

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

**June 18, 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 **June 18, 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: 860 6302 5094
Passcode: 512903

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/kcv6Mg8mAj>

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 April 30, 2024

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

4. Financial Reports for the Month of April 2024 and Q3 FY 2023-24 Cash Roll Forward..... 4

- The financial reports included are as follows:
 - a. Summary of Disbursements for April 2024 (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 Q3 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 April 2024 Financial Reports, (ii) ratify the April 2024 disbursement for the period from April 1, 2024, through April 30, 2024, totaling \$1,967,764, and (iii) receive and file the Fiscal Year 2023-24 Q3 Cash Roll Forward as submitted.

5. Group Insurance Benefits Renewal..... 34

Recommended Action: Staff recommends the Finance Committee recommend to the Board of Directors i) the award a contract to The Guardian for Dental, Vision, Basic & Voluntary Life, Short, and Long-Term Disability employee benefits, and ii) authorize the Acting General Manager to approve future annual renewals where the total increase is under 20%.

6. SOCWA Insurance Coverage..... 47

Recommended Action: Committee Discussion/Direction and Action.

Adjournment

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

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

Dated this 13th day of June 2024.



Danita Hirsh, Assistant Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

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

April 30, 2024

DRAFT

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on April 30, 2024, at 1:00 p.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:

| | | |
|-----------------|--------------------------------|--------------------|
| GAVIN CURRAN | City of Laguna Beach | Alternate Director |
| DENNIS CAFFERTY | El Toro Water District | Alternate Director |
| SAUNDRA JACOBS | Santa Margarita Water District | Alternate Director |
| JENNIFER LEISZ | South Coast Water District | Alternate Director |
| MATT COLLINGS | Moulton Niguel Water District | Director |

[arrived @ 1:04 p.m./exited @ 2:44 p.m.]

Staff Participation:

| | |
|--------------------|--------------------------------------|
| JIM BURROR | Acting General Manager |
| MARY CAREY | Finance Controller |
| AMBER BOON | Director of Environmental Compliance |
| RONI GRANT | Associate Engineer |
| JACK BECK | Staff Accountant |
| ANNA SUTHERLAND | Accounts Payable |
| KONSTANTIN SHILKOV | Senior Accountant |
| DINA ASH | HR Administrator |
| MATT CLARKE | IT Administrator |

Also Participating:

| | |
|------------------|-------------------------------|
| ADRIANA OCHO | Procopio Law |
| KELSEY DECASAS | Moulton Niguel Water District |
| PAUL ESPINOZA | City of Laguna Beach |
| SHERRY WANNINGER | Moulton Niguel Water District |
| SCOTT GOLDMAN | South Coast Water District |
| ROD WOODS | Moulton Niguel Water District |
| KATHRYN FRESHLEY | El Toro Water District |
| MARC SERNA | South Coast Water District |

1. Call Meeting to Order

Director Jacobs called the meeting to order at 1:00 p.m.

2. Public Comments

None.

3. Approval of Minutes

- Finance Committee Meeting of March 19, 2024.

ACTION TAKEN

A motion was made by Director Cafferty and seconded by Director Curran to approve the Minutes for March 19, 2024, as submitted.

| | |
|-----------------|-------------------------------------|
| Motion carried: | Aye 4, Nay 0, Abstained 0, Absent 1 |
| | Director Jacobs Aye |
| | Director Curran Aye |
| | Director Cafferty Aye |
| | Director Collings Absent |
| | Director Leisz Aye |

4. FY 2024-25 Budget Update

Ms. Carey, Finance Controller, discussed historical administration cost allocations from the inception of SOCWA to the present, stating that before 2016, there was no separate administrative budget; the administrative costs were included in the Project Committees. An open discussion ensued.

An open discussion ensued regarding General Fund budget allocation methodology, cost allocation, and accounting and finance practices for a JPA.

Director Cafferty suggested keeping with SOCWA's recommendation as a baseline for the General Fund with the following exceptions (Finance Committee Members were in concurrence):

- Remove Management Support \$100,000
- Remove Accounting Staff (i.e., Accounts Payable, Senior Accountant, Staff Accountant)
- Increase Controller's time from 5% to 25%
- Leave Executive Assistant time at 60%
- Leave the General Manager's time at 50%
- Leave Audit time at 100%
- Add Memberships minus WEROC

ACTION TAKEN

A motion was made by Director Collings and seconded by Director Jacobs to consider recommending equal allocations based on Project Committee subdivided by ownership.

| | |
|----------------|-------------------------------------|
| Motion failed: | Aye 2, Nay 3, Abstained 0, Absent 0 |
| | Director Jacobs Aye |
| | Director Curran Nay |
| | Director Cafferty Nay |
| | Director Collings Aye |
| | Director Leisz Nay |

ACTION TAKEN

A motion was made by Director Cafferty and seconded by Director Curran to present staff's proposed General Fund recommendations with the changes as recommended by the Finance Committee and establish workgroup sessions conducting regular meetings to address in detail allocation issues that have failed to be resolved in the past 10 years.

Proposed General Fund changes:

- Remove Management Support \$100,000
- Remove Accounting Staff (i.e., Accounts Payable, Senior Accountant, Staff Accountant)
- Increase Controller's time from 5% to 25%
- Leave Executive Assistant time at 60%
- Leave the General Manager's time at 50%
- Leave Audit time at 100%
- Add Memberships minus WEROC

| | |
|-----------------|-------------------------------------|
| Motion carried: | Aye 3, Nay 2, Abstained 0, Absent 0 |
| | Director Jacobs No |
| | Director Curran Aye |
| | Director Cafferty Aye |
| | Director Collings No |
| | Director Leisz Aye |

Director Collings and Director Jacobs noted for the record that they do not support the recommendation to the Board that passed with a 3/2 vote.

Adjournment

There being no further business, Chairperson Jacobs adjourned the meeting at 1:52 p.m.

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of the Special Meeting of the South Orange County Wastewater Authority Finance Committee of April 30, 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: June 18, 2024

TO: Finance Committee

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

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Financial Reports for the Month of April 2024 and Q3 FY 2023-24
Cash Roll Forward

Summary/Discussion

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

The reports included are as follows:

- a. Summary of Disbursements for April 2024 (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 Q3 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
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 - Non-Capital Cash Roll Forward Balance by PC, Member Agency, and Project

Fiscal Impact

April 2024 cash disbursements were \$1,967,764.

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

Recommended Action: Staff recommends that the Finance Committee recommend that the Board of Directors (i) receive and file the April 2024 Financial Reports, (ii) ratify the April 2024 disbursement for the period from April 1, 2024, through April 30, 2024, totaling \$1,967,764, and (iii) receive and file the Fiscal Year 2023-24 Q3 Cash Roll Forward as submitted.

Exhibit A

**South Orange County Wastewater Authority
Summary of Disbursements for April 2024
Staff Recommendation of Fiscal Matters**

| | Actual |
|---|------------------------------|
| General Fund | \$ (864,388) |
| PC 2 - Jay B. Latham Plant | (382,469) |
| PC 5 - San Juan Creek Ocean Outfall | (8,192) |
| PC 8 - Pretreatment Program | (2,334.44) |
| PC 12 SO - Water Reclamation Permits | (31,196) |
| PC 15 - Coastal Treatment Plant/AWT | (190,873) |
| PC 17 - Joint Regional Wastewater Reclamation | (459,749) |
| PC 21 - Effluent Transmission Main | (15,810) |
| PC 23 - North Coast Interceptor | - |
| PC 24 - Aliso Creek Ocean Outfall | (12,754) |
| Total | <u>\$ (1,967,764)</u> |

Exhibit B

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT
as of April 30, 2024**

| | |
|---|-----------------------------|
| CASH IN BANK: (BEGINNING BAL.) | \$ 1,704,300 |
| L.A.I.F. FUNDS: (BEGINNING BAL.) | 13,082,918 |
| DEPOSITS, TRANSFERS & ADJUSTMENTS: | 1,961,987 |
| FUND REQUIREMENTS: BILLS FOR CONSIDERATION | <u>(1,967,764)</u> |
| TOTAL CASH IN BANK | <u>\$ 14,781,441</u> |

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 5/15/24



Quarterly Performance Quarter Ended 03/31/24

| | |
|--|---------------------|
| LAIF Apportionment Rate ⁽²⁾ : | 4.30 |
| LAIF Earnings Ratio ⁽²⁾ : | 0.00011755619077389 |
| LAIF Administrative Cost ^{(1)*} : | 0.27 |
| LAIF Fair Value Factor ⁽¹⁾ : | 0.994191267 |
| PMIA Daily ⁽¹⁾ : | 4.22 |
| PMIA Quarter to Date ⁽¹⁾ : | 4.12 |
| PMIA Average Life ⁽¹⁾ : | 226 |

PMIA Average Monthly Effective Yields⁽¹⁾

| | |
|----------|-------|
| April | 4.272 |
| March | 4.232 |
| February | 4.122 |
| January | 4.012 |
| December | 3.929 |
| November | 3.843 |

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 4/30/24 \$171.5 billion

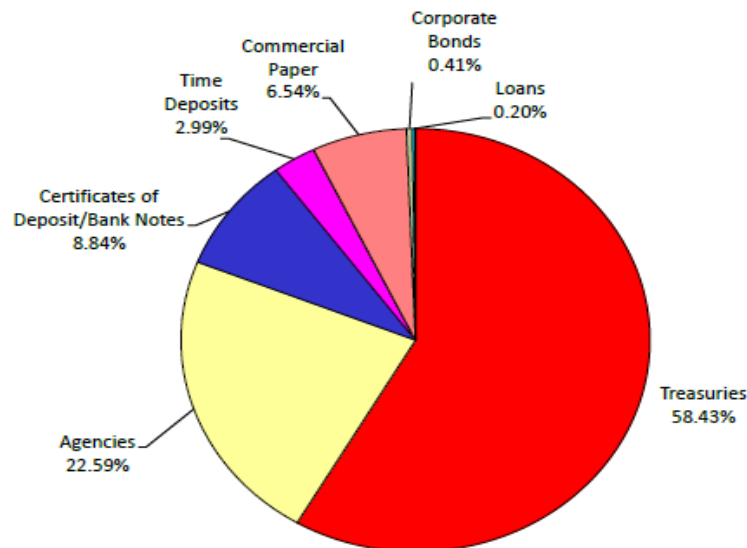


Chart does not include \$1,969,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

*The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

Exhibit C

**South Orange County Wastewater Authority
Schedule of Cash and Investments
as of April 30, 2024**

| | | |
|---------------------------------------|----------------------|-----|
| MVA | \$ 748,209 | (A) |
| A/P Checking | 1,493,338 | (B) |
| Payroll Checking | 126,544 | (C) |
| State LAIF | 12,413,350 | (D) |
| Total Cash in Bank¹ | \$ 14,781,441 | |
| Petty Cash | 1,600 | (E) |
| Total Operating Cash | \$ 14,783,041 | |
| OPEB Trust | 6,723,194 | (F) |
| Total Cash and Investments | \$ 21,506,235 | |

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

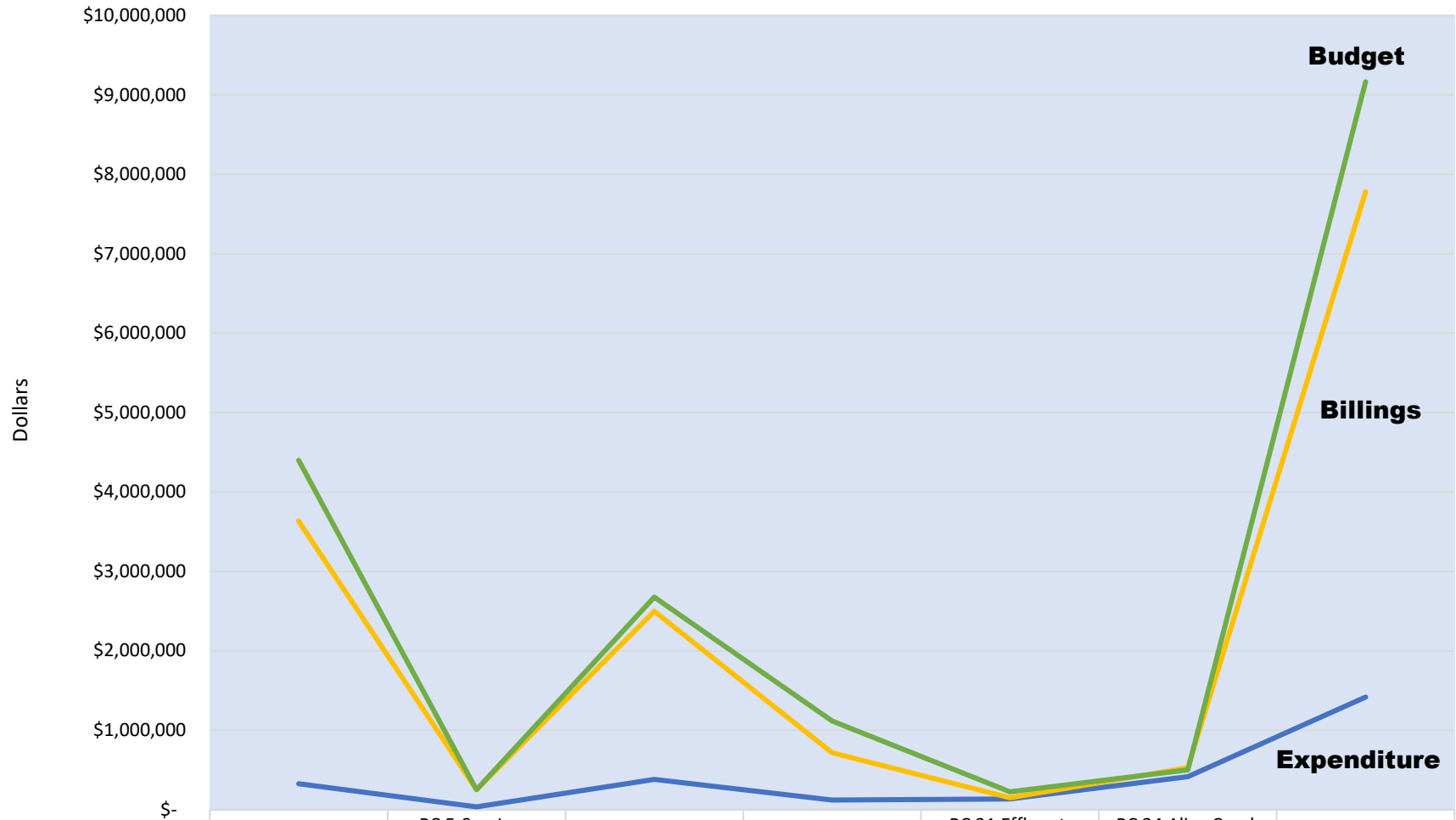
Notes:

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

**South Orange County Wastewater Authority
Capital Projects Summaries
For the Period Ended April 30, 2024
(in dollars)**

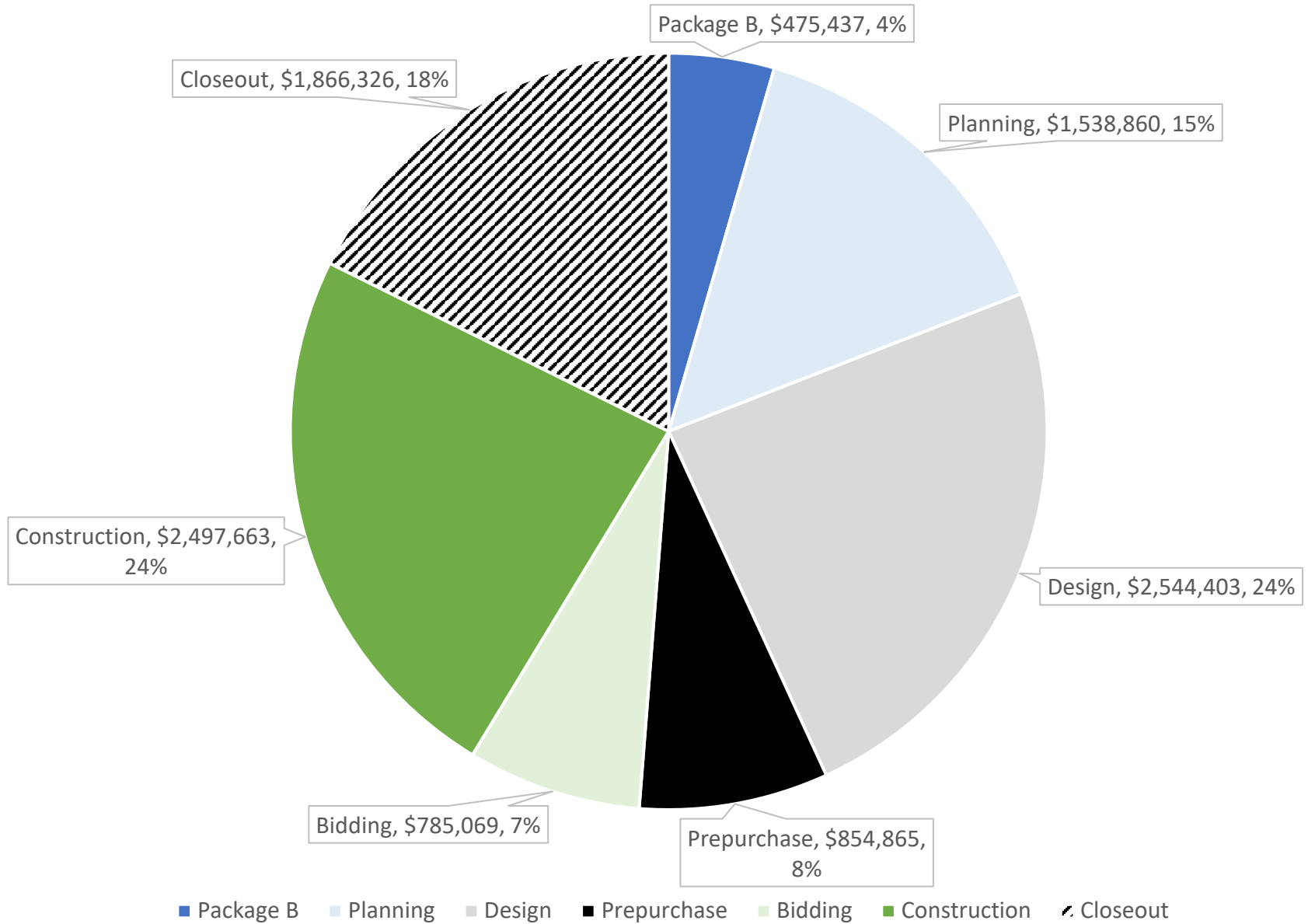
| FY 2023-24 Budget vs. Actual Spending | | | | | | | | |
|--|-----------------------|-----------------------------|-----------------------------|-------------------|-----------------------------|----------------------------------|-------------------------|------------------------------|
| Description | Capital Budget | Fiscal Year Spending | (Over)/ Under Budget | % Expended | Member Agency Billed | Member Agency Collections | Open Receivables | % Expended vs. Billed |
| PC 2-JB Latham | \$ 4,400,000 | \$ 326,119 | \$ 4,073,881 | 7.4% | \$ 3,635,000 | \$ 3,547,885 | \$ 87,115 | 9.0% |
| PC 5-San Juan Creek Outfall | 250,000 | 35,531 | 214,469 | 14.2% | 250,000 | 162,470 | 87,530 | 14.2% |
| PC 15-Coastal | 2,675,000 | 381,198 | 2,293,802 | 14.3% | 2,500,000 | 2,441,492 | 58,508 | 15.2% |
| PC 17-Regional | 1,115,000 | 122,778 | 992,222 | 11.0% | 715,000 | 715,000 | - | 17.2% |
| PC 21 Effluent Transmission | 225,000 | 135,663 | 89,337 | 60.3% | 150,000 | 150,000 | - | 90.4% |
| PC 24 Aliso Creek Outfall | 500,000 | 416,532 | 83,468 | 83.3% | 530,000 | 469,272 | 60,728 | 78.6% |
| Total Large Capital | \$ 9,165,000 | \$ 1,417,822 | \$ 7,747,178 | 15.5% | \$ 7,780,000 | \$ 7,486,119 | \$ 293,881 | 18.2% |
| Non-Capital Engineering | 905,000 | 94,286 | 810,714 | 10.4% | 676,250 | 526,946 | 149,304 | 13.9% |
| Small Internal Capital | 2,013,000 | 1,507,667 | 505,333 | 74.9% | 2,013,000 | 1,675,189 | 337,811 | 74.9% |
| Total Capital | \$ 12,083,000 | \$ 3,019,774 | \$ 9,063,226 | 25.0% | \$ 10,469,250 | \$ 9,688,254 | \$ 780,996 | 28.8% |

Large Capital Projects Fiscal Year 2023-24 Budget vs. Exhibit D-1 Year-to-Date Expenditures & Billings as of 04/30/2024



| | 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 04/30/2024 | \$326,119 | \$35,531 | \$381,198 | \$122,778 | \$135,663 | \$416,532 | \$1,417,822 |
| FY 23-24 Billings | \$3,635,000 | \$250,000 | \$2,500,000 | \$715,000 | \$150,000 | \$530,000 | \$7,780,000 |
| Capital Budget FY 23-24 | \$4,400,000 | \$250,000 | \$2,675,000 | \$1,115,000 | \$225,000 | \$500,000 | \$9,165,000 |

Q3 Cash Roll Forward 3/31/2024 - Total \$10,597,495



South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary¹
For the Period Ended April 30, 2024
(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 | | 5,065,446 | 4,002,957 | 1,062,489 | 79.0% | |
| **5001-**-** | Overtime Salaries-O&M | 82,008 | | 82,008 | 121,470 | (39,462) | 148.1% | (1) |
| **5306-**-** | Scheduled Holiday Work | 68,376 | | 68,376 | 63,886 | 4,490 | 93.4% | |
| **5315-**-** | Comp Time - O&M | 17,628 | | 17,628 | 38,498 | (20,870) | 218.4% | (1) |
| **5401-**-** | Fringe Benefits IN to PC's & Depts. | 2,731,721 | | 2,731,721 | 2,261,671 | 470,050 | 82.8% | |
| **5700-**-** | Standby Pay | 104,000 | | 104,000 | 86,500 | 17,500 | 83.2% | |
| | Total Payroll Costs | 8,069,179 | - | 8,069,179 | 6,574,982 | 1,494,197 | 81.5% | |
| Other Expenses | | | | | | | | |
| **5002-**-** | Electricity | 1,260,000 | 75,000 | 1,335,000 | 1,284,556 | 50,444 | 96.2% | (2) |
| **5003-**-** | Natural Gas | 490,500 | 40,000 | 530,500 | 314,833 | 215,667 | 59.3% | |
| **5004-**-** | Potable & Reclaimed Water | 78,000 | | 78,000 | 62,822 | 15,178 | 80.5% | |
| **5005-**-** | Co-generation Power Credit | (1,302,000) | | (1,302,000) | (815,779) | (486,221) | 62.7% | |
| **5006-**-** | Chlorine/Sodium Hypochlorite | 181,000 | | 181,000 | 220,840 | (39,840) | 122.0% | (3) |
| **5007-**-** | Polymer Products | 1,040,000 | 50,000 | 1,090,000 | 971,505 | 118,495 | 89.1% | (3) |
| **5008-**-** | Ferric Chloride | 880,000 | 90,000 | 970,000 | 996,137 | (26,137) | 102.7% | (3) |
| **5009-**-** | Odor Control Chemicals | 155,000 | 45,000 | 200,000 | 190,746 | 9,254 | 95.4% | |
| **5010-**-** | Other Chemicals - Misc. | 2,000 | | 2,000 | 126 | 1,874 | 6.3% | |
| **5011-**-** | Laboratory Services | 56,632 | | 56,632 | 37,744 | 18,888 | 66.6% | |
| **5012-**-** | Grit Hauling | 132,500 | | 132,500 | 130,334 | 2,166 | 98.4% | (4) |
| **5013-**-** | Landscaping | 211,000 | | 211,000 | 173,703 | 37,297 | 82.3% | |
| **5015-**-** | Management Support Services | 527,000 | 52,987 | 579,987 | 159,753 | 420,234 | 27.5% | |
| **5016-**-** | Audit - Environmental | 1,304 | | 1,304 | - | 1,304 | 0.0% | |
| **5017-**-** | Legal Fees | 30,672 | 5,000 | 35,672 | 14,146 | 21,526 | 39.7% | |
| **5018-**-** | Public Notices/ Public Relations | 1,500 | | 1,500 | - | 1,500 | 0.0% | |
| **5019-**-** | Contract Services Misc. | 372,996 | | 372,996 | 284,061 | 88,935 | 76.2% | |
| **5021-**-** | Small Vehicle Expense | 24,128 | | 24,128 | 40,082 | (15,953) | 166.1% | |
| **5022-**-** | Miscellaneous Expense | 16,032 | | 16,032 | 3,255 | 12,777 | 20.3% | |
| **5023-**-** | Office Supplies - All | 48,000 | | 48,000 | 32,672 | 15,328 | 68.1% | |
| **5024-**-** | Petroleum Products | 27,000 | | 27,000 | 18,406 | 8,594 | 68.2% | |
| **5025-**-** | Uniforms | 78,000 | | 78,000 | 85,635 | (7,635) | 109.8% | |
| **5026-**-** | Small Vehicle Fuel | 20,272 | | 20,272 | 17,030 | 3,242 | 84.0% | |
| **5027-**-** | Insurance - Property/Liability | 535,873 | 10,000 | 545,873 | 566,662 | (20,789) | 103.8% | (5) |
| **5028-**-** | Small Tools & Supplies | 77,668 | | 77,668 | 46,230 | 31,438 | 59.5% | |
| **5030-**-** | Trash Disposal | 9,000 | | 9,000 | 10,187 | (1,187) | 113.2% | |
| **5031-**-** | Safety Program & Supplies | 114,956 | | 114,956 | 89,818 | 25,138 | 78.1% | |
| **5032-**-** | Equipment Rental | 7,000 | | 7,000 | 3,496 | 3,504 | 49.9% | |
| **5033-**-** | Recruitment | 2,300 | | 2,300 | - | 2,300 | 0.0% | |
| **5034-**-** | Travel Expense/Tech. Conferences | 75,078 | | 75,078 | 21,995 | 53,083 | 29.3% | |
| **5035-**-** | Training Expense | 50,479 | | 50,479 | 48,205 | 2,275 | 95.5% | |
| **5036-**-** | Laboratory Supplies | 127,092 | | 127,092 | 145,200 | (18,108) | 114.2% | (9) |
| **5037-**-** | Office Equipment | 27,000 | | 27,000 | 4,766 | 22,234 | 17.7% | |
| **5038-**-** | Permits | 635,836 | 15,000 | 650,836 | 634,191 | 16,645 | 97.4% | (6) |
| **5039-**-** | Membership Dues/Fees | 13,153 | | 13,153 | 24,354 | (11,201) | 185.2% | (7) |
| **5044-**-** | Offshore Monitoring | 81,604 | | 81,604 | 71,284 | 10,320 | 87.4% | |
| **5045-**-** | Offshore Biochemistry - 20B | 22,500 | | 22,500 | 1,951 | 20,549 | 8.7% | |
| **5046-**-** | Effluent Chemistry | 50,948 | | 50,948 | 38,361 | 12,587 | 75.3% | |
| **5047-**-** | Access Road Expenses | 45,000 | | 45,000 | 6,746 | 38,254 | 15.0% | |
| **5048-**-** | Storm Damage | 20,000 | | 20,000 | - | 20,000 | 0.0% | |
| **5049-**-** | Biosolids Disposal | 1,747,500 | 30,000 | 1,777,500 | 1,445,403 | 332,097 | 81.3% | (8) |
| **5050-**-** | Contract Services Generators - 29A | 23,000 | | 23,000 | 7,437 | 15,563 | 32.3% | |
| **5052-**-** | Janitorial Services | 95,000 | | 95,000 | 80,839 | 14,161 | 85.1% | |
| **5053-**-** | Contract Serv - Digester Cleaning - 29E | 80,000 | | 80,000 | - | 80,000 | 0.0% | |
| **5054-**-** | Diesel Truck Maint | 43,000 | | 43,000 | 36,873 | 6,127 | 85.8% | |
| **5055-**-** | Diesel Truck Fuel | 11,800 | | 11,800 | 9,534 | 2,266 | 80.8% | |
| **5056-**-** | Maintenance Equip. & Facilities (Solids) | 300,000 | | 300,000 | 141,029 | 158,971 | 47.0% | |
| **5057-**-** | Maintenance Equip. & Facilities (Liquids) | 510,000 | | 510,000 | 391,871 | 118,129 | 76.8% | |
| **5058-**-** | Maintenance Equip. & Facilities (Common) | 92,008 | | 92,008 | 55,826 | 36,182 | 60.7% | |
| **5059-**-** | Maintenance Equip. & Facilities (Co-Gen) | 836,700 | | 836,700 | 704,980 | 131,720 | 84.3% | |
| **5060-**-** | Maintenance Equip. & Facilities (AWT) | 39,000 | | 39,000 | 11,421 | 27,579 | 29.3% | |
| **5061-**-** | Mileage | 2,900 | | 2,900 | 1,410 | 1,490 | 48.6% | |
| **5068-**-** | MNWD Potable Water Supplies & Svcs. | 44,880 | | 44,880 | 29,412 | 15,468 | 65.5% | |

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary¹
For the Period Ended April 30, 2024
(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% | |
| **5077-**-** | IT Direct | 45,000 | | 45,000 | 52,203 | (7,203) | 116.0% | (6) |
| **5105-**-** | Co-Generation Power Credit - Offset | 1,302,000 | | 1,302,000 | 815,779 | 486,221 | 62.7% | |
| **5303-**-** | Group Insurance Waiver | 14,400 | | 14,400 | - | 14,400 | 0.0% | |
| **5305-**-** | Medicare Tax Payments for Employees | 152 | | 152 | - | 152 | 0.0% | |
| **5309-**-** | Operating Leases | 20,000 | | 20,000 | 20,945 | (945) | 104.7% | |
| **5705-**-** | Monthly Car Allowance | 31,200 | | 31,200 | 21,033 | 10,167 | 67.4% | |
| **5797-**-** | Verily Stipends - WastewaterSCAN Monitoring | - | | - | (69,750) | 69,750 | 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 | 490,831 | 129,722 | 79.1% | |
| | Total Other Expenses | 12,165,718 | 412,987 | 12,578,705 | 10,265,053 | 2,313,652 | 81.6% | |
| | Total O&M Expenses | 20,234,898 | 412,987 | 20,647,885 | 16,840,035 | 3,807,850 | 81.6% | |

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

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

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

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

- (1) Staff overtime 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) Usage is elevated due to the septicity of the sewage entering plants that started this FY and discussed with the Engineering Committee.
- (4) Several larger O&M projects were completed prior to the rainy season.
- (5) CSRMA's Insurance cost actuals were higher than projected with the approval of the Budget.
- (6) Annual charges incurred at the beginning of the Fiscal Year and at the end of the calendar year.
- (7) Twice as many employees joined trade organizations than in the past and budgeted for.
- (8) 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.
- (9) Inflation-driven cost increases and TNI accreditation compliance costs. Lab supplies for member agencies are resolved in the use audit.

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended April 30, 2024
(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 | 1,369,002 | 415,998 | 76.7% |
| 02-5001-**-** | Overtime Salaries-O&M | 27,208 | | 27,208 | 46,963 | (19,755) | 172.6% (1) |
| 02-5306-**-** | Scheduled Holiday Work | 30,000 | | 30,000 | 27,734 | 2,266 | 92.4% |
| 02-5315-**-** | Comp Time - O&M | 8,604 | | 8,604 | 12,831 | (4,227) | 149.1% (1) |
| 02-5401-**-** | Fringe Benefits IN to PC's & Depts. | 962,625 | | 962,625 | 773,486 | 189,139 | 80.4% |
| 02-5700-**-** | Standby Pay | 37,846 | | 37,846 | 31,900 | 5,946 | 84.3% |
| | Total Payroll Costs | 2,851,283 | - | 2,851,283 | 2,261,915 | 589,367 | 79.3% |
| Other Expenses | | | | | | | |
| 02-5002-**-** | Electricity | 660,000 | | 660,000 | 651,648 | 8,352 | 98.7% (2) |
| 02-5003-**-** | Natural Gas | 252,000 | | 252,000 | 133,979 | 118,021 | 53.2% |
| 02-5004-**-** | Potable & Reclaimed Water | 27,000 | | 27,000 | 20,204 | 6,796 | 74.8% |
| 02-5006-**-** | Chlorine/Sodium Hypochlorite | 21,000 | | 21,000 | 55,942 | (34,942) | 266.4% (3) |
| 02-5007-**-** | Polymer Products | 390,000 | | 390,000 | 385,418 | 4,582 | 98.8% (3) |
| 02-5008-**-** | Ferric Chloride | 300,000 | | 300,000 | 328,827 | (28,827) | 109.6% (3) |
| 02-5009-**-** | Odor Control Chemicals | 38,000 | | 38,000 | 28,468 | 9,532 | 74.9% (3) |
| 02-5010-**-** | Other Chemicals - Misc. | 1,000 | | 1,000 | - | 1,000 | 0.0% |
| 02-5011-**-** | Laboratory Services | 20,108 | | 20,108 | 6,842 | 13,266 | 34.0% |
| 02-5012-**-** | Grit Hauling | 70,500 | | 70,500 | 80,364 | (9,864) | 114.0% (4) |
| 02-5013-**-** | Landscaping | 68,000 | | 68,000 | 58,991 | 9,009 | 86.8% |
| 02-5015-**-** | Management Support Services | 16,500 | | 16,500 | 17,302 | (802) | 104.9% |
| 02-5017-**-** | Legal Fees | 5,000 | | 5,000 | 472 | 4,528 | 9.4% |
| 02-5019-**-** | Contract Services Misc. | 129,000 | | 129,000 | 102,416 | 26,584 | 79.4% |
| 02-5021-**-** | Small Vehicle Expense | 11,000 | | 11,000 | 16,739 | (5,739) | 152.2% (5) |
| 02-5022-**-** | Miscellaneous Expense | 8,000 | | 8,000 | 1,674 | 6,326 | 20.9% |
| 02-5023-**-** | Office Supplies - All | 30,000 | | 30,000 | 17,099 | 12,901 | 57.0% |
| 02-5024-**-** | Petroleum Products | 11,000 | | 11,000 | 1,788 | 9,212 | 16.3% |
| 02-5025-**-** | Uniforms | 36,000 | | 36,000 | 38,696 | (2,696) | 107.5% |
| 02-5026-**-** | Small Vehicle Fuel | 8,000 | | 8,000 | 6,002 | 1,998 | 75.0% |
| 02-5027-**-** | Insurance - Property/Liability | 188,606 | | 188,606 | 202,748 | (14,142) | 107.5% (6) |
| 02-5028-**-** | Small Tools & Supplies | 35,000 | | 35,000 | 12,611 | 22,389 | 36.0% |
| 02-5030-**-** | Trash Disposal | 3,000 | | 3,000 | 3,118 | (118) | 103.9% |
| 02-5031-**-** | Safety Program & Supplies | 40,032 | | 40,032 | 34,252 | 5,780 | 85.6% |
| 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 | 8,056 | 10,107 | 44.4% |
| 02-5035-**-** | Training Expense | 15,420 | | 15,420 | 15,264 | 156 | 99.0% (5) |
| 02-5036-**-** | Laboratory Supplies | 21,412 | | 21,412 | 23,620 | (2,208) | 110.3% (15) |
| 02-5037-**-** | Office Equipment | 14,000 | | 14,000 | 4,551 | 9,449 | 32.5% |
| 02-5038-**-** | Permits | 27,032 | | 27,032 | 24,559 | 2,473 | 90.9% |
| 02-5039-**-** | Membership Dues/Fees | 3,423 | | 3,423 | 8,414 | (4,991) | 245.8% (7) |
| 02-5049-**-** | Biosolids Disposal | 750,000 | | 750,000 | 591,922 | 158,078 | 78.9% (8) |
| 02-5050-**-** | Contract Services Generators - 29A | 10,000 | | 10,000 | - | 10,000 | 0.0% |
| 02-5052-**-** | Janitorial Services | 43,000 | | 43,000 | 34,893 | 8,107 | 81.1% |
| 02-5053-**-** | Contract Serv - Digester Cleaning - 29E | 15,000 | | 15,000 | - | 15,000 | 0.0% |
| 02-5054-**-** | Diesel Truck Maint | 23,000 | | 23,000 | 18,112 | 4,888 | 78.7% |
| 02-5055-**-** | Diesel Truck Fuel | 3,300 | | 3,300 | 2,900 | 400 | 87.9% |
| 02-5056-**-** | Maintenance Equip. & Facilities (Solids) | 125,000 | | 125,000 | 41,916 | 83,084 | 33.5% |
| 02-5057-**-** | Maintenance Equip. & Facilities (Liquids) | 200,000 | | 200,000 | 161,487 | 38,513 | 80.7% |
| 02-5058-**-** | Maintenance Equip. & Facilities (Common) | 30,000 | | 30,000 | 24,662 | 5,338 | 82.2% |
| 02-5059-**-** | Maintenance Equip. & Facilities (Co-Gen) | 297,000 | | 297,000 | 240,801 | 56,199 | 81.1% |
| 02-5061-**-** | Mileage | 1,400 | | 1,400 | 771 | 629 | 55.1% |
| 02-5076-**-** | SCADA Infrastructure | 31,200 | | 31,200 | 25,664 | 5,536 | 82.3% |
| 02-5077-**-** | IT Direct | 15,000 | | 15,000 | 16,443 | (1,443) | 109.6% (5) |
| 02-5303-**-** | Group Insurance Waiver | 3,600 | | 3,600 | - | 3,600 | 0.0% |
| 02-5309-**-** | Operating Leases | 20,000 | | 20,000 | 20,945 | (945) | 104.7% |
| 02-5705-**-** | Monthly Car Allowance | 18,600 | | 18,600 | 11,162 | 7,438 | 60.0% |
| 02-5797-**-** | Verily Stipends - WastewaterSCAN Monitoring | - | | - | (23,250) | 23,250 | 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 | 172,997 | 45,721 | 79.1% |
| | Total Other Expenses | 4,263,015 | - | 4,263,015 | 3,631,490 | 631,525 | 85.2% |
| | Total Expenses | 7,114,298 | - | 7,114,298 | 5,893,406 | 1,220,892 | 82.8% |

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended April 30, 2024
(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 | | 145,529 | 102,227 | 43,302 | 70.2% |
| 05-5001-**-*** | Overtime Salaries-O&M | 72 | | 72 | 1,392 | (1,320) | 1933.9% (9) |
| 05-5306-**-*** | Scheduled Holiday Work | 468 | | 468 | 95 | 373 | 20.4% |
| 05-5315-**-*** | Comp Time - O&M | - | | - | 476 | (476) | 100.0% (9) |
| 05-5401-**-*** | Fringe Benefits IN to PC's & Depts. | 78,482 | | 78,482 | 57,759 | 20,723 | 73.6% |
| | Total Payroll Costs | 224,551 | - | 224,551 | 161,950 | 62,601 | 72.1% |
| Other Expenses | | | | | | | |
| 05-5015-**-*** | Management Support Services | 110,000 | | 110,000 | 35,781 | 74,219 | 32.5% |
| 05-5017-**-*** | Legal Fees | 7,000 | | 7,000 | - | 7,000 | 0.0% |
| 05-5022-**-*** | Miscellaneous Expense | - | | - | - | - | 100.0% |
| 05-5027-**-*** | Insurance - Property/Liability | 21,282 | | 21,282 | 22,072 | (790) | 103.7% (6) |
| 05-5031-**-*** | Safety Supplies | 1,020 | | 1,020 | - | 1,020 | 0.0% |
| 05-5034-**-*** | Travel Expense/Tech. Conferences | 5,696 | | 5,696 | 2,938 | 2,758 | 51.6% |
| 05-5035-**-*** | Training Expense | 1,087 | | 1,087 | 39 | 1,048 | 3.6% |
| 05-5036-**-*** | Laboratory Supplies | 33,500 | | 33,500 | 32,461 | 1,039 | 96.9% (15) |
| 05-5038-**-*** | Permits | 302,496 | | 302,496 | 296,410 | 6,087 | 98.0% (5) |
| 05-5039-**-*** | Membership Dues/Fees | 1,000 | | 1,000 | 166 | 835 | 16.5% |
| 05-5044-**-*** | Offshore Monitoring | 40,800 | | 40,800 | 35,642 | 5,158 | 87.4% |
| 05-5045-**-*** | Offshore Biochemistry - 20B | 7,500 | | 7,500 | 976 | 6,524 | 13.0% |
| 05-5046-**-*** | Effluent Chemistry | 28,000 | | 28,000 | 21,141 | 6,859 | 75.5% |
| 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 | | 17,832 | 14,104 | 3,728 | 79.1% |
| | Total Other Expenses | 578,218 | - | 578,218 | 461,728 | 116,489 | 79.9% |
| | Total Expenses | 802,768 | - | 802,768 | 623,678 | 179,090 | 77.7% |
| 08 - Pre Treatment | | | | | | | |
| Salary and Fringe | | | | | | | |
| 08-5000-**-*** | Regular Salaries-O&M | 132,256 | | 132,256 | 96,329 | 35,927 | 72.8% |
| 08-5401-**-*** | Fringe Benefits IN to PC's & Depts. | 71,324 | | 71,324 | 54,426 | 16,898 | 76.3% |
| | Total Payroll Costs | 203,579 | - | 203,579 | 150,755 | 52,824 | 74.1% |
| Other Expenses | | | | | | | |
| 08-5011-**-*** | Laboratory Services | 3,064 | | 3,064 | 1,760 | 1,304 | 57.4% |
| 08-5015-**-*** | Management Support Services | 20,000 | | 20,000 | - | 20,000 | 0.0% |
| 08-5016-**-*** | Audit - Environmental | 1,304 | | 1,304 | - | 1,304 | 0.0% |
| 08-5017-**-*** | Legal Fees | 2,672 | | 2,672 | - | 2,672 | 0.0% |
| 08-5018-**-*** | Public Notices/ Public Relations | 1,500 | | 1,500 | - | 1,500 | 0.0% |
| 08-5021-**-*** | Small Vehicle Expense - 31A | 1,128 | | 1,128 | - | 1,128 | 0.0% |
| 08-5022-**-*** | Miscellaneous Expense | 2,032 | | 2,032 | 62 | 1,970 | 3.0% |
| 08-5026-**-*** | Small Vehicle Fuel - 37A | 1,272 | | 1,272 | - | 1,272 | 0.0% |
| 08-5027-**-*** | Insurance - Property/Liability | 7,170 | | 7,170 | 7,387 | (217) | 103.0% (6) |
| 08-5028-**-*** | Small Tools & Supplies | 3,668 | | 3,668 | 175 | 3,493 | 4.8% |
| 08-5034-**-*** | Travel Expense/Tech. Conferences | 3,500 | | 3,500 | 1,571 | 1,929 | 44.9% |
| 08-5035-**-*** | Training Expense | 2,044 | | 2,044 | 2,929 | (885) | 0.0% |
| 08-5038-**-*** | Permits and Fines | 508 | | 508 | - | 508 | 0.0% |
| 08-5039-**-*** | Membership Dues/Fees | 816 | | 816 | 1,398 | (582) | 171.3% |
| 08-6500-**-*** | IT Allocations in to PC's & Depts. | 16,205 | | 16,205 | 12,818 | 3,388 | 79.1% |
| | Total Other Expenses | 66,883 | - | 66,883 | 28,100 | 38,784 | 42.0% |
| | Total Expenses | 270,462 | - | 270,462 | 178,854 | 91,608 | 66.1% |
| 10 - San Clemente Land Outfall | | | | | | | |
| Other Expenses | | | | | | | |
| 10-5017-**-*** | Legal Fees | - | 5,000 | 5,000 | - | 5,000 | 0.0% |
| | Total Other Expenses | - | 5,000 | 5,000 | - | 5,000 | 0.0% |
| | Total Expenses | - | 5,000 | 5,000 | - | 5,000 | 0.0% |
| 12 - Water Reclamation Permits | | | | | | | |
| Salary and Fringe | | | | | | | |
| 12-5000-**-*** | Regular Salaries-O&M | 13,572 | | 13,572 | 40,160 | (26,588) | 295.9% (10) |
| 12-5401-**-*** | Fringe Benefits IN to PC's & Depts. | 7,319 | | 7,319 | 22,691 | (15,371) | 310.0% (10) |
| | Total Payroll Costs | 20,892 | - | 20,892 | 62,851 | (41,959) | 300.8% |
| Other Expenses | | | | | | | |
| 12-5015-**-*** | Management Support Services | 35,000 | 52,987 | 87,987 | 38,286 | 49,701 | 43.5% |
| 12-5017-**-*** | Legal Fees | 2,000 | | 2,000 | 4,080 | (2,080) | 2.04 |
| 12-5027-**-*** | Insurance - Property/Liability | 2,473 | | 2,473 | 4,030 | (1,557) | 162.9% (10) |
| 12-5034-**-*** | Travel Expense/Tech. Conferences | 5,696 | | 5,696 | - | 5,696 | 0.0% |
| 12-5038-**-*** | Permits | 25,500 | | 25,500 | 27,798 | (2,297) | 109.0% (5) |
| 12-5039-**-*** | Membership Dues/Fees | 68 | | 68 | - | 68 | 0.0% |
| 12-6500-**-*** | IT Allocations in to PC's & Depts. | 1,663 | | 1,663 | 1,315 | 348 | 79.1% |
| | Total Other Expenses | 72,401 | 52,987 | 125,388 | 75,509 | 49,879 | 60.2% |
| | Total Expenses | 93,293 | 52,987 | 146,280 | 138,360 | 7,920 | 94.6% |

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended April 30, 2024
(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 | 756,950 | 214,687 | 77.9% |
| 15-5001-**-** | Overtime Salaries-O&M | 13,732 | | 13,732 | 11,437 | 2,295 | 83.3% |
| 15-5306-**-** | Scheduled Holiday Work | 10,260 | | 10,260 | 7,036 | 3,224 | 68.6% |
| 15-5315-**-** | Comp Time - O&M | 2,000 | | 2,000 | 7,730 | (5,730) | 386.5% (11) |
| 15-5401-**-** | Fringe Benefits IN to PC's & Depts. | 523,990 | | 523,990 | 427,677 | 96,313 | 81.6% |
| 15-5700-**-** | Standby Pay | 18,462 | | 18,462 | 15,775 | 2,687 | 85.4% |
| | Total Payroll Costs | 1,540,081 | - | 1,540,081 | 1,226,605 | 313,476 | 79.6% |
| Other Expenses | | | | | | | |
| 15-5002-**-** | Electricity | 300,000 | 15,000 | 315,000 | 332,757 | (17,757) | 105.6% (2) |
| 15-5003-**-** | Natural Gas | 3,500 | 15,000 | 18,500 | 2,316 | 16,184 | 12.5% |
| 15-5004-**-** | Potable & Reclaimed Water | 24,000 | | 24,000 | 16,745 | 7,255 | 69.8% |
| 15-5006-**-** | Chlorine/Sodium Hypochlorite | 100,000 | | 100,000 | 113,969 | (13,969) | 114.0% (3)(12) |
| 15-5007-**-** | Polymer Products | - | | - | - | - | 0.0% |
| 15-5008-**-** | Ferric Chloride | 105,000 | 15,000 | 120,000 | 143,305 | (23,305) | 119.4% (3) |
| 15-5009-**-** | Odor Control Chemicals | 50,000 | 20,000 | 70,000 | 89,011 | (19,011) | 127.2% (3) |
| 15-5011-**-** | Laboratory Services | 10,000 | | 10,000 | 8,940 | 1,060 | 89.4% (13)(15) |
| 15-5012-**-** | Grit Hauling | 22,000 | | 22,000 | 16,729 | 5,271 | 76.0% |
| 15-5013-**-** | Landscaping | 63,000 | | 63,000 | 54,315 | 8,685 | 86.2% |
| 15-5015-**-** | Management Support Services | 13,000 | | 13,000 | 9,184 | 3,816 | 70.6% |
| 15-5017-**-** | Legal Fees | 5,000 | | 5,000 | - | 5,000 | 0.0% |
| 15-5019-**-** | Contract Services Misc. | 110,000 | | 110,000 | 89,782 | 20,218 | 81.6% |
| 15-5021-**-** | Small Vehicle Expense - 31A | 4,000 | | 4,000 | 7,700 | (3,700) | 192.5% (5) |
| 15-5022-**-** | Miscellaneous Expense | 1,000 | | 1,000 | 573 | 427 | 57.3% |
| 15-5023-**-** | Office Supplies - All | 5,000 | | 5,000 | 4,599 | 401 | 92.0% |
| 15-5024-**-** | Petroleum Products | 4,000 | | 4,000 | - | 4,000 | 0.0% |
| 15-5025-**-** | Uniforms | 10,000 | | 10,000 | 11,983 | (1,983) | 119.8% |
| 15-5026-**-** | Small Vehicle Fuel | 2,000 | | 2,000 | 2,293 | (293) | 114.6% |
| 15-5027-**-** | Insurance - Property/Liability | 79,422 | | 79,422 | 83,165 | (3,743) | 104.7% (6) |
| 15-5028-**-** | Small Tools & Supplies | 9,000 | | 9,000 | 11,525 | (2,525) | 128.1% (5) |
| 15-5030-**-** | Trash Disposal | 3,000 | | 3,000 | 2,302 | 698 | 76.7% |
| 15-5031-**-** | Safety Supplies | 33,456 | | 33,456 | 13,231 | 20,225 | 39.5% |
| 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 | 3,264 | 14,899 | 18.0% |
| 15-5035-**-** | Training Expense | 15,420 | | 15,420 | 15,213 | 207 | 98.7% (5) |
| 15-5036-**-** | Laboratory Supplies | 20,000 | | 20,000 | 27,233 | (7,233) | 136.2% (13) |
| 15-5037-**-** | Office Equipment | 3,000 | | 3,000 | 215 | 2,785 | 7.2% |
| 15-5038-**-** | Permits | 5,000 | | 5,000 | 10,304 | (5,304) | 206.1% |
| 15-5039-**-** | Membership Dues/Fees | 3,423 | | 3,423 | 6,549 | (3,126) | 191.3% (7) |
| 15-5047-**-** | Access Road Expenses | 45,000 | | 45,000 | 6,746 | 38,254 | 15.0% |
| 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% (5) |
| 15-5052-**-** | Janitorial Services | 15,000 | | 15,000 | 14,361 | 639 | 95.7% |
| 15-5054-**-** | Diesel Truck Maint - 31B | 1,000 | | 1,000 | 591 | 409 | 59.1% |
| 15-5055-**-** | Diesel Truck Fuel - 37B | 500 | | 500 | 3,705 | (3,205) | 740.9% |
| 15-5057-**-** | Maintenance Equip. & Facilities (Liquids) | 110,000 | | 110,000 | 72,360 | 37,640 | 65.8% |
| 15-5058-**-** | Maintenance Equip. & Facilities (Common) | 24,000 | | 24,000 | 3,494 | 20,506 | 14.6% |
| 15-5060-**-** | Maintenance Equip. & Facilities (AWT) | 39,000 | | 39,000 | 11,421 | 27,579 | 29.3% |
| 15-5061-**-** | Mileage | 500 | | 500 | 387 | 113 | 77.4% |
| 15-5076-**-** | SCADA Infrastructure | 31,200 | | 31,200 | 28,129 | 3,071 | 90.2% |
| 15-5077-**-** | IT Direct | 15,000 | | 15,000 | 16,443 | (1,443) | 109.6% (5) |
| 15-5303-**-** | Group Insurance Waiver | 3,600 | | 3,600 | - | 3,600 | 0.0% |
| 15-5705-**-** | Monthly Car Allowance | 4,200 | | 4,200 | 3,344 | 856 | 79.6% |
| 15-5797-**-** | Verily Stipends - WastewaterSCAN Monitoring | - | | - | (23,250) | 23,250 | 100.0% |
| 15-6500-**-** | IT Allocations in to PC's & Depts. | 119,057 | | 119,057 | 94,168 | 24,889 | 79.1% |
| | Total Other Expenses | 1,455,741 | 65,000 | 1,520,741 | 1,314,214 | 206,527 | 86.4% |
| | Total Expenses | 2,995,822 | 65,000 | 3,060,822 | 2,540,818 | 520,003 | 83.0% |

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended April 30, 2024
(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 | 1,537,424 | 346,985 | 81.6% |
| 17-5001-**-*** | Overtime Salaries-O&M | 40,492 | | 40,492 | 56,059 | (15,567) | 138.4% (11) |
| 17-5306-**-*** | Scheduled Holiday Work | 27,356 | | 27,356 | 29,021 | (1,665) | 106.1% |
| 17-5315-**-*** | Comp Time - O&M | 7,024 | | 7,024 | 16,237 | (9,212) | 231.2% (11) |
| 17-5401-**-*** | Fringe Benefits IN to PC's & Depts. | 1,016,234 | | 1,016,234 | 868,645 | 147,590 | 85.5% |
| 17-5700-**-*** | Standby Pay | 47,692 | | 47,692 | 38,825 | 8,867 | 81.4% |
| | Total Payroll Costs | 3,023,208 | - | 3,023,208 | 2,546,211 | 476,997 | 84.2% |
| Other Expenses | | | | | | | |
| 17-5002-**-*** | Electricity | 300,000 | 60,000 | 360,000 | 300,151 | 59,849 | 83.4% (2) |
| 17-5003-**-*** | Natural Gas | 235,000 | 25,000 | 260,000 | 178,539 | 81,461 | 68.7% |
| 17-5004-**-*** | Potable & Reclaimed Water | 27,000 | | 27,000 | 25,873 | 1,127 | 95.8% |
| 17-5005-**-*** | Co-generation Power Credit | (1,302,000) | | (1,302,000) | (815,779) | (486,221) | 62.7% |
| 17-5006-**-*** | Chlorine/Sodium Hypochlorite | 60,000 | | 60,000 | 50,929 | 9,071 | 84.9% (3) |
| 17-5007-**-*** | Polymer Products | 650,000 | 50,000 | 700,000 | 586,087 | 113,913 | 83.7% (3) |
| 17-5008-**-*** | Ferric Chloride | 475,000 | 75,000 | 550,000 | 524,005 | 25,995 | 95.3% (3) |
| 17-5009-**-*** | Odor Control Chemicals | 67,000 | 25,000 | 92,000 | 73,267 | 18,733 | 79.6% (3) |
| 17-5010-**-*** | Other Chemicals - Misc. | 1,000 | | 1,000 | 126 | 874 | 12.6% |
| 17-5011-**-*** | Laboratory Services | 23,460 | | 23,460 | 20,202 | 3,258 | 86.1% (13) |
| 17-5012-**-*** | Grit Hauling - 21A | 40,000 | | 40,000 | 33,242 | 6,759 | 83.1% (4) |
| 17-5013-**-*** | Landscaping | 80,000 | | 80,000 | 60,397 | 19,603 | 75.5% |
| 17-5015-**-*** | Management Support Services | 17,500 | | 17,500 | 12,736 | 4,764 | 72.8% |
| 17-5017-**-*** | Legal Fees | 5,000 | | 5,000 | 9,166 | (4,166) | 183.3% |
| 17-5019-**-*** | Contract Services Misc. | 115,000 | | 115,000 | 91,863 | 23,137 | 79.9% |
| 17-5021-**-*** | Small Vehicle Expense | 8,000 | | 8,000 | 15,643 | (7,643) | 195.5% (5) |
| 17-5022-**-*** | Miscellaneous Expense | 5,000 | | 5,000 | 946 | 4,054 | 18.9% |
| 17-5023-**-*** | Office Supplies - All | 13,000 | | 13,000 | 10,975 | 2,025 | 84.4% |
| 17-5024-**-*** | Petroleum Products | 12,000 | | 12,000 | 16,618 | (4,618) | 138.5% (5) |
| 17-5025-**-*** | Uniforms | 32,000 | | 32,000 | 34,956 | (2,956) | 109.2% |
| 17-5026-**-*** | Small Vehicle Fuel | 9,000 | | 9,000 | 8,735 | 265 | 97.1% |
| 17-5027-**-*** | Insurance - Property/Liability | 212,048 | 10,000 | 222,048 | 222,224 | (176) | 100.1% (6) |
| 17-5028-**-*** | Small Tools & Supplies | 30,000 | | 30,000 | 21,918 | 8,082 | 73.1% |
| 17-5030-**-*** | Trash Disposal | 3,000 | | 3,000 | 4,766 | (1,766) | 158.9% |
| 17-5031-**-*** | Safety Supplies | 39,428 | | 39,428 | 42,335 | (2,907) | 107.4% (5) |
| 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 | 3,367 | 14,796 | 18.5% |
| 17-5035-**-*** | Training Expense | 15,420 | | 15,420 | 14,720 | 700 | 95.5% |
| 17-5036-**-*** | Laboratory Supplies | 25,660 | | 25,660 | 31,315 | (5,655) | 122.0% (15) |
| 17-5037-**-*** | Office Equipment | 10,000 | | 10,000 | - | 10,000 | 0.0% |
| 17-5038-**-*** | Permits | 15,300 | 15,000 | 30,300 | 29,098 | 1,202 | 96.0% (5) |
| 17-5039-**-*** | Membership Dues/Fees | 3,423 | | 3,423 | 7,662 | (4,239) | 223.8% (7) |
| 17-5049-**-*** | Biosolids Disposal | 997,500 | 30,000 | 1,027,500 | 853,480 | 174,020 | 83.1% (8) |
| 17-5050-**-*** | Contract Services Generators - 29A | 8,000 | | 8,000 | 2,327 | 5,673 | 0.2% |
| 17-5052-**-*** | Janitorial Services | 37,000 | | 37,000 | 31,585 | 5,415 | 85.4% |
| 17-5053-**-*** | Contract Serv - Digester Cleaning - 29E | 65,000 | | 65,000 | - | 65,000 | 0.0% |
| 17-5054-**-*** | Diesel Truck Maint | 19,000 | | 19,000 | 18,170 | 830 | 95.6% |
| 17-5055-**-*** | Diesel Truck Fuel | 8,000 | | 8,000 | 2,929 | 5,071 | 36.6% |
| 17-5056-**-*** | Maintenance Equip. & Facilities (Solids) | 175,000 | | 175,000 | 99,114 | 75,887 | 56.6% |
| 17-5057-**-*** | Maintenance Equip. & Facilities (Liquids) | 200,000 | | 200,000 | 158,024 | 41,976 | 79.0% |
| 17-5058-**-*** | Maintenance Equip. & Facilities (Common) | 36,000 | | 36,000 | 23,146 | 12,854 | 64.3% |
| 17-5059-**-*** | Maintenance Equip. & Facilities (Co-Gen) | 539,700 | | 539,700 | 464,179 | 75,521 | 86.0% |
| 17-5060-**-*** | Maintenance Equip. & Facilities (AWT) | - | | - | - | - | 0.0% |
| 17-5061-**-*** | Mileage | 1,000 | | 1,000 | 252 | 748 | 25.2% |
| 17-5068-**-*** | MNWD Potable Water Supplies & Svcs. | 44,880 | | 44,880 | 29,412 | 15,468 | 65.5% |
| 17-5076-**-*** | SCADA Infrastructure | 31,200 | | 31,200 | 28,129 | 3,071 | 90.2% |
| 17-5077-**-*** | IT Direct | 15,000 | | 15,000 | 19,318 | (4,318) | 128.8% (5) |
| 17-5105-**-*** | Co-Generation Power Credit - Offset | 1,302,000 | | 1,302,000 | 815,779 | 486,221 | 62.7% |
| 17-5303-**-*** | Group Insurance Waiver | 7,200 | | 7,200 | - | 7,200 | 0.0% |
| 17-5305-**-*** | Medicare Tax Payments for Employees | 152 | | 152 | - | 152 | 0.0% |
| 17-5705-**-*** | Monthly Car Allowance | 8,400 | | 8,400 | 6,526 | 1,874 | 77.7% |
| 17-5797-**-*** | Verily Stipends - WastewaterSCAN Monitoring | - | | - | (23,250) | 23,250 | 100.0% |
| 17-6500-**-*** | IT Allocations in to PC's & Depts. | 230,899 | | 230,899 | 182,631 | 48,268 | 79.1% |
| | Total Other Expenses | 4,975,334 | 290,000 | 5,265,334 | 4,331,328 | 934,006 | 82.3% |
| | Total Expenses | 7,998,542 | 290,000 | 8,288,542 | 6,877,539 | 1,411,003 | 83.0% |

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC¹
For the Period Ended April 30, 2024
(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% |
| 21-5027-**-**-** | Insurance - Property/Liability | | - | - | - | 74 | (74) | 100.0% (6) |
| | Total Other Expenses | | 19,496 | - | 19,496 | 502 | 18,994 | 2.6% |
| | Total Expenses | | 19,496 | - | 19,496 | 502 | 18,994 | 2.6% |
| 23 - North Coast Interceptor | | | | | | | | |
| Salary and Fringe | | | | | | | | |
| 23-5000-**-**-** | Regular Salaries-O&M | | 1,000 | - | 1,000 | - | 1,000 | 0.0% |
| 23-5401-**-**-** | Fringe Benefits IN to PC's & Depts. | | 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 | 100,864 | 31,178 | 76.4% |
| 24-5001-**-**-** | Overtime Salaries-O&M | | 504 | - | 504 | 5,618 | (5,114) | 1114.8% (11) |
| 24-5306-**-**-** | Scheduled Holiday Work | | 292 | - | 292 | - | 292 | 0.0% |
| 24-5315-**-**-** | Comp Time - O&M | | - | - | - | 1,225 | (1,225) | 100.0% (11) |
| 24-5401-**-**-** | Fringe Benefits IN to PC's & Depts. | | 71,209 | - | 71,209 | 56,988 | 14,220 | 80.0% |
| | Total Payroll Costs | | 204,047 | - | 204,047 | 164,696 | 39,351 | 80.7% |
| Other Expenses | | | | | | | | |
| 24-5015-**-**-** | Management Support Services | | 315,000 | - | 315,000 | 46,464 | 268,536 | 14.8% |
| 24-5017-**-**-** | Legal Fees | | 3,000 | - | 3,000 | - | 3,000 | 0.0% |
| 24-5027-**-**-** | Insurance - Property/Liability | | 24,872 | - | 24,872 | 24,962 | (90) | 100.4% (6) |
| 24-5031-**-**-** | Safety Supplies | | 1,020 | - | 1,020 | - | 1,020 | 0.0% |
| 24-5034-**-**-** | Travel Expense/Tech. Conferences | | 5,696 | - | 5,696 | 2,799 | 2,897 | 49.1% |
| 24-5035-**-**-** | Training Expense | | 1,087 | - | 1,087 | 39 | 1,048 | 3.6% |
| 24-5036-**-**-** | Laboratory Supplies | | 26,520 | - | 26,520 | 30,571 | (4,051) | 115.3% (15) |
| 24-5038-**-**-** | Permits | | 260,000 | - | 260,000 | 246,023 | 13,977 | 94.6% (5) |
| 24-5039-**-**-** | Membership Dues/Fees | | 1,000 | - | 1,000 | 165 | 835 | 16.5% |
| 24-5044-**-**-** | Offshore Monitoring | | 40,804 | - | 40,804 | 35,642 | 5,162 | 87.3% |
| 24-5045-**-**-** | Offshore Biochemistry - 20B | | 15,000 | - | 15,000 | 976 | 14,024 | 6.5% |
| 24-5046-**-**-** | Effluent Chemistry | | 22,948 | - | 22,948 | 17,220 | 5,728 | 75.0% |
| 24-5058-**-**-** | Maintenance Equip. & Facilities (Common) | | 1,004 | - | 1,004 | 4,524 | (3,520) | 450.6% (14) |
| 24-6500-**-**-** | IT Allocations in to PC's & Depts. | | 16,179 | - | 16,179 | 12,797 | 3,382 | 79.1% |
| | Total Other Expenses | | 734,131 | - | 734,131 | 422,182 | 311,949 | 57.5% |
| | Total Expenses | | 938,178 | - | 938,178 | 586,878 | 351,300 | 62.6% |
| Total O&M Expenses | | | 20,234,898 | 412,987 | 20,647,885 | 16,840,035 | 3,807,850 | 81.6% |

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

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

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

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

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended April 30, 2024

- (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) Usage is elevated due to the septicity of the sewage entering plants that started this FY and discussed with the Engineering Committee.
- (4) Recent storms flushed an unexpected volume of grit into the treatment plant from the collection system.
- (5) Annual charges incurred at the beginning of the Fiscal Year and at the end of the calendar year.
- (6) CSRMA's Insurance cost actuals were higher than projected with the approval of the Budget.
- (7) Twice as many employees joined trade organizations than in the past and budgeted for.
- (8) Biosolids costs are increased due to landfill closures on hotter days in May 2023 at the landfill to help mitigate odor complaints at the landfill. Also, usually heavy rains have limited use of the landfill this winter.
- (9) O&M staff are supporting the testing of SCWD Doheny Desal slant wells. SCWD will be billed directly for the overtime support requested to divert test waters into SOCWA temporary ocean outfall system.
- (10) Salt and Nutrient Management Plan (SNMP) work effort is nearly complete for the year.
- (11) Staff overtime was elevated due to several nighttime shutdowns for the ACOO internal repair project.
- (12) Bleach usage elevated during the initial months of the Fiscal for summer AWT production at CTP.
- (13) Advanced Water Treatment routine and accelerated monitoring are driving cost. All sampling except Q4 monitoring is complete, which should stabilize costs.
- (14) The Sampling Building door was replaced due to severe corrosion from the ocean air.
- (15) Inflation-driven cost increases and TNI accreditation compliance costs. Lab supplies for member agencies are resolved in the use audit.

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

For the Period Ended April 30, 2024
(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 | 53,368 | 141,178 | 27.4% |
| 01-5401-03-00-00 | Fringe Benefits IN to PC's & Depts. | 104,916 | 30,153 | 74,763 | 28.7% |
| | Total Payroll Costs | 299,462 | 83,521 | 215,941 | 27.9% |
| Other Expenses | | | | | |
| 01-5022-03-00-00 | Miscellaneous Expense | 2,000 | 649 | 1,351 | 32.4% |
| 01-5034-03-00-00 | Travel Expense/Tech. Conferences | 8,500 | 858 | 7,642 | 10.1% |
| 01-5035-03-00-00 | Training Expense | 1,300 | 389 | 911 | 29.9% |
| 01-5037-03-00-00 | Office Equipment | 150 | - | 150 | 0.0% |
| 01-5039-03-00-00 | Membership Dues/Fees | 1,775 | 416 | 1,359 | 23.4% |
| 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 | 12,904 | 17,096 | 43.0% |
| 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 | 45,457 | 9,537 | 82.7% |
| | Total Other Expenses | 103,518 | 61,480 | 42,039 | 59.4% |
| Total Engineering Expenses | | 402,980 | 145,000 | 257,980 | 36.0% |

South Orange County Wastewater Authority
Budget vs. Actual Comparison- Administration
For the Period Ended April 30, 2024
(in dollars)

| | | FY 2023-24 Budget | Board Approved Expenditures* | Adjusted Budget | Actual | (Over)/Under Budget | % Expended |
|-----------------------|-------------------------------------|------------------------------|---|----------------------------|------------------|--------------------------------|-----------------------|
| 01-6000-04-00-00 | Regular Salaries-Admin or IT | 1,006,210 | | 1,006,210 | 845,077 | 161,133 | 84.0% |
| 01-6001-04-00-00 | Overtime Salaries-Admin or IT | 7,000 | | 7,000 | 9,985 | (2,985) | 142.6% |
| 01-6315-04-00-00 | Comp Time - Admin | 4,000 | | 4,000 | 1,120 | 2,880 | 28.0% |
| 01-6401-04-00-00 | Fringe Benefits IN to ADMIN or IT | 542,634 | | 542,634 | 477,469 | 65,166 | 88.0% |
| | Total Payroll Costs | 1,559,845 | - | 1,559,845 | 1,333,651 | 226,193 | 85.5% |
| Other Expenses | | | | | | | |
| 01-6101-04-00-00 | HR Recruitment & Employee Relations | 48,100 | | 48,100 | 15,208 | 32,892 | 31.6% |
| 01-6102-04-00-00 | Subscriptions | 1,400 | | 1,400 | 1,855 | (455) | 132.5% |
| 01-6103-04-00-00 | Contract Labor | 30,000 | | 30,000 | 63,080 | (33,080) | 210.3% |
| 01-6200-04-00-00 | Management Support Services | 55,000 | | 55,000 | 26,487 | 28,513 | 48.2% |
| 01-6201-04-00-00 | Audit | 46,000 | | 46,000 | 33,700 | 12,300 | 73.3% |
| 01-6202-04-00-00 | Legal | 200,000 | 15,000 | 215,000 | 135,553 | 79,447 | 63.0% |
| 01-6204-04-00-00 | Postage | 1,500 | | 1,500 | 1,388 | 112 | 92.5% |
| 01-6223-04-00-00 | Office Supplies - Admin | 4,000 | | 4,000 | 196 | 3,804 | 4.9% |
| 01-6224-04-00-00 | Office Equipment Admin or IT | 1,000 | | 1,000 | 3,655 | (2,655) | 365.5% |
| 01-6234-04-00-00 | Memberships & Trainings | 105,000 | | 105,000 | 91,210 | 13,790 | 86.9% |
| 01-6239-04-00-00 | Travel & Conference | 25,000 | | 25,000 | 7,173 | 17,827 | 28.7% |
| 01-6240-04-00-00 | Scholarship Sponsorship | 1,000 | | 1,000 | - | 1,000 | 0.0% |
| 01-6241-04-00-00 | Education Reimbursement | 3,000 | | 3,000 | 1,010 | 1,990 | 33.7% |
| 01-6310-04-00-00 | Miscellaneous | 22,000 | | 22,000 | 23,820 | (1,820) | 108.3% |
| 01-6311-04-00-00 | Mileage | 600 | | 600 | 639 | (39) | 106.5% |
| 01-6317-04-00-00 | Contract Services Misc | 5,800 | | 5,800 | 4,625 | 1,175 | 79.7% |
| 01-6500-04-00-00 | IT Allocations in to PC's & Depts. | 123,292 | | 123,292 | 97,519 | 25,773 | 79.1% |
| 01-6601-04-00-00 | Shipping/Freight | 1,200 | | 1,200 | 3,224 | (2,024) | 268.7% |
| 01-6705-04-00-00 | Monthly Car Allowance | 12,000 | | 12,000 | 8,513 | 3,487 | 70.9% |
| | Total Other Expenses | 685,892 | 15,000 | 700,892 | 518,855 | 182,037 | 74.0% |
| | Total Admin Expenses | 2,245,737 | 15,000 | 2,260,737 | 1,852,506 | 408,231 | 81.9% |

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
For the Period Ended April 30, 2024
(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 | 102,603 | 13,444 | 88.4% |
| 01-6401-05-00-00 | Fringe Benefits IN to ADMIN or IT | 62,582 | 57,970 | 4,612 | 92.6% |
| | Total Salary & Fringe | 178,629 | 160,573 | 18,056 | 89.9% |
| 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 | 21,225 | 63,475 | 25.1% |
| 01-6301-05-00-00 | Hardware Maintenance Agreements | 22,400 | 7,215 | 15,185 | 32.2% |
| 01-6302-05-00-00 | Cloud Subscriptions (Internet) | 196,935 | 164,039 | 32,896 | 83.3% (1) |
| 01-6303-05-00-00 | Telecommunications | 161,382 | 137,052 | 24,330 | 84.9% |
| 01-6305-05-00-00 | IT Professional Services | 19,960 | 59,535 | (39,575) | 298.3% (1) |
| 01-6306-05-00-00 | Small Hardware Purchases (< \$5k) | 25,400 | 12,998 | 12,402 | 51.2% |
| 01-6307-05-00-00 | Small Software Purchases & Licenses (<\$5k) | 30,500 | 24,086 | 6,414 | 79.0% |
| 01-6308-05-00-00 | IT Memberships | 160 | - | 160 | 0.0% |
| 01-6309-05-00-00 | Operating Leases | 64,200 | 43,507 | 20,693 | 67.8% |
| 01-6310-05-00-00 | Miscellaneous | 5,000 | 90 | 4,910 | 1.8% |
| 01-6312-05-00-00 | Computer & Photocopy Supplies | 3,200 | 1,677 | 1,523 | 0.0% |
| | Total Other Expenses | 622,687 | 473,234 | 149,453 | 76.0% |
| Total Expenses before Allocation | | 801,315 | 633,807 | 167,509 | 79.1% |
| IT Allocations (Out) to PC's & Depts | | | | | |
| 01-6400-05-00-00 | IT Allocations (OUT) to PC's & Depts. | (801,315) | (633,807) | (167,509) | 79.1% |
| | Total IT Allocations (Out) to PC's & Depts | (801,315) | (633,807) | (167,509) | 79.1% |

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

South Orange County Wastewater Authority
Cash Reconciliation
Fiscal Year End 2020, 2021, 2022, 2023 & Q2 & Q3 2024

| | 6/30/2021 | 6/30/2022 | 6/30/2023 | 12/31/2023 | 3/31/2024 | Change +/- | % Change |
|---|--------------|--------------|-------------|--------------|--------------|-------------|----------|
| (1) Cash on Hand (G/L Balance)¹ | \$15,190,921 | \$10,485,283 | \$9,367,605 | \$13,665,200 | \$14,112,177 | \$446,977 | 3.3% |
| Accounts Payable | (5,882,659) | (2,451,972) | (3,185,397) | (3,068,013) | (2,576,047) | | |
| Accrued Payroll | (224,996) | (245,023) | (264,784) | (282,427) | (152,659) | | |
| Accounts Receivable | 59,478 | 56,072 | 666,353 | 1,915,013 | 56,848 | | |
| (2) PTO Reserves | (877,242) | (815,201) | (780,753) | (1,015,358) | (1,011,768) | | |
| Due to Mbr Agency | (4,096,390) | (1,720,819) | (2,843,664) | (2,849,514) | | | |
| Due From Mbr Agency | 1,280,615 | 840,732 | 1,156,744 | 1,156,744 | | | |
| Mbr Agency Refund held for FY 19-20 | | | | | | | |
| LAIF Fair Value Adjustment | (1,156) | 117,343 | 128,929 | | | | |
| Prepaid | 198,709 | 290,794 | 327,412 | 468,044 | 483,095 | | |
| Petty Cash | | (1,600) | (1,600) | (1,600) | (1,600) | | |
| TCWD UAL payment | | | (20,813) | | | | |
| Current Severance | | | | | 76,010 | | |
| Deposits | | | | | | | |
| (3) Available Cash | \$5,647,281 | \$6,555,608 | \$4,550,032 | \$9,988,089 | \$10,986,057 | \$997,968 | 10.0% |
| (4) Large Capital Cash as of June 30, 2020, 2021, 2022, 2023, Q2, Q3 2024 | \$6,973,860 | \$6,545,659 | \$4,710,278 | \$10,952,091 | \$10,597,495 | (\$354,596) | -3.2% |
| 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 | \$5,462,252 | \$6,422,969 | \$4,350,746 | \$10,592,559 | \$10,597,495 | | |
| (6) Small Capital Carryover | 161,729 | | 85,012 | 58,290 | | | |
| Non-Capital Carryover | 203,442 | | | | | | |
| Non-Capital Misc. Carryover | 132,113 | 90,000 | | | | | |
| Cash Collected for PC 2 Zephyr Wall | | | | | | | |
| Other misc., fringe adj., interest adj., etc. | 1,001 | | | | | | |
| Small Capital Cash Collected in Excess of Expenditures | 547,506 | | | 290,419 | 287,247 | | |
| Non Capital Cash Collected in Excess of Expenditures | 9,110 | | | 397,806 | 433,130 | | |
| Non Capital Misc Cash Collected in Excess of Expenditures | 52,266 | | | | | | |
| O&M Cash Collected in Excess of Expenditures | 215,060 | | | (370,570) | (591,773) | | |
| 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 2020, 2021, 2022, 2023, Q2, Q3 2024 | \$5,480,313 | \$6,512,969 | \$4,435,758 | \$9,641,116 | \$10,726,098 | | |
| (7) Difference | \$166,969 | \$42,640 | \$114,274 | \$346,973 | \$259,958 | | |
| Additional Cash Is: | | | | | | | |
| Prior Balance | #REF! | #REF! | \$42,640 | \$114,274 | \$263,075 | | |
| Payment to Member Agencies | #REF! | #REF! | (42,640) | | (114,274) | | |
| County of Orange Bankruptcy Payment | | | | | | | |
| County of Orange Admin Fees | | | | | | | |
| County of Orange Access Maintenance | | | | | | | |
| City of Laguna Niguel Heat Transfer | | | | | | | |
| SMWD Lab Fees | | | | | | | |
| Coke machine | | | | | | | |
| FEMA Reimbursement | | | | | | | |
| CA State Cost Reimbursement | | | | | | | |
| Interest Income Received | 74,802 | 21,004 | 85,410 | 84,261 | 110,009 | | |
| Recycling Income | 2,947 | 2,599 | 9,242 | 1,150 | 1,148 | | |
| PC 23 Admin Payment | 5,300 | 5,450 | 5,600 | 5,800 | | | |
| Mutual Omaha Refund | | | | | | | |
| Interest received | 83,920 | 10,300 | 19,358 | 57,590 | | | |
| LAIF Interest Adj. | | | | | | | |
| Grant Revenue SoCal Edison | | | | | | | |
| Other misc. expenses | | (2,413) | | | | | |
| Sale of Fixed Assets | | 5,700 | | | | | |
| Other misc adjustments | | | (5,336) | | | | |
| Total Other Cash | #REF! | #REF! | \$114,274 | \$263,075 | \$259,958 | | |

¹Cash increased by only 3.2% in Q3. Large Capital Cash decreased by 3.2%.

Cash Roll Forward Notes Q3 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 Projects Cash Roll Forward for Q3 FY 2023-24

| Large Capital Cash Balance AFTER FY 22-23 Use Audit Payout as of March 31, 2024 | | | | | | | | | |
|---|-----|-----|-----------------|------|-----|------|----------------|----------------|----------------|
| | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| | CLB | CSC | CSJC | ETWD | EBS | IRWD | MNWD | SMWD | SCWD |
| | | | | | | | | | Total |
| PC 02 J B Latham | | | | | | | | | |
| Liquids | | | | | | | | | |
| 3202-000 - Preliminary and Primary Treatment Improvements Design (2016) | - | - | 40,309 | - | - | - | 29,610 | 21,329 | 37,014 |
| 3252-000 - Plant 1 Standby Power Generator Repl (2017) | - | - | 68,615 | - | - | - | 158,628 | 261,829 | 198,284 |
| 3253-000 - Effluent System Valves Replacement (2107) | - | - | 27,174 | - | - | - | 21,546 | 16,161 | 26,931 |
| 3254-000 - Additional Package B Liquids Design (2017) | - | - | 45,357 | - | - | - | 34,032 | 25,524 | 42,541 |
| 3280-000 - Facility Improvements B - Basin Upgrades (2018) | - | - | 2,439 | - | - | - | 1,897 | 1,493 | 2,394 |
| 3285-000 - Main Plant Drain Line Reconstruction (2018) | - | - | (206) | - | - | - | (154) | (116) | (193) |
| 3215-000 - Motor Control Center M Replacement Design (2019) | - | - | 9,236 | - | - | - | 6,927 | 5,195 | 8,658 |
| 3220-000 - Facility Improvements B - Basin Upgrades Construction I (2019) | - | - | (285,078) | - | - | - | (24,906) | 233,047 | (31,154) |
| 32211L-000 - Plant 2 Grit Area Rehabilitation | - | - | (27,783) | - | - | - | (20,837) | (15,628) | (26,046) |
| 32226L-000 - Effluent Pump Station Upgrades | - | - | 28,155 | - | - | - | 44,055 | 63,624 | 55,067 |
| 32235L-000 - Effluent PS Electrical Rehabilitation | - | - | 1,126 | - | - | - | 845 | 633 | 1,056 |
| 32212L-000 - Primary Tank Covers Replacements | - | - | 13,691 | - | - | - | 7,353 | 1,628 | 9,191 |
| 32234L-000 - Chlorine Contact Basin Isolation Gates and Structural Rehab | - | - | 30,769 | - | - | - | 23,077 | 17,308 | 28,846 |
| 32243L-000 - Plant 2 Headworks Rehabilitation-Salaries | - | - | - | - | - | - | 21,686 | 45,180 | 27,108 |
| 32244L-000 - Plant 2 Primary Clarifier Condition Assessment | - | - | - | - | - | - | 11,203 | 23,341 | 14,006 |
| Total PC 02 Liquids | - | - | (46,195) | - | - | - | 314,961 | 700,548 | 393,701 |
| Common | | | | | | | | | |
| 3216-000 - Hoist System for Maintenance Shop (2013) | - | - | 15,192 | - | - | - | 11,147 | 11,357 | 12,182 |
| 3221-000 - Electrical System Evaluation (2019) | - | - | (5,702) | - | - | - | (4,194) | (4,287) | (4,583) |
| 3231-000 - Facility Improvements B - Common Upgrades Construction | - | - | (41,939) | - | - | - | 4,694 | 53,117 | 5,125 |
| 32231C-000 - Process Water Repiping | - | - | 15,192 | - | - | - | 11,174 | 11,422 | 12,212 |
| 32232C-000 - 2337 Administration Building Roof Reconstruction | - | - | 3,921 | - | - | - | (548) | (5,223) | (597) |
| 32243C-000 - SCADA Server Replacement | - | - | - | - | - | - | 44,699 | 106,455 | 48,846 |
| Total PC 02 Common | - | - | (13,337) | - | - | - | 66,972 | 172,842 | 73,184 |

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q3 FY 2023-24

| | Large Capital Cash Balance AFTER FY 22-23 Use Audit Payout as of March 31, 2024 | | | | | | | | | |
|---|---|--------|-----------|------|------|------|---------|-----------|---------|-----------|
| | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | |
| | CLB | CSC | CSJC | ETWD | EBSD | IRWD | MNWD | SMWD | SCWD | Total |
| Solids | | | | | | | | | | |
| 3209-000 - Facility Improvements - Co-Generation Rep. (2016) | - | - | 242,600 | - | - | - | 173,088 | 224,804 | 160,124 | 884,514 |
| 3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvements | - | - | (406,462) | - | - | - | (7,388) | 386,578 | (6,818) | (34,091) |
| 3222-000 - Centrate System Design (2019) | - | - | 1,663 | - | - | - | 1,147 | 1,432 | 1,061 | 5,303 |
| 3224-000 - Digester No.4 Rehabilitation (2019) | - | - | 94,864 | - | - | - | 68,371 | 89,736 | 63,243 | 316,214 |
| 3225-000 - Facility Improvements B - DAFT and Ancillary Solids Improvement | - | - | (143) | - | - | - | (763) | (1,917) | (706) | (3,529) |
| 3234-000 - Centrate Piping Reconstruction (2021) | - | - | 26,684 | - | - | - | 47,663 | 102,005 | 44,088 | 220,440 |
| 32232S-000 - Buried Digester and Flare Gasline Replacement | - | - | (196) | - | - | - | (142) | (186) | (131) | (655) |
| 32233S-000 - Scum Line Replacement | - | - | 7,500 | - | - | - | 9,730 | 18,775 | 9,001 | 45,006 |
| 32234S-000 - JBL Heat exchanger #4 pipe replacement | - | - | (34) | - | - | - | (25) | (32) | (23) | (114) |
| 32225S-000 - Energy Building Roof Upgrades | - | - | 22,500 | - | - | - | 16,112 | 21,002 | 14,903 | 74,517 |
| 32236S-000 - SCR Blower | - | - | 22,500 | - | - | - | 16,216 | 21,284 | 15,000 | 75,000 |
| Total PC 02 Solids | - | - | 11,476 | - | - | - | 324,009 | 863,480 | 299,743 | 1,582,605 |
| | | | | | | | | | | |
| Total PC2 JB Latham | - | - | (48,056) | - | - | - | 705,941 | 1,736,870 | 766,628 | 3,245,280 |
| | | | | | | | | | | |
| PC 05 San Juan Creek Ocean Outfall | | | | | | | | | | |
| 36221O-000 - Surge System Air Valve Replacement | - | 6,492 | 4,328 | - | - | - | 6,060 | 17,313 | 4,871 | 39,064 |
| 36241O-000 - SJCOO Outfall Ballast Repairs | - | 19,856 | - | - | - | - | 18,530 | 66,187 | 14,898 | 119,471 |
| Total PC5 San Juan Creek Ocean Outfall | - | 26,348 | 4,328 | - | - | - | 24,590 | 83,500 | 19,769 | 158,535 |

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q3 FY 2023-24

| | Large Capital Cash Balance AFTER FY 22-23 Use Audit Payout as of March 31, 2024 | | | | | | | | | |
|---|---|-----|------|------|---------|------|-----------|------|-----------|-----------|
| | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | |
| | CLB | CSC | CSJC | ETWD | EBSD | IRWD | MNWD | SMWD | SCWD | Total |
| | | | | | | | | | | |
| PC 15 Coastal Treatment Plant | | | | | | | | | | |
| Liquids | | | | | | | | | | |
| 3504-000 - Aeration System Modification Design (2015) | (259) | - | - | - | (20) | - | (200) | - | (204) | (684) |
| 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) | 252,994 | - | - | - | 19,920 | - | 195,222 | - | 199,207 | 667,343 |
| 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 - AWWMA Road Sites West 1 and West 2 Embankment Protection | 16,284 | - | - | - | 1,282 | - | 12,566 | - | 12,822 | 42,954 |
| 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) | 271,555 | - | - | - | 21,382 | - | 209,546 | - | 213,823 | 716,306 |
| 35220L-000 - Fiber Installation to Alicia Parkway | 12,490 | - | - | - | 983 | - | 9,638 | - | 9,834 | 32,945 |
| 35228L-000 - Aeration Diffuser Replacement | 454,209 | - | - | - | 35,764 | - | 350,494 | - | 357,648 | 1,198,116 |
| 3522AL-000 - Drainage Pump Station | 76,179 | - | - | - | 5,999 | - | 58,784 | - | 59,982 | 200,945 |
| 35221L-000 - Auxiliary Blower and Maintenance Building Roofs | 35,120 | - | - | - | 2,766 | - | 27,101 | - | 27,653 | 92,640 |
| 35229L-000 - Foul Air System | (270) | - | - | - | (21) | - | (209) | - | (213) | (713) |
| 35235L-000 - Odor Control Scrubber Improvements | 75,362 | - | - | - | 5,934 | - | 58,155 | - | 59,341 | 198,792 |
| 35238L-000 - Relocate influent flow meters | 9,478 | - | - | - | 746 | - | 7,313 | - | 7,463 | 25,000 |
| 35239L-000 - CTP west secondary scum skimmers | (183) | - | - | - | (14) | - | (141) | - | (144) | (483) |
| 35245L-000 - Grating Replacement on Aeration/Secondary Deck | 17,979 | - | - | - | 1,415 | - | 13,872 | - | 14,157 | 47,422 |
| 35246L-000 - West Primary Sludge Skimmers and Launderers/Weirs | 37,498 | - | - | - | 2,954 | - | 28,936 | - | 29,525 | 98,913 |
| 35247L-000 - Aeration Blower System Upgrades | 18,361 | - | - | - | 1,445 | - | 14,167 | - | 14,457 | 48,430 |
| 35248L-000 - AWWMA 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 | 1,397,435 | - | - | - | 110,118 | - | 1,078,279 | - | 1,100,339 | 3,686,171 |
| | | | | | | | | | | |
| 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 | 1,397,435 | - | - | - | 110,118 | - | 1,078,279 | - | 1,108,913 | 3,694,745 |

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q3 FY 2023-24

| Large Capital Cash Balance AFTER FY 22-23 Use Audit Payout as of March 31, 2024 | | | | | | | | | | |
|---|----------------|-----|------|----------------|--------------|------|----------------|------|----------------|------------------|
| | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | |
| | CLB | CSC | CSJC | ETWD | EBSD | IRWD | MNWD | SMWD | SCWD | Total |
| PC 17 Joint Regional Wastewater Reclamation | | | | | | | | | | |
| Liquids/AWT | | | | | | | | | | |
| 3722AL-000 - MCC A, C, G, H Replacement | - | - | - | - | - | - | 14,300 | - | - | 14,300 |
| 3742-000 - Aeration System Upgrade (2019) | - | - | - | - | - | - | 49,450 | - | - | 49,450 |
| 3774-000 - MCC A, C, G, H Replacement (Liquids) (2021) | - | - | - | - | - | - | (9,446) | - | - | (9,446) |
| 37241L-000 - Grit and Primary Grating and Gate Replacement | - | - | - | - | - | - | 98,067 | - | - | 98,067 |
| 37242L-000 - Aeration Influent/Effluent Gate Replacements | - | - | - | - | - | - | 98,067 | - | - | 98,067 |
| Total PC 17 Liquids | - | - | - | - | - | - | 250,438 | - | - | 250,438 |
| Common | | | | | | | | | | |
| 3761-000 - External Lighting Upgrade | 22,511 | - | - | 38,296 | 1,192 | - | 293,960 | - | 17,986 | 373,946 |
| 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) | (126) | - | - | (206) | (7) | - | (1,571) | - | (101) | (2,010) |
| 37243C-000 - SCADA Server Replacement | 12,540 | - | - | 20,520 | 660 | - | 156,258 | - | 10,022 | 200,000 |
| 37244C - MCC Replacements/Power System Improvements | 6,217 | - | - | 10,173 | 327 | - | 77,469 | - | 4,968 | 99,154 |
| Total PC 17 Common | 49,184 | - | - | 81,945 | 2,596 | - | 626,344 | - | 39,303 | 799,372 |
| 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) |
| 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 | 10,827 | - | - | 19,695 | 569 | - | 56,759 | - | 8,646 | 96,497 |
| 37246S-000 - Digester 1 Piping Replacement | 11,125 | - | - | 20,237 | 585 | - | 58,323 | - | 8,884 | 99,154 |
| 37247S - Odor Scrubber 1 Replacement | 1,683 | - | - | 3,062 | 89 | - | 8,822 | - | 1,344 | 15,000 |
| Total PC 17 Solids | 164,678 | - | - | 299,561 | 8,662 | - | 863,308 | - | 131,507 | 1,467,716 |

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q3 FY 2023-24

| Large Capital Cash Balance AFTER FY 22-23 Use Audit Payout as of March 31, 2024 | | | | | | | | | |
|---|------------------|---------------|-----------------|----------------|----------------|----------------|------------------|------------------|------------------|
| | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| | CLB | CSC | CSJC | ETWD | EBS | IRWD | MNWD | SMWD | SCWD |
| | | | | | | | | | Total |
| Total PC 17 Joint Regional Wastewater Reclamation | 213,862 | - | - | 381,506 | 11,258 | - | 1,740,091 | - | 170,810 |
| PC 21 Effluent Transmission Main | | | | | | | | | |
| Reach B/C/D | | | | | | | | | |
| 3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016) | - | - | - | 128,250 | - | 128,248 | - | - | 256,498 |
| 3105-000 - Air Valve Replacement Design and Permitting (D) (2020) | - | - | - | 30,122 | - | 30,122 | - | - | 60,243 |
| 3107-000 - Air Valve Replacement Construction (D) (2021) | - | - | - | 59,491 | - | 59,491 | - | - | 118,982 |
| 31221B-000 - Trail Bridge Crossing (D) | - | - | - | (2,136) | - | (2,136) | - | - | (4,272) |
| Total PC21 Reach B/C/D | - | - | - | 215,727 | - | 215,725 | - | - | 431,452 |
| 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) | - | - | - | 18,511 | - | 18,511 | 42,457 | - | 79,480 |
| 3108-000 - Air Valve Replacement Construction (E) (2021) | - | - | - | 31,229 | - | 31,229 | 71,629 | - | 134,088 |
| Total PC21 Reach E | - | - | - | 89,007 | - | 89,007 | 114,086 | - | 292,101 |
| Total PC 21 Effluent Transmission Main | - | - | - | 304,734 | - | 304,732 | 114,086 | - | 723,552 |
| PC 24 Aliso Creek Ocean Outfall | | | | | | | | | |
| 3407-000 - Internal Seal Replacement (2018) | (47) | - | - | (70) | (3) | (68) | (189) | - | (53) |
| 3408-000 - Sampling System Repair (2020) | 8,125 | - | - | 12,042 | 576 | 11,642 | 32,394 | - | 9,094 |
| 3480-000 - Internal Seal Replacement (2020) | 4,958 | - | - | 7,347 | 352 | 7,104 | 19,765 | - | 5,549 |
| 34241O-000 - ACOO Outfall Ballast Repairs | 15,327 | - | - | 22,712 | 1,087 | 21,960 | 61,100 | - | 17,152 |
| Total PC 24 Aliso Creek Ocean Outfall | 28,363 | - | - | 42,031 | 2,012 | 40,638 | 113,070 | - | 31,742 |
| Total Large Capital Cash | 1,639,660 | 26,348 | (43,728) | 728,270 | 123,387 | 345,370 | 3,776,058 | 1,820,370 | 2,097,862 |

South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q3 FY 2023-24

| Small Capital after FY22-23 Use Audit paid out in FY 2023-24, as of March 31, 2024 | | | | | | | |
|--|---------------|------|--------------|-----------------|-----------------|-----------------|------------------|
| | 16 | 19 | 20 | 22 | 23 | 24 | |
| | CLB | ETWD | EBSD | MNWD | SMWD | SCWD | Total |
| PC 02 J B Latham | | | | | | | |
| Liquids | | | | | | | |
| 2223-003 Pump Overhauls | - | - | - | (11,958) | (24,912) | (14,947) | (51,817) |
| 2223-008 Vulcan washpress 4-side | - | - | - | (13,816) | (28,784) | (17,270) | (59,870) |
| 2224-001 2 ISCO Samplers (between 3 PC's) | - | - | - | 1,128 | 2,348 | 1,410 | 4,887 |
| 2224-002 Laboratory Equipment and Probe Replacements (between 3 PC's) | - | - | - | 3,170 | 6,605 | 3,961 | 13,736 |
| 2224-003 Pump Overhauls | - | - | - | (10,888) | (22,684) | (13,612) | (47,184) |
| 2224-004 Vulcan washpress | - | - | - | 9,117 | 18,992 | 11,392 | 39,501 |
| 2224-005 Gate Replacements | - | - | - | 2,595 | 5,409 | 3,246 | 11,250 |
| 2224-006 Building Doors | - | - | - | 6,924 | 14,421 | 8,655 | 30,000 |
| 2224-007 CTP OIT Replacements 2023 | - | - | - | 4,326 | 9,015 | 5,409 | 18,750 |
| 2223-034 Aerzen #5 overhaul two stage motor | - | - | - | (12,131) | (25,273) | (15,164) | (52,567) |
| 2224-022 9-Side Basement RAS Check Valve | - | - | - | (472) | (983) | (590) | (2,045) |
| 2224-023 Godwin Pump Exterior Coating | - | - | - | (1,773) | (3,693) | (2,216) | (7,682) |
| 2224-024 RSP #1 FAIRBANKS SOLIDS HANDLING PUMP | - | - | - | (2,781) | (5,794) | (3,477) | (12,052) |
| 2224-032 JBL Welding Tanks | - | - | - | (1,925) | (4,010) | (2,406) | (8,341) |
| Total Liquids | - | - | - | (28,484) | (59,342) | (35,608) | (123,434) |
| Common | | | | | | | |
| 2223-016 Utility Vehicle (between 3 PC's) | - | - | - | 1,121 | 2,670 | 1,223 | 5,015 |
| 2224-008 Safety Equipment | - | - | - | 5,028 | 11,976 | 5,496 | 22,500 |
| 2224-009 Site Security and Access Upgrades 2023 JBL | - | - | - | 8,382 | 19,959 | 9,159 | 37,500 |
| 2224-010 JBL Wi-Fi Project | - | - | - | 5,028 | 11,976 | 5,496 | 22,500 |
| 2224-011 Utility Vehicle (between 3 PC's) | - | - | - | 745 | 1,774 | 812 | 3,331 |
| 2224-012 Building Lighting Improvements-Common | - | - | - | 4,191 | 9,981 | 4,578 | 18,750 |
| 2224-013 Storage Building | - | - | - | 8,214 | 19,560 | 8,976 | 36,750 |
| 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) |
| 2224-020 Vinca Ground cover and mulch | - | - | - | (2,452) | (5,840) | (2,680) | (10,972) |
| 2224-029 Paint and oil Storage Shed repair. | - | - | - | (3,904) | (9,297) | (4,266) | (17,466) |
| 2224-031 Admin HVAC Replacement | - | - | - | (1,897) | (4,517) | (2,073) | (8,486) |
| Total PC 2 Common | - | - | - | 20,541 | 48,916 | 22,443 | 91,900 |
| Solids | | | | | | | |
| 2223-020 Replacement Valves | - | - | - | (2,703) | (7,298) | (2,500) | (12,501) |
| 2224-014 Buildings Door Replacements 2023 | - | - | - | 12,972 | 35,028 | 12,000 | 60,000 |
| 2224-015 Pump Overhauls | - | - | - | 8,109 | 21,891 | 7,500 | 37,500 |
| 2224-016 Replacement Valves | - | - | - | 9,732 | 26,268 | 9,000 | 45,000 |
| 2224-017 Centrifuge Rebuild | - | - | - | 6,088 | 16,438 | 5,632 | 28,158 |
| 2224-018 Building Lighting Improvements-Solids | - | - | - | 4,053 | 10,947 | 3,750 | 18,750 |
| 2224-025 DAFT Polymer feed pump | - | - | - | (1,360) | (3,672) | (1,258) | (6,290) |
| 2224-026 Solid Scrubber Recirculation Pump | - | - | - | (5,121) | (13,826) | (4,737) | (23,683) |
| 2724-036 Peterbilt repair - Solids (Split JBL and RTP) | - | - | - | (3,611) | (9,749) | (3,340) | (16,700) |
| Total PC 2 Solids | - | - | - | 28,160 | 76,027 | 26,047 | 130,233 |
| Total PC2 JB Latham | - | - | - | 20,217 | 65,601 | 12,881 | 98,699 |
| PC 05 San Juan Creek Ocean Outfall | | | | | | | |
| PC 15 Coastal Treatment Plant | | | | | | | |
| Liquids | | | | | | | |
| 2523-028 Replacement Parkson Rotary Screen Drum | (15,513) | - | (1,221) | (11,970) | - | (12,215) | (40,919) |
| 2524-001 2 ISCO Samplers (between 3 PC's) | 1,851 | - | 145 | 1,433 | - | 1,458 | 4,887 |
| 2524-002 Laboratory Equipment and Probe Replacements (between 3 PC's) | (5,968) | - | (471) | (4,609) | - | (4,699) | (15,747) |
| 2524-003 Pump/Blower Overhauls | 3,800 | - | 299 | 2,933 | - | 2,993 | 10,025 |
| 2524-004 Pump Control Rehabilitations | 19,902 | - | 1,563 | 15,366 | - | 15,669 | 52,500 |
| 2524-005 Building Lighting Improvements | 7,107 | - | 561 | 5,484 | - | 5,598 | 18,750 |
| 2524-006 Liquids Buildings Door Replacements | 18,789 | - | 1,476 | 14,498 | - | 14,792 | 49,556 |
| 2524-007 CTP OIT Replacements 2023 | 7,107 | - | 561 | 5,484 | - | 5,598 | 18,750 |
| 2524-008 Replacement Valves | 11,328 | - | 893 | 8,737 | - | 8,919 | 29,876 |
| 2524-009 Flow Meter | 3,684 | - | 289 | 2,840 | - | 2,901 | 9,714 |
| 2524-010 Rotary Screen | 17,061 | - | 1,341 | 13,164 | - | 13,434 | 45,000 |
| 2524-017 Replacement Daft Air Compressor | (255) | - | (20) | (197) | - | (201) | (672) |
| 2524-018 Replacement Aeration Instrumentation Air Compressor | (1,118) | - | (88) | (863) | - | (881) | (2,950) |
| Total PC 15 Liquids | 67,775 | - | 5,327 | 52,300 | - | 53,367 | 178,769 |
| Common | | | | | | | |
| 2223-016 Utility Vehicle (between 3 PC's) | 7,584 | - | 596 | 5,852 | - | 5,972 | 20,004 |
| 2524-011 Safety Equipment | 8,529 | - | 672 | 6,582 | - | 6,717 | 22,500 |
| 2524-012 Landscape Renovations 2023 | 7,107 | - | 561 | 5,484 | - | 5,598 | 18,750 |
| 2524-013 Site Security and Access Upgrades 2023 CTP | 12,795 | - | 1,008 | 9,873 | - | 10,074 | 33,750 |
| 2524-014 Replacement Doors | 14,217 | - | 1,119 | 10,971 | - | 11,193 | 37,500 |
| 2524-015 Utility Vehicle (between 3 PC's) | (6,315) | - | (496) | (4,873) | - | (4,971) | (16,655) |
| Total PC 15 Common | 43,917 | - | 3,460 | 33,889 | - | 34,583 | 115,849 |
| AWT | | | | | | | |
| 2524-016 Meter | - | - | - | - | - | 11,250 | 11,250 |
| Total PC 15 AWT | - | - | - | - | - | 11,250 | 11,250 |
| Total PC 15 Coastal Treatment Plant | 91,327 | - | 7,184 | 70,473 | - | 83,164 | 252,148 |

South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q3 FY 2023-24

| Small Capital after FY22-23 Use Audit paid out in FY 2023-24, as of March 31, 2024 | | | | | | | |
|--|----------------|----------------|--------------|-----------------|---------------|----------------|-----------------|
| | 16 | 19 | 20 | 22 | 23 | 24 | |
| | CLB | ETWD | EBSD | MNWD | SMWD | SCWD | Total |
| PC 17 Joint Regional Wastewater Reclamation | | | | | | | |
| Liquids | | | | | | | |
| 2723-003 Spare Grit Pump | - | - | - | (40,800) | - | - | (40,800) |
| 2723-007 RAS Pump Overhaul/Replacement | - | - | - | (4,924) | - | - | (4,924) |
| 2724-002 2 ISCO Samplers (between 3 PC's) | - | - | - | 5,250 | - | - | 5,250 |
| 2724-003 Laboratory Equipment and Probe Replacements (between 3 PC's) | - | - | - | 15,000 | - | - | 15,000 |
| 2724-004 Spare Grit Pump | - | - | - | 37,500 | - | - | 37,500 |
| 2724-005 Process Pump Overhaul/Replacements | - | - | - | 4,788 | - | - | 4,788 |
| 2724-006 Interstage Pump Overhaul | - | - | - | (18,642) | - | - | (18,642) |
| 2724-007 Replacement Valves | - | - | - | 18,750 | - | - | 18,750 |
| 2724-008 Liquids Building Doors 2023 | - | - | - | 56,250 | - | - | 56,250 |
| 2724-009 Spare Primary Sludge Pump | - | - | - | (11,031) | - | - | (11,031) |
| 2724-010 Spare RAS Pump | - | - | - | 1,609 | - | - | 1,609 |
| 2724-011 Primary Scum Gearbox | - | - | - | (4,686) | - | - | (4,686) |
| 2724-031 NPO Bleach Pump Replacement | - | - | - | (5,668) | - | - | (5,668) |
| 2723-033 Replacement Aeration Instrumentation Air Compressors | - | - | - | (5,813) | - | - | (5,813) |
| 2724-001 Biogas Meter | - | - | - | (363) | - | - | (363) |
| 2724-038 Aeration safety improvements | - | - | - | (4,613) | - | - | (4,613) |
| 2723-030 Two AWT Programmable Logic Controllers (PLC) | - | - | - | (9,451) | - | - | (9,451) |
| Total PC 17 Liquids | - | - | - | 33,156 | - | - | 33,156 |
| Common | | | | | | | |
| 2723-012 Access Road Repaving | (419) | (690) | (20) | (5,254) | - | (335) | (6,718) |
| 2223-016 Utility Vehicle (between 3 PC's) | 1,256 | 2,052 | 68 | 15,624 | - | 1,004 | 20,004 |
| 2724-012 Safety Equipment | (660) | (1,077) | (34) | (8,218) | - | (526) | (10,516) |
| 2724-013 Access Road Repaving | 1,410 | 2,310 | 75 | 17,577 | - | 1,128 | 22,500 |
| 2724-014 Utility Vehicle (between 3 PC's) | (1,044) | (1,710) | (54) | (13,012) | - | (835) | (16,655) |
| 2724-015 Replacement Doors - Building #50 | 2,115 | 3,462 | 111 | 26,370 | - | 1,692 | 33,750 |
| 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) |
| 2724-033 Flagpole Concrete Replacement | (394) | (644) | (21) | (4,907) | - | (315) | (6,280) |
| 2724-034 Laboratory Walkway Widening | (854) | (1,398) | (45) | (10,645) | - | (683) | (13,625) |
| 2724-035 RTP Laboratory HVAC Replacement and Installation | (760) | (1,244) | (40) | (9,476) | - | (608) | (12,128) |
| 2724-032 Fisherbrand IsoTemp Incubator | (392) | (641) | (21) | (4,879) | - | (313) | (6,245) |
| Total PC 17 Common | (1,905) | (3,119) | (94) | (23,769) | - | (1,519) | (30,406) |
| Solids | | | | | | | |
| 2723-027 Spare REDEX for Centrifuge | (24) | (44) | (1) | (127) | - | (19) | (216) |
| 2723-029 RTP Building 65 HVAC Replacement | (1,042) | (1,896) | (55) | (5,464) | - | (832) | (9,290) |
| 2724-016 Solids Area Buildings Replacement Doors | 7,575 | 13,776 | 399 | 39,702 | - | 6,048 | 67,500 |
| 2724-017 Replacement Centrifuge Feed Pumps | 3,366 | 6,123 | 177 | 17,646 | - | 2,688 | 30,000 |
| 2724-018 Spare Centrifuge Cyclo Drive | 1,683 | 3,063 | 90 | 8,820 | - | 1,344 | 15,000 |
| 2724-019 Replacement Condensate Trap | 3,786 | 6,888 | 198 | 19,854 | - | 3,024 | 33,750 |
| 2724-020 ORT Fan Replacement/Overhaul | 1,515 | 2,754 | 81 | 7,941 | - | 1,209 | 13,500 |
| 2724-021 Replacement TWAS Pumps | (257) | (468) | (14) | (1,349) | - | (205) | (2,293) |
| 2724-022 Replacement Valves | 2,610 | 4,746 | 138 | 13,674 | - | 2,082 | 23,250 |
| 2724-024 Replacement YMCA Pump | (788) | (1,434) | (41) | (4,133) | - | (630) | (7,026) |
| 2724-025 Cogen Methane Monitoring System Overhaul | (4,299) | (7,820) | (226) | (22,535) | - | (3,433) | (38,312) |
| 2724-029 Cogen Air Ducting Rehabilitation | (5,857) | (10,654) | (308) | (30,704) | - | (4,677) | (52,200) |
| 2724-028 Centrifuge Overhaul | (1,488) | (2,707) | (78) | (7,802) | - | (1,188) | (13,264) |
| 2724-036 Peterbilt repair - Solids (Split JBL and RTP) | (1,874) | (3,409) | (99) | (9,823) | - | (1,496) | (16,700) |
| 2724-040 SET Grinder Replacement | (1,456) | (2,648) | (77) | (7,633) | - | (1,163) | (12,976) |
| 2724-042 Primary Clarifier Repair Parts | (1,790) | (3,256) | (94) | (9,382) | - | (1,429) | (15,951) |
| Total PC 17 Solids | 1,660 | 3,014 | 90 | 8,685 | - | 1,322 | 14,771 |
| Total PC 17 Joint Regional Wastewater Reclamation | (245) | (104) | (4) | 18,072 | - | (197) | 17,521 |
| Total Small Capital Cash | 91,081 | (104) | 7,180 | 108,763 | 65,601 | 95,848 | 368,369 |

South Orange County Wastewater Authority
Total Non-Capital Cash Roll Forward Q3 FY 2023-24

| Non-Capital Cash Balance After FY 22-23 Use Audit as of March 31, 2024 | | | | | | | | | |
|--|--------|--------|--------|-------|---------|---------|--------|---------|---------|
| 16 | 17 | 19 | 20 | 21 | 22 | 23 | 24 | | |
| CLB | CSC | ETWD | EBSD | IRWD | MNWD | SMWD | SCWD | Total | |
| PC 02 J B Latham | | | | | | | | | |
| Liquids | | | | | | | | | |
| 42245L-000 - Safety Improvements | - | - | - | - | 155 | 323 | 194 | 672 | |
| Total Liquids | - | - | - | - | 155 | 323 | 194 | 672 | |
| Common | | | | | | | | | |
| 42243C-000 - Fall Protection Assessment Update | - | - | - | - | 513 | 1,222 | 561 | 2,296 | |
| 42244C-000 - Engineering Team Staff Augmentation | - | - | - | - | 2,850 | 6,787 | 3,113 | 12,750 | |
| 42245C-000 - Safety Improvements | - | - | - | - | 298 | 707 | 326 | 1,332 | |
| 42246C-000 - Asset Management Improvements | - | - | - | - | 2,794 | 6,654 | 3,052 | 12,500 | |
| Total Common | - | - | - | - | 6,455 | 15,371 | 7,052 | 28,878 | |
| Solids | | | | | | | | | |
| 42241S-000 - Safety Improvements | - | - | - | - | 1,082 | 2,918 | 1,000 | 1,895 | |
| Total Solids | - | - | - | - | 1,082 | 2,918 | 1,000 | 1,895 | |
| Total PC2 JB Latham | | | | | | | | | |
| - | - | - | - | - | 7,692 | 18,612 | 8,245 | 31,445 | |
| PC 05 San Juan Creek Ocean Outfall | | | | | | | | | |
| 46244O-000 - Engineering Team Staff Augmentation | - | 3,117 | - | - | 2,907 | 10,389 | 2,337 | 18,750 | |
| Total PC5 SJCOO | - | 3,117 | - | - | 2,907 | 10,389 | 2,337 | 18,750 | |
| PC 15 Coastal Treatment Plant | | | | | | | | | |
| Liquids | | | | | | | | | |
| 45240L-000 - Export Sludge System Environmental Mitigation | 37,910 | - | - | 2,986 | - | 29,254 | - | 29,850 | 100,000 |
| 45241OL-000 - Funding Strategy and Implementation Plan | 17,210 | - | - | 1,354 | - | 13,283 | - | 13,553 | 45,400 |
| 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 | 4,266 | - | - | 336 | - | 3,291 | - | 3,357 | 11,250 |
| 45249L-000 - Engineering Team Staff Augmentation | 1,102 | - | - | 88 | - | 850 | - | 870 | 2,910 |
| Total Liquids | 67,122 | - | - | 5,288 | - | 51,796 | - | 52,853 | 177,060 |
| Total PC 15 Coastal Treatment Plant | | | | | | | | | |
| 67,122 | - | - | 5,288 | - | 51,796 | - | 52,853 | 177,060 | |
| PC 17 Joint Regional Wastewater Reclamation | | | | | | | | | |
| Liquids | | | | | | | | | |
| 47241L-000 - Safety Improvements | - | - | - | - | 1,286 | - | - | 1,286 | |
| Total Liquids | - | - | - | - | 1,286 | - | - | 1,286 | |
| Common | | | | | | | | | |
| 47241OC-000 - Engineering Team Staff Augmentation | 2,302 | - | 3,767 | 120 | - | 28,673 | - | 1,838 | 36,700 |
| 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 | 33 | - | 53 | 1 | - | 399 | - | 25 | 511 |
| 47248C-000 - Asset Management Improvements | 784 | - | 1,282 | 42 | - | 9,766 | - | 626 | 12,500 |
| 47249C-000 - Fall Protection Assessment Update | 521 | - | 850 | 29 | - | 6,471 | - | 417 | 8,288 |
| Total Common | 10,378 | - | 16,983 | 546 | - | 129,301 | - | 8,292 | 165,499 |
| Solids | | | | | | | | | |
| 47242S-000 - Safety Improvements | 179 | - | 324 | 10 | - | 934 | - | 142 | 1,590 |
| Total Solids | 179 | - | 324 | 10 | - | 934 | - | 142 | 1,590 |
| Total PC 17 Joint Regional Wastewater Reclamation | | | | | | | | | |
| 10,557 | - | 17,307 | 556 | - | 131,521 | - | 8,434 | 168,375 | |
| PC 21 Effluent Transmission Main | | | | | | | | | |
| 41244O-000 - Engineering Team Staff Augmentation | - | - | 4,368 | - | 4,368 | 10,014 | - | - | 18,750 |
| Total PC 21 Effluent Transmission Main | - | - | 4,368 | - | 4,368 | 10,014 | - | - | 18,750 |
| PC 24 Aliso Creek Ocean Outfall | | | | | | | | | |
| 44244O-000 - Engineering Team Staff Augmentation | 2,064 | - | 3,057 | 147 | 2,955 | 8,220 | - | 2,307 | 18,750 |
| Total PC 24 Aliso Creek Ocean Outfall | 2,064 | - | 3,057 | 147 | 2,955 | 8,220 | - | 2,307 | 18,750 |
| Total Non-Capital Cash Q3 FY 2023-24 | | | | | | | | | |
| 79,743 | 3,117 | 24,732 | 5,992 | 7,323 | 212,150 | 29,001 | 74,177 | 433,130 | |

Agenda Item

5

Finance Committee Meeting

Meeting Date: June 18, 2024

TO: Finance Committee

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

STAFF CONTACT: Dina Ash, Human Resources Administrator

SUBJECT: Group Insurance Benefits Renewal

Summary:

SOCWA staff has been in discussion with Brown and Brown (Brown and Brown) Retail Insurance Services regarding the employee benefit plan renewals for 2024 for Dental, Vision, Basic & Voluntary Life, Short, and Long-Term Disability. They recommended requesting quotes from service providers due to potential increases to the various insurances.

SOCWA staff worked with Brown and Brown to receive quotes for renewing the existing policies and employee benefits. SOCWA staff received proposals from the current providers and three (3) other providers. The results of the quotes using the existing employee population are as follows:

| Benefit | Current | Renewal Offer | The Guardian | Mutual of Omaha | Lincoln Financial |
|--------------------------|---------------------|---------------------|---------------------|------------------------|------------------------------|
| | | | | | |
| Guardian | | | Guardian | Mutual of Omaha | Lincoln Financial |
| Dental PPO | \$74,045.04 | \$74,045.04 | \$74,045.04 | \$70,341.36 | \$67,497.60 |
| Dental HMO | \$3,520.20 | \$3,520.20 | \$3,520.20 | \$3,161.28 | \$3,660.24 |
| VSP | | | VSP | EyeMed | Lincoln VisionConnect |
| Vision | \$11,496.84 | \$13,194.84 | \$11,248.44 | \$10,514.16 | \$8,213.04 |
| Mutual of Omaha | | | Guardian | Mutual of Omaha | Lincoln Financial |
| Basic Life | \$13,476.00 | \$13,476.00 | \$12,128.40 | \$13,476.00 | \$9,770.10 |
| Voluntary Life | Employee Paid | Employee Paid | Employee Paid | Employee Paid | Employee Paid |
| Lincoln Financial | | | Guardian | Mutual of Omaha | Lincoln Financial |
| Short Term Disability | \$20,044.57 | \$20,044.57 | \$15,584.58 | \$15,737.47 | \$20,044.57 |
| Long Term Disability | \$42,049.80 | \$42,049.80 | \$32,456.51 | \$37,272.96 | \$42,049.80 |
| | | | | | |
| Totals | \$164,632.45 | \$166,330.45 | \$148,983.17 | \$150,503.23 | \$151,235.35 |

The best value for SOCWA is the proposal from The Guardian. The Guardian offer is to continue to have the same Dental and Vision providers. The Guardian offer is to switch Life, Basic and Voluntary Life, Short-Term Disability, and Long-Term Disability providers at a lower overall cost. The Guardian proposal also includes a two (2) year rate guarantee.

The Guardian is offering employees the ability to increase their Voluntary Life Insurance Policies from \$80,000 to \$150,000 without evidence of insurability. The maximum insurability of employees remains at \$300,000.

The Guardian is offering a Short-term Disability Policy to SOCWA that provides the employees with the following:

- Increases maximum benefit amount from \$1,250 to \$2,000
- Reduced the waiting period for benefits from 30 days to 15 days
- Increases the maximum benefits duration from 9 weeks to 12 weeks

The Guardian is offering a Long-term Disability Policy to SOCWA that provides the employees with the following:

- Increases maximum benefit amount from \$5,416 to \$10,000
- The waiting period for benefits remains at 90 days
- The maximum benefits duration remains at 24 weeks

Thus, the SOCWA staff recommendation to award a new contract to The Guardian would result in an annual estimated savings of \$15,649.28, as shown below.

| Benefit | Renewal Offer | Total Increase | | The Guardian | Total Savings |
|-----------------------|---------------|----------------|--|---------------|----------------------|
| Dental PPO | \$74,045.04 | \$0.00 | | \$74,045.04 | \$0.00 |
| Dental HMO | \$3,520.20 | \$0.00 | | \$3,520.20 | \$0.00 |
| Vision | \$13,194.84 | \$1,698.00 | | \$11,248.44 | (\$248.40) |
| Basic Life | \$13,476.00 | \$0.00 | | \$12,128.40 | (\$1,347.60) |
| Voluntary Life | Employee Paid | | | Employee Paid | |
| Short Term Disability | \$20,044.57 | \$0.00 | | \$15,584.58 | (\$4,459.99) |
| Long Term Disability | \$42,049.80 | \$0.00 | | \$32,456.51 | (\$9,593.29) |
| Totals | \$166,330.45 | \$1,698.00 | | \$148,983.17 | (\$15,649.28) |

The new contract will provide these services under a single contract over \$50,000. The Acting General Manager's authority is up to \$50,000. Therefore, SOCWA staff also requests that the

Acting General Manager be authorized to approve future annual renewals where the total increase is under 20%.

Recommended Action: Staff recommends the Finance Committee recommend to the Board of Directors i) the award a contract to The Guardian for Dental, Vision, Basic & Voluntary Life, Short, and Long-Term Disability employee benefits, and ii) authorize the Acting General Manager to approve future annual renewals where the total increase is under 20%.

Attachment



Brown & Brown
INSURANCE®

EMPLOYEE BENEFITS

ANCILLARY ANALYSIS

Executive Summary

DENTAL: GUARDIAN

- 0% increase as negotiated with B&B on a 2 year rate hold.
- Brown & Brown negotiated increase down to a rate pass using competitive data.
- Marketing: Brown & Brown solicited proposals from Lincoln and Mutual of Omaha, both of which are under current.

VISION: VSP

- 14.8% increase.
- Marketing: Brown & Brown solicited proposals from Guardian, MOO, and Lincoln. All provided a quote that was under current. Guardian is only carrier utilizing the VSP Network in their quote.

BASIC LIFE/AD&D and VOLUNTARY LIFE/AD&D: MUTUAL OF OMAHA

- Plans can be renewed with no change in rate or benefits.
- Marketing: Brown & Brown solicited proposals from Guardian and Lincoln. All carriers provided quotes under current.
- Vol Life: Guardian has matched MOO rates, is providing a True open enrollment, and is offering a much higher Guarantee Issue (GI) amount.

SHORT-TERM DISABILITY: LINCOLN

- Plan can be renewed with no change in rate or benefits.
- Marketing: Brown & Brown solicited proposals from Guardian and MOO. Both Guardian and MOO are providing significant savings with enhanced plan designs.

LONG-TERM DISABILITY: LINCOLN

- Plan can be renewed with no change in rate or benefits.
- Marketing: Brown & Brown solicited proposals from Guardian and MOO. Both Guardian and MOO are providing significant savings with enhanced plan designs.

OTHER BENEFITS:

- **Worksite Plans** - Is there desire to provide your employees with an Accident and Critical Illness policy, which can be completely employee paid or have a degree of employer funding.

Dental Coverage

| | CURRENT Guardian | | ALTERNATIVE OPTION 1 Mutual of Omaha | | ALTERNATIVE OPTION 2 Lincoln Financial Group | |
|---|---|--|---|-----------------------------|---|--|
| | Plan 1 Managed Dental Care (DHMO) | Plan 2 DentalGuard (DPPO) | Plan 1 DMO: Adv 200+ | Plan 2 PPO | Plan 1 DHMO: LDCCAV2C | Plan 2 PPO |
| IN-NETWORK SCHEDULE OF BENEFITS | Network: Alliance | Network: Tier 1 | Network: California Dental | Network: Mutually Preferred | Network: Lincoln DentalConnect | |
| Benefits Eligibility Waiting Period | 1st of the month following 30 days of employment | | Will establish, if carrier is selected | | Will establish, if carrier is selected | |
| Type of Deductible | Plan Year | | Plan Year | | Calendar Year | |
| Annual Deductible (Individual / Family) | None | Tier 1: \$0 / Tier 2: \$50 | None (\$5 Office Visit) | \$50 | None (\$5 Office Visit) | \$50 / \$150 |
| Annual Maximum Benefit Amount | None | \$2,000 | None | \$2,000 | None | \$2,000 |
| Deductible Waived for Preventive Services | N / A | N / A | N/A | Yes | N / A | Yes |
| Preventive & Diagnostic Care Benefits | \$0 | 100% | 100% | 100% | 100% | 100% |
| Basic Care Benefits | \$5 - \$30 | 100% | \$5 - \$65 | 80% | \$10 - \$100 | 80% |
| Major Care Benefits | \$30 - \$220 | 60% | \$50 - \$900 | 50% | \$150 - \$1,055 | 50% |
| Endodontics & Periodontics Services | Basic Care | Basic Care | Basic Care | Basic Care | Basic Care | Major Care |
| Orthodontia Care Benefits | 100% | 50% | 100% | 50% | 100% | 50% |
| Orthodontia Annual (Lifetime) Maximum Benefit Amount | \$1,975 (Child) / \$2,175 (Adult) Lifetime Benefit | \$2,000 Lifetime Benefit (24 month treatment) | Child: \$1,845 / Adult: \$2,045 (24 month treatment) | \$2,000 Lifetime Benefit | \$1,895 (24 month case) | \$2,000 Lifetime Benefit (24 month treatment) |
| Orthodontia Eligibility | Child: dependent children under age 18 | Children & Adult | Child & Adult | Child & Adult | Child & Adult | Children to age 19 |
| Maximum Rollover | N/A | \$2,000 | N/A | N/A | N/A | N/A |
| OUT-OF-NETWORK SCHEDULE OF BENEFITS | | | | | | |
| Annual Deductible (Individual / Family) | Not Covered | \$50 / \$150 | Not Covered | \$50 / \$150 | Not Covered | \$50 / \$150 |
| Annual Maximum Benefit Amount | Not Covered | \$2,000 | Not Covered | \$2,000 | Not Covered | \$2,000 |
| Deductible Waived for Preventive Services | N / A | Yes | N / A | Yes | N / A | Yes |
| Preventive & Diagnostic Care Benefits | Not Covered | 100% | Not Covered | 100% | Not Covered | 100% |
| Basic Care Benefits | Not Covered | 80% | Not Covered | 80% | Not Covered | 80% |
| Major Care Benefits | Not Covered | 50% | Not Covered | 50% | Not Covered | 50% |
| Out-of-Network Reimbursement (percentile of U&C) | Not Covered | 90th | Not Covered | 90th | Not Covered | 90th |
| Orthodontia Care Benefits | Not Covered | 50% | Not Covered | 50% | Not Covered | 50% |
| Orthodontia Annual (Lifetime) Maximum Benefit Amount | Not Covered | \$2,000 Lifetime | Not Covered | \$2,000 Lifetime Benefit | Not Covered | \$2,000 Lifetime |
| Orthodontia Eligibility | Not Covered | Children & Adult | Not Covered | Child & Adult | Not Covered | Children to age 19 |
| POLICY PROVISIONS | | | | | | |
| Dependent Coverage (up to age) | up to age 26 | | up to age 26 | | up to age 26 | |
| Coverage Waiting Period | No waiting period | | No waiting period | | No waiting period | |
| Late Entrant Penalties (31 days past initial eligibility) | N/A | | N/A | | Type 2 - 3: 12 month waiting period | |
| Rate Guarantee | 2 year | | 2-Year RG - Renews 2026 | | 2-Year RG - Renews 2026 | |
| Bundle Package Requirement (line(s) of coverage) | N / A | | None | | None | |
| Participation Requirement | Current participation | | 87% of eligible employees | | 75% employee, 60% dependents | |
| Notes | Coverage Tier | Membership Count | Monthly Premium | | Monthly Premium | |
| Count is based on current carrier renewal | EE Only | 1 | \$14.84 | \$60.69 | \$14.35 | \$68.67 |
| | EE + SP | 1 | \$27.35 | \$116.78 | \$27.99 | \$88.93 |
| | EE + CH(REN) | 0 | | \$24.39 | \$30.29 | |
| | EE + Fam | 6 | \$41.86 | \$191.98 | \$43.78 | \$173.18 |
| | Count Totals | 8 | | | | |
| Cost Comparison | Combined Total | 55 | CURRENT | | ALTERNATIVE OPTION 1 | |
| Total Monthly Premium | | | \$293.35 | \$6,170.42 | \$263.44 | \$5,861.78 |
| Total Annual Premium | | | \$3,520.20 | \$74,045.04 | \$3,161.28 | \$70,341.36 |
| Annual Dollar (\$) Difference from Current | | | | | (\$358.92) | (\$3,703.68) |
| Annual Percentage (%) Difference from Current | | | | | -10.2% | -5.0% |
| Combined Cost Comparison | | | | | | |
| Combined Total Monthly Premium | | | \$6,463.77 | | \$6,125.22 | |
| Combined Total Annual Premium | | | \$77,565.24 | | \$73,502.64 | |
| Combined Annual Change From Current (\$ / %) | | | | | (\$4,062.60) | -5.2% |
| | | | | | (\$6,407.40) | -8.3% |

** DHMO dental plans are usually automatically effective the 1st of the month after the waiting period and automatically terminate at the end of the month due to the provider acquisition contract.

DHMO copays are estimates.
Services based on standard Plan Cycle.

Vision Coverage

| | CURRENT Vision Service Plan (VSP) Plan Name Network: VSP | RENEWAL Vision Service Plan (VSP) Plan Name: Network: VSP | ALTERNATIVE OPTION 1 Guardian VSP Network: Full Feature - Choice B | ALTERNATIVE OPTION 2 Mutual of Omaha EyeMed |
|--|---|--|---|---|
| IN-NETWORK SCHEDULE OF BENEFITS | | | | |
| Benefits Eligibility Waiting Period | 1st of the month following 30 days | 1st of the month following 30 days | Will established, if carrier is selected | Will established, if carrier is selected |
| Eye Examination Copay | \$25 Total Copay | \$25 Total Copay | \$10 Copay | \$10 Copay |
| Retinal Imaging | \$39 Copay | \$39 Copay | Up to \$39 Copay | Up to \$39 Copay |
| Materials Copay | \$25 Total Copay | \$25 Total Copay | \$10 Copay | Up to \$40 Copay |
| Lenses | | | | |
| Single Vision | Covered in full after materials copay | Covered in full after materials copay | Covered in full after materials copay | Covered in full after materials copay |
| Bifocal | | | | |
| Trifocal | | | | |
| Lenticular | | | | |
| Contact Lenses (in lieu of glasses) | | | | |
| Contact Examination Copay & Fitting | \$25 up to \$60 | \$25 up to \$60 | \$10 copay | Up to \$40 |
| Elective | up to \$60 | up to \$60 | \$150 max (Copay Waived) | \$150 max, 15% off balance |
| Medically Necessary | 100% after copay | 100% after copay | 100% after copay | \$0 copay, paid in full |
| Frames | \$16 - \$ \$175 | \$16 - \$ \$175 | \$150 max, 20% off balance | \$150 max, 20% off balance |
| FREQUENCY OF SERVICE | | | | |
| Eye Examination | Once every 12 months | Once every 12 months | Once every 12 months | Once every 12 months |
| Lenses or Contacts | Once every 12 months | Once every 12 months | Once every 12 months | Once every 12 months |
| Frames | Once every 24 months | Once every 24 months | Once every 24 months | Once every 24 months |
| OUT-OF-NETWORK SCHEDULE OF BENEFITS | Reimbursement | Reimbursement | Reimbursement | Reimbursement |
| Eye Examination Copay | Up to \$25 | Up to \$25 | Up to \$39 | Up to \$37 |
| Retinal Imaging | N / A | N / A | N / A | N / A |
| Single Vision Lenes | Up to \$30 | Up to \$30 | Up to \$23 | Up to \$32 |
| Bifocal Lenses | Up to \$50 | Up to \$50 | Up to \$37 | Up to \$48 |
| Trifocal Lenses | Up to \$65 | Up to \$65 | Up to \$49 | Up to \$76 |
| Lenticular Lenses | Up to \$100 | Up to \$100 | Up to \$64 | Up to \$76 |
| Elective Contact Lenses (in lieu of glasses) | Up to \$105 | Up to \$105 | Up to \$ 100 | Up to \$102 |
| Frames | Up to \$70 | Up to \$70 | Up to \$46 | Up to \$66 |
| POLICY PROVISIONS | | | | |
| Dependent Children up to Age | 26 | 26 | 26 | 26 |
| Rate Guarantee | N / A | N/A | 2 Year RG - Renews 2026 | Rate Guarantee: 1/1/2026 |
| Bundle Package Requirement (line(s) of coverage) | N / A | N / A | No | No |
| Participation Requirement | Current participation | Current participation | Voluntary, assumes 50%. Sold with Dental. | Greater of 10 enrolled or 30% |
| Notes | Coverage Tier | Count | Monthly Premium | Monthly Premium |
| Count is based on | EE Only | 21 | \$9.89 | \$11.35 |
| current carrier renewal | EE + Fam | 34 | \$22.07 | \$25.33 |
| Cost Comparison | 55 | CURRENT | RENEWAL | ALTERNATIVE OPTION 1 |
| Total Monthly Premium | | \$958.07 | \$1,099.57 | \$937.37 |
| Total Annual Premium | | \$11,496.84 | \$13,194.84 | \$11,248.44 |
| Annual Dollar (\$) Difference from Current | | | \$1,698.00 | (\$248.40) |
| Annual Percentage (%) Difference from Current | | | 14.8% | -2.2% |
| | | | | -8.5% |

Vision Coverage

| | CURRENT Vision Service Plan (VSP) Plan Name Network: VSP | ALTERNATIVE OPTION 3 Lincoln Financial Group Lincoln VisionConnect LVC10 |
|--|---|--|
| IN-NETWORK SCHEDULE OF BENEFITS | | |
| Benefits Eligibility Waiting Period | 1st of the month following 30 days | Will established, if carrier is selected |
| Eye Examination Copay | \$25 Total Copay | \$20 Copay |
| Retinal Imaging | \$39 Copay | Up to \$40 Copay |
| Materials Copay | \$25 Total Copay | \$20 Copay |
| Lenses | | |
| Single Vision | Covered in full after materials copay | Covered in full after materials copay |
| Bifocal | | |
| Trifocal | | |
| Lenticular | | |
| Contact Lenses (in lieu of glasses) | | |
| Contact Examination Copay & Fitting | \$25 up to \$60 | 100% |
| Elective | up to \$60 | up to \$125 |
| Medically Necessary | 100% after copay | 100% |
| Frames | \$16 - \$175 | up to \$130 |
| FREQUENCY OF SERVICE | | |
| Eye Examination | Once every 12 months | Once every 12 months |
| Lenses or Contacts | Once every 12 months | Once every 12 months |
| Frames | Once every 24 months | Once every 24 months |
| OUT-OF-NETWORK SCHEDULE OF BENEFITS | | |
| | Reimbursement | Reimbursement |
| Eye Examination Copay | Up to \$25 | N / A |
| Retinal Imaging | N / A | N / A |
| Single Vision Lenses | Up to \$30 | Up to \$40 |
| Bifocal Lenses | Up to \$50 | Up to \$60 |
| Trifocal Lenses | Up to \$65 | Up to \$80 |
| Lenticular Lenses | Up to \$100 | Up to \$80 |
| Elective Contact Lenses (in lieu of glasses) | Up to \$105 | Up to \$125 |
| Frames | Up to \$70 | Up to \$45 |
| POLICY PROVISIONS | | |
| Dependent Children up to Age | 26 | 26 |
| Rate Guarantee | N / A | 2-Year RG - Renews 2026 |
| Bundle Package Requirement (line(s) of coverage) | N / A | Yes |
| Participation Requirement | Current participation | 2 life minimum |
| Notes | Coverage Tier | Count |
| Count is based on | EE Only | 21 |
| current carrier renewal | EE + Fam | 34 |
| Cost Comparison | 55 | |
| Total Monthly Premium | CURRENT | ALTERNATIVE OPTION 3 |
| | \$958.07 | \$684.42 |
| Total Annual Premium | \$11,496.84 | \$8,213.04 |
| Annual Dollar (\$) Difference from Current | | (\$3,283.80) |
| Annual Percentage (%) Difference from Current | | -28.6% |

Basic Life & AD&D

| | | CURRENT Mutual of Omaha | | RENEWAL Mutual of Omaha | | ALTERNATIVE OPTION 1 Guardian | |
|--|-----------------------|---|--------------|---|--------------|---|--------------|
| SCHEDULE OF BENEFITS | | Benefits Description | | Benefits Description | | Benefits Description | |
| Benefits Eligibility Waiting Period | | 1st of the month following 30 days of employment | | 1st of the month following 30 days of employment | | Will establish, if carrier is selected | |
| Life Benefit Amount | | \$100,000 | | \$100,000 | | \$100,000 | |
| AD&D Benefit Amount | | Equal to the Life Benefit Amount | | Equal to the Life Benefit Amount | | Equal to the Life Benefit Amount | |
| Age Reduction Schedule (of original amount) | | Benefits Reduce by: at age 65: 65% at age 70: 50% | | Benefits Reduce by: at age 65: 65% at age 70: 50% | | Benefits Reduce by: at age 65: 65% at age 70: 50% | |
| Dependent Life | | Not Included | | | | Not included | |
| Guaranteed Issue Amount | | \$100,000 | | \$100,000 | | \$100,000 | |
| POLICY PROVISIONS | | | | | | | |
| Conversion Privilege | | Included | | Included | | Included | |
| Portability | | Excluded | | Excluded | | Included | |
| Waiver of Premium | | Included | | Included | | Included | |
| Accelerated Death Benefit | | Included | | Included | | Included | |
| Employee Assistance Program (EAP) | | unlimited telecommunication | | unlimited telecommunication | | unlimited telecommunication | |
| Value Add Services | | Hearing Discount Program & Will Prep Services | | Hearing Discount Program & Will Prep Services | | EAP | |
| Rate Guarantee | | N / A | | Year 1 of 2-Year RG - Renews 2026 | | 2-Year RG - Renews 2026 | |
| Bundle Package Requirement (line(s) of coverage) | | N / A | | None | | None | |
| Contribution Requirement | | 100% Employer Paid | | 100% Employer Paid | | 100% Employer Paid | |
| Notes | Total Volume | Description | Monthly Rate | Description | Monthly Rate | Description | Monthly Rate |
| Volume based on current carrier renewal # Employees | \$5,615,000 57 | Life Rate per \$1,000 | \$0.170 | Life Rate per \$1,000 | \$0.170 | Life Rate per \$1,000 | \$0.160 |
| | | AD&D Rate per \$1,000 | \$0.030 | AD&D Rate per \$1,000 | \$0.030 | AD&D Rate per \$1,000 | \$0.020 |
| | | EAP rate per \$1,000 | \$0.000 | EAP rate per \$1,000 | \$0.000 | EAP rate per \$1,000 | \$0.000 |
| | | Life/AD&D Total monthly rate: | \$0.200 | Life/AD&D Total monthly rate: | \$0.200 | Life/AD&D Total monthly rate: | \$0.180 |
| Cost Comparison | | CURRENT | | RENEWAL | | ALTERNATIVE OPTION 1 | |
| Total Monthly Premium | | \$1,123.00 | | \$1,123.00 | | \$1,010.70 | |
| Total Annual Premium | | \$13,476.00 | | \$13,476.00 | | \$12,128.40 | |
| Annual Difference from Current (\$ / %) | | | | \$0.00 0.0% | | (\$1,347.60) -10.0% | |

If the disability carrier is not the same as the life carrier, the employer needs to file the waiver of premium with the life carrier if an employee qualifies for disability.

Active at work requirement: Employees not "actively at work" on the 1st day of coverage will remain covered under the prior carrier until they meet the "active at work requirement" under the new carrier and apply for coverage.

Basic Life & AD&D

| | | CURRENT Mutual of Omaha | | ALTERNATIVE OPTION 2 Lincoln Financial Group | |
|--|--------------|---|--------------|---|--------------|
| SCHEDULE OF BENEFITS | | Benefits Description | | Benefits Description | |
| Benefits Eligibility Waiting Period | | 1st of the month following 30 days of employment | | Will establish, if carrier is selected | |
| Life Benefit Amount | | \$100,000 | | \$100,000 | |
| AD&D Benefit Amount | | Equal to the Life Benefit Amount | | Equal to the Life Benefit Amount | |
| Age Reduction Schedule (of original amount) | | Benefits Reduce by: at age 65: 65% at age 70: 50% | | Benefits Reduce by: at age 65: 65% at age 70: 50% | |
| Dependent Life | | Not Included | | Not included | |
| Guaranteed Issue Amount | | \$100,000 | | \$100,000 | |
| POLICY PROVISIONS | | | | | |
| Conversion Privilege | | Included | | Included | |
| Portability | | Excluded | | Excluded | |
| Waiver of Premium | | Included | | Included | |
| Accelerated Death Benefit | | Included | | Excluded | |
| Employee Assistance Program (EAP) | | unlimited telecommunication | | Not included | |
| Value Add Services | | Hearing Discount Program & Will Prep Services | | TravelConnect, LifeKeys, Lincoln FuneralPrep, Discount Vision Savings Pass, Hearing Program, Tele-dentistry | |
| Rate Guarantee | | N / A | | Rate Guarantee: 36 months | |
| Bundle Package Requirement (line(s) of coverage) | | N / A | | | |
| Contribution Requirement | | 100% Employer Paid | | 100% Employer Paid | |
| Notes | Total Volume | Description | Monthly Rate | Description | Monthly Rate |
| Volume based on current carrier renewal | \$5,615,000 | Life Rate per \$1,000 | \$0.170 | Life Rate per \$1,000 | \$0.115 |
| # Employees | 57 | AD&D Rate per \$1,000 | \$0.030 | AD&D Rate per \$1,000 | \$0.030 |
| | | EAP rate per \$1,000 | \$0.000 | EAP rate per \$1,000 | |
| | | Life/AD&D Total monthly rate: | \$0.200 | Life/AD&D Total monthly rate: | \$0.145 |
| Cost Comparison | | CURRENT | | ALTERNATIVE OPTION 2 | |
| Total Monthly Premium | | \$1,123.00 | | \$814.18 | |
| Total Annual Premium | | \$13,476.00 | | \$9,770.10 | |
| Annual Difference from Current (\$ / %) | | | | (\$3,705.90) -27.5% | |

If the disability carrier is not the same as the life carrier, the employer needs to file the waiver of premium with the life carrier if an employee qualifies for disability.

Active at work requirement: Employees not "actively at work" on the 1st day of coverage will remain covered under the prior carrier until they meet the "active at work requirement" under the new carrier and apply for coverage.

Voluntary Life & AD&D

| | CURRENT Mutual of Omaha | | | | | | | RENEWAL Mutual of Omaha | | | | | | | ALTERNATIVE OPTION 1 Guardian | | | | | | |
|--|---|---------|---------|----------|---------|-------------|----------|---|----------|---------|---------|---------|-------------|----------|---|---------|---------|---------|---------|-------------|----------|
| SCHEDULE OF BENEFITS | Benefits Description | | | | | | | Benefits Description | | | | | | | Benefits Description | | | | | | |
| Benefits Eligibility Waiting Period | 1st of the month following 30 days of employment | | | | | | | 1st of the month following 30 days of employment | | | | | | | Will established, if carrier is selected | | | | | | |
| Employee Life Benefit Amount | Increments of \$10,000 up to a maximum of \$300,000, (rounded to the nearest \$10,000) not to exceed 5 times annual earnings, whichever is less | | | | | | | Increments of \$10,000 up to a maximum of \$300,000, (rounded to the nearest \$10,000) not to exceed 5 times annual earnings, whichever is less | | | | | | | \$10,000 increments up to \$300,000 | | | | | | |
| Employee AD&D Benefit Amount | Equal to the Employee Life Benefit Amount | | | | | | | Equal to the Employee Life Benefit Amount | | | | | | | Equal to the Employee Life Benefit Amount | | | | | | |
| Employee Guaranteed Issue Amount | 5 times annual salary, up to \$80,000 | | | | | | | 5 times annual salary, up to \$80,000 | | | | | | | \$150,000 | | | | | | |
| Employee coverage terms at age | When no longer an eligible employee | | | | | | | When no longer an eligible employee | | | | | | | When no longer an eligible employee | | | | | | |
| Spouse Life Benefit Amount | Increments of \$5,000 up to a maximum of \$150,000, (rounded to the nearest \$5,000) | | | | | | | Increments of \$5,000 up to a maximum of \$150,000, (rounded to the nearest \$5,000) | | | | | | | \$5,000 increments, \$10,000 to \$150,000, not to exceed 100% of employee coverage amount | | | | | | |
| Spouse AD&D Benefit Amount | Equal to the Spouse Life Benefit Amount | | | | | | | Equal to the Spouse Life Benefit Amount | | | | | | | Equal to the Spouse Life Benefit Amount | | | | | | |
| Spouse Guaranteed Issue Amount | 100% of employee's benefit, up to \$25,000 | | | | | | | 100% of employee's benefit, up to \$25,000 | | | | | | | \$25,000 | | | | | | |
| Spouse Rates are Based on | Employee's Age | | | | | | | Employee's Age | | | | | | | Spouse's Age | | | | | | |
| Spouse coverage terms at age | Employee's age: 70 | | | | | | | Employee's age: 70 | | | | | | | 70 | | | | | | |
| Dependent Child(ren) Life Benefit | \$2,000 | | | | | | | \$2,000 | | | | | | | Infant: \$500 Child: \$2,000 increments, \$2,000 to \$10,000, not to exceed 100% of Employee's amount not to exceed 100% of employee coverage amount | | | | | | |
| Dependent Child(ren) AD&D Benefit Amount | Equal to the Child(ren) Life Benefit Amount | | | | | | | Equal to the Child(ren) Life Benefit Amount | | | | | | | Equal to the Child(ren) Life Benefit Amount | | | | | | |
| Dependent Coverage level | Each eligible child | | | | | | | Each eligible child | | | | | | | Each eligible child | | | | | | |
| Dependent Child(ren) Guaranteed Issue Amount | 100% of employee's benefit | | | | | | | 100% of employee's benefit | | | | | | | \$10,000 | | | | | | |
| Dependent coverage terms at age | up to age 21 (25 if a full-time student) | | | | | | | up to age 21 (25 if a full-time student) | | | | | | | Infant: 14 days Child: 14 to 26 years (26 if full-time student) | | | | | | |
| POLICY PROVISIONS | | | | | | | | | | | | | | | | | | | | | |
| Accelerated Death Benefit | Included | | | | | | | Included | | | | | | | Included | | | | | | |
| Waiver of Premium | Included | | | | | | | Included | | | | | | | Included | | | | | | |
| Conversion / Portability | Both Included | | | | | | | Both Included | | | | | | | Both Included | | | | | | |
| Value Add Services | Hearing Discount Program & Will Prep Services | | | | | | | Hearing Discount Program & Will Prep Services | | | | | | | Estate Guidance | | | | | | |
| Age Reduction Schedule (of original amount) | Benefits Reduced by: at age 70: 50% | | | | | | | Benefits Reduced by: at age 70: 50% | | | | | | | Benefits Reduced by: at age 70: 50% | | | | | | |
| Age Reduction Schedule applies to | Employee & Spouse (Employee's age) | | | | | | | Employee & Spouse (Employee's age) | | | | | | | Employee & Spouse (Employee's age) | | | | | | |
| True Open Enrollment Option | N/A | | | | | | | N/A | | | | | | | Yes | | | | | | |
| Evidence of Insurability (EOI) Requirement | EOI is required for increases more than 1 increment, newly enrolled or GI | | | | | | | EOI is required for increases more than 1 increment, newly enrolled or GI | | | | | | | EOI is not required | | | | | | |
| Rate Guarantee | N/A | | | | | | | Year 1 of 2-Year RG - Renews 2026 | | | | | | | 2-Year RG - Renews 2026 | | | | | | |
| Bundle Package Requirement (line(s) of coverage) | N/A | | | | | | | None | | | | | | | None | | | | | | |
| Participation Requirement | Current participation | | | | | | | Current participation | | | | | | | Voluntary, Greater of 15% or 10 enrolled employees | | | | | | |
| Notes | Monthly Rates Per \$1,000 of Benefit | | | | | | | Monthly Rates Per \$1,000 of Benefit | | | | | | | Monthly Rates Per \$1,000 of Benefit | | | | | | |
| | Age | EE Life | EE AD&D | SP Life | SP AD&D | EE Total | SP Total | Age | EE Life | EE AD&D | SP Life | SP AD&D | EE Total | SP Total | Age | EE Life | EE AD&D | SP Life | SP AD&D | EE Total | SP Total |
| | 0 - 24 | \$0.09 | \$0.050 | \$0.090 | \$0.050 | \$0.140 | \$0.140 | 0 - 24 | \$0.090 | \$0.050 | \$0.090 | \$0.050 | \$0.140 | \$0.140 | 0 - 24 | \$0.090 | \$0.050 | \$0.090 | \$0.050 | \$0.140 | \$0.140 |
| | 25 - 29 | \$0.09 | \$0.050 | \$0.090 | \$0.050 | \$0.140 | \$0.140 | 25 - 29 | \$0.090 | \$0.050 | \$0.090 | \$0.050 | \$0.140 | \$0.140 | 25 - 29 | \$0.090 | \$0.050 | \$0.090 | \$0.050 | \$0.140 | \$0.140 |
| | 30 - 34 | \$0.10 | \$0.050 | \$0.100 | \$0.050 | \$0.150 | \$0.150 | 30 - 34 | \$0.100 | \$0.050 | \$0.100 | \$0.050 | \$0.150 | \$0.150 | 30 - 34 | \$0.100 | \$0.050 | \$0.100 | \$0.050 | \$0.150 | \$0.150 |
| | 35 - 39 | \$0.12 | \$0.050 | \$0.120 | \$0.050 | \$0.170 | \$0.170 | 35 - 39 | \$0.120 | \$0.050 | \$0.120 | \$0.050 | \$0.170 | \$0.170 | 35 - 39 | \$0.120 | \$0.050 | \$0.120 | \$0.050 | \$0.170 | \$0.170 |
| | 40 - 44 | \$0.19 | \$0.050 | \$0.190 | \$0.050 | \$0.240 | \$0.240 | 40 - 44 | \$0.190 | \$0.050 | \$0.190 | \$0.050 | \$0.240 | \$0.240 | 40 - 44 | \$0.190 | \$0.050 | \$0.190 | \$0.050 | \$0.240 | \$0.240 |
| | 45 - 49 | \$0.32 | \$0.050 | \$0.320 | \$0.050 | \$0.370 | \$0.370 | 45 - 49 | \$0.320 | \$0.050 | \$0.320 | \$0.050 | \$0.370 | \$0.370 | 45 - 49 | \$0.320 | \$0.050 | \$0.320 | \$0.050 | \$0.370 | \$0.370 |
| | 50 - 54 | \$0.53 | \$0.050 | \$0.530 | \$0.050 | \$0.580 | \$0.580 | 50 - 54 | \$0.530 | \$0.050 | \$0.530 | \$0.050 | \$0.580 | \$0.580 | 50 - 54 | \$0.530 | \$0.050 | \$0.530 | \$0.050 | \$0.580 | \$0.580 |
| | 55 - 59 | \$0.83 | \$0.050 | \$0.830 | \$0.050 | \$0.880 | \$0.880 | 55 - 59 | \$0.830 | \$0.050 | \$0.830 | \$0.050 | \$0.880 | \$0.880 | 55 - 59 | \$0.830 | \$0.050 | \$0.830 | \$0.050 | \$0.880 | \$0.880 |
| | 60 - 64 | \$1.30 | \$0.050 | \$1.300 | \$0.050 | \$1.350 | \$1.350 | 60 - 64 | \$1.300 | \$0.050 | \$1.300 | \$0.050 | \$1.350 | \$1.350 | 60 - 64 | \$1.300 | \$0.050 | \$1.300 | \$0.050 | \$1.350 | \$1.350 |
| | 65 - 69 | \$2.33 | \$0.050 | \$2.330 | \$0.050 | \$2.380 | \$2.380 | 65 - 69 | \$2.330 | \$0.050 | \$2.330 | \$0.050 | \$2.380 | \$2.380 | 65 - 69 | \$2.330 | \$0.050 | \$2.330 | \$0.050 | \$2.380 | \$2.380 |
| | 70 - 74 | \$4.17 | \$0.050 | \$4.170 | N/A | \$4.220 | N/A | 70 - 74 | \$4.170 | \$0.050 | N/A | N/A | \$4.220 | N/A | 70 - 74 | \$5.250 | \$0.050 | N/A | N/A | \$5.300 | N/A |
| | 75 - 79 | \$6.87 | \$0.050 | \$6.870 | N/A | \$6.920 | N/A | 75 - 79 | \$6.870 | \$0.050 | N/A | N/A | \$6.920 | N/A | 75 - 79 | \$5.250 | \$0.050 | N/A | N/A | \$5.300 | N/A |
| | 80 - 84 | \$13.92 | \$0.050 | \$13.920 | N/A | \$13.970 | N/A | 80 - 84 | \$13.920 | \$0.050 | N/A | N/A | \$13.970 | N/A | 80 - 84 | \$5.250 | \$0.050 | N/A | N/A | \$5.300 | N/A |
| | 85+ | \$13.92 | \$0.050 | \$13.920 | N/A | \$13.970 | N/A | 85+ | \$13.920 | \$0.050 | N/A | N/A | \$13.970 | N/A | 85+ | \$5.250 | \$0.050 | N/A | N/A | \$5.300 | N/A |
| | Child(ren) | Life | \$0.120 | AD&D | \$0.040 | Child Total | \$0.160 | Child(ren) | Life | \$0.120 | AD&D | \$0.040 | Child Total | \$0.160 | Child(ren) | Life | \$0.168 | AD&D | \$0.050 | Child Total | \$0.218 |

If the disability carrier is not the same as the life carrier, the employer needs to file the waiver of premium with the life carrier if an employee qualifies for disability.

Active at work requirement: Employees not "actively at work" on the 1st day of coverage will remain covered under the prior carrier until they meet the "active at work requirement" under the new carrier and apply for coverage.

Short Term Disability

| | CURRENT Lincoln Financial Group | | RENEWAL Lincoln Financial Group | | ALTERNATIVE OPTION 1 Guardian | | ALTERNATIVE OPTION 2 Mutual of Omaha | | | | | |
|--|---|--------------------------|---|--------------------------|---|--------------------------|---|--------------------------|---------|----------------------|--|--|
| SCHEDULE OF BENEFITS | Benefits Description | | Benefits Description | | Benefits Description | | Benefits Description | | | | | |
| Benefits Eligibility Waiting Period | 1st of the month following 30 days of employment | | 1st of the month following 30 days of employment | | Will establish, if carrier is selected | | Will establish, if carrier is selected | | | | | |
| Maximum Weekly Benefit | | | | | | | | | | | | |
| % of weekly benefit | 67.00% | | 67.00% | | 66.67% | | 67% | | | | | |
| up to maximum benefit amount | \$1,250 | | \$1,250 | | \$2,000 | | \$2,000 | | | | | |
| Accident / Sickness Elimination Period (days) | 30 / 30 | | 30 / 30 | | 15 / 15 | | 7 / 7 | | | | | |
| Maximum Benefit Duration (weeks) | 9 | | 9 | | 12 | | 12 | | | | | |
| POLICY PROVISION | | | | | | | | | | | | |
| Definition of Disability | Own Occupation | | Own Occupation | | Own Occupation | | Own Occupation | | | | | |
| Earnings Definition | Standard, excluding commissions, bonus, OT & other | | Standard, excluding commissions, bonus, OT & other | | Standard, including commissions, bonus, OT & other | | Standard, excluding commissions, bonus, OT & other | | | | | |
| Pre-Existing Condition Limitations (months) | Not Included | | Not Included | | Not Included | | Not Included | | | | | |
| Pre-Existing Condition Description | Not Included | | Not Included | | Not Included | | Not Included | | | | | |
| Value Add Services | NA | | NA | | EAP | | NA | | | | | |
| Actively at Work Requirement | Employee must be actively at work to be on coverage | | Employee must be actively at work to be on coverage | | Employee must be actively at work to be on coverage | | Employee must be actively at work to be on coverage | | | | | |
| Rate Guarantee | N / A | | Year 1 of 2-year RG - Renews 2026 | | 2-Year RG - Renews 2026 | | Renews 1/1/2027 | | | | | |
| Bundle Package Requirement (line(s) of coverage) | N / A | | None | | None | | None | | | | | |
| Participation Requirement | 100% Employer Paid | | 100% Employer Paid | | 100% Employer Paid | | 100% Employer Paid | | | | | |
| Notes | Weekly Benefit | Description | Rate | Description | Rate | Description | Rate | Description | Rate | | | |
| Volume is based on renewal | \$69,024 | Rate per \$10 of Benefit | \$0.242 | Rate per \$10 of Benefit | \$0.242 | Rate per \$10 of Benefit | \$0.150 | Rate per \$10 of Benefit | \$0.190 | | | |
| Cost Comparison | CURRENT | | | RENEWAL | | | ALTERNATIVE OPTION 1 | | | ALTERNATIVE OPTION 2 | | |
| Total Monthly Premium | \$1,670.38 | | | \$1,670.38 | | | \$1,298.72 | | | \$1,311.46 | | |
| Total Annual Premium | \$20,044.57 | | | \$20,044.57 | | | \$15,584.58 | | | \$15,737.47 | | |
| Annual Difference from Current (\$ / %) | | | | \$0.00 0.0% | | | (\$4,459.99) -22.3% | | | (\$4,307.10) -21.5% | | |

If the disability carrier is not the same as the life carrier, the employer needs to file the waiver of premium with the life carrier if an employee qualifies for disability.

Active at work requirement: Employees not "actively at work" on the 1st day of coverage will remain covered under the prior carrier until they meet the "active at work requirement" under the new carrier and apply for

Long Term Disability

1

| | CURRENT Lincoln Financial Group | | RENEWAL Lincoln Financial Group | | ALTERNATIVE OPTION 1 Guardian | | ALTERNATIVE OPTION 2 Mutual of Omaha | |
|--|---|---------------------------------------|---|---------------------------------------|---|---------------------------------------|--|---------------------------------------|
| SCHEDULE OF BENEFITS | Benefits Description | | Benefits Description | | Benefits Description | | Benefits Description | |
| Benefits Eligibility Waiting Period | 1st of the month following 30 days of employment | | 1st of the month following 30 days of employment | | Will establish, if carrier is selected | | Will establish, if carrier is selected | |
| Maximum Monthly Benefit | | | | | | | | |
| % of monthly benefit | 67.00% | | 67.00% | | 66.67% | | 67.00% | |
| up to maximum benefit amount | \$5,416 | | \$5,416 | | \$10,000 | | \$10,000 | |
| Elimination Period (days) | 90 | | 90 | | 90 | | 90 | |
| Benefit Duration | RBD w/Social Security Normal Retirement Age (SSNRA) | | RBD w/Social Security Normal Retirement Age (SSNRA) | | Social Security Normal Retirement Age (SSNRA) | | Social Security Normal Retirement Age (SSNRA) | |
| Occupation Period (months) | 24 | | 24 | | 24 | | 24 | |
| Mental Illness / Substance Abuse Limitation (months) | 24 | | 24 | | 24 | | 24 | |
| POLICY PROVISIONS | | | | | | | | |
| Definition of Disability | Own Occupation | | Own Occupation | | Own Occupation | | Own Occupation | |
| Earnings Definition | Standard, excluding commissions, bonus, OT & other | | Standard, excluding commissions, bonus, OT & other | | Standard, including commissions, bonus, OT & other | | Standard, excluding commissions, bonus, OT & other | |
| Pre-Existing Condition Limitations (months) | 12 (months) | | 12 (months) | | 3 / 12 (months) | | 3 / 12 (months) | |
| Pre-Existing Condition Description | Treatment Free | | Treatment Free | | Lookback | | Lookback | |
| Value Add Services | N / A | | N / A | | EAP bundled w/Life | | N / A | |
| Rate Guarantee | N / A | | Year 1 of 2-Year RG - Renews 2026 | | 2 Year RG - Renews 2026 | | Renews 1/1/2027 | |
| Bundle Package Requirement (line(s) of coverage) | N / A | | None | | None | | None | |
| Participation Requirement | 100% Employer Paid | | 100% Employer Paid | | 100% Employer Paid | | 100% Employer Paid | |
| Notes | Monthly Covered Payroll | Description | Rate | Description | Rate | Description | Rate | Description |
| Volume is based on current carrier renewal | \$448,101 | LTD rate per \$100 of Covered Payroll | \$0.782 | LTD rate per \$100 of Covered Payroll | \$0.782 | LTD rate per \$100 of Covered Payroll | \$0.470 | LTD rate per \$100 of Covered Payroll |
| Cost Comparison | CURRENT | | RENEWAL | | ALTERNATIVE OPTION 1 | | ALTERNATIVE OPTION 2 | |
| Total Monthly Premium | \$3,504.15 | | \$3,504.15 | | \$2,704.71 | | \$3,106.08 | |
| Total Annual Premium | \$42,049.80 | | \$42,049.80 | | \$32,456.51 | | \$37,272.96 | |
| Annual Difference from Current (\$ / %) | | | \$0.00 0.0% | | (\$9,593.29) -22.8% | | (\$4,776.84) -11.4% | |

If the disability carrier is not the same as the life carrier, the employer needs to file the waiver of premium with the life carrier if an employee qualifies for disability.

Active at work requirement: Employees not "actively at work" on the 1st day of coverage will remain covered under the prior carrier until they meet the "active at work requirement" under the new carrier and apply for

Agenda Item

6

Finance Committee Meeting

Meeting Date: June 18, 2024

TO: Finance Committee

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

STAFF CONTACT: Dina Ash, Human Resources Administrator

SUBJECT: SOCWA Insurance Coverage

Summary:

At the June 2024 Board meeting, the SOCWA Board requested that the agency's insurance policies be presented for review.

SOCWA staff have prepared this item for the Finance Committee to review the agency's insurance policies prior to review by the Board of Directors. This will also allow the Finance Committee to provide input to the Board of Directors.

The attachment lists each insurance policy. The attachment also includes additional supporting information regarding each policy. All policies listed are provided through the California Sanitation Risk Management Authority (CSRMA). CSRMA is a JPA, and SOCWA is a member of that JPA.

SOCWA staff corresponds with CSRMA staff during each renewal for potential policy adjustments and updates. There are no policy adjustments recommended by the SOCWA staff at this time.

Recommended Action: Committee Discussion/Direction and Action.

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
POLICY REGISTER
AS OF MAY 28, 2024**

| POLICY # | EFFECTIVE DATE 23-24 | NATURE OF INSURANCE | COMPANY | LIMITS/ DEDUCTIBLE | COST |
|-------------------|-----------------------------|--|--|--|----------------|
| CSL SOCWA 2324 1 | 12/31/22-23 | GL/AL [INCLUDING ERRORS & OMISSIONS & EMPLOYMENT PRACTICES LIABILITY (EPL)] <i>REINSURANCE</i> <i>REINSURANCE</i> | CSRMA POOLED LIABILITY <i>MUNICH AMERICAN REINSURANCE CO.</i> <i>BERKLEY PUBLIC ENTITY</i> | \$15,500,000 COVERAGE LIMIT | \$137,292 |
| | 12/31/23-24 | | | \$25,000 OPERATION / AUTO DED | \$137,292 |
| | | | | \$2,500 E&O DED | |
| | | | | \$25,000 EPL DED | |
| | | | | \$25,000 SEWER BACKUP DED | |
| | | | | \$10,000,000 ULTIMATE NET LOSS XS \$750,000 EACH LOSS OCCURRENCE | |
| | | | | \$5,000,000 ULTIMATE NET LOSS XS \$10,500,000 EACH LOSS OCCURRENCE | |
| 0312-6366 | 12/31/23-24 | EXCESS LIABILITY | GREAT AMERICAN E&S INSURANCE COMPANY & ALLIED WORLD NATIONAL ASSURANCE COMPANY (QUOTA-SHARE) | \$10,000,000 LIMITS XS \$15,750,000 | INCLUDED ABOVE |
| CSWC SOCWA 2324 1 | 07/01/22-23 | WORKERS' COMPENSATION EMPLOYERS' LIABILITY | CSRMA POOLED WORKERS' COMPENSATION | \$1,000,000 LIMIT | \$176,802 |
| | 07/01/23-24 | | | \$0 DED | \$176,526 |
| SP 4066653 | 07/01/23-24 | EXCESS WORKERS' COMPENSATION EMPLOYERS' LIABILITY | SAFETY NATIONAL CASUALTY | STATUTORY XS 1,000,000 \$1,000,000 XS \$1,000,000 | INCLUDED ABOVE |
| 01-309-02-02 | 07/01/22-23 | ACIP CSRMA MASTER CRIME POLICY | NATIONAL UNION FIRE INS. CO OF PITTSBURGH, PA (CHARTIS) | \$2,000,000 ALL LINES OF COVERAGE LIMIT | \$3,109 |
| | 07/01/23-24 | | | \$2,500 DED | \$3,109 |
| | 07/01/24-25 | | | | \$3,281 |
| APIP2324 (DEC 34) | 07/01/22-23 | SPECIAL FORM PROPERTY | ALLIANT PROPERTY INSURANCE PROGRAM (APIP) | \$310,766,781 TIV | \$273,890 |
| | 07/01/23-24 | | | \$10,000 DED | \$382,270 |

This summary of insurance is not intended to replace or supercede your insurance contracts. Please refer to the policy for actual coverages and conditions.

| | | | | | |
|------------------|--|--|---|--|--------------------------------------|
| ISPILLSCAZ0U004 | 07/01/23-24 | PUBLIC ENTITY POLLUTION LIABILITY (CLAIM MADE & REPORTED) | IRONSHORE SPECIALITY INSURANCE COMPANY | \$25,000,000 POLICY AGG 2,000,000 PER POLLUTION CONDITION LIMIT/MEMBER \$100,000 AGG \$250,000 PER POLLUTION CONDITION RETENTION CLAIMS MADE AND REPORTED | INCLUDED ABOVE |
| FN2305500 | 07/01/23-24 | CYBER LIABILITY COVERAGE | LLOYDS'S OF LONDON – BEAZLEY SYNDICATE: SYNDICATES 2623-623 - 100% (APIP) | 2,000,000 AGG FIRST PARTY COMPUTER SECURITY AND THIRD-PARTY \$50,000 RETENTION | INCLUDED ABOVE |
| PEC 001317021 | 12/02/22-23 12/02/23-24 | POLLUTION & REMEDATION LIABILITY (CLAIM MADE & REPORTED) | INDIAN HARBOR INSURANCE COMPANY | \$1,000,000 PER OCC. \$5,000,000 AGGREGATE LIMIT \$25,000 SIR | \$28,956 \$30,375 |
| MXI 93058679 | 07/01/22-23 07/01/23-24 07/01/24-25 | ALLIANT MOBILE VEHICLE PROGRAM (AMVP) TERRORISM | AGCS MARINE INSURANCE COMPANY | \$1,267,873 TOTAL VALUE \$5,000/5,000 DEDUCTIBLE | \$6,847 \$7,939 \$8,829 |
| 106007331 | 10/13/23-24 | ID FRAUD MASTER POLICY IDENTITY THEFT | TRAVELERS INSURANCE COMPANY | \$25,000 LIMIT \$0 DEDUCTIBLE | NO CHARGE |
| PJ2300050 - 0005 | 07/01/23-24 | ADWRP – ALLIANT DEADLY WEAPONS RESPONSE | LLOYDS OF LONDON - BEAZLEY | LIMITS OF LIABILITY (100%) \$500,000 EACH & EVERY EVENT (INCLUDING CLAIM EXPENSE) \$2,500,000 ANNUAL AGGREGATE \$250,000 VARIOUS SUBLIMITS FOR COUNSELING SERVICES, FUNERAL EXPENSES, 1 ST PARTY PROPERTY DAMAGE, BUSINESS INTERRUPTION AND DEMOLITION/MEMORIALISATION | NO CHARGE |