

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

Approved

March 17, 2026

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee was held on March 17, 2026, at 10:30 a.m. in-person and via teleconference from the Administrative Offices located at 34156 Del Obispo Street, Dana Point, California. The following members of the Finance Committee were present:

MICHELLE BANNIGAN	City of Laguna Beach	Alternate Director
DENNIS CAFFERTY	El Toro Water District	Alternate Director
ERICA CASTILLO	South Coast Water District	Alternate Director (Zoom)
PAUL PENDER	Santa Margarita Water District	Alternate Director

Staff Participation:

AMBER BOONE	General Manager
JIM BURROR	Deputy GM/Chief Engineer
JACK BECK	Accountant
ANNA SUTHERLAND	Staff Accountant
MATT CLARKE	Chief Technology Officer
LYNDA MAY	Administrative Assistant/ Assistant Clerk
DINA ASH	Human Resources Administrator

Also Participating:

KATHRYN FRESHLEY	El Toro Water District
SCOTT GOLDMAN	South Coast Water District
KELSEY DECASAS	Moulton Niguel Water District

1. Call Meeting to Order

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

2. Public Comments

None.

3. Approval of Minutes

- Finance Committee Special Meeting of March 3, 2026.

ACTION TAKEN

A motion was made by Director Cafferty and seconded by Director Bannigan to approve the Minutes for March 3, 2026, as submitted.

Motion carried: Aye 4, Nay 0, Abstained 0, Absent 0
Director Cafferty Aye
Director Bannigan Aye
Director Pender Aye
Director Castillo Aye

4. Use Audit FY 24-25

After a review of the Use Audit, the committee requested a recalculation of PC 17's allocations for Lab services, UAL and OPEB. Ms. Amber Boone, General Manager, agreed to bring the items back to the next Finance Committee meeting for more discussion.

5. FY 26-27 Draft Budget

After an open discussion on the need for a quality check before recommendation to the SOCWA Board, which the Manager committed to including at the April 7, 2026 Board meeting.

ACTION TAKEN

A motion was made by Director Cafferty and seconded by Director Bannigan to recommend the FY 26-27 Draft Budget for presenting to the Board of Directors, with the distinction of the committee's approval taking place after the next Finance Committee meeting on April 21, 2026.

Motion carried: Aye 4, Nay 0, Abstained 0, Absent 0
Director Cafferty Aye
Director Bannigan Aye
Director Pender Aye
Director Castillo Aye

6. Chart of Accounts Update to Improve Administrative Efficiency

Ms. Boone updated the committee on the streamlined chart of accounts and GL codes, and noted that the Request for Proposal was released for the audit services.

7. Contract Services

After an open discussion on the allocation of revenue from new services, the committee agreed to bring back a summary of revenue sources and additional details.

8. Adjournment

There being no further business, Chairperson Pender adjourned the meeting at 11:16 a.m.

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of the Special Meeting of the South Orange County Wastewater Authority Finance Committee of March 17, 2026, and approved by the Finance Committee and received and filed by the Board of Directors of the South Orange County Wastewater Authority.



Lynda May, Assistant Secretary
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY