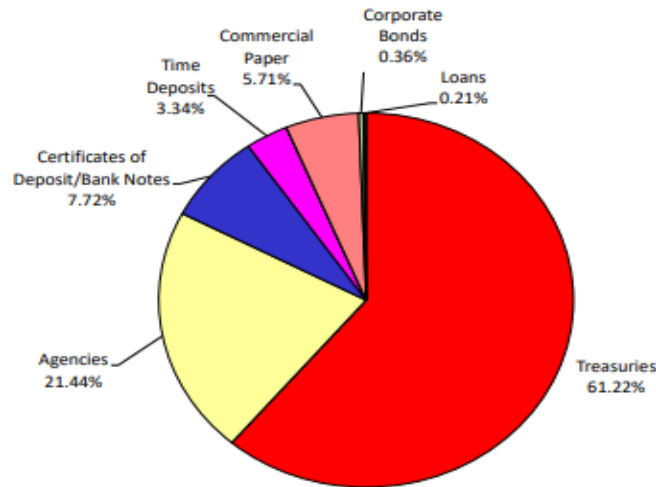


Chart does not include \$2,164,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Exhibit C

**South Orange County Wastewater Authority
Schedule of Cash and Investments
as of December 31, 2023**

MVA	\$ 5,893	(A)
A/P Checking	1,902,522	(B)
Payroll Checking	115,952	(C)
State LAIF	11,910,916	(D)
Total Cash in Bank¹	\$ 13,935,283	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 13,936,883	
OPEB Trust	6,623,730	(F)
Total Cash and Investments	\$ 20,560,613	

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

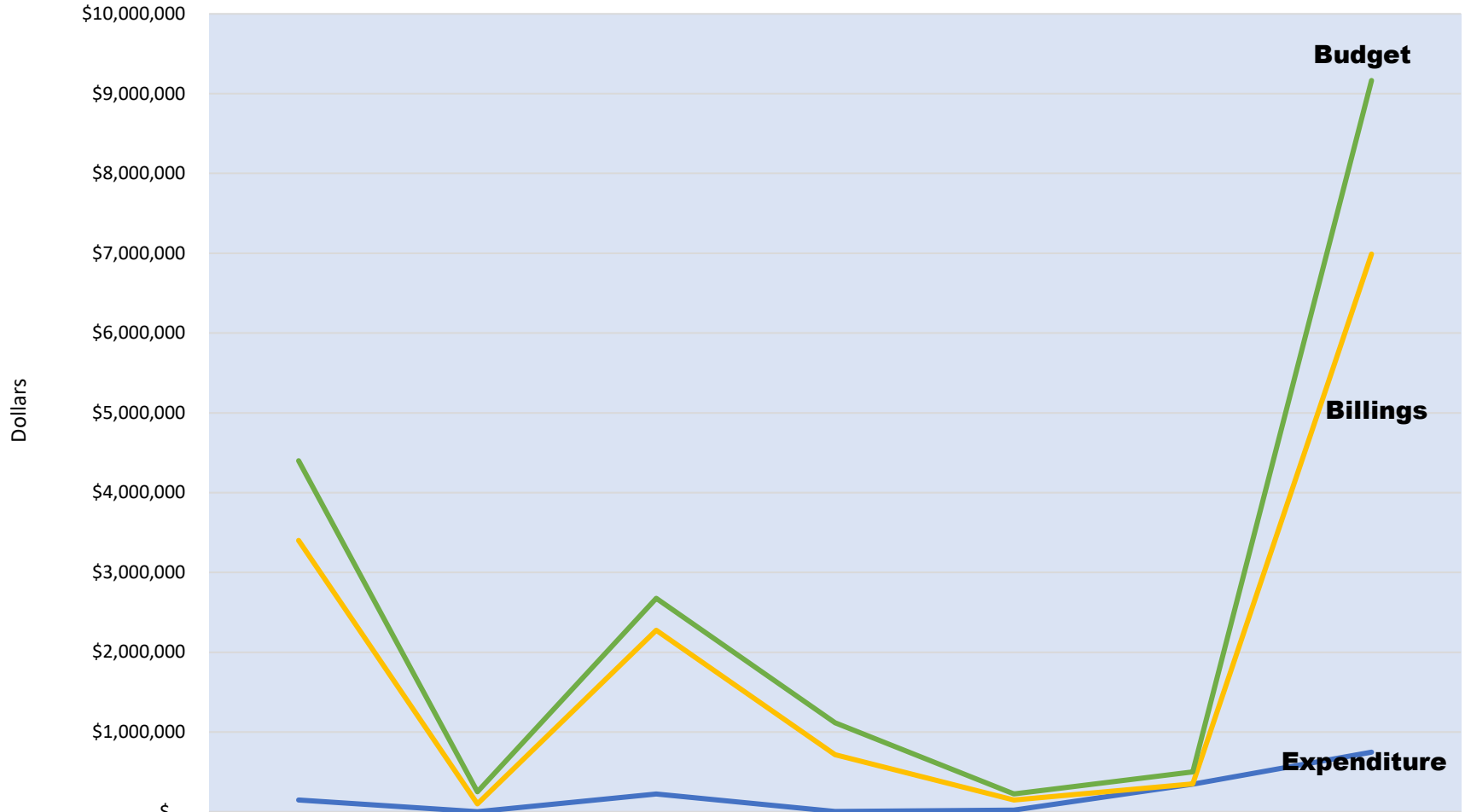
Notes:

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

**South Orange County Wastewater Authority
Capital Projects Summaries
For the Period Ended December 31, 2023
(in dollars)**

FY 2023-24 Budget vs. Actual Spending								
<u>Description</u>	Capital Budget	Fiscal Year Spending	(Over)/ Under Budget	% Expended	Member Agency Billed	Member Agency Collections	Open Receivables	% Expended vs. Billed
PC 2-JB Latham	\$ 4,400,000	\$ 149,061	\$ 4,250,939	3.4%	\$ 3,400,000	\$ 3,400,000	\$ -	4.4%
PC 5-San Juan Creek Outfall	250,000	2,347	247,653	0.9%	100,000	100,000	-	2.3%
PC 15-Coastal	2,675,000	223,712	2,451,288	8.4%	2,275,000	2,275,000	-	9.8%
PC 17-Regional	1,115,000	3,967	1,111,033	0.4%	715,000	715,000	-	0.6%
PC 21 Effluent Transmission	225,000	20,459	204,541	9.1%	150,000	150,000	-	13.6%
PC 24 Aliso Creek Outfall	500,000	348,641	151,359	69.7%	350,000	350,000	-	99.6%
Total Large Capital	\$ 9,165,000	\$ 748,187	\$ 8,416,813	8.2%	\$ 6,990,000	\$ 6,990,000	\$ -	10.7%
Non-Capital Engineering	905,000	19,164	885,836	2.1%	427,500	427,500	-	4.5%
Non-Capital Misc Engineering	-	-	-	-	-	-	-	-
Small Internal Capital	2,013,000	742,803	1,270,197	36.9%	1,006,500	1,006,500	-	73.8%
Total Capital	\$ 12,083,000	\$ 1,510,154	\$ 10,572,846	12.5%	\$ 8,424,000	\$ 8,424,000	\$ -	17.9%

Large Capital Projects Fiscal Year 2023-24 Budget vs. Exhibit D-1 Year-to-Date Expenditures & Billings as of 12/31/2023



	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 12/31/2023	\$149,061	\$2,347	\$223,712	\$3,967	\$20,459	\$348,641	\$748,187
FY 23-24 Billings	\$3,400,000	\$100,000	\$2,275,000	\$715,000	\$150,000	\$350,000	\$6,990,000
Capital Budget FY 23-24	\$4,400,000	\$250,000	\$2,675,000	\$1,115,000	\$225,000	\$500,000	\$9,165,000

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

	FY 2023-24 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended		
Salary and Fringe								
-5000.	Regular Salaries-O&M		5,065,446	2,360,337	2,705,109	46.6%		
-5001.	Overtime Salaries-O&M		82,008	83,300	(1,292)	101.6%	(1)	
-5306.	Scheduled Holiday Work		68,376	49,859	18,517	72.9%		
-5315.	Comp Time - O&M		17,628	20,508	(2,880)	116.3%		
-5401.	Fringe Benefits IN to PC's & Depts.		2,731,721	1,416,202	1,315,519	51.8%		
-5700.	Standby Pay		104,000	51,700	52,300	49.7%		
	Total Payroll Costs		8,069,179	3,981,906	4,087,273	49.3%		
Other Expenses								
-5002.	Electricity		1,260,000	759,724	500,276	60.3%	(2)	
-5003.	Natural Gas		490,500	222,926	267,574	45.4%		
-5004.	Potable & Reclaimed Water		78,000	35,228	42,772	45.2%		
-5005.	Co-generation Power Credit		(1,302,000)	(687,701)	(614,300)	52.8%		
-5006.	Chlorine/Sodium Hypochlorite		181,000	138,958	42,042	76.8%	(3)	
-5007.	Polymer Products		1,040,000	633,417	406,583	60.9%		
-5008.	Ferric Chloride		880,000	578,148	301,852	65.7%	(4)	
-5009.	Odor Control Chemicals		155,000	126,255	28,745	81.5%		
-5010.	Other Chemicals - Misc.		2,000	126	1,874	6.3%		
-5011.	Laboratory Services		56,632	30,973	25,659	54.7%		
-5012.	Grit Hauling		132,500	76,869	55,632	58.0%		
-5013.	Landscaping		211,000	106,394	104,606	50.4%		
-5015.	Management Support Services	52,987	527,000	579,987	76,713	503,275	13.2%	
-5016.	Audit - Environmental		1,304	-	1,304	0.0%		
-5017.	Legal Fees		30,672	4,106	26,567	13.4%		
-5018.	Public Notices/ Public Relations		1,500	-	1,500	0.0%		
-5019.	Contract Services Misc.		372,996	169,418	203,578	45.4%		
-5021.	Small Vehicle Expense		24,128	34,499	(10,370)	143.0%		
-5022.	Miscellaneous Expense		16,032	2,389	13,643	14.9%		
-5023.	Office Supplies - All		48,000	17,970	30,031	37.4%		
-5024.	Petroleum Products		27,000	16,048	10,952	59.4%		
-5025.	Uniforms		78,000	48,367	29,633	62.0%		
-5026.	Small Vehicle Fuel		20,272	10,737	9,535	53.0%		
-5027.	Insurance - Property/Liability		535,873	460,942	74,931	86.0%	(5)	
-5028.	Small Tools & Supplies		77,668	39,230	38,439	50.5%		
-5030.	Trash Disposal		9,000	4,855	4,145	53.9%		
-5031.	Safety Program & Supplies		114,956	71,912	43,043	62.6%		
-5032.	Equipment Rental		7,000	3,496	3,504	49.9%		
-5033.	Recruitment		2,300	-	2,300	0.0%		
-5034.	Travel Expense/Tech. Conferences		75,078	12,272	62,806	16.3%		
-5035.	Training Expense		50,479	40,510	9,969	80.3%	(5)	
-5036.	Laboratory Supplies		127,092	71,099	55,993	55.9%		
-5037.	Office Equipment		27,000	4,617	22,384	17.1%		
-5038.	Permits		635,836	591,839	43,998	93.1%	(5)	
-5039.	Membership Dues/Fees		13,153	20,470	(7,316)	155.6%		
-5044.	Offshore Monitoring		81,604	48,483	33,121	59.4%		
-5045.	Offshore Biochemistry - 20B		22,500	-	22,500	0.0%		
-5046.	Effluent Chemistry		50,948	20,841	30,107	40.9%		
-5047.	Access Road Expenses		45,000	2,460	42,540	5.5%		
-5048.	Storm Damage		20,000	-	20,000	0.0%		
-5049.	Biosolids Disposal		1,747,500	879,343	868,157	50.3%	(6)	
-5050.	Contract Services Generators - 29A		23,000	7,437	15,563	32.3%		
-5052.	Janitorial Services		95,000	46,479	48,521	48.9%		
-5053.	Contract Serv - Digester Cleaning - 29E		80,000	-	80,000	0.0%		
-5054.	Diesel Truck Maint		43,000	38,402	4,598	89.3%	(7)	
-5055.	Diesel Truck Fuel		11,800	3,889	7,911	33.0%		
-5056.	Maintenance Equip. & Facilities (Solids)		300,000	124,895	175,105	41.6%		
-5057.	Maintenance Equip. & Facilities (Liquids)		510,000	381,473	128,527	74.8%	(8)	
-5058.	Maintenance Equip. & Facilities (Common)		92,008	33,480	58,529	36.4%		
-5059.	Maintenance Equip. & Facilities (Co-Gen)		836,700	442,479	394,221	52.9%		
-5060.	Maintenance Equip. & Facilities (AWT)		39,000	7,458	31,542	19.1%		
-5061.	Mileage		2,900	1,020	1,880	35.2%		
-5068.	MNWD Potable Water Supplies & Svcs.		44,880	16,735	28,145	37.3%		

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

	FY 2023-24 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
-5076--**	SCADA Infrastructure	93,600	93,600	81,922	11,678	87.5%	(5)
-5077--**	IT Direct	45,000	45,000	48,879	(3,879)	108.6%	(5)
-5105--**	Co-Generation Power Credit - Offset	1,302,000	1,302,000	687,701	614,300	52.8%	
-5303--**	Group Insurance Waiver	14,400	14,400	9,000	5,400	62.5%	
-5305--**	Medicare Tax Payments for Employees	152	152	-	152	0.0%	
-5309--**	Operating Leases	20,000	20,000	9,266	10,734	46.3%	
-5705--**	Monthly Car Allowance	31,200	31,200	12,600	18,600	40.4%	
-5797--**	Verily Stipends - WastewaterSCAN Monitoring	-	-	(28,800)	28,800	0.0%	
-5799--**	Zephyr Wall Costs Share-O&M	(14,000)	(14,000)	-	(14,000)	0.0%	
-6500--**	IT Allocations in to PC's & Depts.	620,553	620,553	283,276	337,277	45.6%	
	Total Other Expenses	12,165,718	52,987	12,218,705	6,881,522	5,337,183	56.3%
	Total O&M Expenses	20,234,898	52,987	20,287,885	10,863,429	9,424,456	53.5%

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

- (1) Staff over was elevated due to three (3) nighttime shutdowns to support the ACOO internal repair project and two (2) projects at JBL.
- (2) Increases in power costs approved by the CPUC are above assumed increased rates.
- (3) Bleach usage elevated during the initial months of the Fiscal Year for summer AWT production at CTP.
- (4) Higher levels of influent solids that budgeted at JBL and increased usage at CTP due to relocated the ferric dosing location due to influent meter interference.
- (5) Annual charges incurred at the beginning of the Fiscal Year and at the end of the calendar year.
- (6) Biosolids costs are increased due to landfill closures on hotter days. This new type of closure was instituted in May 2023 at the landfill to help mitigate odor complaints at the landfill and was not anticipated with the preparation of the Budget.
- (7) Both large Deisel vehicles had unplanned and significant emissions control system repairs.
- (8) Several larger O&M projects were completed prior to the rainy season.

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

		FY 2023-24 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	1,785,000		1,785,000	799,100	985,900	44.8%
02-5001-***	Overtime Salaries-O&M	27,208		27,208	32,444	(5,236)	119.2% (1)
02-5306-***	Scheduled Holiday Work	30,000		30,000	20,959	9,041	69.9%
02-5315-***	Comp Time - O&M	8,604		8,604	6,357	2,248	73.9% (1)
02-5401-***	Fringe Benefits IN to PC's & Depts.	962,625		962,625	479,460	483,165	49.8%
02-5700-***	Standby Pay	37,846		37,846	19,350	18,496	51.1%
	Total Payroll Costs	2,851,283	-	2,851,283	1,357,669	1,493,614	47.6%
Other Expenses							
02-5002-***	Electricity	660,000		660,000	396,719	263,281	60.1% (2)
02-5003-***	Natural Gas	252,000		252,000	87,156	164,844	34.6%
02-5004-***	Potable & Reclaimed Water	27,000		27,000	11,455	15,545	42.4%
02-5006-***	Chlorine/Sodium Hypochlorite	21,000		21,000	33,678	(12,678)	160.4% (3)
02-5007-***	Polymer Products	390,000		390,000	276,405	113,595	70.9% (3)
02-5008-***	Ferric Chloride	300,000		300,000	190,388	109,612	63.5% (3)
02-5009-***	Odor Control Chemicals	38,000		38,000	18,309	19,691	48.2%
02-5010-***	Other Chemicals - Misc.	1,000		1,000	-	1,000	0.0%
02-5011-***	Laboratory Services	20,108		20,108	5,942	14,166	29.5%
02-5012-***	Grit Hauling	70,500		70,500	47,171	23,329	66.9% (3)
02-5013-***	Landscaping	68,000		68,000	36,557	31,443	53.8%
02-5015-***	Management Support Services	16,500		16,500	9,430	7,070	57.2%
02-5017-***	Legal Fees	5,000		5,000	472	4,528	9.4%
02-5019-***	Contract Services Misc.	129,000		129,000	63,670	65,330	49.4%
02-5021-***	Small Vehicle Expense	11,000		11,000	14,029	(3,029)	127.5%
02-5022-***	Miscellaneous Expense	8,000		8,000	1,295	6,705	16.2%
02-5023-***	Office Supplies - All	30,000		30,000	8,538	21,462	28.5%
02-5024-***	Petroleum Products	11,000		11,000	647	10,353	5.9%
02-5025-***	Uniforms	36,000		36,000	21,916	14,084	60.9%
02-5026-***	Small Vehicle Fuel	8,000		8,000	3,926	4,074	49.1%
02-5027-***	Insurance - Property/Liability	188,606		188,606	166,203	22,403	88.1% (4)
02-5028-***	Small Tools & Supplies	35,000		35,000	11,639	23,361	33.3%
02-5030-***	Trash Disposal	3,000		3,000	1,049	1,951	35.0%
02-5031-***	Safety Program & Supplies	40,032		40,032	24,344	15,688	60.8% (4)
02-5032-***	Equipment Rental	3,000		3,000	-	3,000	0.0%
02-5033-***	Recruitment	1,000		1,000	-	1,000	0.0%
02-5034-***	Travel Expense/Tech. Conferences	18,163		18,163	5,037	13,126	27.7%
02-5035-***	Training Expense	15,420		15,420	13,379	2,041	86.8% (4)
02-5036-***	Laboratory Supplies	21,412		21,412	9,987	11,425	46.6%
02-5037-***	Office Equipment	14,000		14,000	4,401	9,599	31.4%
02-5038-***	Permits	27,032		27,032	21,274	5,758	78.7%
02-5039-***	Membership Dues/Fees	3,423		3,423	6,827	(3,404)	199.4% (4)
02-5049-***	Biosolids Disposal	750,000		750,000	311,322	438,678	41.5% (5)
02-5050-***	Contract Services Generators - 29A	10,000		10,000	-	10,000	0.0%
02-5052-***	Janitorial Services	43,000		43,000	20,112	22,888	46.8%
02-5053-***	Contract Serv - Digester Cleaning - 29E	15,000		15,000	-	15,000	0.0%
02-5054-***	Diesel Truck Maint	23,000		23,000	19,258	3,742	83.7% (6)
02-5055-***	Diesel Truck Fuel	3,300		3,300	2,127	1,173	64.5%
02-5056-***	Maintenance Equip. & Facilities (Solids)	125,000		125,000	34,256	90,744	27.4%
02-5057-***	Maintenance Equip. & Facilities (Liquids)	200,000		200,000	143,898	56,102	71.9% (7)
02-5058-***	Maintenance Equip. & Facilities (Common)	30,000		30,000	16,725	13,275	55.7%
02-5059-***	Maintenance Equip. & Facilities (Co-Gen)	297,000		297,000	171,485	125,515	57.7%
02-5061-***	Mileage	1,400		1,400	575	825	41.1%
02-5076-***	SCADA Infrastructure	31,200		31,200	25,664	5,536	82.3% (3)
02-5077-***	IT Direct	15,000		15,000	15,335	(335)	102.2% (3)
02-5303-***	Group Insurance Waiver	3,600		3,600	969	2,631	26.9%
02-5309-***	Operating Leases	20,000		20,000	9,266	10,734	46.3%
02-5705-***	Monthly Car Allowance	18,600		18,600	6,623	11,977	35.6%
02-5797-***	Verily Stipends - WastewaterSCAN Monitoring	-		-	(9,600)	9,600	100.0%
02-5799-***	Zephyr Wall Costs Share-O&M	(14,000)		(14,000)	-	(14,000)	0.0%
02-6500-***	IT Allocations in to PC's & Depts.	218,718		218,718	99,843	118,876	45.6%
	Total Other Expenses	4,263,015	-	4,263,015	2,359,700	1,903,315	55.4%
	Total Expenses	7,114,298	-	7,114,298	3,717,369	3,396,929	52.3%

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

	FY 2023-24 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		145,529	55,953	89,576	38.4%
05-5001-***	Overtime Salaries-O&M		72	857	(785)	1189.8%
05-5306-***	Scheduled Holiday Work		468	95	373	20.4%
05-5315-***	Comp Time - O&M		-	-	-	100.0%
05-5401-***	Fringe Benefits IN to PC's & Depts.		78,482	33,572	44,910	42.8%
	Total Payroll Costs		224,551	90,477	134,073	40.3%
Other Expenses						
05-5015-***	Management Support Services		110,000	15,583	94,417	14.2%
05-5017-***	Legal Fees		7,000	-	7,000	0.0%
05-5022-***	Miscellaneous Expense		-	-	-	100.0%
05-5027-***	Insurance - Property/Liability		21,282	18,215	3,067	85.6% (4)
05-5031-***	Safety Supplies		1,020	1,020	1,020	0.0%
05-5034-***	Travel Expense/Tech. Conferences		5,696	1,466	4,230	25.7%
05-5035-***	Training Expense		1,087	39	1,048	3.6%
05-5036-***	Laboratory Supplies		33,500	16,340	17,160	48.8%
05-5038-***	Permits		302,496	295,322	7,174	97.6% (4)
05-5039-***	Membership Dues/Fees		1,000	59	941	5.9%
05-5044-***	Offshore Monitoring		40,800	24,241	16,559	59.4%
05-5045-***	Offshore Biochemistry - 20B		7,500	7,500	7,500	0.0%
05-5046-***	Effluent Chemistry		28,000	11,313	16,687	40.4%
05-5058-***	Maintenance Equip. & Facilities (Common)		1,004	1,004	1,004	0.0%
05-6500-***	IT Allocations in to PC's & Depts.		17,832	8,140	9,692	45.6%
	Total Other Expenses		578,218	390,720	187,498	67.6%
	Total Expenses		802,768	481,197	321,571	59.9%
08 - Pre Treatment						
Salary and Fringe						
08-5000-***	Regular Salaries-O&M		132,256	55,240	77,016	41.8%
08-5401-***	Fringe Benefits IN to PC's & Depts.		71,324	33,144	38,180	46.5%
	Total Payroll Costs		203,579	88,384	115,195	43.4%
Other Expenses						
08-5011-***	Laboratory Services		3,064	175	2,889	5.7%
08-5015-***	Management Support Services		20,000	-	20,000	0.0%
08-5016-***	Audit - Environmental		1,304	-	1,304	0.0%
08-5017-***	Legal Fees		2,672	-	2,672	0.0%
08-5018-***	Public Notices/ Public Relations		1,500	-	1,500	0.0%
08-5021-***	Small Vehicle Expense - 31A		1,128	-	1,128	0.0%
08-5022-***	Miscellaneous Expense		2,032	-	2,032	0.0%
08-5026-***	Small Vehicle Fuel - 37A		1,272	-	1,272	0.0%
08-5027-***	Insurance - Property/Liability		7,170	6,077	1,093	84.8% (4)
08-5028-***	Small Tools & Supplies		3,668	-	3,668	0.0%
08-5034-***	Travel Expense/Tech. Conferences		3,500	785	2,715	22.4%
08-5035-***	Training Expense		2,044	1,384	660	0.0%
08-5038-***	Permits and Fines		508	-	508	0.0%
08-5039-***	Membership Dues/Fees		816	456	360	55.9%
08-6500-***	IT Allocations in to PC's & Depts.		16,205	7,398	8,808	45.6%
	Total Other Expenses		66,883	16,275	50,609	24.3%
	Total Expenses		270,462	104,658	165,804	38.7%
12 - Water Reclamation Permits						
Salary and Fringe						
12-5000-***	Regular Salaries-O&M		13,572	29,136	(15,564)	214.7% (8)
12-5401-***	Fringe Benefits IN to PC's & Depts.		7,319	17,482	(10,162)	238.8% (8)
	Total Payroll Costs		20,892	46,618	(25,726)	223.1%
Other Expenses						
12-5015-***	Management Support Services	52,987	87,987	7,233	80,754	8.2%
12-5017-***	Legal Fees		2,000	1,520	480	0.7%
12-5027-***	Insurance - Property/Liability		2,473	2,134	339	86.3% (4)
12-5034-***	Travel Expense/Tech. Conferences		5,696	-	5,696	0.0%
12-5038-***	Permits		25,500	26,710	(1,210)	104.7% (4)
12-5039-***	Membership Dues/Fees		68	-	68	0.0%
12-6500-***	IT Allocations in to PC's & Depts.		1,663	759	904	45.6%
	Total Other Expenses	52,987	125,388	38,357	87,031	30.6%
	Total Expenses	52,987	146,280	84,975	61,305	58.1%

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

		FY 2023-24 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
15 - Coastal Treatment Plant							
Salary and Fringe							
15-5000-**-**	Regular Salaries-O&M	971,637		971,637	441,744	529,893	45.5%
15-5001-**-**	Overtime Salaries-O&M	13,732		13,732	8,133	5,599	59.2% (9)
15-5306-**-**	Scheduled Holiday Work	10,260		10,260	5,252	5,008	51.2%
15-5315-**-**	Comp Time - O&M	2,000		2,000	4,520	(2,520)	226.0% (9)
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	523,990		523,990	265,047	258,943	50.6%
15-5700-**-**	Standby Pay	18,462		18,462	8,925	9,537	48.3%
	Total Payroll Costs	1,540,081	-	1,540,081	733,620	806,460	47.6%
Other Expenses							
15-5002-**-**	Electricity	300,000		300,000	202,090	97,910	67.4% (2)
15-5003-**-**	Natural Gas	3,500		3,500	768	2,732	22.0%
15-5004-**-**	Potable & Reclaimed Water	24,000		24,000	9,769	14,231	40.7%
15-5006-**-**	Chlorine/Sodium Hypochlorite	100,000		100,000	75,125	24,875	75.1% (10)
15-5007-**-**	Polymer Products	-		-	-	-	0.0%
15-5008-**-**	Ferric Chloride	105,000		105,000	106,338	(1,338)	101.3% (11)
15-5009-**-**	Odor Control Chemicals	50,000		50,000	61,505	(11,505)	123.0% (11)
15-5011-**-**	Laboratory Services	10,000		10,000	8,031	1,969	80.3%
15-5012-**-**	Grit Hauling	22,000		22,000	9,582	12,418	43.6%
15-5013-**-**	Landscaping	63,000		63,000	30,778	32,222	48.9%
15-5015-**-**	Management Support Services	13,000		13,000	6,190	6,810	47.6%
15-5017-**-**	Legal Fees	5,000		5,000	-	5,000	0.0%
15-5019-**-**	Contract Services Misc.	110,000		110,000	44,270	65,730	40.2%
15-5021-**-**	Small Vehicle Expense - 31A	4,000		4,000	7,387	(3,387)	184.7%
15-5022-**-**	Miscellaneous Expense	1,000		1,000	399	601	39.9%
15-5023-**-**	Office Supplies - All	5,000		5,000	2,768	2,232	55.4%
15-5024-**-**	Petroleum Products	4,000		4,000	-	4,000	0.0%
15-5025-**-**	Uniforms	10,000		10,000	6,257	3,743	62.6%
15-5026-**-**	Small Vehicle Fuel	2,000		2,000	1,939	61	97.0%
15-5027-**-**	Insurance - Property/Liability	79,422		79,422	67,607	11,815	85.1% (4)
15-5028-**-**	Small Tools & Supplies	9,000		9,000	7,384	1,616	82.0%
15-5030-**-**	Trash Disposal	3,000		3,000	1,191	1,809	39.7%
15-5031-**-**	Safety Supplies	33,456		33,456	8,568	24,888	25.6%
15-5032-**-**	Equipment Rental	1,000		1,000	-	1,000	0.0%
15-5033-**-**	Recruitment	300		300	-	300	0.0%
15-5034-**-**	Travel Expense/Tech. Conferences	18,163		18,163	1,778	16,385	9.8%
15-5035-**-**	Training Expense	15,420		15,420	12,921	2,499	83.8% (4)
15-5036-**-**	Laboratory Supplies	20,000		20,000	12,688	7,312	63.4%
15-5037-**-**	Office Equipment	3,000		3,000	215	2,785	7.2%
15-5038-**-**	Permits	5,000		5,000	2,260	2,740	45.2%
15-5039-**-**	Membership Dues/Fees	3,423		3,423	6,109	(2,686)	178.5% (4)
15-5047-**-**	Access Road Expenses	45,000		45,000	2,460	42,540	5.5%
15-5048-**-**	Storm Damage	20,000		20,000	-	20,000	0.0%
15-5050-**-**	Contract Services Generators	5,000		5,000	5,111	(111)	102.2% (4)
15-5052-**-**	Janitorial Services	15,000		15,000	7,883	7,117	52.6%
15-5054-**-**	Diesel Truck Maint - 31B	1,000		1,000	-	1,000	0.0%
15-5055-**-**	Diesel Truck Fuel - 37B	500		500	-	500	0.0%
15-5057-**-**	Maintenance Equip. & Facilities (Liquids)	110,000		110,000	61,494	48,506	55.9% (7)
15-5058-**-**	Maintenance Equip. & Facilities (Common)	24,000		24,000	1,796	22,204	7.5%
15-5060-**-**	Maintenance Equip. & Facilities (AWT)	39,000		39,000	7,458	31,542	19.1%
15-5061-**-**	Mileage	500		500	288	212	57.7%
15-5076-**-**	SCADA Infrastructure	31,200		31,200	28,129	3,071	90.2% (3)
15-5077-**-**	IT Direct	15,000		15,000	15,335	(335)	102.2% (3)
15-5303-**-**	Group Insurance Waiver	3,600		3,600	1,523	2,077	42.3%
15-5705-**-**	Monthly Car Allowance	4,200		4,200	1,938	2,262	46.2%
15-5797-**-**	Verily Stipends - WastewaterSCAN Monitoring	-		-	(9,600)	9,600	100.0%
15-6500-**-**	IT Allocations in to PC's & Depts.	119,057		119,057	54,348	64,709	45.6%
	Total Other Expenses	1,455,741	-	1,455,741	872,082	583,659	59.9%
	Total Expenses	2,995,822	-	2,995,822	1,605,702	1,390,119	53.6%

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

		FY 2023-24 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
17 - Joint Regional Wastewater Reclamation and Sludge Handling							
Salary and Fringe							
17-5000-***	Regular Salaries-O&M	1,884,409		1,884,409	922,111	962,298	48.9%
17-5001-***	Overtime Salaries-O&M	40,492		40,492	36,844	3,648	91.0% (9)
17-5306-***	Scheduled Holiday Work	27,356		27,356	23,553	3,803	86.1%
17-5315-***	Comp Time - O&M	7,024		7,024	8,407	(1,383)	119.7% (9)
17-5401-***	Fringe Benefits IN to PC's & Depts.	1,016,234		1,016,234	553,267	462,968	54.4%
17-5700-***	Standby Pay	47,692		47,692	23,425	24,267	49.1%
	Total Payroll Costs	3,023,208	-	3,023,208	1,567,607	1,455,602	51.9%
Other Expenses							
17-5002-***	Electricity	300,000		300,000	160,914	139,086	53.6% (2)
17-5003-***	Natural Gas	235,000		235,000	135,002	99,998	57.4%
17-5004-***	Potable & Reclaimed Water	27,000		27,000	14,004	12,996	51.9%
17-5005-***	Co-generation Power Credit	(1,302,000)		(1,302,000)	(687,701)	(614,300)	52.8%
17-5006-***	Chlorine/Sodium Hypochlorite	60,000		60,000	30,154	29,846	50.3%
17-5007-***	Polymer Products	650,000		650,000	357,012	292,988	54.9%
17-5008-***	Ferric Chloride	475,000		475,000	281,421	193,579	59.2%
17-5009-***	Odor Control Chemicals	67,000		67,000	46,441	20,559	69.3%
17-5010-***	Other Chemicals - Misc.	1,000		1,000	126	874	0.13
17-5011-***	Laboratory Services	23,460		23,460	16,826	6,635	71.7%
17-5012-***	Grit Hauling - 21A	40,000		40,000	20,116	19,884	50.3%
17-5013-***	Landscaping	80,000		80,000	39,059	40,941	48.8%
17-5015-***	Management Support Services	17,500		17,500	9,742	7,758	55.7%
17-5017-***	Legal Fees	5,000		5,000	1,686	3,314	33.7%
17-5019-***	Contract Services Misc.	115,000		115,000	61,478	53,522	53.5%
17-5021-***	Small Vehicle Expense	8,000		8,000	13,082	(5,082)	163.5%
17-5022-***	Miscellaneous Expense	5,000		5,000	695	4,305	13.9%
17-5023-***	Office Supplies - All	13,000		13,000	6,664	6,336	51.3%
17-5024-***	Petroleum Products	12,000		12,000	15,401	(3,401)	128.3%
17-5025-***	Uniforms	32,000		32,000	20,195	11,805	63.1%
17-5026-***	Small Vehicle Fuel	9,000		9,000	4,872	4,128	54.1%
17-5027-***	Insurance - Property/Liability	212,048		212,048	179,559	32,489	84.7% (4)
17-5028-***	Small Tools & Supplies	30,000		30,000	20,207	9,793	67.4%
17-5030-***	Trash Disposal	3,000		3,000	2,615	385	87.2%
17-5031-***	Safety Supplies	39,428		39,428	39,001	427	98.9% (4)
17-5032-***	Equipment Rental	3,000		3,000	3,496	(496)	116.5%
17-5033-***	Recruitment	1,000		1,000	-	1,000	0.0%
17-5034-***	Travel Expense/Tech. Conferences	18,163		18,163	1,878	16,285	10.3%
17-5035-***	Training Expense	15,420		15,420	12,747	2,673	82.7% (4)
17-5036-***	Laboratory Supplies	25,660		25,660	14,509	11,151	56.5%
17-5037-***	Office Equipment	10,000		10,000	-	10,000	0.0%
17-5038-***	Permits	15,300		15,300	450	14,850	2.9%
17-5039-***	Membership Dues/Fees	3,423		3,423	6,959	(3,536)	203.3%
17-5049-***	Biosolids Disposal	997,500		997,500	568,021	429,479	56.9% (5)
17-5050-***	Contract Services Generators - 29A	8,000		8,000	2,327	5,673	0.29
17-5052-***	Janitorial Services	37,000		37,000	18,484	18,516	50.0%
17-5053-***	Contract Serv - Digester Cleaning - 29E	65,000		65,000	-	65,000	0.0%
17-5054-***	Diesel Truck Maint	19,000		19,000	19,144	(144)	100.8% (6)
17-5055-***	Diesel Truck Fuel	8,000		8,000	1,762	6,238	22.0%
17-5056-***	Maintenance Equip. & Facilities (Solids)	175,000		175,000	90,639	84,361	51.8%
17-5057-***	Maintenance Equip. & Facilities (Liquids)	200,000		200,000	176,082	23,918	88.0% (7)
17-5058-***	Maintenance Equip. & Facilities (Common)	36,000		36,000	14,296	21,704	39.7%
17-5059-***	Maintenance Equip. & Facilities (Co-Gen)	539,700		539,700	270,994	268,706	50.2%
17-5060-***	Maintenance Equip. & Facilities (AWT)	-		-	-	-	0.0%
17-5061-***	Mileage	1,000		1,000	156	844	15.6%
17-5068-***	MNWD Potable Water Supplies & Svcs.	44,880		44,880	16,735	28,145	37.3%
17-5076-***	SCADA Infrastructure	31,200		31,200	28,129	3,071	90.2% (3)
17-5077-***	IT Direct	15,000		15,000	18,210	(3,210)	121.4% (3)
17-5105-***	Co-Generation Power Credit - Offset	1,302,000		1,302,000	687,701	614,300	52.8%
17-5303-***	Group Insurance Waiver	7,200		7,200	6,508	692	90.4%
17-5305-***	Medicare Tax Payments for Employees	152		152	-	152	0.0%
17-5705-***	Monthly Car Allowance	8,400		8,400	4,039	4,361	48.1%
17-5797-***	Verily Stipends - WastewaterSCAN Monitoring	-		-	(9,600)	9,600	100.0%
17-6500-***	IT Allocations in to PC's & Depts.	230,899		230,899	105,403	125,496	45.6%
	Total Other Expenses	4,975,334	-	4,975,334	2,847,641	2,127,693	57.2%
	Total Expenses	7,998,542	-	7,998,542	4,415,248	3,583,294	55.2%

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

		FY 2023-24 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
21 - Effluent Transmission Main							
Other Expenses							
21-5017-**-**	Legal Fees	500	-	500	428	72	85.6%
21-5019-**-**	Contract Services Misc.	18,996	-	18,996	-	18,996	0.0%
	Total Other Expenses	19,496	-	19,496	428	19,068	2.2%
	Total Expenses	19,496	-	19,496	428	19,068	2.2%
23 - North Coast Interceptor							
Salary and Fringe							
23-5000-**-**		1,000	-	1,000	-	1,000	0.0%
23-5401-**-**		539	-	539	-	539	0.0%
	Total Payroll Costs	1,539	-	1,539	-	1,539	0.0%
Other Expenses							
23-5017-**-**	Legal Fees	500	-	500	-	500	0.0%
23-5015-**-**	Management Support Services	-	-	-	-	-	0.0%
	Total Other Expenses	500	-	500	-	500	0.0%
	Total Expenses	2,039	-	2,039	-	2,039	0.0%
24 - Aliso Creek Ocean Outfall							
Salary and Fringe							
24-5000-**-**	Regular Salaries-O&M	132,042		132,042	57,052	74,991	43.2%
24-5001-**-**	Overtime Salaries-O&M	504		504	5,023	(4,519)	996.8% (9)
24-5306-**-**	Scheduled Holiday Work	292		292	-	292	0.0%
24-5315-**-**	Comp Time - O&M	-		-	1,225	(1,225)	100.0% (9)
24-5401-**-**	Fringe Benefits IN to PC's & Depts.	71,209		71,209	34,231	36,977	48.1%
	Total Payroll Costs	204,047	-	204,047	97,531	106,516	47.8%
Other Expenses							
24-5015-**-**	Management Support Services	315,000		315,000	28,533	286,467	9.1%
24-5017-**-**	Legal Fees	3,000		3,000	-	3,000	0.0%
24-5027-**-**	Insurance - Property/Liability	24,872		24,872	21,146	3,726	85.0% (4)
24-5031-**-**	Safety Supplies	1,020		1,020	-	1,020	0.0%
24-5034-**-**	Travel Expense/Tech. Conferences	5,696		5,696	1,327	4,369	23.3%
24-5035-**-**	Training Expense	1,087		1,087	39	1,048	3.6%
24-5036-**-**	Laboratory Supplies	26,520		26,520	17,574	8,946	66.3%
24-5038-**-**	Permits	260,000		260,000	245,823	14,177	94.5% (4)
24-5039-**-**	Membership Dues/Fees	1,000		1,000	59	941	5.9%
24-5044-**-**	Offshore Monitoring	40,804		40,804	24,241	16,563	59.4%
24-5045-**-**	Offshore Biochemistry - 20B	15,000		15,000	-	15,000	0.0%
24-5046-**-**	Effluent Chemistry	22,948		22,948	9,528	13,420	41.5%
24-5058-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004		1,004	663	341	66.0%
24-6500-**-**	IT Allocations in to PC's & Depts.	16,179		16,179	7,386	8,794	45.6%
	Total Other Expenses	734,131	-	734,131	356,320	377,810	48.5%
	Total Expenses	938,178	-	938,178	453,852	484,326	48.4%
	Total O&M Expenses	20,234,898	52,987	20,287,885	10,863,429	9,424,456	53.5%

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

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

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

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

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended December 31, 2023

- (1) Overtime for two (2) nighttime shutdowns to repair critical equipment during low flow hours.
- (2) Increases in power costs approved by the CPUC are above assumed increased rates.
- (3) Higher levels of influent solids that budgeted at JBL affecting treatment and costs.
- (4) Annual charges incurred at the beginning of the Fiscal Year and at the end of the calendar year.
- (5) Biosolids costs are increased due to landfill closures on hotter days. This new type of closure was instituted in May 2023 at the landfill to help mitigate odor complaints at the landfill.
- (6) Both large Diesel vehicles had unplanned and significant emissions control system repairs.
- (7) Several larger O&M projects were completed prior to the rainy season.
- (8) Salt and Nutrient Management Plan (SNMP) work effort is nearly complete for the year.
- (9) Staff over was elevated due to three (3) nighttime shutdowns to support the ACOO internal repair project.
- (10) Bleach usage elevated during the initial months of the Fiscal for summer AWT production at CTP.
- (11) O&M staff is evaluating elevated odor control needs at CTP following the completion of the recent Facilities Improvement Project that modified the Ferric Chloride system and dosing location.

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

For the Period Ended December 31, 2023
(in dollars)

		FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	194,546	40,114	154,432	20.6%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	104,916	24,069	80,847	22.9%
	Total Payroll Costs	299,462	64,183	235,279	21.4%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	2,000	455	1,545	22.7%
01-5034-03-00-00	Travel Expense/Tech. Conferences	8,500	-	8,500	0.0%
01-5035-03-00-00	Training Expense	1,300	-	1,300	0.0%
01-5037-03-00-00	Office Equipment	150	-	150	0.0%
01-5039-03-00-00	Membership Dues/Fees	1,775	139	1,636	7.8%
01-5061-03-00-00	Mileage	250	-	250	0.0%
01-5077-03-00-00	IT Direct	250	-	250	0.0%
01-5309-03-00-00	Operating Leases	30,000	10,952	19,048	36.5%
01-5705-03-00-00	Monthly Car Allowance	4,200	808	3,392	19.2%
01-5802-03-00-00	Shipping/Freight	100	-	100	0.0%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	54,993	26,235	28,759	47.7%
	Total Other Expenses	103,518	38,588	64,931	37.3%
	Total Engineering Expenses	402,980	102,770	300,210	25.5%

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

For the Period Ended December 31, 2023

(in dollars)

		FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended
01-6000-04-00-00	Regular Salaries-Admin or IT	1,006,210	510,598	495,612	50.7%
01-6001-04-00-00	Overtime Salaries-Admin or IT	7,000	7,669	(669)	109.6%
01-6315-04-00-00	Comp Time - Admin	4,000	629	3,371	15.7%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	542,634	306,359	236,275	56.5%
	Total Payroll Costs	1,559,845	825,255	734,589	52.9%
Other Expenses					
01-6101-04-00-00	HR Recruitment & Employee Relations	48,100	15,018	33,082	31.2%
01-6102-04-00-00	Subscriptions	1,400	1,036	364	74.0%
01-6103-04-00-00	Contract Labor	30,000	48,721	(18,721)	162.4%
01-6200-04-00-00	Management Support Services	55,000	21,137	33,863	38.4%
01-6201-04-00-00	Audit	46,000	31,700	14,300	68.9%
01-6202-04-00-00	Legal	200,000	67,816	132,184	33.9%
01-6203-04-00-00	Outside Services	-	1,332	(1,332)	0.0%
01-6204-04-00-00	Postage	1,500	758	742	50.5%
01-6223-04-00-00	Office Supplies - Admin	4,000	49	3,951	1.2%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	3,106	(2,106)	310.6%
01-6234-04-00-00	Memberships & Trainings	105,000	72,665	32,335	69.2%
01-6239-04-00-00	Travel & Conference	25,000	4,364	20,636	17.5%
01-6240-04-00-00	Scholarship Sponsorship	1,000	-	1,000	0.0%
01-6241-04-00-00	Education Reimbursement	3,000	722	2,278	24.1%
01-6310-04-00-00	Miscellaneous	22,000	13,438	8,562	61.1%
01-6311-04-00-00	Mileage	600	369	231	61.5%
01-6317-04-00-00	Contract Services Misc	5,800	2,748	3,052	47.4%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	123,292	56,282	67,011	45.6%
01-6601-04-00-00	Shipping/Freight	1,200	1,470	(270)	122.5%
01-6705-04-00-00	Monthly Car Allowance	12,000	5,100	6,900	42.5%
	Total Other Expenses	685,892	347,828	338,064	50.7%
	Total Admin Expenses	2,245,737	1,173,084	1,072,653	52.2%

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
 For the Period Ended December 31, 2023
 (in dollars)

		FY 2023-24 Budget	Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	116,046	59,757	56,289	51.5%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	62,582	35,854	26,728	57.3%
	Total Salary & Fringe	178,629	95,612	83,017	53.5%
Other Expenses					
01-6028-05-00-00	Small Tools & Supplies	1,000	-	1,000	0.0%
01-6035-05-00-00	Training Expense	3,000	-	3,000	0.0%
01-6224-05-00-00	Office Equipment Admin or IT	600	-	600	0.0%
01-6234-05-00-00	Memberships & Trainings	2,750	1,810	940	65.8%
01-6239-05-00-00	Travel & Conference	1,500	-	1,500	0.0%
01-6300-05-00-00	Software Maintenance Agreements	84,700	17,718	66,982	20.9%
01-6301-05-00-00	Hardware Maintenance Agreements	22,400	3,437	18,963	15.3%
01-6302-05-00-00	Cloud Subscriptions (Internet)	196,935	90,385	106,550	45.9% (1)
01-6303-05-00-00	Telecommunications	161,382	80,712	80,670	50.0%
01-6305-05-00-00	IT Professional Services	19,960	37,729	(17,769)	189.0% (1)
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	25,400	10,340	15,060	40.7%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	30,500	894	29,606	2.9%
01-6308-05-00-00	IT Memberships	160	-	160	0.0%
01-6309-05-00-00	Operating Leases	64,200	26,037	38,163	40.6%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	0.0%
01-6312-05-00-00	Computer & Photocopy Supplies	3,200	1,118	2,082	0.0%
	Total Other Expenses	622,687	270,180	352,507	43.4%
	Total Expenses before Allocation	801,315	365,792	435,523	45.6%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(801,315)	(365,792)	(435,523)	45.6%
	Total IT Allocations (Out) to PC's & Depts	(801,315)	(365,792)	(435,523)	45.6%

(1) Annual charges incurred at the beginning of the Fiscal Year.

**South Orange County Wastewater Authority
Cash Reconciliation
Fiscal Year End 2019, 2020, 2021, 2022, 2023 & Q2 2024**

	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	12/31/2023	Change +/-	% Change
(1) Cash on Hand (G/L Balance)¹	\$20,857,094	\$22,361,420	\$15,190,921	\$10,485,283	\$9,367,605	13,665,200	\$4,297,594	45.9%
Accounts Payable	(1,981,080)	(3,531,550)	(5,882,659)	(2,451,972)	(3,185,397)	(3,068,013)	\$117,385	-3.7%
Accrued Payroll	(100,221)	(160,049)	(224,996)	(245,023)	(264,784)	(282,427)	(\$17,643)	6.7%
Accounts Receivable	14,179	49,286	59,478	56,072	666,353	1,915,013	\$1,248,660	187.4%
(2) PTO Reserves	(683,536)	(734,477)	(877,242)	(815,201)	(780,753)	(1,015,358)	(\$234,605)	30.0%
Due to Mbr Agency	(2,475,322)	(1,656,822)	(4,096,390)	(1,720,819)	(2,843,664)	(2,849,514)	(\$5,850)	0.2%
Due From Mbr Agency	856,669	870,004	1,280,615	840,732	1,156,744	1,156,744	\$0	
Mbr Agency Refund held for FY 19-20	(1,068,028)						\$0	
LAIF Fair Value Adjustment			(1,156)	117,343	128,929		(\$128,929)	-100.0%
Prepaid	211,725	155,939	198,709	290,794	327,412	468,044	\$140,632	43.0%
Petty Cash				(1,600)		(1,600)	\$0	0.0%
TCWD UAL payment					(20,813)		\$20,813	-100.0%
Deposits								
(3) Available Cash	15,631,481	17,353,752	\$5,647,281	\$6,555,608	\$4,550,032	\$9,988,089	\$5,438,057	119.5%
(4) Large Capital Cash as of June 30, 2019, 2020, 2021, 2022, 2023, Q2 2024	15,067,539	15,616,950	6,973,860	6,545,659	4,710,278	10,952,091	\$6,241,813	132.5%
Non Capital Engineering Cash Balance								
Moulton Niguel Non Capital Engineering Accounts Receivable								
Moulton Niguel Large Capital Accounts Receivable								
Use Audit Settlement			(1,511,608)	(122,690)	(359,531)	(359,531)		
Use Audit Settlement								
(5) Total Large Capital Cash	15,067,539	15,616,950	5,462,252	6,422,969	4,350,746	10,592,559		
(6) Small Capital Carryover	172,996	565,000	161,729		85,012	58,290		
Non-Capital Carryover		369,508	203,442					
Non-Capital Misc. Carryover		252,298	132,113	90,000				
Cash Collected for PC 2 Zephyr Wall	76,318							
Other misc., fringe adj, interest adj, etc.			1,001					
Small Capital Cash Collected in Excess of Expenditures			547,506			290,419		
Non Capital Cash Collected in Excess of Expenditures			9,110			397,806		
Non Capital Misc Cash Collected in Excess of Expenditures			52,266					
O&M Cash Collected in Excess of Expenditures			215,060			(370,570)		
O&M, Small Cap, Non-Cap, Non-Cap Misc Use Audit Settlement			(1,304,166)			(1,327,388)		
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	15,316,853	16,803,755	5,480,313	6,512,969	4,435,758	9,641,116		
(7) Difference	\$314,628	\$549,996	\$166,969	\$42,640	\$114,274	\$346,973		

Additional Cash Is:						
Prior Balance	\$649,837	\$314,628	\$549,996	\$166,969	\$42,640	\$114,274
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		9,277				
CA State Cost Reimbursement		15,356				
Interest Income Received	249,482	405,052	74,802	21,004	85,410	84,261
Recycling Income	1,618	1,966.23	2,947	2,599	9,242	1,150
PC 23 Admin Payment			5,300	5,450	5,600	5,800
Mutual Omaha Refund						
Interest received for 4th qtr	52,302	113,947	83,920	10,300	19,358	57,590
LAIF Interest Adj.						
Grant Revenue SoCal Edison						83,898
Other misc. expenses		(4,277)		(2,413)		
Sale of Fixed Assets	11,226	8,675		5,700		
Other misc adjustments					(5,336)	
Total Other Cash	\$314,628	\$549,996	\$166,969	\$42,640	\$114,274	\$346,973

¹The cash balance increased due to cash collected from large capital projects that have not yet been spent. For instance, several large construction projects, such as the PC15 Aeration Blower System upgrades, collected \$1.25 million, and PC 2 Package B collected close to \$2 million, although the work has not yet been completed or invoiced as of December 31, 2023.

Cash Roll Forward Notes Q2 FY 2023-24

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 6/30/2023 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 Cash Roll Forward Q2 FY 2023-24**

Large Capital Cash Balance Before FY 22-23 Use Audit Payout as of December 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)	-	-	-	-	-	-	29,610	61,638	37,014	128,262
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	-	-	-	-	164,140	341,929	205,174	711,244
3253-000 - Effluent System Valves Replacement (2107)	-	-	-	-	-	-	21,546	43,335	26,931	91,812
3254-000 - Additional Package B Liquids Design (2017)	-	-	-	-	-	-	34,032	70,880	42,541	147,453
3280-000 - Facility Improvements B - Basin Upgrades (2018)	-	-	-	-	-	-	1,897	3,931	2,394	8,222
3285-000 - Main Plant Drain Line Reconstruction (2018)	-	-	-	-	-	-	(154)	(322)	(193)	(669)
3215-000 - Motor Control Center M Replacement Design (2019)	-	-	-	-	-	-	6,927	14,431	8,658	30,016
3220-000 - Facility Improvements B - Basin Upgrades Construction I (2019)	-	-	-	-	-	-	(22,688)	(47,410)	(28,382)	(98,481)
32211L-000 - Plant 2 Grit Area Rehabilitation	-	-	-	-	-	-	(20,837)	(43,410)	(26,046)	(90,294)
32226L-000 - Effluent Pump Station Upgrades	-	-	-	-	-	-	44,080	91,832	55,099	191,011
32235L-000 - Effluent PS Electrical Rehabilitation	-	-	-	-	-	-	845	1,759	1,056	3,660
32212L-000 - Primary Tank Covers Replacements	-	-	-	-	-	-	7,353	15,319	9,191	31,863
32234L-000 - Chlorine Contact Basin Isolation Gates and Structural Rehab	-	-	-	-	-	-	23,077	48,077	28,846	100,000
32243L-000 - Plant 2 Headworks Rehabilitation-Salaries	-	-	-	-	-	-	(228)	(475)	(285)	(988)
32244L-000 - Plant 2 Primary Clarifier Condition Assessment	-	-	-	-	-	-	5,655	11,781	7,069	24,506
Total PC 02 Liquids	-	-	-	-	-	-	295,254	613,296	369,067	1,277,617
Common										
3216-000 - Hoist System for Maintenance Shop (2013)	-	-	-	-	-	-	11,174	26,613	12,212	49,999
3221-000 - Electrical System Evaluation (2019)	-	-	-	-	-	-	(4,194)	(9,989)	(4,583)	(18,766)
3231-000 - Facility Improvements B - Common Upgrades Construction	-	-	-	-	-	-	4,874	11,606	5,321	21,801
32231C-000 - Process Water Repiping	-	-	-	-	-	-	11,174	26,614	12,212	50,000
32232C-000 - 2337 Administration Building Roof Reconstructio	-	-	-	-	-	-	(552)	(1,310)	(601)	(2,464)
32243C-000 - SCADA Server Replacement	-	-	-	-	-	-	44,699	106,455	48,846	200,000
Total PC 02 Common	-	-	-	-	-	-	67,175	159,989	73,406	300,570
Solids										
3209-000 - Facility Improvements - Co-Generation Rep. (2016)	-	-	-	-	-	-	173,924	469,661	160,897	804,482
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvements	-	-	-	-	-	-	(6,235)	(16,773)	(5,752)	(28,761)
3222-000 - Centrate System Design (2019)	-	-	-	-	-	-	1,146	3,092	1,060	5,297
3224-000 - Digester No.4 Rehabilitation (2019)	-	-	-	-	-	-	68,371	184,600	63,243	316,214
3225-000 - Facility Improvements B - DAFT and Ancillary Solids Improvement	-	-	-	-	-	-	(103)	(278)	(95)	(476)
3234-000 - Centrate Piping Reconstruction (2021)	-	-	-	-	-	-	49,221	132,896	45,529	227,645
32232S-000 - Buried Digester and Flare Gasline Replacement	-	-	-	-	-	-	(142)	(382)	(131)	(655)
32233S-000 - Scum Line Replacement	-	-	-	-	-	-	10,329	27,892	9,555	47,777
32234S-000 - JBL Heat exchanger #4 pipe replacement	-	-	-	-	-	-	(25)	(66)	(23)	(114)
32225S-000 - Energy Building Roof Upgrades	-	-	-	-	-	-	16,136	43,568	14,926	74,629
32236S-000 - SCR Blower	-	-	-	-	-	-	16,216	43,784	15,000	75,000
Total PC 02 Solids	-	-	-	-	-	-	328,837	887,993	304,209	1,521,039
Total PC2 JB Latham	-	-	-	-	-	-	691,266	1,661,278	746,682	3,099,226
PC 05 San Juan Creek Ocean Outfall										
36221O-000 - Surge System Air Valve Replacement	-	6,492	-	-	-	-	6,060	21,641	4,871	39,064
36241O-000 - SJCOO Outfall Ballast Repairs	-	16,230	-	-	-	-	15,146	54,100	12,177	97,653
Total PC5 San Juan Creek Ocean Outfall	-	22,722	-	-	-	-	21,206	75,741	17,048	136,717

**South Orange County Wastewater Authority
Total Large Capital Cash Roll Forward Q2 FY 2023-24**

Large Capital Cash Balance Before FY 22-23 Use Audit Payout as of December 31, 2023										
	16	17	18	19	20	21	22	23	24	Total
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
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)	(1,063)	-	-	-	(84)	-	(820)	-	(837)	(2,803)
3534-000 - Export Sludge System (1997)	(118,667)	-	-	-	(9,339)	-	(91,575)	-	(93,439)	(313,021)
3539-000 Facility Construction Improvements - Part II (2020)	(24,726)	-	-	-	(1,948)	-	(19,077)	-	(19,465)	(65,216)
3553-000 - Plant Drainage Improvements (2017)	88,781	-	-	-	6,997	-	68,505	-	69,906	234,189
3592-000 - Facility Improvements Project Design (2018)	725	-	-	-	129	-	508	-	563	1,926
3525-000 - Personnel Building reconstruction (2019)	253,607	-	-	-	19,969	-	195,695	-	199,690	668,960
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	16,276	-	-	-	1,282	-	12,559	-	12,816	42,933
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)	285,920	-	-	-	22,514	-	220,631	-	225,134	754,199
35220L-000 - Fiber Installation to Alicia Parkway	12,486	-	-	-	983	-	9,635	-	9,831	32,935
35228L-000 - Aeration Blower System Upgrades	470,790	-	-	-	37,070	-	363,288	-	370,703	1,241,851
3522AL-000 - Drainage Pump Station	90,615	-	-	-	7,136	-	69,924	-	71,349	239,025
35221L-000 - Auxiliary Blower and Maintenance Building Roofs	35,368	-	-	-	2,786	-	27,292	-	27,848	93,294
35229L-000 - Foul Air System	(270)	-	-	-	(21)	-	(209)	-	(213)	(713)
35235L-000 - Odor Control Scrubber Improvements	75,820	-	-	-	5,970	-	58,508	-	59,702	200,000
35238L-000 - Relocate influent flow meters	9,478	-	-	-	746	-	7,313	-	7,463	25,000
35245L-000 - Grating Replacement on Aeration/Secondary Deck	9,244	-	-	-	728	-	7,132	-	7,279	24,382
35246L-000 - West Primary Sludge Skimmers and Launderers/Weirs	37,770	-	-	-	2,975	-	29,146	-	29,739	99,629
35247L-000 - Aeration Blower System Upgrades	18,956	-	-	-	1,492	-	14,626	-	14,926	50,000
35248L-000 - AWMA Road Repairs	37,910	-	-	-	2,985	-	29,254	-	29,851	100,000
35249L-000 - SCADA Server Replacement	75,821	-	-	-	5,970	-	58,508	-	59,701	200,000
Total PC 15 Liquids	1,435,377	-	-	-	113,106	-	1,107,558	-	1,130,214	3,786,254
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	1,435,377	-	-	-	113,106	-	1,107,558	-	1,138,788	3,794,829
PC 17 Joint Regional Wastewater Reclamation										
Liquids/AWT										
3722AL-000 - MCC A, C, G, H Replacement	-	-	-	-	-	-	14,300	-	-	14,300
3753-000 Aeration Diffuser Upgrade (2020)	-	-	-	-	-	-	202,990	-	-	202,990
3758-000 AWT No.2 Reconstruction (2020)	-	-	-	-	-	-	65,707	-	-	65,707
3742-000 - Aeration System Upgrade (2019)	-	-	-	-	-	-	49,450	-	-	49,450
3759-000 AWT No.2 Electrical Upgrades (2020)	-	-	-	-	-	-	69,974	-	-	69,974
3774-000 - MCC A, C, G, H Replacement (Liquids) (2021)	-	-	-	-	-	-	(9,204)	-	-	(9,204)
37241L-000 - Grit and Primary Grating and Gate Replacement	-	-	-	-	-	-	99,877	-	-	99,877
37242L-000 - Aeration Influent/Effluent Gate Replacements	-	-	-	-	-	-	99,877	-	-	99,877
Total PC 17 Liquids	-	-	-	-	-	-	592,969	-	-	592,969
Common										
3761-000 - External Lighting Upgrade	22,511	-	-	38,296	1,192	-	293,960	-	17,986	373,946
3764-000 - SCADA Improvements (2017)	726	-	-	2,762	45	-	23,535	-	575	27,642
3745-000 - West Slope Protection Evaluation (2019)	2,261	-	-	3,700	119	-	28,176	-	1,807	36,064
3746-000 - Motor Control Center A, G, H Design (2019)	2,434	-	-	3,983	129	-	30,333	-	1,944	38,823
3747-000 -Southside Plant Manhole Reconstruction (2019)	585	-	-	957	31	-	7,285	-	467	9,325
3748-000 - SE electrical Manhole reconstruction (2019)	365	-	-	597	19	-	4,549	-	292	5,822
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)	(111)	-	-	(181)	(6)	-	(1,382)	-	(89)	(1,769)
37243C-000 - SCADA Server Replacement	12,540	-	-	20,520	660	-	156,258	-	10,022	200,000
37244C - MCC Replacements/Power System Improvements	6,270	-	-	10,260	330	-	78,130	-	5,010	100,000

**South Orange County Wastewater Authority
Total Large Capital Cash Roll Forward Q2 FY 2023-24**

Large Capital Cash Balance Before FY 22-23 Use Audit Payout as of December 31, 2023										
	16	17	18	19	20	21	22	23	24	Total
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
Total PC 17 Common	49,979	-	-	84,818	2,644	-	650,728	-	39,932	828,101
Solids										
3722-000 - Co-gen Sys Retrofit (formerly Siloxane) (2015)	21,296	-	-	38,740	1,120	-	111,645	-	17,007	189,807
3790-000 - Solids Area Upgrade Design (2018)	(14,597)	-	-	(26,554)	(768)	-	(76,525)	-	(11,657)	(130,101)
3791-000 - Cogeneration Area Upgrade Project Completion (2018)	(446)	-	-	(812)	(23)	-	(2,340)	-	(356)	(3,978)
3749-000 - Phase I Solids Piping Upgrade (2019)	42,850	-	-	77,945	2,254	-	224,634	-	34,218	381,901
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)	7,048	-	-	12,821	371	-	36,949	-	5,628	62,818
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)
37232S-000 - SCR Blower	8,415	-	-	15,308	443	-	44,114	-	6,720	75,000
37236S-000 - MCC A, C, G, H Replacement	535	-	-	973	28	-	2,804	-	427	4,767
37245S-000 - Digester Gas System Improvements	11,123	-	-	20,234	585	-	58,311	-	8,883	99,135
37246S-000 - Digester 1 Piping Replacement	11,220	-	-	20,410	590	-	58,820	-	8,960	100,000
37247S - Odor Scrubber 1 Replacement	1,683	-	-	3,062	89	-	8,822	-	1,344	15,000
Total PC 17 Solids	164,623	-	-	299,460	8,659	-	863,018	-	131,463	1,467,222
Total PC 17 Joint Regional Wastewater Reclamation	214,601	-	-	384,278	11,303	-	2,106,716	-	171,395	2,888,292
PC 21 Effluent Transmission Main										
Reach B/C/D										
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	-	-	-	145,903	-	145,901	-	-	-	291,804
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	-	-	-	30,119	-	30,119	-	-	-	60,238
3107-000 - Air Valve Replacement Construction (D) (2021)	-	-	-	68,334	-	68,334	-	-	-	136,667
31221B-000 - Trail Bridge Crossing (D)	-	-	-	(358)	-	(358)	-	-	-	(716)
Total PC21 Reach B/C/D	-	-	-	243,997	-	243,995	-	-	-	487,993
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)	-	-	-	19,319	-	19,319	44,309	-	-	82,947
3108-000 - Air Valve Replacement Construction (E) (2021)	-	-	-	36,988	-	36,988	84,839	-	-	158,816
Total PC21 Reach E	-	-	-	95,574	-	95,574	129,148	-	-	320,296
Total PC 21 Effluent Transmission Main	-	-	-	339,571	-	339,569	129,148	-	-	808,289
PC 24 Aliso Creek Ocean Outfall										
3407-000 - Internal Seal Replacement (2018)	(47)	-	-	(70)	(3)	(68)	(189)	-	(53)	(431)
3408-000 - Sampling System Repair (2020)	9,088	-	-	13,469	645	13,021	36,231	-	10,171	82,625
3480-000 - Internal Seal Replacement (2020)	4,938	-	-	7,317	350	7,075	19,685	-	5,526	44,890
34241O-000 - ACOO Outfall Ballast Repairs	10,742	-	-	15,918	762	15,390	42,821	-	12,021	97,653
Total PC 24 Aliso Creek Ocean Outfall	24,720	-	-	36,633	1,753	35,418	98,548	-	27,666	224,738
Total Large Capital Cash	1,674,698	22,722	-	760,481	126,162	374,987	4,154,441	1,737,019	2,101,579	10,952,091

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Small Capital Cash Balance Before the FY22-23 Use Audit as of December 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										
2222-004	Pump Overhauls	-	-	-	-	-	(1,746)	(3,637)	(2,182)	(7,569)
2222-010	Spare Potable Water Pumps	-	-	-	-	-	(3,096)	(6,450)	(3,870)	(13,417)
2222-025	9 side grit conveyor	-	-	-	-	-	(14,403)	(30,006)	(18,004)	(62,413)
2223-001	2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	72	148	90	310
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	6,142	12,798	7,677	26,617
2223-003	Pump Overhauls	-	-	-	-	-	(1,144)	(2,384)	(1,433)	(4,961)
2223-004	Replacement Liquids Side Bleach Tank	-	-	-	-	-	5,768	12,020	7,212	25,000
2223-005	Gate Replacements	-	-	-	-	-	3,460	7,212	4,328	15,000
2223-006	Roll up Door Replacement	-	-	-	-	-	6,692	13,944	8,364	29,000
2223-007	Building Doors	-	-	-	-	-	4,616	9,612	5,768	19,996
2223-008	Vulcan washpress 4-side	-	-	-	-	-	(4,584)	(9,552)	(5,730)	(19,866)
2223-009	Spare Pump	-	-	-	-	-	(1,138)	(2,367)	(1,420)	(4,925)
2223-027	4-Side PE Channel Process Water Line Replacement	-	-	-	-	-	(1,811)	(3,773)	(2,264)	(7,847)
2223-032	Replacement air flow meter for JBL Aeration Tank 6	-	-	-	-	-	(1,702)	(3,545)	(2,127)	(7,374)
2224-001	2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	808	1,682	1,010	3,500
2224-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	(2,144)	(4,466)	(2,681)	(9,291)
2224-003	Pump Overhauls	-	-	-	-	-	1,376	2,865	1,718	5,959
2224-004	Vulcan washpress	-	-	-	-	-	6,924	14,424	8,652	30,000
2224-005	Gate Replacements	-	-	-	-	-	1,730	3,606	2,164	7,500
2224-006	Building Doors	-	-	-	-	-	4,616	9,614	5,770	20,000
2224-007	CTP OIT Replacements 2023	-	-	-	-	-	2,884	6,010	3,606	12,500
2223-034	Aerzen #5 overhaul two stage motor	-	-	-	-	-	(7,898)	(16,454)	(9,872)	(34,224)
2224-024	RSP #1 FAIRBANKS SOLIDS HANDLING PUMP	-	-	-	-	-	(2,781)	(5,794)	(3,477)	(12,052)
	Total Liquids	-	-	-	-	-	2,641	5,507	3,300	11,448
Common										
2222-015	PA System (between 3 PC's)	-	-	-	-	-	(18,217)	(43,386)	(19,907)	(81,509)
2223-010	Safety Equipment	-	-	-	-	-	2,102	5,009	2,298	9,410
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	-	-	-	11,180	26,612	12,212	50,004
2223-012	JBL HP SCADA Server Switch 2022	-	-	-	-	-	3,352	7,984	3,664	15,000
2223-013	PA System (between 3 PC's)	-	-	-	-	-	16,760	39,924	18,316	75,000
2223-014	Remove and Replace Asphalt 9-Side Headworks Area	-	-	-	-	-	6,798	16,185	7,428	30,411
2223-015	Replacement Backup Repository Server (between 3 PC's)	-	-	-	-	-	3,352	7,984	3,664	15,000
2223-016	Utility Vehicle (between 3 PC's)	-	-	-	-	-	5,588	13,308	6,104	25,000
2223-017	Electric Charging Station	-	-	-	-	-	10,056	23,952	10,992	45,000
2223-025	Tank Chain JBL	-	-	-	-	-	(5,537)	(13,187)	(6,051)	(24,775)
2223-026	Plant Potable Water Line Replacement	-	-	-	-	-	(5,176)	(12,328)	(5,657)	(23,161)
2224-008	Safety Equipment	-	-	-	-	-	3,352	7,984	3,664	15,000
2224-009	Site Security and Access Upgrades 2023 JBL	-	-	-	-	-	5,588	13,306	6,106	25,000
2224-010	JBL Wi-Fi Project	-	-	-	-	-	3,352	7,984	3,664	15,000
2224-011	Utility Vehicle (between 3 PC's)	-	-	-	-	-	2,794	6,654	3,052	12,500
2224-012	Building Lighting Improvements-Common	-	-	-	-	-	2,794	6,654	3,052	12,500
2224-013	Storage Building	-	-	-	-	-	5,476	13,040	5,984	24,500
2223-033	JBL trash trailer ram replacement	-	-	-	-	-	(2,711)	(6,457)	(2,963)	(12,131)
2224-019	Precision Lathe	-	-	-	-	-	(1,205)	(2,869)	(1,316)	(5,390)
	Total PC 2 Common	-	-	-	-	-	49,698	118,353	54,306	222,358

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Small Capital Cash Balance Before the FY22-23 Use Audit as of December 31, 2023											
	16	17	18	19	20	21	22	23	24	Total	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD		
Solids											
2222-020	Replacement Flame Arresters	-	-	-	-	-	(1,593)	(4,302)	(1,474)	(7,369)	
2222-023	JBL Digester 1 and 2 Manway Access Improvements	-	-	-	-	-	(24,675)	(66,622)	(22,824)	(114,121)	
2222-024	Digester flame arrestors and vacuum vents	-	-	-	-	-	(4,961)	(13,395)	(4,589)	(22,946)	
2223-018	Buildings Door Replacements 2022	-	-	-	-	-	4,324	11,676	4,000	20,000	
2223-019	Pump Overhauls	-	-	-	-	-	(2,013)	(5,435)	(1,862)	(9,310)	
2223-020	Replacement Valves	-	-	-	-	-	(877)	(2,373)	(812)	(4,062)	
2223-021	Conveyor Overhaul	-	-	-	-	-	5,404	14,596	5,000	25,000	
2223-022	Foul Air Connection to Centrate Line	-	-	-	-	-	(2,906)	(7,854)	(2,690)	(13,450)	
2223-023	Centrifuge Rebuild	-	-	-	-	-	7,646	20,644	7,072	35,362	
2223-024	PLC Replacement	-	-	-	-	-	4,324	11,676	4,000	20,000	
2223-029	Replace 20ft of buried hot water line	-	-	-	-	-	(1,809)	(4,884)	(1,673)	(8,367)	
2223-030	JBL Building #40 Truck Bay Lighting System Upgrades	-	-	-	-	-	(2,532)	(6,836)	(2,342)	(11,710)	
2224-014	Buildings Door Replacements 2023	-	-	-	-	-	8,648	23,352	8,000	40,000	
2224-015	Pump Overhauls	-	-	-	-	-	5,406	14,594	5,000	25,000	
2224-016	Replacement Valves	-	-	-	-	-	6,488	17,512	6,000	30,000	
2224-017	Centrifuge Rebuild	-	-	-	-	-	3,115	8,411	2,882	14,408	
2224-018	Building Lighting Improvements-Solids	-	-	-	-	-	2,702	7,298	2,500	12,500	
	Total PC 2 Solids	-	-	-	-	-	6,691	18,058	6,187	30,936	
	Total PC2 JB Latham	-	-	-	-	-	59,030	141,918	63,793	264,742	
PC 05 San Juan Creek Ocean Outfall											
2622-001	BioRad ddPCR QX200	-	(1,635)	-	-	-	(1,526)	(5,450)	(1,227)	(9,837)	
2623-001	ECO CDOM - RT Base Model	-	(524)	-	-	-	(489)	(1,748)	(393)	(3,154)	
	Total PC5 San Juan Creek Ocean Outfall	-	(2,159)	-	-	-	(2,015)	(7,197)	(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)	116	-	-	-	8	-	91	-	91	306
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	6,681	-	-	-	525	-	5,155	-	5,261	17,621
2523-003	Pump/Blower Overhauls	1,470	-	-	-	115	-	1,136	-	1,158	3,880
2523-004	Pump Control Rehabilitations	15,164	-	-	-	1,196	-	11,700	-	11,940	40,000
2523-005	Building Lighting Improvements	3,792	-	-	-	300	-	2,924	-	2,984	10,000
2523-006	Spare Pumps	13,264	-	-	-	1,044	-	10,240	-	10,448	34,996
2523-007	Liquids Buildings Door Replacements	7,584	-	-	-	596	-	5,852	-	5,972	20,004
2523-008	Gallery Area Floor Rehabilitations	22,748	-	-	-	1,792	-	17,552	-	17,912	60,004
2523-009	Building #13 Roof Replacement	11,372	-	-	-	896	-	8,776	-	8,952	29,996
2523-010	Potable Water Station Rehabilitation	13,221	-	-	-	1,043	-	10,201	-	10,406	34,871
2523-011	Headworks Driveway Replacement	7,584	-	-	-	596	-	5,852	-	5,972	20,004
2523-025	SP Kinney Strainer	(20,365)	-	-	-	(1,604)	-	(15,715)	-	(16,036)	(53,720)
2523-026	Replacement Grit Valves	(4,976)	-	-	-	(392)	-	(3,840)	-	(3,918)	(13,126)
2523-027	Replacement SCWD Influent Meter	(3,852)	-	-	-	(303)	-	(2,972)	-	(3,033)	(10,159)
2523-028	Replacement Parkson Rotary Screen Drum	(37,760)	-	-	-	(2,973)	-	(29,138)	-	(29,732)	(99,603)
2523-029	Daft #1 Skimmer Arm Replacement	(4,089)	-	-	-	(322)	-	(3,155)	-	(3,219)	(10,785)
2523-030	Building #8 Fire HYDRADAPT	(1,935)	-	-	-	(152)	-	(1,493)	-	(1,524)	(5,104)
2524-001	2 ISCO Samplers (between 3 PC's)	1,326	-	-	-	104	-	1,026	-	1,044	3,500
2524-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	3,792	-	-	-	298	-	2,924	-	2,986	10,000
2524-003	Pump/Blower Overhauls	6,634	-	-	-	522	-	5,120	-	5,224	17,500
2524-004	Pump Control Rehabilitations	13,268	-	-	-	1,042	-	10,244	-	10,446	35,000
2524-005	Building Lighting Improvements	4,738	-	-	-	374	-	3,656	-	3,732	12,500
2524-006	Liquids Buildings Door Replacements	11,206	-	-	-	880	-	8,647	-	8,822	29,556
2524-007	CTP OIT Replacements 2023	4,738	-	-	-	374	-	3,656	-	3,732	12,500
2524-008	Replacement Valves	11,374	-	-	-	896	-	8,774	-	8,956	30,000
2524-009	Flow Meter	1,788	-	-	-	140	-	1,378	-	1,408	4,714
2524-010	Rotary Screen	11,374	-	-	-	894	-	8,776	-	8,956	30,000
	Total PC 15 Liquids	94,597	-	-	-	7,444	-	72,999	-	74,484	249,524

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Small Capital Cash Balance Before the FY22-23 Use Audit as of December 31, 2023											
		16	17	18	19	20	21	22	23	24	Total
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
Common											
2222-015	PA System (between 3 PC's)	(24,751)	-	-	-	(1,949)	-	(19,099)	-	(19,489)	(65,287)
2523-012	Safety Equipment	3,792	-	-	-	300	-	2,924	-	2,984	10,000
2523-013	Landscape Renovations 2022	3,035	-	-	-	240	-	2,342	-	2,391	8,008
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	12,515	-	-	-	986	-	9,657	-	9,853	33,011
2523-015	Replacement Doors	8,336	-	-	-	656	-	6,436	-	6,568	21,996
2523-016	CTP PLC Hardware Upgrades and Replacements 2022	5,684	-	-	-	448	-	4,388	-	4,476	14,996
2523-017	CTP HP SCADA Server Switch 2022	5,684	-	-	-	448	-	4,388	-	4,476	14,996
2523-018	CTP OIT Replacements 2022	3,792	-	-	-	300	-	2,924	-	2,984	10,000
2223-013	PA System (between 3 PC's)	22,748	-	-	-	1,788	-	17,552	-	17,916	60,004
2223-015	Replacement Backup Repository Server (between 3 PC's)	5,688	-	-	-	448	-	4,388	-	4,476	15,000
2223-016	Utility Vehicle (between 3 PC's)	7,584	-	-	-	596	-	5,852	-	5,972	20,004
2523-022	Electric Charging Station	17,060	-	-	-	1,344	-	13,164	-	13,432	45,000
2523-031	Access Road Overhaul in Coast Fire Damage Area	(3,774)	-	-	-	(297)	-	(2,912)	-	(2,971)	(9,954)
2524-011	Safety Equipment	5,686	-	-	-	448	-	4,388	-	4,478	15,000
2524-012	Landscape Renovations 2023	4,738	-	-	-	374	-	3,656	-	3,732	12,500
2524-013	Site Security and Access Upgrades 2023 CTP	8,530	-	-	-	672	-	6,582	-	6,716	22,500
2524-014	Replacement Doors	9,478	-	-	-	746	-	7,314	-	7,462	25,000
2524-015	Utility Vehicle (between 3 PC's)	4,738	-	-	-	374	-	3,656	-	3,732	12,500
Total PC 15 Common		100,563	-	-	-	7,922	-	77,600	-	79,188	265,274
AWT											
2523-023	Replacement Pumps	-	-	-	-	-	-	-	-	20,000	20,000
2523-024	Replacement Turbidity Meter	-	-	-	-	-	-	-	-	10,000	10,000
2524-016	Meter	-	-	-	-	-	-	-	-	7,500	7,500
Total PC 15 AWT		-	-	-	-	-	-	-	-	37,500	37,500
Total PC 15 Coastal Treatment Plant		195,161	-	-	-	15,366	-	150,599	-	191,172	552,298
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	-	-	-	-	-	-	7,000	-	-	7,000
2223-001	Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	-	-	-	-	13,310	-	-	13,310
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	-	(2,383)	-	-	(2,383)
2723-003	Spare Grit Pump	-	-	-	-	-	-	(800)	-	-	(800)
2723-004	Primary Pump Overhaul/Replacements	-	-	-	-	-	-	45,652	-	-	45,652
2723-005	Interstage Pump Overhaul	-	-	-	-	-	-	8,058	-	-	8,058
2723-006	Replacement Valves	-	-	-	-	-	-	15,000	-	-	15,000
2723-007	RAS Pump Overhaul/Replacement	-	-	-	-	-	-	(11,586)	-	-	(11,586)
2723-008	Storm Water Pump Station Overhaul/Replacement	-	-	-	-	-	-	15,000	-	-	15,000
2723-009	Headworks Area Building Doors	-	-	-	-	-	-	20,000	-	-	20,000
2723-010	Primary Area Building Doors	-	-	-	-	-	-	15,000	-	-	15,000
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)
2723-035	RTP RAS Flow Meter	-	-	-	-	-	-	(5,568)	-	-	(5,568)
2723-039	Natural Gas Line Repair	-	-	-	-	-	-	(14,602)	-	-	(14,602)
2724-002	2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	-	3,500	-	-	3,500
2724-003	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	-	10,000	-	-	10,000
2724-004	Spare Grit Pump	-	-	-	-	-	-	25,000	-	-	25,000
2724-005	Process Pump Overhaul/Replacements	-	-	-	-	-	-	12,500	-	-	12,500
2724-006	Interstage Pump Overhaul	-	-	-	-	-	-	(19,769)	-	-	(19,769)
2724-007	Replacement Valves	-	-	-	-	-	-	12,500	-	-	12,500
2724-008	Liquids Building Doors 2023	-	-	-	-	-	-	37,500	-	-	37,500
2724-009	Spare Primary Sludge Pump	-	-	-	-	-	-	(19,781)	-	-	(19,781)
2724-010	Spare RAS Pump	-	-	-	-	-	-	5,000	-	-	5,000
2724-011	Primary Scum Gearbox	-	-	-	-	-	-	(10,936)	-	-	(10,936)
2724-031	NPO Bleach Pump Replacement	-	-	-	-	-	-	(5,668)	-	-	(5,668)
Total PC 17 Liquids		-	-	-	-	-	-	78,501	-	-	78,501

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	16	17	18	19	20	21	22	23	24		
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total	
Common											
2222-015	PA System (between 3 PC's)	(4,811)	-	-	(7,872)	(253)	-	(59,945)	-	(3,845)	(76,726)
2723-011	Safety Equipment	628	-	-	1,028	32	-	7,812	-	500	10,000
2723-012	Access Road Repaving	(419)	-	-	(690)	(20)	-	(5,254)	-	(335)	(6,718)
2723-013	Landscape Renovations 2022	1,256	-	-	2,052	68	-	15,624	-	1,004	20,004
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	4,384	-	-	7,180	232	-	54,692	-	3,504	69,992
2723-015	Replacement forklift	(677)	-	-	(1,107)	(37)	-	(8,446)	-	(543)	(10,809)
2223-016	Utility Vehicle (between 3 PC's)	1,256	-	-	2,052	68	-	15,624	-	1,004	20,004
2723-017	Electric Charging Station	2,820	-	-	4,616	148	-	35,160	-	2,256	45,000
2223-013	PA System (between 3 PC's)	4,264	-	-	6,976	220	-	53,128	-	3,408	67,996
2723-034	Replacement Ridgid 920 Roll Groover	(831)	-	-	(1,360)	(44)	-	(10,357)	-	(664)	(13,256)
2724-012	Safety Equipment	(379)	-	-	(619)	(19)	-	(4,724)	-	(303)	(6,044)
2724-013	Access Road Repaving	940	-	-	1,540	50	-	11,718	-	752	15,000
2724-014	Utility Vehicle (between 3 PC's)	784	-	-	1,282	42	-	9,766	-	626	12,500
2724-015	Replacement Doors - Building #50	1,410	-	-	2,308	74	-	17,580	-	1,128	22,500
2724-023	WIFI Expansion Project 2023	(753)	-	-	(1,232)	(40)	-	(9,378)	-	(601)	(12,003)
2724-026	Potable Water Backflow Preventer Replacement	(1,410)	-	-	(2,307)	(74)	-	(17,571)	-	(1,127)	(22,490)
	Total PC 17 Common	8,462	-	-	13,847	447	-	105,429	-	6,764	134,949
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	4,712	-	-	8,572	244	-	24,704	-	3,764	41,996
2723-020	Replacement Centrifuge Feed Pumps	(4,171)	-	-	(7,587)	(219)	-	(21,866)	-	(3,331)	(37,174)
2723-021	Spare Centrifuge Cyclo Drive	12	-	-	25	3	-	65	-	10	115
2723-022	Replacement Condensate Trap	(1,558)	-	-	(2,834)	(82)	-	(8,168)	-	(1,244)	(13,886)
2723-023	ORT Fan Replacement/Overhaul	2,020	-	-	3,672	108	-	10,588	-	1,612	18,000
2723-026	Digester recirc pump overhaul/repair	(6,953)	-	-	(12,648)	(366)	-	(36,450)	-	(5,552)	(61,968)
2723-027	Spare REDEX for Centrifuge	(789)	-	-	(1,435)	(41)	-	(4,136)	-	(630)	(7,031)
2723-029	RTP Building 65 HVAC Replacement	(2,637)	-	-	(4,796)	(139)	-	(13,823)	-	(2,106)	(23,500)
2723-031	Replacement Twas Pump	(2,825)	-	-	(5,138)	(149)	-	(14,809)	-	(2,256)	(25,176)
2723-037	RTP Replacement Centrifuge Feed Tubes	(2,149)	-	-	(3,909)	(113)	-	(11,266)	-	(1,716)	(19,154)
2724-016	Solids Area Buildings Replacement Doors	5,050	-	-	9,184	266	-	26,468	-	4,032	45,000
2724-017	Replacement Centrifuge Feed Pumps	2,244	-	-	4,082	118	-	11,764	-	1,792	20,000
2724-018	Spare Centrifuge Cyclo Drive	1,122	-	-	2,042	60	-	5,880	-	896	10,000
2724-019	Replacement Condensate Trap	2,524	-	-	4,592	132	-	13,236	-	2,016	22,500
2724-020	ORT Fan Replacement/Overhaul	1,010	-	-	1,836	54	-	5,294	-	806	9,000
2724-021	Replacement TWAS Pumps	(592)	-	-	(1,077)	(31)	-	(3,104)	-	(473)	(5,278)
2724-022	Replacement Valves	1,740	-	-	3,164	92	-	9,116	-	1,388	15,500
2724-024	Replacement YMCA Pump	(788)	-	-	(1,434)	(41)	-	(4,133)	-	(630)	(7,026)
2724-025	Cogen Methane Monitoring System Overhaul	(2,286)	-	-	(4,159)	(120)	-	(11,986)	-	(1,826)	(20,377)
2724-029	Cogen Air Ducting Rehabilitation	(5,857)	-	-	(10,654)	(308)	-	(30,704)	-	(4,677)	(52,200)
	Total PC 17 Solids	(16,209)	-	-	(29,488)	(850)	-	(84,985)	-	(12,947)	(144,479)
AWT											
2723-024	Spare Pulsafeeder Pump	-	-	-	-	-	-	20,000	-	-	20,000
2723-030	Two AWT Programmable Logic Controllers (PLC)	-	-	-	-	-	-	(11,481)	-	-	(11,481)
2724-032		(392)	-	-	(641)	(21)	-	(4,879)	-	(313)	(6,245)
	Total PC 17 AWT	(392)	-	-	(641)	(21)	-	3,640	-	(313)	2,274
	Total PC 17 Joint Regional Wastewater Reclamation	(8,139)	-	-	(16,282)	(424)	-	102,585	-	(6,495)	71,244
PC 24 Aliso Creek Ocean Outfall											
2622-001	BioRad ddPCR QX200	(1,082)	-	-	(1,603)	(77)	(1,550)	(4,314)	-	(1,211)	(9,837)
2623-001	ECO CDOM - RT Base Model	(347)	-	-	(514)	(25)	(497)	(1,383)	-	(388)	(3,154)
	Total PC 24 Aliso Creek Ocean Outfall	(1,429)	-	-	(2,118)	(101)	(2,047)	(5,697)	-	(1,599)	(12,992)
	Total Small Capital Cash	185,593	(2,159)	-	(18,400)	14,841	(2,047)	304,501	134,721	245,251	862,300

**South Orange County Wastewater Authority
Total Non-Capital Cash Roll Forward Q2 FY 2023-24**

Non-Capital Cash Balance as of December 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										
42245L-000 - Safety Improvements	-	-	-	-	-	-	1,154	2,404	1,442	5,000
Total Liquids	-	-	-	-	-	-	1,154	2,404	1,442	5,000
Common										
42243C-000 - Fall Protection Assessment Update	-	-	-	-	-	-	513	1,222	561	2,296
42244C-000 - Engineering Team Staff Augmentation	-	-	-	-	-	-	1,596	3,801	1,743	7,140
42245C-000 - Safety Improvements	-	-	-	-	-	-	1,118	2,660	1,222	5,000
42246C-000 - Asset Management Improvements	-	-	-	-	-	-	2,794	6,654	3,052	12,500
Total Common	-	-	-	-	-	-	6,021	14,337	6,578	26,936
Solids										
42241S-000 - Safety Improvements	-	-	-	-	-	-	1,082	2,918	1,000	5,000
Total Solids	-	-	-	-	-	-	1,082	2,918	1,000	5,000
Total PC2 JB Latham	-	-	-	-	-	-	8,257	19,659	9,020	36,936
PC 05 San Juan Creek Ocean Outfall										
4603-000 - Dilution Study (2016)	-	9,889	-	-	-	-	9,228	32,963	7,420	59,500
46244O-000 - Engineering Team Staff Augmentation	-	2,078	-	-	-	-	1,938	6,926	1,558	12,500
Total PC5 SJCOO	-	11,967	-	-	-	-	11,166	39,889	8,978	72,000
PC 15 Coastal Treatment Plant										
Liquids										
45240L-000 - Export Sludge System Environmental Mitigation	37,910	-	-	-	2,986	-	29,254	-	29,850	100,000
452410L-000 - Funding Strategy and Implementation Plan	11,050	-	-	-	869	-	8,529	-	8,702	29,150
45246L-000 - Safety Improvements	1,896	-	-	-	150	-	1,462	-	1,492	5,000
45247L-000 - Asset Management Improvements	4,738	-	-	-	374	-	3,656	-	3,732	12,500
45248L-000 - Fall Protection Assessment Update	2,844	-	-	-	224	-	2,194	-	2,238	7,500
45249L-000 - Engineering Team Staff Augmentation	7	-	-	-	1	-	5	-	7	20
Total Liquids	58,445	-	-	-	4,605	-	45,100	-	46,020	154,170
Total PC 15 Coastal Treatment Plant	58,445	-	-	-	4,605	-	45,100	-	46,020	154,170

**South Orange County Wastewater Authority
Total Non-Capital Cash Roll Forward Q2 FY 2023-24**

Non-Capital Cash Balance as of December 31, 2023										
16	17	18	19	20	21	22	23	24	Total	
CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD		
PC 17 Joint Regional Wastewater Reclamation										
Liquids										
47241L-000 - Safety Improvements	-	-	-	-	-	-	5,000	-	-	5,000
Total Liquids	-	-	-	-	-	-	5,000	-	-	5,000
Common										
47224C-000 - Consequence of Failure Analysis	1,006	-	-	1,645	53	-	12,524	-	804	16,033
472410C-000 - Engineering Team Staff Augmentation	1,518	-	-	2,484	79	-	18,907	-	1,212	24,200
47245C-000 - Arc Flash 5-year Update	470	-	-	770	24	-	5,860	-	376	7,500
47246C-000 - Laboratory Upgrade Study	6,268	-	-	10,260	330	-	78,132	-	5,010	100,000
47247C-000 - Safety Improvements	314	-	-	514	16	-	3,906	-	250	5,000
47248C-000 - Asset Management Improvements	784	-	-	1,282	42	-	9,766	-	626	12,500
47249C-000 - Fall Protection Assessment Update	628	-	-	1,026	34	-	7,810	-	502	10,000
Total Common	10,988	-	-	17,981	579	-	136,905	-	8,780	175,233
Solids										
47242S-000 - Safety Improvements	562	-	-	1,020	30	-	2,940	-	448	5,000
Total Solids	562	-	-	1,020	30	-	2,940	-	448	5,000
Total PC 17 Joint Regional Wastewater Reclamation	11,550	-	-	19,001	609	-	144,845	-	9,228	185,233
PC 21 Effluent Transmission Main										
41244O-000 - Engineering Team Staff Augmentation	-	-	-	2,912	-	2,912	6,676	-	-	12,500
Total PC 21 Effluent Transmission Main	-	-	-	2,912	-	2,912	6,676	-	-	12,500
PC 24 Aliso Creek Ocean Outfall										
4402-000 - Emergency Plan Development (2016)	25	-	-	37	2	36	99	-	28	226
44244O-000 - Engineering Team Staff Augmentation	1,376	-	-	2,038	98	1,970	5,480	-	1,538	12,500
Total PC 24 Aliso Creek Ocean Outfall	1,401	-	-	2,075	100	2,006	5,579	-	1,566	12,726
Total Non-Capital Cash	71,395	11,967	-	23,988	5,313	4,918	221,624	59,548	74,812	473,565

SOCWA
Finance Committee
Budget Update
FY 2024-25
February 20, 2024

SOCWA Total Budget by Member Agency

	FY 2020-21 Actual (w UAL and OPEB) ²	Change %	FY 2021-22 Actual (w UAL and OPEB) ²	Change %	FY 2022-23 Actual (w UAL and OPEB) ²	Change %	FY 2023-24 Adj. Budget (w UAL and OPEB) ²	Change %	FY 2024-25 Budget (w/o UAL and OPEB) ¹	Change %	UAL & OPEB Annual Payments Allocated using a Board Approved Actuarial Methodology ¹				
											UAL & OPEB FY 24-25	Board Approved Method	Total Budget	Change \$	Change %
Budget by Member Agency															
City of Laguna Beach	\$2,121,882	1.1%	2,179,567	2.7%	\$2,265,285	3.9%	\$2,298,848	1.5%	\$2,198,381	-4.4%	\$231,081	10.72%	\$2,429,462	\$130,614	5.7%
City of San Clemente	172,941	11.0%	182,040	5.3%	192,069	5.5%	271,276	41.2%	249,645	-8.0%	15,088	0.70%	264,733	(6,543)	-2.4%
City of San Juan Capistrano	2,134,243	-2.9%	2,138,571	0.2%	2,056,766	-3.8%		-100.0%							
El Toro Water District	883,973	-5.7%	884,248	0.0%	1,057,721	19.6%	1,141,330	7.9%	1,089,627	-4.5%	74,095	3.44%	1,163,722	22,392	2.0%
Emerald Bay Service District	166,819	11.7%	154,451	-7.4%	158,963	2.9%	177,736	11.8%	168,519	-5.2%	10,152	0.47%	178,671	935	0.5%
Irvine Ranch Water District	167,760	4.5%	166,373	-0.8%	176,261	5.9%	214,278	21.6%	159,108	-25.7%	16,101	0.75%	175,209	(39,069)	-18.2%
Moulton Niguel Water District	9,259,287	3.0%	9,411,942	1.6%	9,689,775	3.0%	10,038,953	3.6%	9,771,688	-2.7%	948,020	43.99%	10,719,708	680,755	6.8%
Santa Margarita Water District	2,671,575	13.3%	3,029,218	13.4%	3,756,078	24.0%	5,917,020	57.5%	5,518,364	-6.7%	452,003	20.97%	5,970,367	53,348	0.9%
South Coast Water District	3,857,757	3.3%	4,127,834	7.0%	4,146,365	0.4%	4,668,350	12.6%	4,636,544	-0.7%	408,719	18.96%	5,045,263	376,913	8.1%
Trabuco Canyon Water District	69,781	26.9%	22,534	-67.7%	33,117	47.0%		-100.0%							
Total	\$21,506,016	3.2%	\$22,296,778	3.7%	\$23,532,399	5.5%	\$24,727,791	5.1%	23,791,877	-3.8%	\$2,155,259	100.00%	\$25,947,136	\$1,219,345	4.9%

In comparison to SOCWA's FY 2023-24 Budget, the FY 2024-25 Budget increased by \$1.2 million or 4.9%, primarily due to financial market fluctuations' impact on Unfunded Pension Liabilities (UAL) annual required payments, health insurance costs increases impact on OPEB/Retiree Health "Pay-Go" health insurance premiums and inflationary increases on operating expenses.

- COLA is to be determined.
- Merit increases are an average of 3%, per the FY 2023-24 MOU Agreement.

SOCWA Budget Year-Over-Year (YOY) Change

FY 2023-24 Original Budget	FY 2023-24 Budget Adjustment	FY 2023-24 Adjusted Budget	FY 2024-25 Budget	FY 2024-25 \$ Change +(-)	% Change
\$24,674,804	\$52,987	\$24,727,791	\$25,947,136	\$1,219,345	4.9%

FY 2023-24 Budget Roll Forward to Proposed FY 2024-25 Budget

Budget Changes (Cost Drivers in Blue)				
Payroll Costs (COLA not included) ¹	\$516,073			
Unfunded Pension Liability (UAL) & OPEB/Retiree Health ²	364,070			
Chemicals ³	282,400			
Biosolids Hauling and Disposal ³	107,300			
Insurance	102,351			
Environmental Permit Requirements & Increased Water Quality Fees ¹	81,167			
Electricity ³	39,100			
Natural Gas ³	19,360			
		\$1,511,821	6.1%	Change from FY 23-24 Budget
Management Support	(133,950)	Plume Tracking reduction offset by \$100k for a 2030 transition plan		
Legal Fees	(100,000)			
Residual Engineering Non-labor costs	(54,722)			
Maintenance - Equip. & Facilities	(24,408)			
Other	20,604			
		(292,476)	-1.2%	Change from FY 23-24 Budget
Total Budget Change	\$1,219,345	\$1,219,345	4.9%	

¹COLA TBD, and 3% Merit in line with the MOU. Each 1% increase in COLA will increase labor costs by approximately \$77 thousand and payroll driven fringe by \$8 thousand, an approximate total increase of \$85 thousand for each percent increase in COLA.

The Consumer Price Index increased 3.5 percent in December and 2.5 percent in January.

²UAL increased 20.7% due to CalPERS financial market fluctuations and OPEB "Pay Go" increased 19.4% due to increased Premiums.

³The Increases are due to an inflationary environment.

SOCWA 5-Year Labor Plan for Full Time Employees (FTEs)

FTEs Headcount											
Department	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget	FY 2028-29 Budget
Operations ¹	42	42	40	40	40	39	40	40	40	40	40
Environmental Compliance & Safety ²	9	9	9	10	10	10	11	11	11	11	11
Engineering ³	3	3	3	3	3	3	1	1	1	1	1
Administration ⁴	9	9	8	8	8	8	8	8	8	8	8
IT	1	1	1	1	1	1	1	1	1	1	1
Total	64	64	61	62	62	61	61	61	61	61	61

¹O&M has an increase of one FTE, a Chief Mechanic.

²Environmental Compliance has an increase of one FTE, split 50/50 between the Lab and Pre-treatment, to meet increased regulatory compliance.

³Engineering has a decrease of two FTEs and will use two Contract Employees to support Capital Projects.

⁴The Acting GM is included in Admin, 10% of his labor costs are included in Residual Engineering.

Classic Employees Unfunded Pension Liability and OPEB/Retiree Health Insurance

UAL Required Annual Payment Increased \$260k or 20.7% FY 2024-25					
Pension Plans	Annual Lump Sum Payment	Monthly Payments	Annual Interest Savings	Increase/ (Decrease)	Without Savings
Tier 1 Classic	\$1,487,379	\$1,537,118	\$49,739		
Tier 2 Classic	10,561	10,914	353		
Tier 3 PEPRA	15,433	15,949	516		
Total	\$1,513,373	\$1,563,981	\$50,608	20.7%	24.8%
Prior Year					
Budget	\$1,253,636				
YOY Increase	\$259,737				
% Increase	20.7%				

OPEB Increases 19.4% FY 2024-25		Increase/ (Decrease)
CalPERS Retiree Health	\$626,713	
CalPERS Admin Fee	15,173	
Total Retiree Health	\$641,886	19.4%
Prior Year Budget	\$537,553	
YOY Increase	\$104,333	
% increase	19.4%	

Classic Employees Unfunded Pension Liability and OPEB/Retiree Health Insurance by Member Agency

Board Approved Methodology											
UAL and OPEB by Member Agency	FY 2022-23 Distribution %'s	FY 2022-23 CSJC w SMWD, No TCWD ¹	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget	FY 2028-29 Budget
City of Laguna Beach	10.72%	10.72%	\$156,033	\$175,863	\$199,166	\$192,095	\$231,081	\$255,047	\$280,125	\$304,597	\$343,130
City of San Clemente	0.70%	0.70%	9,954	11,411	13,005	12,464	15,088	16,653	18,291	19,889	22,405
City of San Juan Capistrano ¹	10.27%		152,039	170,266	190,796						
El Toro Water District ²	3.44%	3.44%	50,643	56,524	63,862	61,756	74,095	81,779	89,820	97,667	110,023
Emerald Bay Service District	0.47%	0.47%	6,784	7,700	8,750	8,411	10,152	11,205	12,306	13,381	15,074
Irvine Ranch Water District ²	0.75%	0.75%	11,054	12,366	13,877	13,531	16,101	17,771	19,518	21,224	23,908
Moulton Niguel Water District	43.99%	43.99%	649,208	725,434	817,089	792,528	948,020	1,046,343	1,149,226	1,249,624	1,407,706
Santa Margarita Water District ¹	10.70%	20.97%	147,776	169,855	198,780	371,656	452,003	498,882	547,935	595,804	671,175
South Coast Water District	18.96%	18.96%	273,612	310,096	352,271	338,749	408,719	451,109	495,465	538,750	606,903
Trabuco Canyon Water District ³			278	314							
Total	100.00%	100.00%	\$1,457,381	\$1,639,829	\$1,857,596	\$1,791,189	\$2,155,259	\$2,378,790	\$2,612,686	\$2,840,935	\$3,200,324

¹Effective November 15, 2021, SJC's ownership capacity and ongoing financial obligations were assumed by the SMWD.

The City of San Juan Capistrano's share of the annual expense is included with Santa Margarita Water District, beginning fiscal year 2023-24.

²Effective July 1, 2023, IRWD's ownership capacity and ongoing financial obligations were assumed by the ETWD.

IRWD is shown as a member agency for financial tracking purposes only; ETWD pays all costs.

³Effective July 1, 2023, TCWD (May 4, 2023, agreement date) withdrew from SOCWA. This included TCWD paying a lump sum for past and future financial ongoing JPA obligations to SOCWA.

OPEB/Retiree Health Insurance Cost Drivers

Cost Trends and Influencers



High medical inflation



High pharmacy cost,
primarily specialty drugs



Basic PPO costs and
surcharge to replenish
Health Care Fund

OPEB/Retiree Health Insurance Cost Drivers

The Basic PPO Challenge - Sustainability



SOCWA Fringe Pool

FY 2024-25 through FY 2028-29

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 23-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 24-25		
	Actual	Actual	Actual	Actual	Budget	FRCST	Budget	Budget	Budget	Budget	Budget	YOY \$Change	YOY % Change	
457 Plan - Employer Contributions (50 Participants)	\$74,097	\$72,639	\$76,797	\$69,537	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$0	0.0%	
Accrued Administrative Leave	47,949	33,434	36,582	44,574	31,605	40,365	29,155	29,855	30,422	30,848	31,527	(2,450)	-7.8%	
Accrued Holiday	251,092	262,771	262,937	267,792	306,391	272,686	300,337	307,545	313,389	317,776	324,767	(6,054)	-2.0%	
Accrued Personal Leave	97,085	81,137	97,394	97,880	102,130	88,557	100,112	102,515	104,463	105,925	108,256	(2,018)	-2.0%	
COVID 19 Federal Leave		44,236	1,533									-		
COVID 19 State Leave		15,910	37,815	40,843								-		
Accrued Sick Pay	233,159	289,940	273,286	314,272	325,764	325,764	320,386	328,075	334,309	338,989	346,447	(5,378)	-1.7%	
Accrued Vacation	383,841	382,525	416,472	417,560	460,932	460,932	471,398	482,712	491,883	498,769	509,742	10,466	2.3%	
Bereavement Pay	9,043	12,149	12,901	14,770	12,500	12,500	12,500	12,500	12,500	12,500	12,500	-	0.0%	
Jury Duty	5,156	1,005	5,054	2,308	3,500	3,000	3,500	3,500	3,500	3,500	3,500	-	0.0%	
Disability Insurance - Private	61,659	61,468	62,325	61,748	65,876	61,849	61,931	62,550	63,175	63,807	64,445	(3,945)	-6.0%	
Group Medical Insurance	902,394	959,986	1,024,258	1,070,849	1,152,765	1,145,998	1,224,195	1,331,018	1,448,064	1,576,063	1,716,055	71,431	6.2%	
Group Medical Insurance Waiver							18,000	18,000	18,000	18,000	18,000	18,000	18,000	
Medicare Tax - Employer	104,441	104,289	96,485	108,374	113,503	115,470	117,987	119,848	122,132	123,814	124,068	4,484	4.0%	
Retiree Health Savings Program (RHS)	39,600	48,000	55,000	55,600	67,200	57,400	60,000	67,200	67,200	67,200	67,200	(7,200)	-10.7%	
Retiree Health PARS Investment												-		
¹ Retiree Health Benefits	456,943											-		
Retirement - PERS Normal Costs	584,043	640,736	636,896	640,675	717,208	707,758	704,570	722,276	736,167	746,261	747,863	(12,638)	-1.8%	
¹ Retirement - PERS Unfunded Liability	867,337													
Unemployment Ins./Reimbursement														
Workers Compensation Ins.	192,000	121,937	182,738	147,450	150,502	176,459	190,576	200,105	210,110	220,615	231,646	40,074	26.6%	
Total O&M Budget Fringe Benefits Pool	\$4,309,837	\$3,132,163	\$3,278,473	\$3,354,231	\$3,589,876	\$3,560,037	\$3,694,647	\$3,867,699	\$4,035,313	\$4,204,068	\$4,386,016	\$104,771	2.9%	
Change in Fringe Pool	4.0%	-27.3%	4.7%	2.3%	7.0%		2.9%	4.7%	4.3%	4.2%	4.3%			
Pay for Time Worked Labor Base(Regular Salaries)														
O&M including CIP Labor	\$3,451,281	\$3,402,166	\$3,379,203	\$3,453,540	\$3,913,707	\$3,580,775	4,113,886	4,246,761	4,362,205	4,443,960	4,447,583	\$200,180	5.1%	
Environmental	933,333	955,618	949,369	1,014,951	1,151,739	1,134,990	1,269,383	1,284,670	1,292,454	1,300,472	1,310,105	117,643	10.2%	
Engineering including CIP Labor, Dir time	397,732	428,407	418,681	315,707	469,025	464,247	166,859	166,859	166,859	166,859	166,859	(302,166)	-64.4%	
Admin net of transfer to Engr	934,332	899,005	923,711	947,630	1,006,210	1,026,105	1,053,134	1,065,275	1,069,932	1,071,895	1,073,918	46,924	4.7%	
IT	92,851	99,833	103,017	107,479	116,046	120,515	125,452	129,231	133,795	138,326	138,326	9,406	8.1%	
Total Pay for Time Worked Labor Base	\$5,809,528	\$5,785,029	\$5,773,981	\$5,839,307	\$6,656,728	\$6,326,632	6,728,714	6,892,797	7,025,245	7,121,513	7,136,791	\$71,987	1.1%	
Fringe Rate	74.2%	54.1%	56.8%	57.4%	53.9%	56.3%	54.9%	56.1%	57.4%	59.0%	61.5%			
Change in Labor Base	5.9%	-0.4%	-0.2%	1.1%	14.0%		1.1%	2.4%	1.9%	1.4%	0.2%			

¹Retiree Health (OPEB) Pay-Go expenses and Unfunded Pension Liability (UAL) removed from Fringe Pool and Distributed by Member Agency based on the Board Approved Actuarial Methodology.

SOCWA Group Medical Insurance FY 2024-25

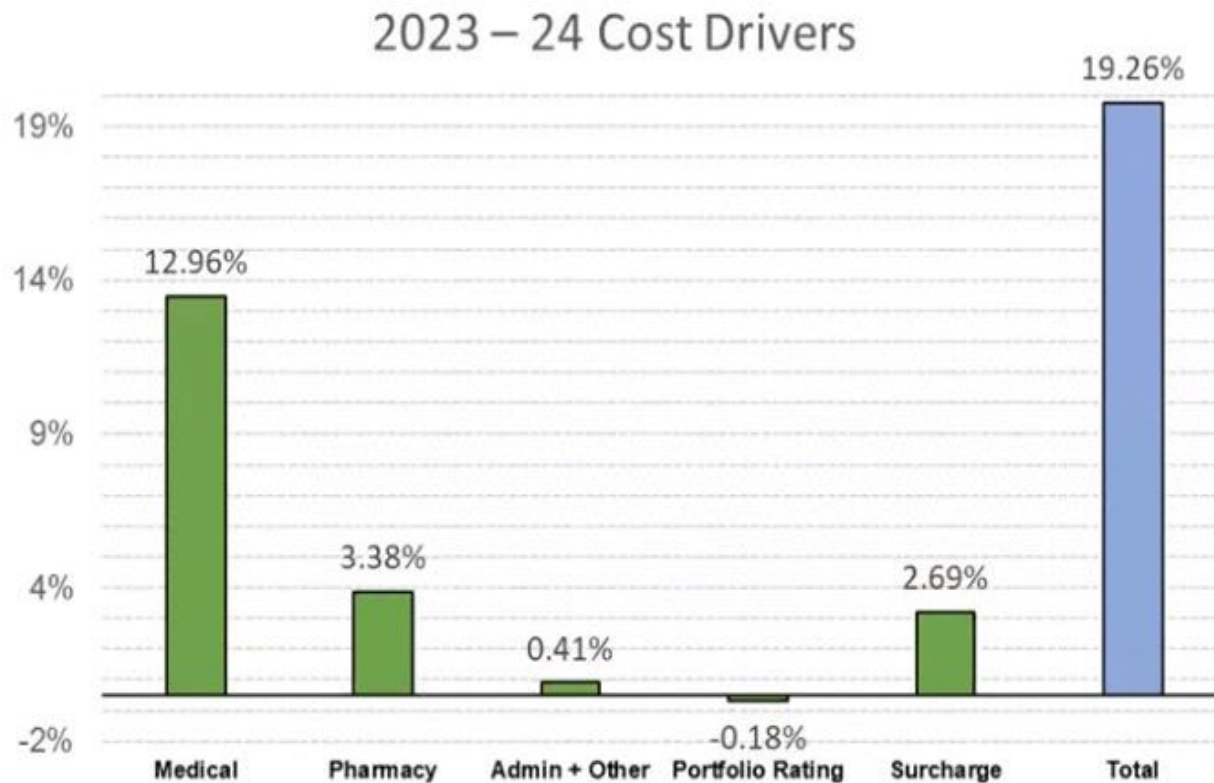
Group Insurance Increases 6.2% FY 2024-25		Increase/ (Decrease) ¹
CalPERS Health	\$1,093,656	
CalPERS Admin Fee	3,717	
Mutual Omaha Life Ins.	28,171	
Guardian Life Dental	85,902	
Vision Service Plan	12,750	
Total Group Insurance	\$1,224,195	6.2%
Prior Year Budget	\$1,152,765	

¹ Premium Increase offset by choosing lower cost plans.

Plans	FY 2024-25		FY 2023-24		FY 2024-25 Change		
	Headcount	Plan %	Headcount	Plan %	Headcount	% increase	
Anthem Blue Cross Select HMO	14	25.9%	4	6.9%	10	250.0%	From Kaiser
Blue Shield Access+	1	1.9%	3	5.2%	(2)	-66.7%	
Health Net			2	3.4%	(2)	-100.0%	
Kaiser Permanente	17	31.5%	26	44.8%	(9)	-34.6%	Cost Increase
PERS Gold	16	29.6%			16		From Pers Plans
PERS Platinum	2	3.7%			2		
PERS Select			10	17.2%	(10)	-100.0%	
PERS Choice			10	17.2%	(10)	-100.0%	
Sharp Performance Plus Region 2	1	1.9%			1		
United HealthCare HMO	1	1.9%	3	5.2%	(2)	-66.7%	
United HealthCare SignatureValue Harmony HMO	2	3.7%			2		
Total Employees Covered	54	100.0%	58	100.0%	(4)	-6.9%	
Waived Insurance	3		3				
Total Employees	57		61				

SOCWA Group Medical Insurance FY 2024-25

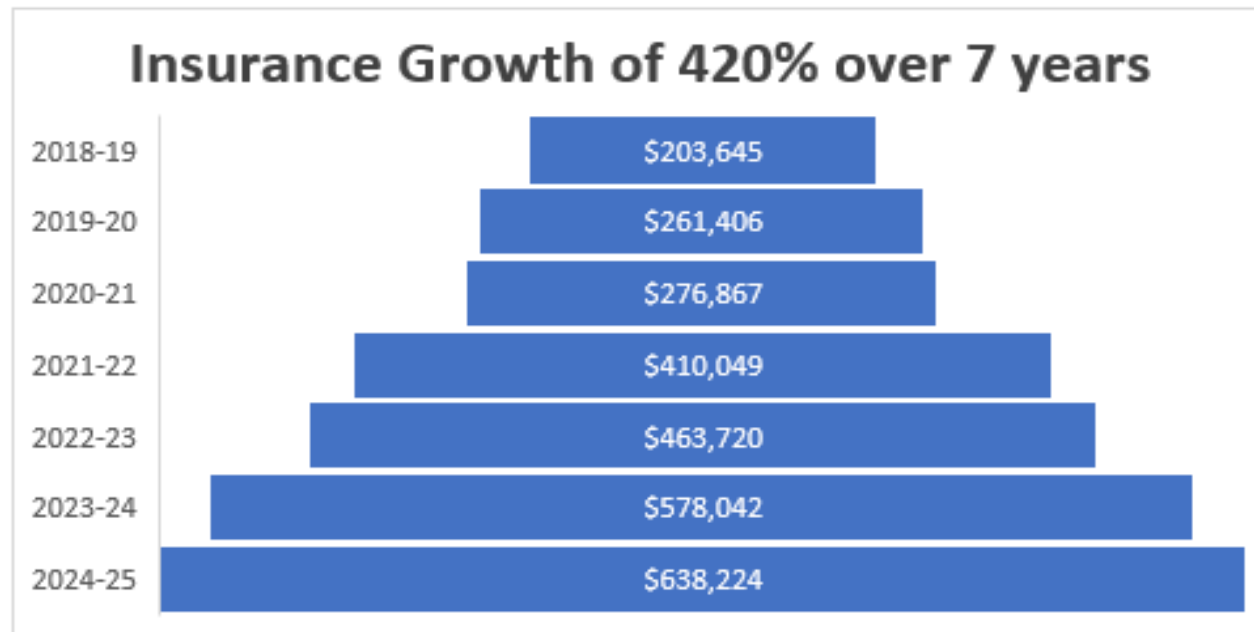
PERS Gold and Platinum (Basic) – Two Risk Pool Model



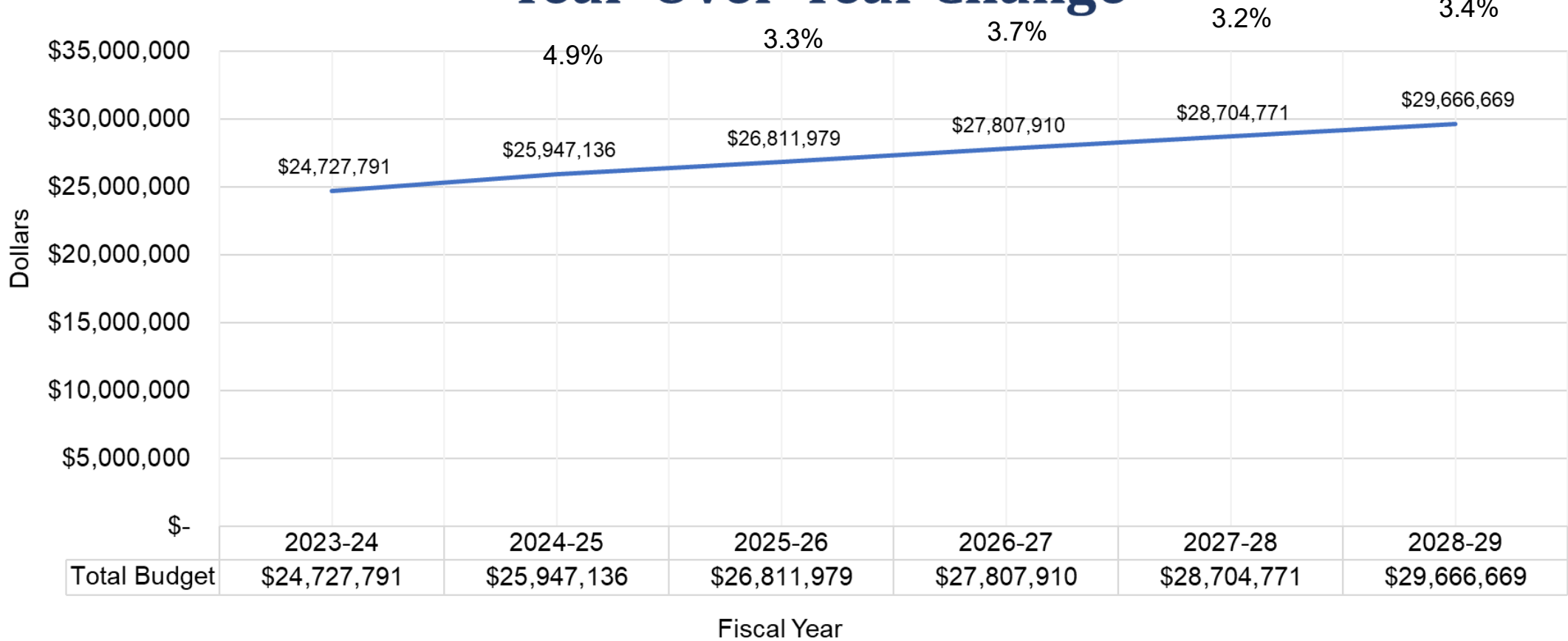
2023 Total Members
PERS Gold: 135,028
PERS Platinum: 129,168

CalPERS is working with Kaiser to Bring Costs closer to Middle Range.

Property Liability Drives Insurance Growth Over 7 Year Period



SOCWA Budget Year-Over-Year Change



SOCWA’s Year-Over-Year total budget remains relatively flat, with the slight increase of about 3% each year. This indicates consistent and stable financial performance.

SOCWA Budget Year-Over-Year (YOY) Change

	FY 2023-24 Adj. Budget	FY 2024-25 Budget	Change %	FY 2025-26 Budget	Change %	FY 2026-27 Budget	Change %	FY 2027-28 Budget	Change %	FY 2028-29 Budget	Change %
Total Budget by Member Agency											
City of Laguna Beach	\$2,298,848	\$2,429,462	5.7%	\$2,519,138	3.7%	\$2,625,140	4.2%	\$2,705,469	3.1%	\$2,785,172	2.9%
City of San Clemente	271,276	264,733	-2.4%	263,386	-0.5%	274,496	4.2%	283,217	3.2%	295,131	4.2%
El Toro Water District	1,141,330	1,163,722	2.0%	1,212,375	4.2%	1,263,491	4.2%	1,297,383	2.7%	1,326,028	2.2%
Emerald Bay Service District	177,736	178,671	0.5%	182,539	2.2%	189,341	3.7%	192,103	1.5%	196,218	2.1%
Irvine Ranch Water District C/O ETWD	214,278	175,209	-18.2%	181,196	3.4%	189,625	4.7%	198,664	4.8%	209,477	5.4%
Moulton Niguel Water District	10,038,953	10,719,708	6.8%	11,154,845	4.1%	11,595,057	3.9%	11,966,700	3.2%	12,336,916	3.1%
Santa Margarita Water District	5,917,020	5,970,367	0.9%	6,089,470	2.0%	6,275,506	3.1%	6,493,929	3.5%	6,767,568	4.2%
South Coast Water District	4,668,350	5,045,263	8.1%	5,209,030	3.2%	5,395,254	3.6%	5,567,306	3.2%	5,750,159	3.3%
Total	\$24,727,791	\$25,947,136	4.9%	\$26,811,979	3.3%	\$27,807,910	3.7%	\$28,704,771	3.2%	\$29,666,669	3.4%

SOCWA Budget Year-Over-Year (YOY) Change O & M, Environmental & Safety Departments

	FY 2023-24 Budget	FY 2024-25 Budget	Change \$	Change %
Salary and Fringe				
Regular Salaries-O&M	5,065,446	5,383,426	317,980	6.28%
Overtime Salaries-O&M	82,008	82,156	148	0.18%
Scheduled Holiday Work	68,376	79,234	10,858	15.88%
Comp Time - O&M	17,628	17,848	220	1.25%
Fringe Benefits IN to PC's & Depts.	2,731,721	2,955,969	224,248	8.21%
Standby Pay	104,000	99,992	(4,008)	(3.85%)
Total Payroll Costs	8,069,179	8,618,625	549,445	6.81%
Other Expenses				
Electricity	1,260,000	1,299,100	39,100	3.10%
Natural Gas	490,500	509,860	19,360	3.95%
Potable & Reclaimed Water	78,000	79,400	1,400	1.79%
Co-generation Power Credit	(1,302,000)	(1,367,100)	(65,100)	5.00%
Chlorine/Sodium Hypochlorite	181,000	219,300	38,300	21.16%
Polymer Products	1,040,000	1,153,500	113,500	10.91%
Ferric Chloride	880,000	982,500	102,500	11.65%
Odor Control Chemicals	155,000	181,700	26,700	17.23%
Other Chemicals - Misc.	2,000	2,000	-	-
Laboratory Services	56,632	62,128	5,496	9.70%
Grit Hauling	132,500	135,800	3,300	2.49%
Landscaping	211,000	217,300	6,300	2.99%
Management Support Services	527,000	285,550	(241,450)	(45.82%)
Audit - Environmental	1,304	1,324	20	1.53%
Legal Fees	30,672	19,000	(11,672)	(38.05%)
Public Notices/ Public Relations	1,500	1,550	50	3.34%
Contract Services Misc.	372,996	364,700	(8,296)	(2.22%)
Small Vehicle Expense	24,128	24,548	420	1.74%
Miscellaneous Expense	16,032	19,820	3,788	23.63%
Office Supplies - All	48,000	49,500	1,500	3.12%
Petroleum Products	27,000	28,400	1,400	5.19%
Uniforms	78,000	80,400	2,400	3.08%
Small Vehicle Fuel	20,272	20,404	132	0.65%
Insurance - Property/Liability	535,873	638,224	102,351	19.10%
Small Tools & Supplies	77,668	80,052	2,384	3.07%
Trash Disposal	9,000	10,000	1,000	11.11%
Safety Program & Supplies	114,956	117,252	2,296	2.00%
Equipment Rental	7,000	7,000	-	-

Cont.

SOCWA Budget Year-Over-Year (YOY) Change O & M, Environmental & Safety Departments

	FY 2023-24 Budget	FY 2024-25 Budget	Change \$	Change %
Recruitment	2,300	2,300	-	-
Travel Expense/Tech. Conferences	75,078	69,775	(5,303)	(7.06%)
Training Expense	50,479	87,050	36,571	72.45%
Laboratory Supplies	127,092	140,048	12,956	10.19%
Office Equipment	27,000	27,000	-	-
Permits	635,836	698,551	62,715	9.86%
Membership Dues/Fees	13,153	12,647	(506)	(3.85%)
Offshore Monitoring	81,604	60,116	(21,488)	(26.33%)
Offshore Biochemistry	22,500	22,854	354	1.57%
Effluent Chemistry	50,948	51,908	960	1.88%
Access Road Expenses	45,000	45,000	-	-
Storm Damage	20,000	20,000	-	-
Biosolids Disposal	1,747,500	1,854,800	107,300	6.14%
Contract Services Generators	23,000	23,200	200	0.87%
Janitorial Services	95,000	97,900	2,900	3.05%
Contract Serv - Digester Cleaning	80,000	65,000	(15,000)	(18.75%)
Diesel Truck Maint	43,000	44,300	1,300	3.02%
Diesel Truck Fuel	11,800	12,100	300	2.54%
Maintenance Equip. & Facilities (Solids)	300,000	305,300	5,300	1.77%
Maintenance Equip. & Facilities (Liquids)	510,000	500,000	(10,000)	(1.96%)
Maintenance Equip. & Facilities (Common)	92,008	92,000	(8)	(0.01%)
Maintenance Equip. & Facilities (Co-Gen)	836,700	826,000	(10,700)	(1.28%)
Maintenance Equip. & Facilities (AWT)	39,000	30,000	(9,000)	(23.08%)
Mileage	2,900	2,950	50	1.72%
MNWD Potable Water Supplies & Svcs.	44,880	40,000	(4,880)	(10.87%)
SCADA Infrastructure	93,600	93,600	-	-
IT Direct	45,000	58,000	13,000	28.89%
Co-Generation Power Credit - Offset	1,302,000	1,367,100	65,100	5.00%
Group Insurance Waiver	14,400	-	(14,400)	(100.00%)
Medicare Tax Payments for Employees	152	-	(152)	(100.00%)
Operating Leases	20,000	20,000	-	-
Monthly Car Allowance	31,200	25,200	(6,000)	(19.23%)
Zephyr Wall Costs Share - O&M	(14,000)	(14,000)	-	-
IT Allocations in to PC's & Depts.	620,553	717,548	96,995	15.63%
Total Other Expenses	12,165,718	12,621,460	455,742	3.7%
Total Expenses	20,234,898	21,240,085	1,005,187	5.0%

O & M, Environmental & Safety Departments

Budget FY 2024-25 by Project Committee

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 24	SOCWA
Salary and Fringe								
Regular Salaries-O&M	1,972,423	98,681	166,732	107,023	998,675	1,937,733	102,159	5,383,426
Overtime Salaries-O&M	27,276	76	-	-	13,748	40,520	536	82,156
Scheduled Holiday Work	38,090	488	-	-	12,868	27,488	300	79,234
Comp Time - O&M	8,660	-	-	-	2,000	7,188	-	17,848
Fringe Benefits IN to PC's & Depts.	1,083,032	54,185	91,550	58,765	548,359	1,063,984	56,094	2,955,969
Standby Pay	40,300	-	-	-	12,000	47,692	-	99,992
Total Payroll Costs	3,169,781	153,430	258,282	165,788	1,587,650	3,124,605	159,090	8,618,625
Other Expenses								
Electricity	683,100	-	-	-	310,000	306,000	-	1,299,100
Natural Gas	259,560	-	-	-	3,500	246,800	-	509,860
Potable & Reclaimed Water	27,000	-	-	-	24,000	28,400	-	79,400
Co-generation Power Credit	-	-	-	-	-	(1,367,100)	-	(1,367,100)
Chlorine/Sodium Hypochlorite	40,000	-	-	-	117,500	61,800	-	219,300
Polymer Products	458,000	-	-	-	-	695,500	-	1,153,500
Ferric Chloride	300,000	-	-	-	160,000	522,500	-	982,500
Odor Control Chemicals	38,000	-	-	-	70,000	73,700	-	181,700
Other Chemicals - Misc.	1,000	-	-	-	-	1,000	-	2,000
Laboratory Services	20,508	-	3,120	-	10,500	28,000	-	62,128
Grit Hauling - 21A	72,600	-	-	-	22,000	41,200	-	135,800
Landscaping	70,000	-	-	-	64,900	82,400	-	217,300
Management Support Services	35,950	57,500	20,000	45,000	33,500	36,100	57,500	285,550
Audit - Environmental	-	-	1,324	-	-	-	-	1,324
Legal Fees	5,000	1,000	1,000	1,000	5,000	5,000	1,000	19,000
Public Notices/ Public Relations	-	-	1,550	-	-	-	-	1,550
Contract Services Misc. - 29	132,900	-	-	-	113,300	118,500	-	364,700
Small Vehicle Expense - 31A	11,000	-	1,148	-	4,200	8,200	-	24,548
Miscellaneous Expense	11,752	-	2,068	-	1,000	5,000	-	19,820
Office Supplies - All	30,900	-	-	-	5,200	13,400	-	49,500
Petroleum Products	12,000	-	-	-	4,000	12,400	-	28,400
Uniforms	37,100	-	-	-	10,300	33,000	-	80,400
Small Vehicle Fuel - 37A	8,000	-	1,304	-	2,100	9,000	-	20,404
Insurance - Property/Liability	224,629	25,347	8,540	2,946	94,591	252,549	29,622	638,224
Small Tools & Supplies	36,100	-	3,752	-	9,300	30,900	-	80,052
Trash Disposal	3,000	-	-	-	3,000	4,000	-	10,000
Safety Supplies	40,840	1,036	-	-	34,124	40,212	1,040	117,252
Equipment Rental	3,000	-	-	-	1,000	3,000	-	7,000

Cont.

O & M, Environmental & Safety Departments Budget FY 2024-25 by Project Committee

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 24	SOCWA
Recruitment	1,000	-	-	-	300	1,000	-	2,300
Travel Expense/Tech. Conferences	19,379	4,739	4,739	4,739	12,059	19,379	4,739	69,775
Training Expense	25,592	1,087	2,000	-	21,017	36,267	1,087	87,050
Laboratory Supplies	21,000	40,000	-	-	22,000	30,000	27,048	140,048
Office Equipment	14,000	-	-	-	3,000	10,000	-	27,000
Permits	29,735	332,746	520	28,050	3,000	18,500	286,000	698,551
Membership Dues/Fees	4,025	-	500	72	4,025	4,025	-	12,647
Offshore Monitoring - 20A	-	18,500	-	-	-	-	41,616	60,116
Offshore Biochemistry - 20B	-	7,550	-	-	-	-	15,304	22,854
Effluent Chemistry - 20C	-	28,500	-	-	-	-	23,408	51,908
Access Road Expenses	-	-	-	-	45,000	-	-	45,000
Storm Damage	-	-	-	-	20,000	-	-	20,000
Biosolids Disposal - 21B	787,500	-	-	-	-	1,067,300	-	1,854,800
Contract Services Generators - 29A	10,000	-	-	-	5,200	8,000	-	23,200
Janitorial Services	44,300	-	-	-	15,500	38,100	-	97,900
Contract Serv - Digester Cleaning - 29E	-	-	-	-	-	65,000	-	65,000
Diesel Truck Maint - 31B	23,700	-	-	-	1,000	19,600	-	44,300
Diesel Truck Fuel - 37B	3,400	-	-	-	500	8,200	-	12,100
Maintenance Equip. & Facilities (Solids) 41-A	125,000	-	-	-	-	180,300	-	305,300
Maintenance Equip. & Facilities (Liquids) 41-B	200,000	-	-	-	100,000	200,000	-	500,000
Maintenance Equip. & Facilities (Common) 41-C	30,000	1,000	-	-	24,000	36,000	1,000	92,000
Maintenance Equip. & Facilities (Co-Gen) 41-D	308,000	-	-	-	-	518,000	-	826,000
Maintenance Equip. & Facilities (AWT) 41-E	-	-	-	-	30,000	-	-	30,000
Mileage	1,450	-	-	-	500	1,000	-	2,950
MNWD Lab Services and Supplies	-	-	-	-	-	40,000	-	40,000
SCADA Infrastructure	31,200	-	-	-	31,200	31,200	-	93,600
IT Direct	20,000	-	-	-	18,000	20,000	-	58,000
Co-Generation Power Credit - Offset	-	-	-	-	-	1,367,100	-	1,367,100
Operating Leases	20,000	-	-	-	-	-	-	20,000
Monthly Car Allowance	8,400	-	-	4,200	4,200	8,400	-	25,200
Zephyr Wall Costs Share-O&M	(14,000)	-	-	-	-	-	-	(14,000)
IT Allocations in to PC's & Depts.	264,170	13,174	20,660	14,265	133,277	258,384	13,617	717,548
Total Other Expenses	4,536,040	532,179	72,225	100,272	1,596,794	5,280,968	502,982	12,621,460
Total Expenses	7,705,821	685,609	330,507	266,060	3,184,444	8,405,573	662,071	21,240,085

O & M, Environmental & Safety Departments

Year Over Year Budget Summary

	FY 2024-25 Budget	FY 2025-26 Budget	Change %	FY 2026-27 Budget	Change %	FY 2027-28 Budget	Change %	FY 2028-29 Budget	Change %
Salary and Fringe									
Regular Salaries-O&M	5,383,426	5,531,431	2.7%	5,654,659	2.2%	5,744,432	1.6%	5,757,688	0.2%
Overtime Salaries-O&M	82,156	84,672	3.1%	87,212	3.0%	89,755	2.9%	92,398	2.9%
Scheduled Holiday Work	79,234	81,956	3.4%	84,628	3.3%	86,933	2.7%	89,342	2.8%
Comp Time - O&M	17,848	18,384	3.0%	18,932	3.0%	19,271	1.8%	15,610	-19.0%
Fringe Benefits IN to PC's & Depts.	2,955,969	3,037,237	2.7%	3,104,900	2.2%	3,154,193	1.6%	3,161,472	0.2%
Standby Pay	99,992	99,992	0.0%	99,992	0.0%	99,992	0.0%	99,992	0.0%
Total Payroll Costs	8,618,625	8,853,672	2.73%	9,050,324	2.22%	9,194,576	1.59%	9,216,502	0.24%
Other Expenses									
Electricity	1,299,100	1,532,600	18.0%	1,490,200	-2.8%	1,581,600	6.1%	1,676,500	6.0%
Natural Gas	509,860	382,200	-25.0%	678,100	77.4%	612,500	-9.7%	649,000	6.0%
Potable & Reclaimed Water	79,400	81,800	3.0%	84,200	2.9%	86,800	3.1%	89,400	3.0%
Co-generation Power Credit	(1,367,100)	(1,435,500)	5.0%	(1,521,600)	6.0%	(1,612,900)	6.0%	(1,709,700)	6.0%
Chlorine/Sodium Hypochlorite	219,300	222,200	1.3%	227,000	2.2%	232,000	2.2%	237,100	2.2%
Polymer Products	1,153,500	1,188,100	3.0%	1,126,620	-5.2%	1,160,400	3.0%	1,195,200	3.0%
Ferric Chloride	982,500	1,012,000	3.0%	1,042,300	3.0%	1,073,500	3.0%	1,105,600	3.0%
Odor Control Chemicals	181,700	187,100	3.0%	192,800	3.0%	198,500	3.0%	204,400	3.0%
Other Chemicals - Misc.	2,000	2,000	0.0%	3,000	50.0%	3,000	0.0%	3,000	0.0%
Laboratory Services	62,128	59,104	-4.9%	60,588	2.5%	61,915	2.2%	62,777	1.4%
Grit Hauling	135,800	139,900	3.0%	144,100	3.0%	148,400	3.0%	152,900	3.0%
Landscaping	217,300	223,800	3.0%	230,500	3.0%	237,400	3.0%	244,500	3.0%
Management Support Services	285,550	160,451	-43.8%	161,822	0.9%	163,182	0.8%	164,570	0.9%
Audit - Environmental	1,324	1,356	2.4%	1,376	1.5%	1,404	2.0%	1,376	-2.0%
Legal Fees	19,000	19,120	0.6%	19,244	0.6%	19,361	0.6%	19,491	0.7%
Public Notices/ Public Relations	1,550	1,600	3.2%	1,650	3.1%	1,683	2.0%	1,650	-2.0%
Contract Services Misc.	364,700	375,700	3.0%	387,000	3.0%	398,600	3.0%	410,600	3.0%
Small Vehicle Expense	24,548	24,864	1.3%	25,192	1.3%	25,516	1.3%	25,892	1.5%
Miscellaneous Expense	19,820	19,960	0.7%	32,316	61.9%	28,759	-11.0%	28,916	0.5%
Office Supplies - All	49,500	50,200	1.4%	51,200	2.0%	52,200	2.0%	53,200	1.9%
Petroleum Products	28,400	27,400	-3.5%	27,400	0.0%	27,400	0.0%	27,400	0.0%
Uniforms	80,400	82,500	2.6%	84,600	2.5%	87,600	3.5%	89,900	2.6%
Small Vehicle Fuel	20,404	20,524	0.6%	20,756	1.1%	21,083	1.6%	21,356	1.3%
Insurance - Property/Liability	638,224	702,047	10.0%	772,251	10.0%	849,476	10.0%	934,424	10.0%
Small Tools & Supplies	80,052	80,924	1.1%	83,096	2.7%	84,274	1.4%	85,396	1.3%
Trash Disposal	10,000	10,000	0.0%	10,000	0.0%	10,000	0.0%	10,000	0.0%
Safety Program & Supplies	117,252	119,596	2.0%	121,992	2.0%	124,813	2.3%	126,270	1.2%
Equipment Rental	7,000	8,000	14.3%	8,000	0.0%	8,000	0.0%	8,000	0.0%

Cont. O & M, Environmental & Safety Departments

Year Over Year Budget Summary

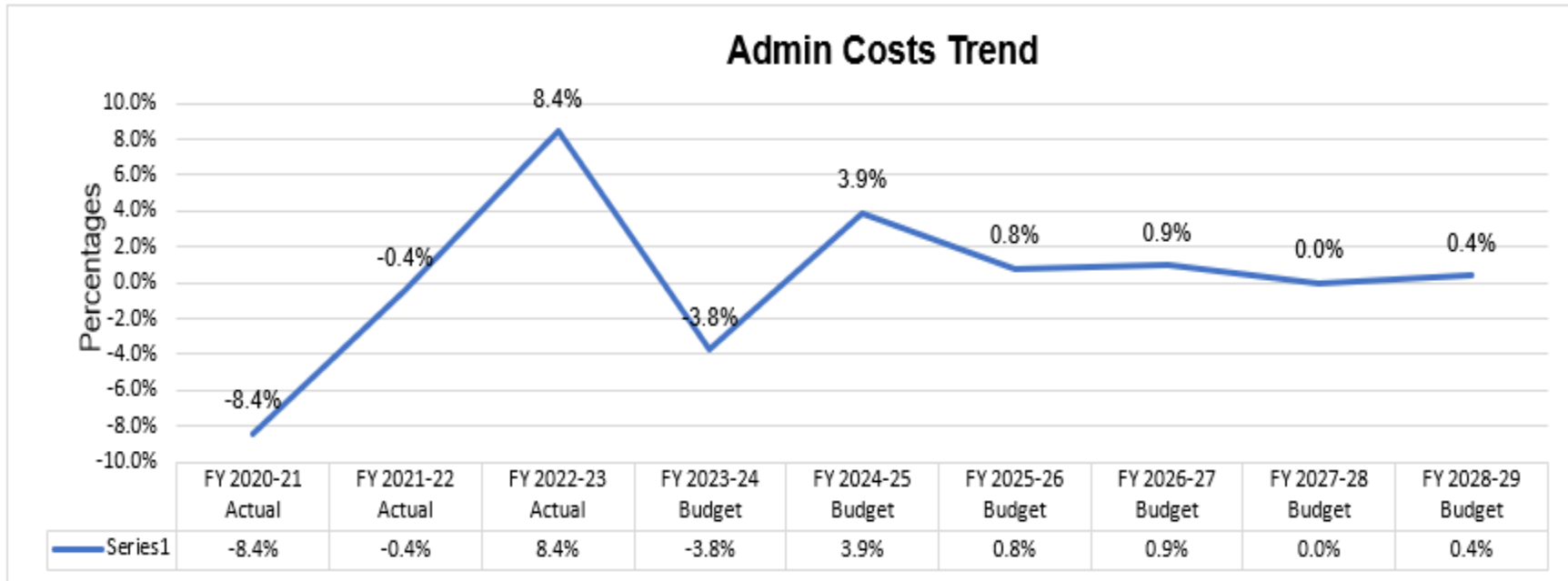
	FY 2024-25 Budget	FY 2025-26 Budget	Change %	FY 2026-27 Budget	Change %	FY 2027-28 Budget	Change %	FY 2028-29 Budget	Change %
Recruitment	2,300	2,300	0.0%	2,300	0.0%	2,300	0.0%	2,300	0.0%
Travel Expense/Tech. Conferences	69,775	69,949	0.2%	70,645	1.0%	71,403	1.1%	72,180	1.1%
Training Expense	87,050	61,601	-29.2%	61,858	0.4%	62,020	0.3%	62,185	0.3%
Laboratory Supplies	140,048	137,722	-1.7%	141,423	2.7%	144,654	2.3%	147,917	2.3%
Office Equipment	27,000	27,000	0.0%	27,000	0.0%	27,000	0.0%	27,000	0.0%
Permits	698,551	766,812	9.8%	841,842	9.8%	924,313	9.8%	1,014,849	9.8%
Membership Dues/Fees	12,647	42,968	239.7%	43,573	1.4%	44,197	1.4%	44,804	1.4%
Offshore Monitoring	60,116	61,316	2.0%	62,544	2.0%	63,410	1.4%	64,293	1.4%
Offshore Biochemistry	22,854	23,204	1.5%	23,570	1.6%	23,888	1.4%	24,213	1.4%
Effluent Chemistry	51,908	52,880	1.9%	53,860	1.9%	54,347	0.9%	54,844	0.9%
Access Road Expenses	45,000	45,000	0.0%	45,000	0.0%	45,000	0.0%	45,000	0.0%
Storm Damage	20,000	20,000	0.0%	20,000	0.0%	20,000	0.0%	20,000	0.0%
Biosolids Disposal	1,854,800	1,910,400	3.0%	1,942,638	1.7%	2,000,900	3.0%	2,060,900	3.0%
Contract Services Generators	23,200	23,000	-0.9%	23,000	0.0%	23,000	0.0%	23,000	0.0%
Janitorial Services	97,900	97,900	0.0%	100,000	2.1%	102,000	2.0%	107,000	4.9%
Contract Serv - Digester Cleaning	65,000	65,000	0.0%	0	-100.0%	65,000	0.0%	60,000	-7.7%
Diesel Truck Maint	44,300	44,600	0.7%	45,600	2.2%	46,600	2.2%	47,600	2.1%
Diesel Truck Fuel	12,100	12,100	0.0%	12,100	0.0%	12,100	0.0%	12,100	0.0%
Maintenance Equip. & Facilities (Solids)	305,300	314,500	3.0%	324,000	3.0%	333,700	3.0%	343,700	3.0%
Maintenance Equip. & Facilities (Liquids)	500,000	515,000	3.0%	530,500	3.0%	546,500	3.0%	563,000	3.0%
Maintenance Equip. & Facilities (Common)	92,000	94,900	3.2%	97,800	3.1%	100,800	3.1%	64,200	-36.3%
Maintenance Equip. & Facilities (Co-Gen)	826,000	884,000	7.0%	946,000	7.0%	1,013,000	7.1%	1,083,000	6.9%
Maintenance Equip. & Facilities (AWT)	30,000	40,000	33.3%	41,000	2.5%	42,000	2.4%	43,000	2.4%
Mileage	2,950	3,000	1.7%	3,050	1.7%	3,050	0.0%	3,050	0.0%
MNWD Potable Water Supplies & Svcs.	40,000	41,000	2.5%	42,000	2.4%	43,000	2.4%	44,000	2.3%
SCADA Infrastructure	93,600	93,900	0.3%	119,400	27.2%	99,900	-16.3%	99,600	-0.3%
IT Direct	58,000	58,000	0.0%	58,000	0.0%	58,000	0.0%	68,000	17.2%
Co-Generation Power Credit - Offset	1,367,100	1,435,500	5.0%	1,521,600	6.0%	1,612,900	6.0%	1,709,700	6.0%
Operating Leases	20,000	20,000	0.0%	20,000	0.0%	20,000	0.0%	20,000	0.0%
Monthly Car Allowance	25,200	25,200	0.0%	25,200	0.0%	25,200	0.0%	25,200	0.0%
Zephyr Wall Costs Share - O&M	(14,000)	(14,000)	0.0%	(14,000)	0.0%	(14,000)	0.0%	(14,000)	0.0%
IT Allocations in to PC's & Depts.	717,548	735,327	2.5%	755,029	2.7%	774,443	2.6%	786,448	1.6%
Total Other Expenses	12,621,460	13,009,627	3.1%	13,552,238	4.2%	14,077,094	3.9%	14,648,203	4.1%
Total Expenses	21,240,085	21,863,299	2.9%	22,602,561	3.4%	23,271,670	3.0%	23,864,705	2.5%

Residual Engineering Budget

	FY 2023-24 Budget	FY 2024-25 Budget	Change \$ Amount	Change %
Salary and Fringe				
Regular Salaries-O&M	194,546	109,310	(85,236)	-43.8%
Fringe Benefits IN to PC's & Depts.	104,916	60,021	(44,895)	-42.8%
Total Payroll Costs	299,462	169,330	(130,132)	-43.5%
Other Expenses				
Miscellaneous Expense	2,000	1,000	(1,000)	-50.0%
Office Supplies - All		100	100	
Safety Supplies		100	100	
Travel Expense/Tech. Conferences	8,500	2,500	(6,000)	-70.6%
Training Expense	1,300	1,300	-	0.0%
Office Equipment	150	153	3	2.0%
Membership Dues/Fees	1,775	1,150	(625)	-35.2%
Mileage	250	150	(100)	-40.0%
IT Direct	250	-	(250)	-100.0%
Operating Leases	30,000	20,000	(10,000)	-33.3%
Monthly Car Allowance	4,200		(4,200)	-100.0%
Shipping/Freight	100	102	2	2.0%
IT Allocations in to PC's & Depts.	54,993	22,241	(32,752)	-59.6%
Total Other Expenses	103,518	48,796	(54,722)	-52.9%
Total Residual Engineering Expenses	402,980	218,126	(184,854)	-45.9%
YOY Change	52.6%	-45.9%		
Capitalized Portion of Labor & Fringe	422,501	89,149	(333,352)	-78.9%
Percentage Change	39.8%	-78.9%		

Regular Salaries include 10% of the Acting GM Labor Costs

Administration Budget Cost Trends



Administration Budget (in dollars)

											FY 24-25	
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Change	Change
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	\$	%
Salary and Fringe												
Regular Salaries-Admin & IT	934,332	899,005	923,711	947,630	1,006,210	1,053,134	1,065,275	1,069,932	1,071,895	1,073,918	46,924	4.7%
Overtime Salaries-Admin & IT	33,485	35,428	28,565	14,911	7,000	7,500	7,500	7,500	7,500	7,500	500	7.1%
Comp Time - Admin	9,200	18,225	6,252	4,206	4,000	2,000	2,000	2,000	2,000	2,000	(2,000)	-50.0%
Fringe Benefits IN to PC's & Depts.	693,140	486,745	524,484	544,340	542,634	578,262	584,929	587,486	588,564	589,674	35,628	6.6%
Total Payroll Costs	1,670,157	1,439,403	1,483,013	1,511,087	1,559,845	1,640,896	1,659,704	1,666,918	1,669,959	1,673,092	81,051	5.2%
Other Expenses												
Public Notices/ Public Relations		2,180										
HR Recruitment & Employee Relations	34,745	32,837	23,042	10,630	48,100	32,100	30,977	31,596	32,228	32,873	(16,000)	-33.3%
Subscriptions	2,058	2,119	2,528	1,903	1,400	2,030	2,071	2,112	2,154	2,197	630	45.0%
Contract Labor/Temp Labor			24,512	28,477	30,000	35,000	35,700	36,414	37,142	37,885	5,000	16.7%
Management Support Services	80,611	58,868	32,691	77,545	55,000	155,000	156,100	157,222	158,366	159,534	100,000	181.8%
Audit	38,267	40,600	45,000	37,680	46,000	40,800	40,848	51,897	42,975	43,201	(5,200)	-11.3%
Legal	222,876	338,560	266,611	389,328	200,000	100,000	100,000	100,000	100,000	100,000	(100,000)	-50.0%
Postage	3,126	897	1,460	1,226	1,500	1,545	1,545	1,545	1,545	1,545	45	3.0%
Office Supplies - Admin	5,983	3,512	3,113	1,799	4,000	4,120	4,202	4,286	4,372	4,460	120	3.0%
Office Equipment	1,933	2,338	5,101	9,223	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
Memberships & Trainings	94,279	76,234	98,047	104,664	105,000	107,500	105,000	105,000	105,000	105,000	2,500	2.4%
Travel & Conference	13,470	5,224	11,482	13,878	25,000	25,000	25,000	25,000	25,000	25,000	-	0.0%
Scholarship/Education reimbursement		1,000		1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
Education Reimbursement	1,500	1,500	2,651	2,715	3,000	1,500	1,500	1,500	1,500	1,500	(1,500)	-50.0%
Miscellaneous	25,777	19,542	22,786	22,232	22,000	27,000	27,540	28,091	28,653	29,226	5,000	22.7%
Mileage	401	185	148	686	600	800	816	832	849	866	200	33.3%
Contract Services Misc	5,293	5,464	5,646	5,732	5,800	5,800	5,858	5,917	5,976	6,036	-	0.0%
IT Allocations in to PC's & Depts.	142,337	114,520	108,574	97,589	123,292	140,375	140,251	140,962	142,362	144,331	17,082	13.9%
Shipping/Freight	4,830	4,296	3,822	2,446	1,200	2,000	2,040	2,081	2,122	2,165	800	66.7%
Monthly Car Allowance	12,119	12,046	12,046	13,500	12,000	10,200	10,200	10,200	10,200	10,200	(1,800)	-15.0%
Total Other Expenses	689,605	721,922	669,260	822,253	685,892	692,770	691,648	706,655	702,445	708,018	6,877	1.0%
Total Administration Expenses	2,359,761	2,161,324	2,152,273	2,333,340	2,245,737	2,333,665	2,351,352	2,373,573	2,372,405	2,381,109	87,928	3.9%
Year-Over-Year Change %'s	0.0%	-8.4%	-0.4%	8.4%	-3.8%	3.9%	0.8%	0.9%	0.0%	0.4%		

Regular Salaries include 90% of the Acting GM Labor Costs

General Fund Budget FY 2024-25 compared to FY 2023-24 (Included Within Admin Expenses) (in dollars)

										FY 24-25		
Finance Committee Recommended General Fund %'s	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget	FY 2026-27 Budget	FY 2027-28 Budget	FY 2028-29 Budget	Change \$	Change %	
Salary and Fringe												
Regular Salaries-Admin	Footnote #1	167,925	157,568	165,777	180,128	175,378	175,378	175,378	175,378	175,378	(4,750)	-2.6%
Overtime Salaries-Admin	50%	17,714	5,523	7,092	3,500	3,750	3,750	3,750	3,750	3,750	250	7.1%
Comp Time - Admin	50%	9,112	1,124	1,340	2,000	1,000	1,000	1,000	1,000	1,000	(1,000)	-50.0%
Fringe Benefits IN to PC's & Depts.		90,919	89,467	95,226	97,141	96,298	96,298	96,298	96,298	96,298	(843)	-0.9%
Total Payroll Costs		285,670	253,681	269,435	282,769	276,426	276,426	276,426	276,426	276,426	(6,343)	-2.2%
Other Expenses												
Public Notices/ Public Relations	100%											
Contract Labor/Part-Time Labor	25%		6,128	7,119	7,500	8,750	8,925	9,104	9,286	9,471	1,250	16.7%
Audit	100%	40,600	45,000	37,680	46,000	40,800	40,848	51,897	42,975	43,201	(5,200)	-11.3%
Legal	40%	135,424	106,644	149,643	80,000	80,000	80,000	80,000	80,000	80,000	-	0.0%
Outside Services	100%											
Postage	20%	179	292	245	300	309	309	309	309	309	9	3.0%
Office Supplies - Admin	100%	3,512	3,113	1,799	4,000	4,120	4,202	4,286	4,372	4,460	120	3.0%
Office Equipment	100%	2,338	5,101	9,223	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%
Miscellaneous	20%	3,908	4,557	4,446	4,400	5,400	5,508	5,618	5,731	5,845	1,000	22.7%
IT Allocations in to PC's & Depts.	5%	5,726	5,429	4,879	6,165	7,019	7,013	7,048	7,118	7,217	854	13.9%
Total Other Expenses		191,688	176,264	215,035	149,365	147,398	147,805	159,263	150,791	151,502	(1,967)	-1.3%
Total General Fund Expenses		477,358	429,946	484,470	432,133	423,824	424,231	435,689	427,217	427,928	(8,310)	-1.9%

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

General Fund Budget FY 2024-25 by Member Agency (in dollars)

	FY 2023-24	Distribution	FY 2024-25	Distribution	FY 2025-26	Distribution	FY 2026-27	Distribution	FY 2027-28	Distribution	FY 2028-29	Distribution
	Budget	%	Budget	%	Budget	%	Budget	%	Budget	%	Budget	%
City of Laguna Beach	61,733	14.3%	60,546	14.3%	60,604	14.3%	62,241	14.3%	61,031	14.3%	61,133	14.3%
City of San Clemente	61,733	14.3%	60,546	14.3%	60,604	14.3%	62,241	14.3%	61,031	14.3%	61,133	14.3%
City of San Juan Capistrano												
El Toro Water District	61,733	14.3%	60,546	14.3%	60,604	14.3%	62,241	14.3%	61,031	14.3%	61,133	14.3%
Emerald Bay Service District	61,733	14.3%	60,546	14.3%	60,604	14.3%	62,241	14.3%	61,031	14.3%	61,133	14.3%
Irvine Ranch Water District												
Moulton Niguel Water District	61,733	14.3%	60,546	14.3%	60,604	14.3%	62,241	14.3%	61,031	14.3%	61,133	14.3%
Santa Margarita Water District	61,733	14.3%	60,546	14.3%	60,604	14.3%	62,241	14.3%	61,031	14.3%	61,133	14.3%
South Coast Water District	61,733	14.3%	60,546	14.3%	60,604	14.3%	62,241	14.3%	61,031	14.3%	61,133	14.3%
Trabuco Canyon Water District												
Total General Fund	432,133	100.00%	423,824	100.00%	424,231	100.00%	435,689	100.00%	427,217	100.00%	427,928	100.00%

The General Fund is distributed evenly amongst the seven Member Agencies.

IT Budget

	FY 2023-24 Adopted Budget	FY 2024-25 Proposed Budget	Change \$ Amount	Change %
Salary and Fringe				
Regular Salaries-Admin & IT	116,046	125,452	9,406	8.1%
Overtime Salaries-Admin & IT	-	-	-	0.0%
Comp Time - IT	-	-	-	0.0%
Fringe Benefits IN to PC's & Depts.	62,582	68,884	6,302	10.1%
Total Salary & Fringe	\$ 178,628.53	\$ 194,336.73	\$ 15,708.20	8.8%
Small Tools & Supplies	1,000	1,000	-	0.0%
Safety Supplies	-	-	-	0.0%
Training Expense	3,000	3,000	-	0.0%
Recruitment & Employee Relations, IT	-	600	600	100.0%
Subscriptions	-	-	-	0.0%
Management Support Services	-	-	-	0.0%
Office Supplies - All	-	-	-	0.0%
Office Equipment	600	-	(600)	-100.0%
Memberships & Trainings	2,750	5,950	3,200	116.4%
Travel & Conference	1,500	1,500	-	0.0%
Software Maintenance Agreements	84,700	63,180	(21,520)	-25.4%
Hardware Maintenance Agreements	22,400	10,300	(12,100)	-54.0%
Cloud Subscriptions (Internet) ¹	196,935	195,018	(1,917)	-1.0%
Telecommunications	161,382	163,882	2,500	1.5%
IT Professional Services ¹	19,960	106,200	86,240	432.1%
Small Hardware Purchases (< \$5k)	25,400	28,400	3,000	11.8%
Small Software Purchases & Licenses(<\$5k)	30,500	31,000	500	1.6%
IT Memberships	160	160	-	0.0%
Operating Leases	64,200	64,173	(27)	0.0%
Miscellaneous	5,000	5,000	-	0.0%
Mileage	-	3,200	3,200	100.0%
Computer & Photocopy Supplies	3,200	3,264	64	2.0%
Shipping/Freight	-	-	-	0.0%
Total Other Expenses¹	\$ 622,687	\$ 685,827	\$ 63,140	10.1%
Total IT Expenses	\$ 801,315	\$ 880,164	\$ 78,848	9.8%
IT Allocations (OUT) to PC's & Depts.	\$ (801,315)	\$ (880,164)	\$ (78,848)	9.8%
Total IT Allocations (Out) to PC's & Depts	\$ (801,315)	\$ (880,164)	\$ (78,848)	9.8%

¹Significant cost drivers include (i). ADP expense increase of \$25,000 with outsourcing of Payroll (ii). Planned upgrade of JBL WiFi access points estimated at \$20,000 (iii). Increase in cost of Cloud Subscription for Water Information Management Software by \$15,000.

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 90%, Exec Assist 50%, Controller 5%

Budget Schedule

- February 8 – Engineering Committee Approved CY 2023 flows and solids for use in the FY 24-25 budget.
- February 20 – Updated Budget presentation to the Finance Committee
- March 14 – CIP TO Engineering Committee
- TBD - Remaining Finance Committee Meeting and Budget Workshops
- June 1 – Board Meeting (Budget Consideration for Approval)

Questions and Discussion

Memorandum

DATE: February 20, 2024

TO: Finance Committee Members

FROM: Amber Baylor, Director of Environmental Compliance

SUBJECT: Department 02 Full-Time Employee Request Background

On January 16, 2024, the SOCWA Finance Committee met to evaluate the budget assumptions for the FY 24-25 budget. Included in the budget assumption was a request for a new full-time employee (FTE) for Department 02 or the Environmental Compliance Department. The request was to split an FTE between Pretreatment and the SOCWA Laboratory. The Finance Committee requested a more detailed update on the rationale why a new FTE is needed for FY 24-25.

Background

Slide 5 of the Finance Committee Packet¹ pointed only to the Direct Potable Reuse regulations as a key driver in the need for a new position for Department 02. However, the slide should have also included the following additional drivers of the request: the Nelac Institute (TNI) laboratory accreditation that is required as of January 1, 2024, for any laboratories submitting compliance work, special studies for the application of research methods to assist in the regulatory rulemaking process, and the development of subject matter experts within the laboratory for workforce development goals. The following provides the rationale as requested for each driver to assist the Finance Committee in the management rationale for this request.

Direct Potable Reuse Regulations

The first driver, the recent enactment of direct potable reuse (DPR) regulations in California on December 19, 2024², necessitated a reassessment of the SOCWA's Laboratory's operational capabilities and pretreatment staffing requirements. The Moulton Niguel Water District, the El Toro Water District, the South Coast Water District, and the Santa Margarita Water District have expressed interest and begun planning for the implementation of DPR projects at the facilities within the SOCWA service area. Each agency that implemented a DPR project would be

¹ SOCWA Finance Committee meeting. January 16, 2024. Agenda Item 5 – Budget Baseline Schedule Presentation for FY 2024-25. <https://www.socwa.com/wp-content/uploads/2023/12/5-Budget-Baseline-Schedule-Presentation-for-FY-2024-25.pdf>

² State Water Resources Control Board. December 19, 2023. Notice of Public Availability of Changes to Proposed Direct Potable Reuse Regulations and Addition of Material to the Rule Making Record (SSDDW-23-001). 22 CCR, Division 4, Environmental Health; Chapter 17, Surface Water Treatment; Article 10, Direct Potable Reuse.

considered a “Direct potable reuse responsible agency” or “DiPRRA.” The DiPPRA designation under the SOCWA JPA allows for current member agency efficiencies of resources but also requires minor incremental investment in SOCWA’s EPA approved Pretreatment Program to help agencies leverage existing resources.

For example, Section 64669.40 of the DPR regulations requires a wastewater source control program. A wastewater source control program currently exists through SOCWA’s EPA approved pretreatment program. The SOCWA source control program establishes local limits discharge control limits, conducts inspections, utilizes police powers when illicit discharges are found, and leverages data management for effective administrative reporting as required under the current program. These elements are all programmatic requirements under the DPR regulations and are expected to increase in number due to the higher number of analytes that have been identified that could contribute to a disruption of the DPR treatment trains.

Another example of additional resources needed is the requirement in the DPR regulations for a “Regional Monitoring Consortium,” as a group of DPR projects that “cooperate in developing and implementing monitoring plans that comply with the monitoring requirements³.” The SOCWA Laboratory is currently working with MNWD on an initial scan of the influent waste streams, which is a new regulatory driver for which we have not previously budgeted. However, SOCWA is well positioned to utilize resources to meet the monitoring needs of multiple agencies for efficient use of the new position.

Finally, Section 64690 requires “Tracking the results of local county public health departments’ disease surveillance programs and community raw wastewater surveillance monitoring programs to identify whether and when community outbreaks of disease occur.” SOCWA currently is contracted with Verily⁴ to monitor disease outbreaks at the facilities, but we need a person who is focused on the trends to keep the team informed for the protection of public health.

The Nelac Institute (TNI)

At the Finance Committee Meeting on January 16, 2024, a short explanation was provided relating to the resource need for additional regulations. A historical briefing of what the National Environmental Laboratory Accreditation Conference (NELAC) Institute (TNI) is, why it was required, and what is projected to be needed for current accreditation requirements was relayed to the Committee. Key points included the State Water Resources Control Board’s Initial Statement of Reason (ISOR) and the compliance deadline of January 1, 2024.

The SWRCB’s ISOR estimated⁵, “All medium laboratories will hire a laboratory consulting firm to help implement the 2016 TNI Standard, and 50 percent of medium laboratories will hire one part-time laboratory personnel.” The SOCWA Laboratory is considered a medium-sized laboratory due to the number of fields of accreditation. To begin to focus the laboratory efforts for accreditation requirements, we promoted an

³ State Water Resources Control Board. December 19, 2023. Notice of Public Availability of Changes to Proposed Direct Potable Reuse Regulations and Addition of Material to the Rule Making Record (SSDDW-23-001). 22 CCR, Division 4, Environmental Health; Chapter 17, Surface Water Treatment; Article 10, Direct Potable Reuse. Section 64669.05.

⁴ Verily Public Health. Laguna Niguel and Dana Point.
https://publichealth.verily.com/?v=SC2_N&l=Coeur+d%27Alene%2C+ID

⁵ State Water Resources Control Board (SWRCB). Initial Statement of Reason. Table 3.
https://www.waterboards.ca.gov/drinking_water/certlic/labs/documents/rulemaking/03_initial_statement_of_reasons_swrcb_elap.pdf#page=10&zoom=100,113,514

internal staff member in 2019 who was a technician III to function as a part-time Quality Assurance specialist.

SOCWA has not hired additional part-time personnel as SOCWA first sought to hire management support to implement the program to understand the programmatic needs. With the new compliance requirement of January 1, 2024, SOCWA management believes it is necessary to focus on quality systems to maintain the accreditation status. The Quality Assurance requirement in practice is a full-time focus that the SOCWA lab has experienced through the TNI transition. Hiring a new employee to split time between the SOCWA laboratory will help back-fill the bench work that the QA Specialist is focusing on.

SOCWA Directed Research

SOCWA staff have been well positioned to address developing water quality regulations with a research component, but additional staff support is needed. These research initiatives have allowed regulations to be modified to benefit the member agencies and have positively contributed to the science behind the developing regulations. For example, in 2018-2019, SOCWA Member Agencies of Project Committee 12 (PC 12) invested monies to help understand the viability of the human marker Hf183 that was being proposed, resulted in the removal of recycled water agencies in the San Diego Investigative Order as it was determined, through SOCWA-related research, that Hf183 is not living but can be detected in a watershed where recycled water is being used.

Another example is the PFAS investigative order. The SWRCB's 13267 Order resulted in SOCWA being the lead agency for the new required testing where a research method was being utilized. The results of the special study were consistent with domestic wastewater trends on the low concentration of PFAS, which helped the SWRCB in the decision making process that the publicly owned treatment works (POTWs) were not a source to further regulate at this time.

SOCWA also participated with the California Association of Sanitation Agencies (CASA) in a study of microplastics in wastewater treatment. The study helped to remedy complex protocols for microplastics methods that have implications in treatment controls for wastewater effluent.

SOCWA is also embarking on a molecular method evaluation of rapid detection methods that can supplant the traditional microbiology methods that are employed today but take 18-24 hours for results to be socialized to the public. The methods are being implemented to study within the 2024 beach water quality season.

While these research efforts have resulted in a clear leadership role for the Region, the staff is stretched thin. Staying in a leadership position requires additional resources to face new challenges for the industry. While the SOCWA laboratory has stepped up in the needs and goals I have provided, additional bench support will help to facilitate more growth in the laboratory that will prevent burnout and increase workforce development.

Subject Matter Expertise and Workforce Development

The SOCWA Board has indicated that the new SOCWA is focused on the regulatory needs of the industry to support management decision-making. The SOCWA staff have begun to increase their expertise level in areas they are most interested in, allowing for full engagement and employee growth while still supporting the current and future needs of the SOCWA Board. Table 1 below shows the workforce skill development of employee expertise to support an organization built from the bottom to the top in understanding the scientific and regulatory drivers of the

organization. The intent of sharing Table 1 is to help the Finance Committee understand that a distribution of resources has been allocated to support the long-term success of the organization. Additionally, there are two senior-level positions that are set to retire soon, and the additional person helps bridge the gap and facilitate information transfer for continued compliance adherence. The Board will have the discretion not to rehire the senior position once retirement is completed.

	Subject Matter Expertise										
SOCWA Staff	The Nelac Institute Accreditation	Wastewater Epidemiology	Rapid Beach Water Quality Indicators	HF183	Sewer Exfiltration	PFAS	Air Toxics	Microplastics	Natural Watershed Bacteria	Chemicals of Emerging Concern	Ocean Acidification
DoEC	Support	Co-Lead	Co-Lead	Lead	Lead	Lead	Lead	Lead	Lead		Lead
PT						Co-Lead					
Lab Manager	Lead(lab)	Co-Lead	Co-Lead	Co-Lead	Support	Support	Support	Co-Lead	Support	Support	Co-Lead
QA/Tech III	Co-Lead	Lead(lab)	Support	Support	Support	Support	Support	Support	Support	Support	Support
Tech III	Support	Support	Lead(lab)	Lead(lab)					Support		
Tech III	Support		Support		Support		Support	Lead(lab)		Support	
Tech III	Support		Support			Lead(lab)		Support			Lead(lab)
Tech III	Support	Support	Co-lead	Support			Lead(lab)			Lead(lab)	
Tech I	Support		Support		Lead(lab)			Support	Lead(lab)		

Table 1: Workforce Development of Department 02

SOCWA Personnel Overtime Evaluation

To address the Finance Committee’s request for the overtime records that would necessitate a new position, SOCWA management, who is on salary, can relay that the bandwidth needed is typically provided by management staff. The general policy in the laboratory is little to no overtime for non-salary work. The number of hours of overtime in 2023 was 48 hours. While this number is low, the additional new development work is carried out by non-salary positions. It should also be noted that in 2019, the Environmental Compliance Analyst position FTE was utilized for the Finance Department and has not been filled. Additionally, this additional FTE is requested to meet current regulatory requirements and future regulations and enhance the workforce development within the laboratory.

Conclusion

The establishment of a new laboratory position focused on DPR compliance and TNI accreditation will enable us to:

- Ensure continuous compliance with DPR regulations and TNI standards.
- Enhance our laboratory's analytical capabilities to meet the increased demand for testing services.
- Strengthen our quality management system, ensuring the reliability and accuracy of our analytical results.
- Facilitate ongoing staff training and development in response to evolving regulatory and accreditation requirements.

- Allows a workforce development bridge to transfer senior-level knowledge to new junior-level members.

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors:

1. Approve the new laboratory position for the FY 2024-2025 period.
2. Allocate the budget for recruitment and salary expenses; and
3. Initiate the recruitment process for hiring staff between July and August 2024.



Memorandum

DATE: February 20, 2024
TO: Finance Committee Members
FROM: Jim Burror, Acting General Manager/Director of Operations
SUBJECT: Administrative Staff Labor Allocations Summary

At the request of the Finance Committee, here is a summary of the past and present allocation methodology for Administration and General Fund staff labor allocations at SOCWA.

Background

Excerpt for the FY2017-18 Budget Book

Per direction and approval from the Board at the June 14, 2017 Meeting, the following costs shall be included in the General Fund, and the following percentages are the pro rata share of the Administration expenses allocated to the General Fund:

- *General Manager, 50% of payroll costs*
- *Executive Assistant, 50% of payroll costs*
- *Finance Controller, 5% of payroll costs*
- *The above General Fund expenses include costs of Board Meetings and staff costs of compliance with legally required JPA reporting and filing requirements (Form 700, Annual JPA Statements, etc.)*
- *General Fund expenses are shared equally among the 10 member agencies [now seven] and are segregated from Administration Expenses for the purposes of applying an equivalent allocation among the agencies [if approved unanimously]. General Fund Expenses are added back to Administration for the purposes of tracking costs and showing total Administration by agency and project committee.*

Excerpt for the Joint Power Agreement, Section VI. BUDGETS AND PAYMENTS:

6.1 General Budget. Within sixty (60) days after the first meeting of the Board, a "General Budget" shall be adopted for the balance of the Fiscal Year and the ensuing Fiscal Year. The initial General Budget and each succeeding General Budget shall include the following: (a) the general administrative expenses of the Agency to be incurred during the period covered by the General Budget; and (b) the allocation among the Member Agencies of the amounts necessary to cover the General Budget expenditures. If the General Budget provides an allocation to the Member Agencies on

some basis other than equal amounts, the General Budget must be approved by the unanimous consent of all of the Member Agencies. After the first full Fiscal Year, at or prior to each June meeting of the Board, a General Budget shall be adopted for the ensuing Fiscal Year.

6.2 Project Budgets. In addition to the General Budget, the Board may budget at any time for the study, implementation or construction of any specific Project proposed to be constructed by the Authority ("Project Budget"). Each Project Budget shall include at a minimum the following:

- (a) the administrative expenses allocated to the project during planning and construction;*
- (b) the cost of studies and planning for the Project;*
- (c) the cost of the engineering and construction of the Project;*
- (d) the allocation among the Participating Member Agencies of the total Project costs;*
- (e) an estimate of annual maintenance and operating expenses; and*
- (f) a formula for allocating annual maintenance and operating expenses.*

After the Board approves a Project Budget, it shall be submitted to each Member Agency which has expressed a desire to participate and is to be obligated for the payment of any amount thereunder. The Authority shall not incur any expense for the Project until the Project Budget has been approved by the governing body of each of the proposed Participating Member Agencies. In the event a Project Budget is not approved, the cost of preparing the budget shall be divided among the proposed Participating Member Agencies in accordance with the proposed allocation of the total Project costs.

6.3 Operation and Maintenance Budgets. For each Project operated and maintained by the Authority, an operations and maintenance budget ("O&M Budget") shall be prepared and approved at or prior to each June meeting of the Board for the ensuing Fiscal Year. Said budget shall include the following:

- (a) the estimated expenses of operating the Project;*
- (b) the estimated expenses of maintaining the Project;*
- (c) an estimate of income from operations, if any; and*
- (d) the allocation of operation and maintenance expenses among the*

Participating Member Agencies in accordance with the formula set forth in the approved Project Budget. An O&M Budget must be approved by two-thirds (2/3) of the directors or by two-thirds (2/3) of the Participating Directors if the budget affects less than the entire membership. Copies of each O & M Budget shall be mailed to each Participating Member Agency within thirty (30) days of its adoption.

6.3.1 O&M Costs/Capital Components. It is agreed as follows: (a) all operations and maintenance costs directly related to the use of the Project facilities, including necessary improvements, repairs, adjustments, replacements and incidental accounting and administrative costs in connection therewith, shall be paid by each Member Agency using the Project facilities in proportion to its use; and (b) the maintenance costs not directly related to use of the Project facilities, including necessary capital improvements, repairs, adjustments, replacements and extraordinary or standby maintenance, and incidental accounting and administrative costs in connection therewith, shall be paid by

the Participating Member Agencies in proportion to their respective percentage share of the ownership of capacity in said Project facilities. Any change of the foregoing may be made by the unanimous consent of all of the Participating Member Agencies.

A detailed Board review of the labor efforts by Administrative staff was conducted in December 1999. The Board was presented a memorandum titled EVALUATION OF ALTERNATIVE METHODS FOR ALLOCATING AWMA/SERRA OVERHEAD COSTS. The Board then took action to maintain the current allocation methods that included specific portions of the Administrative labor for the General Fund Budget.

The following are excerpts are from the memorandum related to efforts by Administrative staff.

General Fund costs are defined as those directly attributable to the operation of the agency Board of Directors. In accordance with the JPA, General Fund costs are divided equally among the various members of the JPA. The only exceptions to this rule relate to Project Committee Directors fees and membership dues. Also, in the SERRA General Fund, Administration Building maintenance expenses are charged to the four owners of the building. See example attached as Exhibit D.

Exhibit D

SOUTH EAST REGIONAL RECLAMATION AUTHORITY
GENERAL FUND

TASK NO.	ITEM	BUDGET F/Y 1998/99	BUDGET F/Y 1999/2000
25	Audit	\$800	\$800
27	Legal	10,000	8,500
32	Office Supplies	1,900	6,400
34	Directors Fees	9,300	6,700
39	Insurance	1,800	1,300
52	Admin. Building Revenue Program	4,500	4,500
52-A	Administration Building Expense	30,700	34,000
53	Membership Dues/Fees - CASA	2,500	2,200
69	Administration	51,200	46,800
75	Data Processing	500	600
Z	Contingency	800	200
GRAND TOTALS		\$114,000	\$112,000

Member Agency	Dues (1) and P.C. Director Fees	Administration Building Expense (2)	Remaining Budget Allocation	F/Y 1999/2000 Budget Allocation	Less (2) Admin. Bldg. Rents	99/00 Budget Deposit Requirements
CSC	140	0	14,840	14,980	0	14,980
CSJC	790	11,770	14,840	27,400	(27,350)	50
MNWD	1,340	7,850	14,840	24,030	(18,230)	5,800
SCWD	650	6,530	14,840	22,020	(15,190)	6,830
SMWD	880	7,850	14,840	23,570	(18,230)	5,340
Totals	\$3,800	\$34,000	\$74,200	\$112,000	(\$79,000)	\$33,000

Note: (1).The allocation of CASA dues is based upon member's O & M budget share of SERRA Project Committees. Project Comm. Director Fees are allocated to their respective districts. All other Director Fees are allocated equally.

Note: (2).Administration Building Expenses and Receipts pertain only to Owners of the Administration Building.

Exhibit F Table 2 –AWMA’s Administrative Labor for the General Fund Budget Allocations

Personnel	General Fund
General Manager	
Hours	280.00
% of Work Effort	26.40%
Salary & Overhead	\$21,520
Administrative Secretary	
Hours	260.00
% of Work Effort	26.80%
Salary & Overhead	\$8,380
Mngt. Analyst/Admin.	
Hours	100.00
% of Work Effort	10.20%
Salary & Overhead	\$3,010
Secretary	
Hours	100.00
% of Work Effort	9.10%
Salary & Overhead	\$2,150
Controller	
Hours	90.00
% of Work Effort	10.50%
Salary & Overhead	\$3,880
Jr. Accountant	
Hours	110.00
% of Work Effort	6.95%
Salary & Overhead	\$3,010
Bookkeeper	
Hours	20.00
% of Work Effort	2.50%
Salary & Overhead	\$470
Engineer	
Hours	80.00
% of Work Effort	6.95%
Salary & Overhead	\$4,690
Environmental Specialist	
Hours	10.00
% of Work Effort	1.40%
Salary & Overhead	\$390
GRAND TOTALS	\$47,500

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Summary of Recent Tracking Efforts Administrative Staff Hours

Over the past six years, there were two efforts to track staff labor after currently used allocations approval at the Board at the June 14, 2017 Meeting. They were performed for the following periods:

- FY18-19
- FY23-24 Q1 and Q2

FY18-19 Study

The results of the FY18-19 study were presented at the May 21, 2019, Finance Committee and included:

Definitions:

PC/Agency Direct Labor –PC Matters and meeting with member agency staff (General Fund)

ALL SOCWA Labor - Labor matters, MOU negotiations, HR matters, Financial matters, other Legal, IT & Safety, general lab/permitting/compliance, general Operations, general Engineering, Outreach, Other (misc) (Administration)

Board-Executive-Finance-Engr-Committee Work Labor - Attending Board and Committee meetings, scheduling meetings, Board legal, and Audit (General Fund)

General Manager Labor

31.80%	PC/Agency Direct Labor
47.70%	ALL SOCWA Labor
20.50%	Board-Executive-Finance-Engr-Committee Work Labor

Presented as:

47.70%	Administration
52.30%	General Fund

Administrative Assistant Labor

19.05%	PC/Agency Direct Labor
45.90%	ALL SOCWA Labor
35.05%	Board-Executive-Finance-Engr-Committee Work Labor

Presented as:

45.90%	Administration
54.10%	General Fund

Clerk of the Board

19.80% PC/Agency Direct Labor
28.70% ALL SOCWA Labor
51.50% Board-Executive-Finance-Engr-Committee Work Labor

Presented as:

45.90% Administration
54.10% General Fund

FY23-24 Q1 and Q2

In the first half of the current Fiscal Year, the following positions were notified to track activities in ADP as either Administration or General Fund labor activities. The list of activities and their designation included:

Administrative Functions and Activities Charge Codes

Coding Key
00 - PC Admin
03 - General Fund Admin

Meetings	Coding
Attending PC Specific Meetings	00
Attending Board and Board Committee Meetings	03
Preparing Agenda Items by staff	00
Reviewing submitted materials for Board (GM and Assistant Clerk Only)	03
Preparing Board and committee meeting packages and materials including minutes and postings	03
Other agency meetings (IRWM, Aliso Creek Watershed, SJBA, member agency) non-Board Matters	00
Other agency meetings (IRWM, Aliso Creek Watershed, SJBA, member agency) Board Matters	00
Permit renewal activities and meetings	00
Department Meetings and Activities (Admin Dept 04)	00
Department Meetings and Activities (O&M Dept 01, 02, 05)	00
Department Meetings and Activities (Eng Dept 03) - Non Cap	00
Department Meetings and Activities (Eng Dept 034) - Cap	00
Financial Oversight and Reporting	Coding

Audit /Use Audit - preparation of Department materials and financials for Audit	00
Audit /Use Audit - Board Member required materials and correspondence	03
Audit /Use Audit - responding to Auditor questions (PC)	00
Audit /Use Audit - responding to Auditor questions (Board Operation)	03
Audit /Use Audit - document preparation and review	00
Audit /Use Audit - consulting fees (per Board approval)	03
ACFR - Preparation	00
Annual Physical Inventory Audit	00
Financials - Fringe rate review and updates	00
Financials - Preparing and reviewing monthly reports	00
Filing regulatory reports non-Board	00
Filing regulatory reports - Board (Form 700's , Audit, etc.)	03
Financial Reports, billings, bill reviews	00
Processing payroll (biweekly, CalPERS reporting, Offcycle payroll, etc.)	00
Processing payments and deposits	00
Quarterly billing of member agencies	00
Misc billings (Zephyr, water quality testing, YMCA, etc.)	00
Budget preparation efforts	00
Budget distribution and mailing efforts	03
Review and update of budget allocations	00
GASB 68 - Pension Accounting	00
GASB 75 - OPEB Accounting	00
Capital Asset Accounting	00
Quarterly Cash Roll Forward (large, small, non-cap, non-cap misc.)	00
Bank reconciliations	00
W2 processing	00
1099 Tax forms reporting	00
1099 NEC	00
Vendor management (entering, updating, removing, etc. in FE)	00
General Administration Activities	Coding
PIO Activities - non-Board Operation Inquiries (PC items)	00
PIO Activities - Board Operation Inquiries	00
Document Management (non-JPA files) PC Files	00
Document Management (JPA files) Board and Committees Files and Records	03
Insurance-related activities (CSRMA, CalPERS, etc.)	00
Preparing and conducting staff reviews	00
Responding to Board and Committee member inquires	03
Training and conferences - non-Board (CPA, WEF, CASA, CSRMA, CWEA, etc.)	00

Training and conferences - Board (Clerk of Board Conference, etc.)	03
Special projects and activities included in new permits	00
Legal Matters	Coding
Legal Matters - Board Items	03
Legal Matters - PC/Admin Items	00
Special and Directed Activities	Coding
JPA Agreement Updates	03
PC Agreement Updates	00
Board-directed special projects - PC Related	00
Board-directed special projects - board-related	03

General Manager Labor (excludes direct to CIP charges)

20.00% PC/Agency Direct Labor
57.60% ALL SOCWA Labor
22.40% Board-Executive-Finance-Engr-Committee Work Labor

Presented as:

57.60% Administration
42.40% General Fund

Executive Assistant/Assistant Clerk of Board Labor

0.00% PC/Agency Direct Labor
65.90% ALL SOCWA Labor
34.10% Board-Executive-Finance-Engr-Committee Work Labor

Presented as:

65.90% Administration
34.10% General Fund

Finance Controller

0.00% PC/Agency Direct Labor
95.00% ALL SOCWA Labor
5.00% Board-Executive-Finance-Engr-Committee Work Labor

Presented as:

95.00% Administration
5.00% General Fund

Administrative Labor Allocations Prior to 1999

The “General Agency Budget” has also been shown as both “General Fund” and “General Overhead” prior to 1999.

The earliest reference to a “General Agency Budget” is 1977 under AWMA. There was a General Agency Account, General Manager Account, Construction Account, and Project Committee Accounts. The minutes in that era describe the General Manager Account as being allocated based on PC use/allocations/costs. The General Agency Account is described as being allocated unevenly with unanimous consent. I could not find an original budget with the table(s) in our files.

The first definitive Administrative Budget and General Fund/General Agency Budget accounting is in the 1981/1982 AWMA Budget. The General Fund budget was around 10% of the Agency’s overall administrative costs, allocated to “General Overhead” and split evenly between the agencies. The remaining budget was allocated to the PC’s based on expected labor efforts for the upcoming year. It was 60% to PC17 and 30% to PC15 at that time.

General Fund budget levels from the late 1980’s remained around 10% of the Agency’s Administrative budget up to FY2016.