

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

**March 18, 2025  
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 **March 18, 2025, 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](http://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](mailto: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: 814 7140 9093  
Passcode: 705481

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/kcoBTMNpfs>

AGENDA

1. Call Meeting to Order
2. Public Comments

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

PAGE NO.

3. Approval of Minutes..... 1

- Finance Committee Meeting of January 21, 2025

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

4. Financial Reports for the Month of January 2025 & Cash Disbursements for the Months of December 2024 & January 2025. FY2024-25 Q2 Capital Cash Roll Forward ..... 4

The reports included are as follows:

- a. Summary of Disbursements for December 2024 & January 2025 (Exhibits A.1 & A.2)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
  - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
  - Capital Projects – Graph (Exhibit D-1)
- e. Budget vs. Actual Expenses:
  - Operations and Environmental Summary (Exhibit E-1)
  - Operations and Environmental by PC (E-1.2)
  - Residual Engineering, after transfer to Capital (Exhibit E-2)
  - Administration (Exhibit E-3)
  - Information Technology (IT) (Exhibit E-4)

**Recommended Action:** Staff recommends that the Finance Committee recommend that the Board of Directors (i) ratify the December 2024 disbursement for the period from December 1, 2024, through December 31, 2024, totaling \$3,167,378, (ii) ratify the January 2025 Disbursement for the period from January 1, 2025, through January 31, 2025, totaling \$7,158,373, (iii) receive and file the January 2025 Financial Reports, and (iv) receive and file the Fiscal Year 2024-25 Q2 Cash Roll Forward as submitted.

FINANCE COMMITTEE MEETING  
March 18, 2025

5. FY 25-26 Draft Budget ..... 39

**Recommended Action:** Staff recommends that the Finance Committee recommend that the Board of Directors approve the FY 25-26 Budget

6. Employee Reimbursement to Moulton Niguel Water District..... 45

**Recommended Action:** Staff recommends that the Finance Committee recommend that the Board of Directors authorize the General Manager to execute the payment of \$196,168.77 to Moulton Niguel Water District for SOCWA terminated employees leave balances.

7. 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](http://www.socwa.com).

Dated this 14th day of March 2025.



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Danita Hirsh, Assistant Secretary  
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

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

**Finance Committee**

**January 21, 2025**

**DRAFT**

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on January 21, 2025, 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:

GAVIN CURRAN	City of Laguna Beach	Alternate Director
KATHRYN FRESHLEY	El Toro Water District	Director
RICK SHINTAKU	South Coast Water District	Alternate Director
PAUL PENDER	Santa Margarita Water District	Alternate Director [exited @ 11:34 a.m.]

**Absent:**

UNREPRESENTED	Moulton Niguel Water District	Director
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**Staff Participation:**

AMBER BOONE	Acting General Manager
MARY CAREY	Finance Controller
JIM BURROR	Director of Operations
JACK BECK	Staff Accountant
ANNA SUTHERLAND	Accounts Payable
DINA ASH	HR Administrator
MATT CLARKE	IT Administrator
DANITA HIRSH	Executive Assistant

**Also Participating:**

ADRIANA OCHOA	Snell & Wilmer
JOE MULLER	South Coast Water District
KRISTI EVEN	South Coast Water District
JENNY PAN	South Coast Water District
SANDER HUANG	South Coast Water District
CHRIS WILLIAMS	Public Participant

**1. Call Meeting to Order**

Chairperson Paul Pender called the meeting to order at 10:40 a.m.

**2. Public Comments**

None.

**3. Approval of Minutes**

- Finance Committee Meeting of November 19, 2024.

ACTION TAKEN

A motion was made by Director Shintaku and seconded by Director Freshley to approve the Minutes for November 19, 2024, as submitted.

Motion carried:	Aye 4, Nay 0, Abstained 0, Absent 1
	Director Curran           Aye
	Director Cafferty       Aye
MNWD	Unrepresented       Absent
	Director Pender        Aye
	Director Shintaku      Aye

4. Financial Reports for the Month of November 2024 & Cash Disbursements for the Months of October 2024 & November 2024

ACTION TAKEN

A motion was made by Director Freshley and seconded by Director Curran to recommend that the Board of Directors (i) receive and file the November 2024 Financial Reports, (ii) ratify the October 2024 disbursement for the period from October 1, 2024, through October 31, 2024, totaling \$2,654,991, and (iii) ratify the November 2024 Disbursement for the period from November 1, 2024, through November 30, 2024, totaling \$2,193,190.

Motion carried:	Aye 4, Nay 0, Abstained 0, Absent 1
	Director Curran           Aye
	Director Cafferty       Aye
MNWD	Unrepresented       Absent
	Director Pender        Aye
	Director Shintaku      Aye

5. Fiscal Year 2023-24 Supplemental Financial Report

ACTION TAKEN

A motion was made by Director Freshley and seconded by Director Curran to recommend that the Board of Directors approve the FY 2023-24 Annual Financial Statements Audit.

Motion carried:	Aye 4, Nay 0, Abstained 0, Absent 1
	Director Curran           Aye
	Director Cafferty       Aye
MNWD	Unrepresented       Absent
	Director Pender        Aye
	Director Shintaku      Aye

6. Budgeted Capacity for FY2025-26

ACTION TAKEN

A motion was made by Director Shintaku and seconded by Director Curran to recommend that the Board of Directors approve the Environmental Technical Services cost allocations.

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Motion carried:	Aye 4, Nay 0, Abstained 0, Absent 1
	Director Curran           Aye
	Director Cafferty       Aye
MNWD	Unrepresented       Absent
	Director Pender       Aye
	Director Shintaku      Aye

7. Finance Committee Bylaws Update

ACTION TAKEN

A motion was made by Director Curran and seconded by Director Freshley to recommend that the Board of Directors (i) update the number of representatives from “up to six” to “four” representatives and (ii) amend Section 5 of the Finance Committee Bylaws to modify the quorum requirement from a majority to three (3) members to be approved.

8. Chart of Accounts Update to Improve Administrative Efficiency

The meeting lost quorum at 11:34 a.m. therefore, only an open discussion occurred; no action was taken on agenda item 8.

9. Adjournment

There being no further business, Kathryn Freshley adjourned the meeting at 11:41 a.m.

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of the Special Meeting of the South Orange County Wastewater Authority Finance Committee of January 21, 2025, and approved by the Finance Committee and received and filed by the Board of Directors of the South Orange County Wastewater Authority.

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Danita Hirsh / Assistant Secretary  
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

# Agenda Item

# 4

**Finance Committee Meeting**

**Meeting Date:** March 18, 2025

**TO:** Finance Committee

**FROM:** Amber Boone, General Manager

**STAFF CONTACT:** Jack Beck, Accountant

**SUBJECT:** Financial Reports for the Month of January 2025 & Cash Disbursements for the Months of December 2024 & January 2025.

FY24-25 Q2 Capital Cash Roll Forward

## Summary/Discussion

The enclosed financial reports are provided to the Finance Committee for recommendation to the Board of Directors to ratify Cash Disbursements and receive and file the remaining documents. Below is a summary of the O&M Budget vs. Actual Expenses as of January 31, 2025:

	<b>FY 2024-25 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>02 - Jay B. Latham Plant</b>	7,838,158	4,279,460	3,558,698	54.6%
<b>05 - San Juan Creek Ocean Outfall</b>	693,802	514,221	179,581	74.1%
<b>08 - Pre Treatment</b>	344,331	132,094	212,237	38.4%
<b>12 - Water Reclamation Permits</b>	274,945	85,781	189,164	31.2%
<b>15 - Coastal Treatment Plant</b>	3,256,411	1,918,606	1,337,805	58.9%
<b>17 - Joint Regional Wastewater Reclamation</b>	8,535,931	4,374,139	4,161,792	51.2%
<b>24 - Aliso Creek Ocean Outfall</b>	670,212	469,437	200,775	70.0%
<b>Total</b>	<b>21,613,791</b>	<b>11,773,739</b>	<b>9,840,051</b>	<b>54.5%</b>

The reports included are as follows:

- a. Summary of Disbursements for December 2024 & January 2024 (Exhibits A.1 & A.2)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
  - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
  - Capital Projects – Graph (Exhibit D-1)

- e. Budget vs. Actual Expenses:
  - Operations and Environmental Summary (Exhibit E-1)
  - Operations and Environmental by PC (E-1.2)
  - Residual Engineering, after transfer to Capital (Exhibit E-2)
  - Administration (Exhibit E-3)
  - Information Technology (IT) (Exhibit E-4)
  
- f. Cash Roll Forward Q2 FY 2023-24
  - Cash Roll Forward Notes
  - Large Capital Cash Reconciliation to the General Ledger
  - Large Capital Cash Roll Forward Balance by PC, Member Agency, and Project
  - Small Capital Cash Roll Forward Balance by PC, Member Agency, and Project
  - Non-Capital Cash Roll Forward Balance by PC, Member Agency, and Project

### **Fiscal Impact**

December 2024 cash disbursements were \$3,167,378.

January 2025 cash disbursements were \$7,158,373.

- Monthly disbursements are summarized in the attached Exhibits A.1 & A.2.
- The attached Exhibits B, C, D, and E are informational reports only.

**Recommended Action:** Staff recommends that the Finance Committee recommend that the Board of Directors (i) ratify the December 2024 disbursement for the period from December 1, 2024, through December 31, 2024, totaling \$3,167,378, (ii) ratify the January 2025 Disbursement for the period from January 1, 2025, through January 31, 2025, totaling \$7,158,373, (iii) receive and file the January 2025 Financial Reports, and (iv) receive and file the Fiscal Year 2024-25 Q2 Cash Roll Forward as submitted.



**Exhibit A.1**

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

	<u>Actual</u>
PC 1	\$ (1,285,887)
PC 2 - Jay B. Latham Plant	(309,863)
PC 5 - San Juan Creek Ocean Outfall	(318,359)
PC 8 - Pretreatment Program	-
PC 12 SO - Water Reclamation Permits	(32,505)
PC 15 - Coastal Treatment Plant/AWT	(523,205)
PC 17 - Joint Regional Wastewater Reclamation	(434,279)
PC 21 - Effluent Transmission Main	(8,322)
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(254,959)
<b>Total</b>	<u><u>\$ (3,167,378)</u></u>

**Exhibit A.2**

**South Orange County Wastewater Authority  
Summary of Disbursements for January 2025  
Staff Recommendation of Fiscal Matters**

	<u>Actual</u>
PC 1	\$ (2,925,850)
PC 2 - Jay B. Latham Plant	(508,256)
PC 5 - San Juan Creek Ocean Outfall	(9,395)
PC 8 - Pretreatment Program	(1,527)
PC 12 SO - Water Reclamation Permits	(1,755)
PC 15 - Coastal Treatment Plant/AWT	(191,089)
PC 17 - Joint Regional Wastewater Reclamation	(3,481,626)
PC 21 - Effluent Transmission Main	(10,959)
PC 23 - North Coast Interceptor	-
PC 24 - Aliso Creek Ocean Outfall	(27,917)
<b>Total</b>	<u><u>\$ (7,158,373)</u></u>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT  
as of January 31, 2025**

CASH IN BANK: (BEGINNING BAL.)	\$	1,498,696
L.A.I.F. FUNDS: (BEGINNING BAL.)		21,915,003
DEPOSITS, TRANSFERS & ADJUSTMENTS:		3,194,297
FUND REQUIREMENTS:		
BILLS FOR CONSIDERATION		(7,158,373)
<b>TOTAL CASH IN BANK</b>	<b>\$</b>	<b>19,449,622</b>

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.

**Amber Boone**  
**General Manager**

Note: Operational funds are collected on a quarterly basis at the beginning of the quarter. Capital funds are collected on a quarterly basis in connection with projected needs. Member agencies have pledged to have funds available to meet all obligations.



## PMIA/LAIF Performance Report as of 03/05/25



### Quarterly Performance Quarter Ended 12/31/24

LAIF Apportionment Rate <sup>(2)</sup> :	4.62
LAIF Earnings Ratio <sup>(2)</sup> :	0.00012664187216722
LAIF Administrative Cost <sup>(1)*</sup> :	0.28
LAIF Fair Value Factor <sup>(1)</sup> :	0.999621985
PMIA Daily <sup>(1)</sup> :	4.40
PMIA Quarter to Date <sup>(1)</sup> :	4.48
PMIA Average Life <sup>(1)</sup> :	252

### PMIA Average Monthly Effective Yields<sup>(1)</sup>

<b>February</b>	<b>4.333</b>
January	4.366
December	4.434
November	4.477
October	4.518
September	4.575

### Pooled Money Investment Account Monthly Portfolio Composition <sup>(1)</sup> 1/31/25 \$162.9 billion

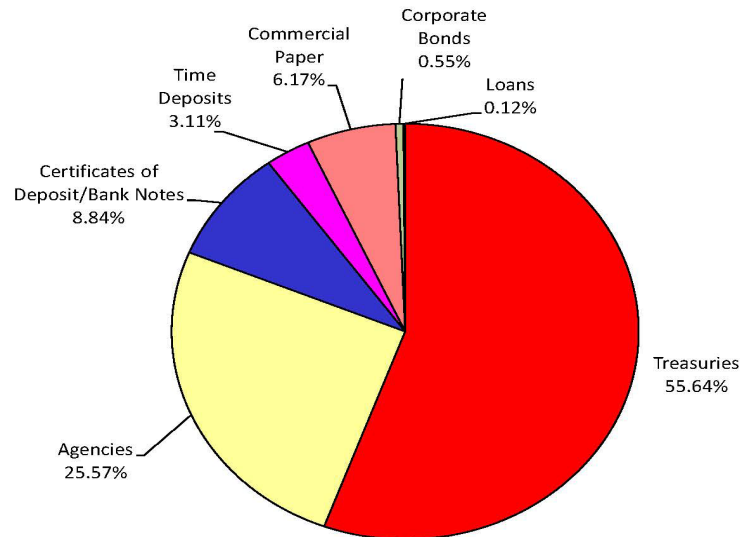


Chart does not include \$1,213,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

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 January 31, 2025**

MVA	\$ 85,708	(A)
A/P Checking	2,253,643	(B)
Payroll Checking	301,918	(C)
State LAIF	13,847,578	(D)
<b>Total Cash in Bank<sup>1</sup></b>	<b>\$ 16,488,847</b>	
Petty Cash	1,600	(E)
<b>Total Operating Cash</b>	<b>\$ 16,490,447</b>	
OPEB Trust	7,465,399	(F)
<b>Total Cash and Investments</b>	<b>\$ 23,955,846</b>	

<sup>1</sup>Bank 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:

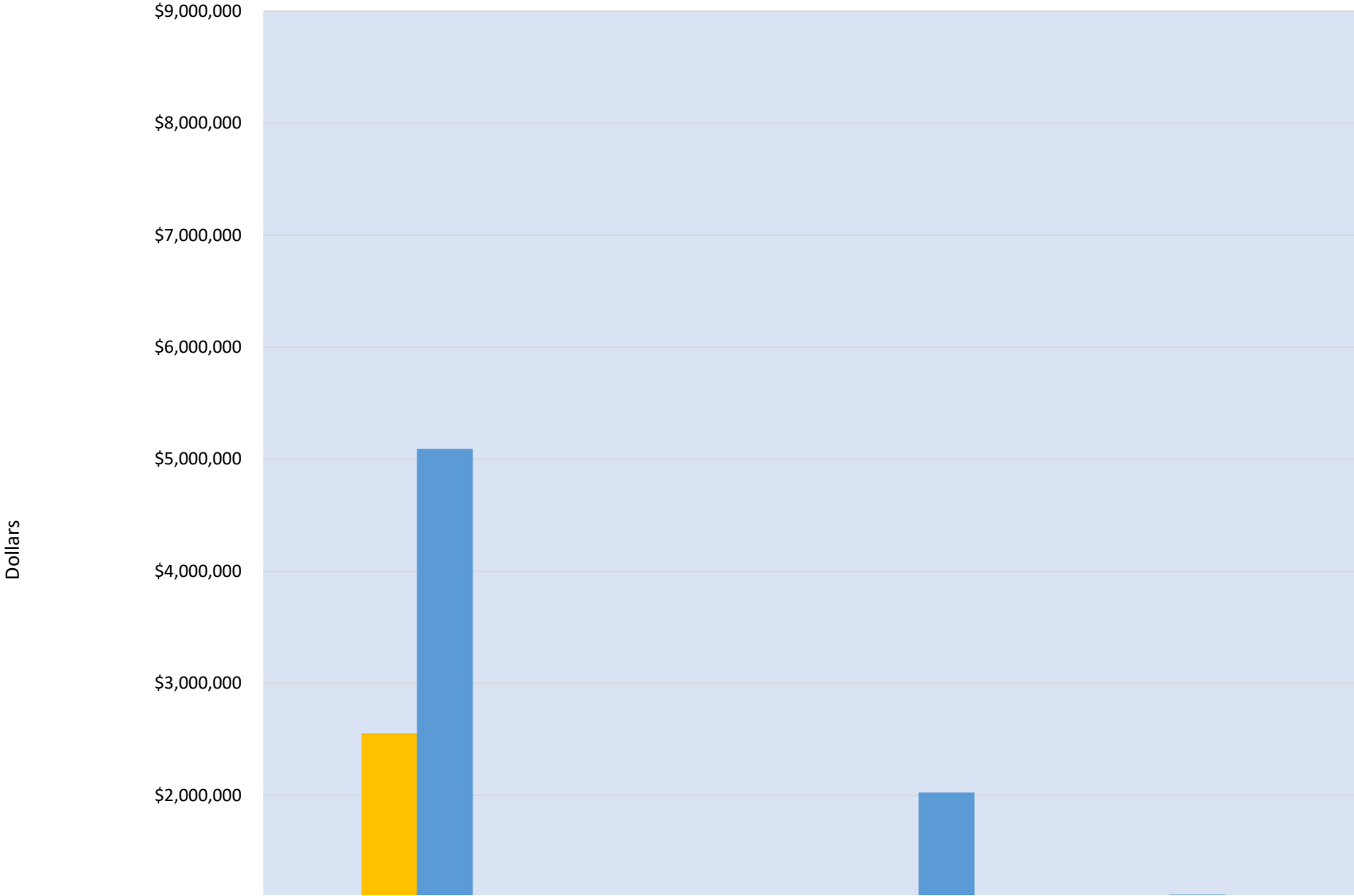
- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.
- (C) Payroll including payroll taxes and related 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 January 31, 2025  
(in dollars)**

<b>FY 2024-25 Budget vs. Actual Spending</b>								
<b>Description</b>	<b>Capital Budget</b>	<b>Fiscal Year Spending<sup>1</sup></b>	<b>(Over)/ Under Budget</b>	<b>% Expended</b>	<b>Member Agency Billed</b>	<b>Member Agency Collections</b>	<b>Open Receivables</b>	<b>% Expended vs. Billed</b>
PC 2-JB Latham	\$ 5,092,547	\$ (332,543)	\$ 5,425,090	-6.5%	\$ 2,549,764	\$ 1,730,406	\$ 819,358	-13.0%
PC 5-San Juan Creek Outfall	-	29,057	(29,057)	-	-	-	-	-
PC 15-Coastal	2,025,000	844,409	1,180,591	41.7%	1,024,998	475,000	549,998	82.4%
PC 17-Regional	1,114,393	661,885	452,508	59.4%	277,565	277,565	-	238.5%
PC 21 Effluent Transmission	96,632	29,665	66,967	30.7%	49,403	49,403	-	60.0%
PC 24 Aliso Creek Outfall	45,000	7,615	37,385	16.9%	-	-	-	-
<b>Total Large Capital</b>	<b>\$ 8,373,572</b>	<b>\$ 1,240,089</b>	<b>\$ 7,133,483</b>	<b>14.8%</b>	<b>\$ 3,901,730</b>	<b>\$ 2,532,374</b>	<b>\$ 1,369,356</b>	<b>31.8%</b>
Non-Capital Engineering	302,000	38,875	263,125	12.9%	133,001	109,603	23,398	29.2%
Non-Capital Misc Engineering	-	-	-	-	-	-	-	-
Small Internal Capital	2,061,000	808,796	1,252,204	39.2%	1,429,075	1,097,825	331,250	56.6%
<b>Total Capital</b>	<b>\$ 10,736,572</b>	<b>\$ 2,087,760</b>	<b>\$ 8,648,812</b>	<b>19.4%</b>	<b>\$ 5,463,806</b>	<b>\$ 3,739,802</b>	<b>\$ 1,724,004</b>	<b>38.2%</b>

<sup>1</sup>The PC 2 fiscal year spending account is negative because the quoted project cost by Olsson Construction for work performed in FY23-24 was \$1.6 million, but the actual costs applied to the project were only ~\$800,000. The original accrual has been reversed, causing a net negative fiscal year spending amount for PC 2 as of January 31, 2025.

# Large Capital Projects Fiscal Year 2024-25 Budget vs. Year-to-Date Expenditures & Billings as of 01/31/2025



**South Orange County Wastewater Authority**  
**Preliminary O & M & Environmental Safety Costs Summary<sup>1</sup>**  
 For the Period Ended January 31, 2025  
 (in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended	
<b>Salary and Fringe</b>						
**-5000-**-***	Regular Salaries-O&M	5,706,265	2,827,262	2,879,003	49.5%	
**-5001-**-***	Overtime Salaries-O&M	65,000	45,824	19,176	70.5%	(1)
**-5306-**-***	Scheduled Holiday Work	30,000	25,160	4,840	83.9%	
**-5315-**-***	Comp Time - O&M	15,000	20,404	(5,404)	136.0%	(1)
**-5401-**-***	Fringe Benefits IN to PC's & Depts.	3,071,493	1,521,821	1,549,672	49.5%	
**-5700-**-***	Standby Pay	99,992	63,500	36,492	63.5%	
	<b>Total Payroll Costs</b>	<b>8,987,750</b>	<b>4,503,971</b>	<b>4,483,779</b>	<b>50.1%</b>	
<b>Other Expenses</b>						
**-5002-**-***	Electricity	1,299,100	907,651	391,449	69.9%	
**-5003-**-***	Natural Gas	509,860	190,809	319,051	37.4%	
**-5004-**-***	Potable & Reclaimed Water	79,400	38,642	40,758	48.7%	
**-5005-**-***	Co-generation Power Credit	(1,367,100)	(491,653)	(875,447)	36.0%	
**-5006-**-***	Chlorine/Sodium Hypochlorite	219,300	220,821	(1,521)	100.7%	(2)
**-5007-**-***	Polymer Products	1,153,500	641,170	512,330	55.6%	
**-5008-**-***	Ferric Chloride	982,500	628,200	354,300	63.9%	
**-5009-**-***	Odor Control Chemicals	181,700	115,293	66,407	63.5%	
**-5010-**-***	Other Chemicals - Misc.	2,000	-	2,000	0.0%	
**-5011-**-***	Laboratory Services	62,128	25,797	36,331	41.5%	
**-5012-**-***	Grit Hauling	135,800	81,689	54,111	60.2%	
**-5013-**-***	Landscaping	217,300	119,412	97,888	55.0%	
**-5015-**-***	Management Support Services	285,550	107,833	177,717	37.8%	
**-5016-**-***	Audit - Environmental	1,324	-	1,324	0.0%	
**-5017-**-***	Legal Fees	19,000	-	19,000	0.0%	
**-5018-**-***	Public Notices/ Public Relations	1,550	-	1,550	0.0%	
**-5019-**-***	Contract Services Misc.	364,700	223,547	141,153	61.3%	
**-5021-**-***	Small Vehicle Expense	24,548	12,529	12,020	51.0%	
**-5022-**-***	Miscellaneous Expense	16,068	2,738	13,330	17.0%	
**-5023-**-***	Office Supplies - All	49,500	18,480	31,020	37.3%	
**-5024-**-***	Petroleum Products	28,400	8,125	20,275	28.6%	
**-5025-**-***	Uniforms	80,400	118,496	(38,096)	147.4%	(7)
**-5026-**-***	Small Vehicle Fuel	20,404	8,884	11,521	43.5%	
**-5027-**-***	Insurance - Property/Liability	638,224	593,707	44,518	93.0%	(3)
**-5028-**-***	Small Tools & Supplies	80,052	26,335	53,717	32.9%	
**-5030-**-***	Trash Disposal	10,000	3,717	6,283	37.2%	
**-5031-**-***	Safety Program & Supplies	117,252	48,979	68,273	41.8%	
**-5032-**-***	Equipment Rental	7,000	6,384	616	91.2%	(1)
**-5033-**-***	Recruitment	2,300	-	2,300	0.0%	
**-5034-**-***	Travel Expense/Tech. Conferences	69,775	7,979	61,796	11.4%	
**-5035-**-***	Training Expense	87,050	31,117	55,933	35.7%	
**-5036-**-***	Laboratory Supplies	140,048	83,044	57,004	59.3%	
**-5037-**-***	Office Equipment	27,000	11,421	15,579	42.3%	
**-5038-**-***	Permits	698,551	642,998	55,553	92.0%	
**-5039-**-***	Membership Dues/Fees	12,647	8,732	3,915	69.0%	
**-5044-**-***	Offshore Monitoring	60,116	45,719	14,397	76.1%	
**-5045-**-***	Offshore Biochemistry - 20B	22,854	5,310	17,544	23.2%	
**-5046-**-***	Effluent Chemistry	51,908	30,762	21,146	59.3%	
**-5047-**-***	Access Road Expenses	45,000	264	44,736	0.6%	
**-5048-**-***	Storm Damage	20,000	-	20,000	0.0%	
**-5049-**-***	Biosolids Disposal	1,854,800	872,894	981,907	47.1%	
**-5050-**-***	Contract Services Generators - 29A	23,200	3,287	19,913	14.2%	



**South Orange County Wastewater Authority**  
**Preliminary O & M & Environmental Safety Costs Summary<sup>1</sup>**  
 For the Period Ended January 31, 2025  
 (in dollars)

	<b>FY 2024-25 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
**_5052-**-**-**	Janitorial Services	97,900	55,210	42,690	56.4%
**_5053-**-**-**	Contract Serv - Digester Cleaning - 29E	65,000	-	65,000	0.0%
**_5054-**-**-**	Diesel Truck Maint	44,300	19,556	24,744	44.1%
**_5055-**-**-**	Diesel Truck Fuel	12,100	7,334	4,766	60.6%
**_5056-**-**-**	Maintenance Equip. & Facilities (Solids)	305,300	135,608	169,692	44.4%
**_5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	500,000	263,841	236,159	52.8%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common)	92,000	33,971	58,029	36.9%
**_5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	826,000	448,645	377,355	54.3%
**_5060-**-**-**	Maintenance Equip. & Facilities (AWT)	30,000	7,990	22,010	26.6%
**_5061-**-**-**	Mileage	2,950	1,387	1,564	47.0%
**_5068-**-**-**	MNWD Potable Water Supplies & Svcs.	40,000	20,814	19,186	52.0%
**_5076-**-**-**	SCADA Infrastructure	93,600	-	93,600	0.0%
**_5077-**-**-**	IT Direct	58,000	8,026	49,974	13.8%
**_5105-**-**-**	Co-Generation Power Credit - Offset	1,367,100	491,653	875,447	36.0%
**_5309-**-**-**	Operating Leases	20,000	14,119	5,881	70.6% (4)
**_5705-**-**-**	Monthly Car Allowance	25,200	15,046	10,154	59.7%
**_5791-**-**-**	CTP Access Road Insurance Cost Share	-	(8,000)	8,000	0.0% (5)
**_5799-**-**-**	Stormwater Station Costs Share-O&M	(14,000)	(14,000)	-	100.0% (6)
**_6500-**-**-**	IT Allocations in to PC's & Depts.	725,880	367,461	358,419	50.6%
	<b>Total Other Expenses</b>	<b>12,626,041</b>	<b>7,269,769</b>	<b>5,356,272</b>	<b>57.6%</b>
	<b>Total O&amp;M Expenses</b>	<b>21,613,791</b>	<b>11,773,739</b>	<b>9,840,052</b>	<b>54.5%</b>

<sup>1</sup> 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) O&M completed several nighttime repairs before the upcoming winter season.
- (2) Increased bleach usage due to elevated AWT use at CTP during the first quarter of the new fiscal year.
- (3) Annual charges incurred at the beginning of the fiscal year and the end of the calendar year.
- (4) Annual increases in lease costs unanticipated during the preparation of the budget.
- (5) Shared insurance cost with the County of Orange for joint use of CTP access road.
- (6) Shared cost for treatment of South Cove stormwater and urban runoff at JBL.
- (7) Uniform transfers for previous SOCWA employees, pending reconciliation.

**South Orange County Wastewater Authority**  
**Preliminary O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
 For the Period Ended January 31, 2025  
 (in dollars)

	FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended	
<b>02 - Jay B. Latham Plant</b>					
Salary and Fringe					
02-5000-**-**-**	Regular Salaries-O&M	2,090,768	1,066,895	1,023,873	51.0%
02-5001-**-**-**	Overtime Salaries-O&M	21,693	21,215	479	97.8% (1)
02-5306-**-**-**	Scheduled Holiday Work	13,820	13,092	728	94.7%
02-5315-**-**-**	Comp Time - O&M	7,078	11,010	(3,932)	155.6% (1)
02-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	1,125,391	574,274	551,117	51.0%
02-5700-**-**-**	Standby Pay	40,300	28,500	11,800	70.7%
	Total Payroll Costs	3,299,050	1,714,985	1,584,065	52.0%
Other Expenses					
02-5002-**-**-**	Electricity	683,100	416,912	266,188	61.0%
02-5003-**-**-**	Natural Gas	259,560	91,570	167,990	35.3%
02-5004-**-**-**	Potable & Reclaimed Water	27,000	15,452	11,548	57.2%
02-5006-**-**-**	Chlorine/Sodium Hypochlorite	40,000	45,743	(5,743)	114.4%
02-5007-**-**-**	Polymer Products	458,000	316,878	141,122	69.2%
02-5008-**-**-**	Ferric Chloride	300,000	226,419	73,581	75.5%
02-5009-**-**-**	Odor Control Chemicals	38,000	25,672	12,328	67.6%
02-5010-**-**-**	Other Chemicals - Misc.	1,000	-	1,000	0.0%
02-5011-**-**-**	Laboratory Services	20,508	6,305	14,204	30.7%
02-5012-**-**-**	Grit Hauling	72,600	52,476	20,124	72.3%
02-5013-**-**-**	Landscaping	70,000	47,380	22,620	67.7%
02-5015-**-**-**	Management Support Services	35,950	25,366	10,584	70.6%
02-5017-**-**-**	Legal Fees	5,000	-	5,000	0.0%
02-5019-**-**-**	Contract Services Misc.	132,900	81,885	51,015	61.6%
02-5021-**-**-**	Small Vehicle Expense	11,000	4,691	6,310	42.6%
02-5022-**-**-**	Miscellaneous Expense	8,000	1,447	6,553	18.1%
02-5023-**-**-**	Office Supplies - All	30,900	8,957	21,943	29.0%
02-5024-**-**-**	Petroleum Products	12,000	582	11,418	4.8%
02-5025-**-**-**	Uniforms	37,100	40,186	(3,086)	108.3%
02-5026-**-**-**	Small Vehicle Fuel	8,000	3,767	4,233	47.1%
02-5027-**-**-**	Insurance - Property/Liability	224,629	209,017	15,612	93.0% (2)
02-5028-**-**-**	Small Tools & Supplies	36,100	3,031	33,069	8.4%
02-5030-**-**-**	Trash Disposal	3,000	1,851	1,149	61.7%
02-5031-**-**-**	Safety Program & Supplies	40,840	18,315	22,525	44.8%
02-5032-**-**-**	Equipment Rental	3,000	-	3,000	0.0%
02-5033-**-**-**	Recruitment	1,000	-	1,000	0.0%
02-5034-**-**-**	Travel Expense/Tech. Conferences	19,379	2,248	17,131	11.6%
02-5035-**-**-**	Training Expense	25,592	12,418	13,174	48.5%
02-5036-**-**-**	Laboratory Supplies	21,000	14,463	6,537	68.9%
02-5037-**-**-**	Office Equipment	14,000	5,559	8,441	39.7%
02-5038-**-**-**	Permits	29,735	46,678	(16,942)	157.0% (2)
02-5039-**-**-**	Membership Dues/Fees	4,025	3,874	151	96.2%
02-5049-**-**-**	Biosolids Disposal	787,500	332,826	454,674	42.3%
02-5050-**-**-**	Contract Services Generators - 29A	10,000	-	10,000	0.0%
02-5052-**-**-**	Janitorial Services	44,300	24,977	19,323	56.4%
02-5054-**-**-**	Diesel Truck Maint	23,700	10,023	13,677	42.3%
02-5055-**-**-**	Diesel Truck Fuel	3,400	2,078	1,322	61.1%
02-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	125,000	74,558	50,442	59.6%
02-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	200,000	94,661	105,339	47.3%
02-5058-**-**-**	Maintenance Equip. & Facilities (Common)	30,000	10,525	19,475	35.1%
02-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	308,000	140,073	167,927	45.5%
02-5061-**-**-**	Mileage	1,450	1,019	431	70.3%
02-5076-**-**-**	SCADA Infrastructure	31,200	-	31,200	0.0%
02-5077-**-**-**	IT Direct	20,000	1,011	18,989	5.1%
02-5309-**-**-**	Operating Leases	20,000	14,119	5,881	70.6% (3)
02-5705-**-**-**	Monthly Car Allowance	8,400	8,181	219	97.4%
02-5799-**-**-**	Stormwater Station Costs Share-O&M	(14,000)	(14,000)	-	100.0% (7)
02-6500-**-**-**	IT Allocations in to PC's & Depts.	267,238	135,284	131,954	50.6%
	Total Other Expenses	4,539,107	2,564,475	1,974,633	56.5%

**South Orange County Wastewater Authority**  
**Preliminary O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
 For the Period Ended January 31, 2025  
 (in dollars)

	FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
Total Expenses	7,838,158	4,279,460	3,558,698	54.6%

**South Orange County Wastewater Authority**  
**Preliminary O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
 For the Period Ended January 31, 2025  
 (in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
<b>05 - San Juan Creek Ocean Outfall</b>					
Salary and Fringe					
05-5000-**-**-**	Regular Salaries-O&M	104,602	61,411	43,191	58.7%
05-5001-**-**-**	Overtime Salaries-O&M	76	1,280	(1,204)	1683.5%
05-5306-**-**-**	Scheduled Holiday Work	488	-	488	0.0%
05-5315-**-**-**	Comp Time - O&M	-	724	(724)	100.0%
05-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	56,304	33,055	23,248	58.7%
	Total Payroll Costs	<u>161,470</u>	<u>96,471</u>	<u>64,999</u>	<u>59.7%</u>
Other Expenses					
05-5015-**-**-**	Management Support Services	57,500	15,078	42,422	26.2%
05-5017-**-**-**	Legal Fees	1,000	-	1,000	0.0%
05-5027-**-**-**	Insurance - Property/Liability	25,347	23,576	1,771	93.0% (2)
05-5031-**-**-**	Safety Supplies	1,036	24	1,012	2.3%
05-5034-**-**-**	Travel Expense/Tech. Conferences	4,739	1,681	3,058	35.5%
05-5035-**-**-**	Training Expense	1,087	177	910	16.3%
05-5036-**-**-**	Laboratory Supplies	40,000	12,593	27,407	31.5%
05-5038-**-**-**	Permits	332,746	311,610	21,136	93.6%
05-5039-**-**-**	Memberships Dues/Fees	-	152	(152)	100.0%
05-5044-**-**-**	Offshore Monitoring	18,500	23,360	(4,859)	126.3%
05-5045-**-**-**	Offshore Biochemistry - 20B	7,550	2,655	4,895	35.2%
05-5046-**-**-**	Effluent Chemistry	28,500	20,100	8,400	70.5%
05-5058-**-**-**	Maintenance Equip. & Facilities (Common)	1,000	-	1,000	0.0%
05-6500-**-**-**	IT Allocations in to PC's & Depts.	13,327	6,745	6,582	50.6%
	Total Other Expenses	<u>532,332</u>	<u>417,751</u>	<u>114,582</u>	<u>78.5%</u>
	Total Expenses	<u>693,802</u>	<u>514,221</u>	<u>179,581</u>	<u>74.1%</u>
<b>08 - Pre Treatment</b>					
Salary and Fringe					
08-5000-**-**-**	Regular Salaries-O&M	176,735	70,679	106,056	40.0%
08-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	95,131	38,044	57,087	40.0%
	Total Payroll Costs	<u>271,866</u>	<u>108,723</u>	<u>163,143</u>	<u>40.0%</u>
Other Expenses					
08-5011-**-**-**	Laboratory Services	3,120	1,610	1,510	51.6%
08-5015-**-**-**	Management Support Services	20,000	-	20,000	0.0%
08-5016-**-**-**	Audit - Environmental	1,324	-	1,324	0.0%
08-5017-**-**-**	Legal Fees	1,000	-	1,000	0.0%
08-5018-**-**-**	Public Notices/ Public Relations	1,550	-	1,550	0.0%
08-5021-**-**-**	Small Vehicle Expense - 31A	1,148	-	1,148	0.0%
08-5022-**-**-**	Miscellaneous Expense	2,068	-	2,068	0.0%
08-5026-**-**-**	Small Vehicle Fuel - 37A	1,304	-	1,304	0.0%
08-5027-**-**-**	Insurance - Property/Liability	8,540	7,943	597	93.0% (2)
08-5028-**-**-**	Small Tools & Supplies	3,752	588	3,165	15.7%
08-5034-**-**-**	Travel Expense/Tech. Conferences	4,739	686	4,053	14.5%
08-5035-**-**-**	Training Expense	2,000	1,443	557	0.0%
08-5038-**-**-**	Permits and Fines	520	-	520	0.0%
08-5039-**-**-**	Membership Dues/Fees	500	522	(22)	104.4%
08-6500-**-**-**	IT Allocations in to PC's & Depts.	20,900	10,580	10,320	50.6%
	Total Other Expenses	<u>72,465</u>	<u>23,371</u>	<u>49,094</u>	<u>32.3%</u>
	Total Expenses	<u>344,331</u>	<u>132,094</u>	<u>212,237</u>	<u>38.4%</u>

**South Orange County Wastewater Authority**  
**Preliminary O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
 For the Period Ended January 31, 2025  
 (in dollars)

FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
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**12 - Water Reclamation Permits**

Salary and Fringe

12-5000-**-**-**	Regular Salaries-O&M	113,444	18,513	94,931	16.3%
12-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	61,063	9,965	51,098	16.3%
	<b>Total Payroll Costs</b>	<b>174,507</b>	<b>28,478</b>	<b>146,030</b>	<b>16.3%</b>

Other Expenses

12-5015-**-**-**	Management Support Services	45,000	14,430	30,570	32.1%
12-5017-**-**-**	Legal Fees	1,000	-	1,000	-
12-5027-**-**-**	Insurance - Property/Liability	2,946	2,740	206	93.0% (2)
12-5034-**-**-**	Travel Expense/Tech. Conferences	4,739	-	4,739	0.0%
12-5038-**-**-**	Permits	28,050	32,505	(4,455)	115.9%
12-5039-**-**-**	Membership Dues/Fees	72	-	72	0.0%
12-5705-**-**-**	Monthly Car Allowance	4,200	323	3,877	7.7%
12-6500-**-**-**	IT Allocations in to PC's & Depts.	14,431	7,306	7,125	50.6%
	<b>Total Other Expenses</b>	<b>100,438</b>	<b>57,304</b>	<b>43,134</b>	<b>57.1%</b>

<b>Total Expenses</b>		<b>274,945</b>	<b>85,781</b>	<b>189,164</b>	<b>31.2%</b>
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**15 - Coastal Treatment Plant**

Salary and Fringe

15-5000-**-**-**	Regular Salaries-O&M	1,058,595	590,463	468,132	55.8%
15-5001-**-**-**	Overtime Salaries-O&M	10,849	4,440	6,409	40.9%
15-5306-**-**-**	Scheduled Holiday Work	5,240	2,789	2,451	53.2%
15-5315-**-**-**	Comp Time - O&M	1,578	4,317	(2,738)	273.5%
15-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	569,807	317,827	251,980	55.8%
15-5700-**-**-**	Standby Pay	12,000	9,500	2,500	79.2%
	<b>Total Payroll Costs</b>	<b>1,658,069</b>	<b>929,336</b>	<b>728,733</b>	<b>56.0%</b>

Other Expenses

15-5002-**-**-**	Electricity	310,000	220,135	89,865	71.0%
15-5003-**-**-**	Natural Gas	3,500	1,509	1,991	43.1%
15-5004-**-**-**	Potable & Reclaimed Water	24,000	11,767	12,233	49.0%
15-5006-**-**-**	Chlorine/Sodium Hypochlorite	117,500	129,519	(12,019)	110.2% (4)
15-5008-**-**-**	Ferric Chloride	160,000	89,696	70,304	56.1%
15-5009-**-**-**	Odor Control Chemicals	70,000	63,850	6,150	91.2%
15-5011-**-**-**	Laboratory Services	10,500	5,558	4,942	52.9%
15-5012-**-**-**	Grit Hauling	22,000	13,488	8,512	61.3%
15-5013-**-**-**	Landscaping	64,900	39,298	25,602	60.6%
15-5015-**-**-**	Management Support Services	33,500	4,380	29,120	13.1%
15-5017-**-**-**	Legal Fees	5,000	-	5,000	0.0%
15-5019-**-**-**	Contract Services Misc.	113,300	67,984	45,316	60.0%
15-5021-**-**-**	Small Vehicle Expense - 31A	4,200	2,948	1,252	70.2%
15-5022-**-**-**	Miscellaneous Expense	1,000	590	410	59.0%
15-5023-**-**-**	Office Supplies - All	5,200	3,654	1,546	70.3%
15-5024-**-**-**	Petroleum Products	4,000	2,887	1,113	72.2%
15-5025-**-**-**	Uniforms	10,300	12,908	(2,608)	125.3%
15-5026-**-**-**	Small Vehicle Fuel	2,100	661	1,439	31.5%
15-5027-**-**-**	Insurance - Property/Liability	94,591	87,980	6,611	93.0% (2)
15-5028-**-**-**	Small Tools & Supplies	9,300	9,343	(43)	100.5%
15-5030-**-**-**	Trash Disposal	3,000	1,166	1,834	38.9%
15-5031-**-**-**	Safety Supplies	34,124	11,934	22,190	35.0%
15-5032-**-**-**	Equipment Rental	1,000	-	1,000	0.0%
15-5033-**-**-**	Recruitment	300	-	300	0.0%
15-5034-**-**-**	Travel Expense/Tech. Conferences	12,059	767	11,292	6.4%
15-5035-**-**-**	Training Expense	21,017	8,414	12,603	40.0%
15-5036-**-**-**	Laboratory Supplies	22,000	17,490	4,510	79.5%
15-5037-**-**-**	Office Equipment	3,000	2,286	714	76.2%
15-5038-**-**-**	Permits	3,000	2,057	943	68.6%
15-5039-**-**-**	Membership Dues/Fees	4,025	1,675	2,350	41.6%



**South Orange County Wastewater Authority**  
**Preliminary O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
 For the Period Ended January 31, 2025  
 (in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
15-5047-**-**-**	Access Road Expenses	45,000	264	44,736	0.6%
15-5048-**-**-**	Storm Damage	20,000	-	20,000	0.0%
15-5050-**-**-**	Contract Services Generators	5,200	-	5,200	0.0%
15-5052-**-**-**	Janitorial Services	15,500	11,842	3,658	76.4%
15-5054-**-**-**	Diesel Truck Maint - 31B	1,000	41	959	4.1%
15-5055-**-**-**	Diesel Truck Fuel - 37B	500	3,178	(2,678)	635.5%
15-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	100,000	81,682	18,318	81.7%
15-5058-**-**-**	Maintenance Equip. & Facilities (Common)	24,000	6,560	17,440	27.3%
15-5060-**-**-**	Maintenance Equip. & Facilities (AWT)	30,000	7,990	22,010	26.6%
15-5061-**-**-**	Mileage	500	-	500	0.0%
15-5076-**-**-**	SCADA Infrastructure	31,200	-	31,200	0.0%
15-5077-**-**-**	IT Direct	18,000	1,011	16,989	5.6%
15-5705-**-**-**	Monthly Car Allowance	4,200	2,504	1,696	59.6%
15-5791-**-**-**	CTP Annual Bridge Maintenance	-	(8,000)	8,000	0.0% (6)
15-6500-**-**-**	IT Allocations in to PC's & Depts.	134,825	68,254	66,571	50.6%
	Total Other Expenses	1,598,342	989,270	609,072	61.9%
	Total Expenses	3,256,411	1,918,606	1,337,805	58.9%
<b>17 - Joint Regional Wastewater Reclamation and Sludge Handling</b>					
Salary and Fringe					
17-5000-**-**-**	Regular Salaries-O&M	2,053,997	960,457	1,093,540	46.8%
17-5001-**-**-**	Overtime Salaries-O&M	31,931	18,499	13,432	57.9% (1)
17-5306-**-**-**	Scheduled Holiday Work	10,152	9,279	873	91.4%
17-5315-**-**-**	Comp Time - O&M	6,344	4,354	1,991	68.6% (1)
17-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	1,105,598	516,982	588,617	46.8%
17-5700-**-**-**	Standby Pay	47,692	25,500	22,192	53.5%
	Total Payroll Costs	3,255,714	1,535,070	1,720,645	47.2%
Other Expenses					
17-5002-**-**-**	Electricity	306,000	270,604	35,396	88.4% (5)
17-5003-**-**-**	Natural Gas	246,800	97,729	149,071	39.6%
17-5004-**-**-**	Potable & Reclaimed Water	28,400	11,423	16,977	40.2%
17-5005-**-**-**	Co-generation Power Credit	(1,367,100)	(491,653)	(875,447)	36.0%
17-5006-**-**-**	Chlorine/Sodium Hypochlorite	61,800	45,559	16,241	73.7%
17-5007-**-**-**	Polymer Products	695,500	324,292	371,208	46.6%
17-5008-**-**-**	Ferric Chloride	522,500	312,085	210,415	59.7%
17-5009-**-**-**	Odor Control Chemicals	73,700	25,771	47,929	35.0%
17-5010-**-**-**	Other Chemicals - Misc.	1,000	-	1,000	0.0%
17-5011-**-**-**	Laboratory Services	28,000	12,324	15,676	44.0%
17-5012-**-**-**	Grit Hauling - 21A	41,200	15,725	25,475	38.2%
17-5013-**-**-**	Landscaping	82,400	32,734	49,666	39.7%
17-5015-**-**-**	Management Support Services	36,100	4,380	31,720	12.1%
17-5017-**-**-**	Legal Fees	5,000	-	5,000	0.0%
17-5019-**-**-**	Contract Services Misc.	118,500	73,678	44,822	62.2%
17-5021-**-**-**	Small Vehicle Expense	8,200	4,890	3,310	59.6% (2)
17-5022-**-**-**	Miscellaneous Expense	5,000	701	4,299	14.0%
17-5023-**-**-**	Office Supplies - All	13,400	5,870	7,530	43.8%
17-5024-**-**-**	Petroleum Products	12,400	4,656	7,744	37.6%
17-5025-**-**-**	Uniforms	33,000	65,402	(32,402)	198.2% (8)
17-5026-**-**-**	Small Vehicle Fuel	9,000	4,455	4,545	49.5%
17-5027-**-**-**	Insurance - Property/Liability	252,549	234,899	17,650	93.0% (2)
17-5028-**-**-**	Small Tools & Supplies	30,900	13,374	17,526	43.3%
17-5030-**-**-**	Trash Disposal	4,000	700	3,300	17.5%
17-5031-**-**-**	Safety Supplies	40,212	18,682	21,530	46.5%
17-5032-**-**-**	Equipment Rental	3,000	6,384	(3,384)	212.8% (1)
17-5033-**-**-**	Recruitment	1,000	-	1,000	0.0%
17-5034-**-**-**	Travel Expense/Tech. Conferences	19,379	763	18,616	3.9%
17-5035-**-**-**	Training Expense	36,267	8,229	28,038	22.7%
17-5036-**-**-**	Laboratory Supplies	30,000	26,031	3,969	86.8%
17-5037-**-**-**	Office Equipment	10,000	3,576	6,424	35.8%

**South Orange County Wastewater Authority**  
**Preliminary O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
 For the Period Ended January 31, 2025  
 (in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
17-5038-**-**-**	Permits	18,500	931	17,569	5.0%
17-5039-**-**-**	Membership Dues/Fees	4,025	2,357	1,668	58.6%
17-5049-**-**-**	Biosolids Disposal	1,067,300	540,068	527,232	50.6%
17-5050-**-**-**	Contract Services Generators - 29A	8,000	3,287	4,713	0.41
17-5052-**-**-**	Janitorial Services	38,100	18,390	19,710	48.3%
17-5053-**-**-**	Contract Serv - Digester Cleaning - 29E	65,000	-	65,000	0.0%
17-5054-**-**-**	Diesel Truck Maint	19,600	9,491	10,109	48.4%
17-5055-**-**-**	Diesel Truck Fuel	8,200	2,078	6,122	25.3%
17-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	180,300	61,050	119,250	33.9%
17-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	200,000	87,498	112,502	43.7%
17-5058-**-**-**	Maintenance Equip. & Facilities (Common)	36,000	16,886	19,114	46.9%
17-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	518,000	308,572	209,428	59.6%
17-5061-**-**-**	Mileage	1,000	368	632	36.8%
17-5068-**-**-**	MNWD Potable Water Supplies & Svcs.	40,000	20,814	19,186	52.0%
17-5076-**-**-**	SCADA Infrastructure	31,200	-	31,200	0.0%
17-5077-**-**-**	IT Direct	20,000	6,004	13,996	30.0%
17-5105-**-**-**	Co-Generation Power Credit - Offset	1,367,100	491,653	875,447	36.0%
17-5705-**-**-**	Monthly Car Allowance	8,400	4,039	4,361	48.1%
17-6500-**-**-**	IT Allocations in to PC's & Depts.	261,384	132,320	129,064	50.6%
	Total Other Expenses	5,280,217	2,839,069	2,441,147	53.8%
	Total Expenses	8,535,931	4,374,139	4,161,792	51.2%
<b>24 - Aliso Creek Ocean Outfall</b>					
Salary and Fringe					
24-5000-**-**-**	Regular Salaries-O&M	108,123	58,844	49,279	54.4%
24-5001-**-**-**	Overtime Salaries-O&M	450	390	60	86.6%
24-5306-**-**-**	Scheduled Holiday Work	300	-	300	0.0%
24-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	58,199	31,674	26,525	54.4%
	Total Payroll Costs	167,072	90,907	76,165	54.4%
Other Expenses					
24-5015-**-**-**	Management Support Services	57,500	44,198	13,302	76.9%
24-5017-**-**-**	Legal Fees	1,000	-	1,000	0.0%
24-5027-**-**-**	Insurance - Property/Liability	29,622	27,552	2,070	93.0% (2)
24-5031-**-**-**	Safety Supplies	1,040	24	1,016	2.3%
24-5034-**-**-**	Travel Expense/Tech. Conferences	4,739	1,834	2,905	38.7%
24-5035-**-**-**	Training Expense	1,087	436	651	40.1%
24-5036-**-**-**	Laboratory Supplies	27,048	12,467	14,581	46.1%
24-5038-**-**-**	Permits	286,000	249,217	36,783	87.1%
24-5039-**-**-**	Membership Dues/Fees	-	152	(152)	100.0%
24-5044-**-**-**	Offshore Monitoring	41,616	22,360	19,257	53.7%
24-5045-**-**-**	Offshore Biochemistry - 20B	15,304	2,655	12,649	17.3%
24-5046-**-**-**	Effluent Chemistry	23,408	10,662	12,746	45.5%
24-5058-**-**-**	Maintenance Equip. & Facilities (Common)	1,000	-	1,000	0.0%
24-6500-**-**-**	IT Allocations in to PC's & Depts.	13,775	6,973	6,802	50.6%
	Total Other Expenses	503,140	378,530	124,610	75.2%
	Total Expenses	670,212	469,437	200,775	70.0%
	<b>Total O&amp;M Expenses</b>	<b>21,613,791</b>	<b>11,773,739</b>	<b>9,840,051</b>	<b>54.5%</b>

<sup>1</sup> 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.

**South Orange County Wastewater Authority**  
**Preliminary O&M Budget vs. Actual Comparison by PC<sup>1</sup>**  
For the Period Ended January 31, 2025  
(in dollars)

FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
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The audited financial statements for the fiscal year recognize all expenses on the full accrual basis of accounting.



**South Orange County Wastewater Authority**  
**Preliminary O&M Budget vs. Actual Comparison by PC**  
For the Period Ended January 31, 2025

- (1) O&M completed several nighttime repairs before the upcoming winter season.
- (2) Annual charges incurred at the beginning of the fiscal year and at the end of the calendar year.
- (3) Annual increases in lease costs unanticipated during the preparation of the budget.
- (4) Increased bleach usage due to elevated AWT use at CTP during the first quarter of the new fiscal year.
- (5) Increased power costs due to repairs to the cogen system in July.
- (6) Shared insurance cost with the County of Orange for joint use of CTP access road.
- (7) Shared cost for treatment of South Cove stormwater and urban runoff at JBL.
- (8) Uniform transfers for previous SOCWA employees, pending reconciliation.

**South Orange County Wastewater Authority**  
**Preliminary Budget vs. Actual Comparison - Engineering**  
 For the Period Ended January 31, 2025  
 (in dollars)

		FY 2024-25 Budget	Actual	(Over)/Under Budget	% Expended
<b>Salary and Fringe</b>					
01-5000-03-00-00	Regular Salaries-O&M	115,868	29,412	86,456	25.4%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	62,368	15,831	46,537	25.4%
	Total Payroll Costs	178,237	45,243	132,993	25.4%
<b>Other Expenses</b>					
01-5022-03-00-00	Miscellaneous Expense	1,000	234	766	23.4%
01-5023-03-00-00	Office Supplies	100	-	100	0.0%
01-5031-03-00-00	Safety Supplies	100	-	100	0.0%
01-5034-03-00-00	Travel Expense/Tech. Conferences	2,500	-	2,500	0.0%
01-5035-03-00-00	Training Expense	1,300	139	1,161	10.7%
01-5037-03-00-00	Office Equipment	153	-	153	0.0%
01-5039-03-00-00	Membership Dues/Fees	1,150	184	966	16.0%
01-5061-03-00-00	Mileage	150	41	109	27.2%
01-5309-03-00-00	Operating Leases	20,000	16,043	3,957	80.2%
01-5802-03-00-00	Shipping/Freight	102	-	102	0.0%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	22,499	11,390	11,109	50.6%
	Total Other Expenses	49,054	28,030	21,024	57.1%
	<b>Total Engineering Expenses</b>	<b>227,291</b>	<b>73,274</b>	<b>154,017</b>	<b>32.2%</b>

**South Orange County Wastewater Authority**  
**Preliminary Budget vs. Actual Comparison- Administration**  
 For the Period Ended January 31, 2025  
 (in dollars)

		<b>FY 2024-25 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
01-6000-04-00-00	Regular Salaries-Admin or IT	1,116,326	605,120	511,206	54.2%
01-6001-04-00-00	Overtime Salaries-Admin or IT	7,500	795	6,705	10.6%
01-6315-04-00-00	Comp Time - Admin	2,000	-	2,000	0.0%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	600,881	325,716	275,165	54.2%
	<b>Total Payroll Costs</b>	<b>1,726,707</b>	<b>931,631</b>	<b>795,076</b>	<b>54.0%</b>
<b>Other Expenses</b>					
01-6101-04-00-00	HR Recruitment & Employee Relations	32,100	11,396	20,704	35.5%
01-6102-04-00-00	Subscriptions	2,030	1,174	856	57.8%
01-6103-04-00-00	Contract Labor	35,000	23,527	11,473	67.2%
01-6200-04-00-00	Management Support Services	55,000	33,270	21,730	60.5%
01-6201-04-00-00	Audit	40,800	23,220	17,580	56.9%
01-6202-04-00-00	Legal	125,000	151,531	(26,531)	121.2%
01-6203-04-00-00	Outside Services	-	315	(315)	100.0%
01-6204-04-00-00	Postage	1,545	791	754	51.2%
01-6223-04-00-00	Office Supplies - Admin	4,120	63	4,057	1.5%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	8,611	(7,611)	861.1%
01-6234-04-00-00	Memberships & Trainings	107,500	81,886	25,614	76.2%
01-6239-04-00-00	Travel & Conference	25,000	16,475	8,525	65.9%
01-6240-04-00-00	Scholarship Sponsorship	1,000	1,000	0	100.0%
01-6241-04-00-00	Education Reimbursement	1,500	560	940	37.3%
01-6310-04-00-00	Miscellaneous	27,000	19,054	7,946	70.6%
01-6311-04-00-00	Mileage	800	469	331	58.6%
01-6317-04-00-00	Contract Services Misc	5,800	3,150	2,650	54.3%
01-6318-04-00-00	Severance Costs	-	80,253	(80,253)	100.0% (1)
01-6500-04-00-00	IT Allocations in to PC's & Depts.	142,005	71,888	70,118	50.6%
01-6601-04-00-00	Shipping/Freight	2,000	1,735	265	86.8%
01-6705-04-00-00	Monthly Car Allowance	10,200	6,115	4,085	60.0%
	<b>Total Other Expenses</b>	<b>619,400</b>	<b>536,482</b>	<b>82,919</b>	<b>86.6%</b>
	<b>Total Admin Expenses</b>	<b>2,346,107</b>	<b>1,468,113</b>	<b>877,995</b>	<b>62.6%</b>

(1) Costs for paid leave and final pay for 2 eliminated positions.

**South Orange County Wastewater Authority**  
**Preliminary Budget vs. Actual Comparison-IT**  
 For the Period Ended January 31, 2025  
 (in dollars)

		<b>FY 2024-25 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary &amp; Fringe</b>					
01-6000-05-00-00	Regular Salaries-Admin or IT	132,980	80,195	52,785	60.3%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	71,578	43,166	28,412	60.3%
	<b>Total Salary &amp; Fringe</b>	<b>204,558</b>	<b>123,361</b>	<b>81,197</b>	<b>60.3%</b>
<b>Other Expenses</b>					
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%
01-6101-05-00-00	Recruitment & Employee Relations, IT DEPT	600	-	600	0.0%
01-6234-05-00-00	Memberships & Trainings	5,950	1,339	4,611	22.5%
01-6239-05-00-00	Travel & Conference	1,500	-	1,500	0.0%
01-6300-05-00-00	Software Maintenance Agreements	63,180	15,017	48,163	23.8%
01-6301-05-00-00	Hardware Maintenance Agreements	10,300	2,018	8,282	19.6% (1)
01-6302-05-00-00	Cloud Subscriptions (Internet)	195,018	97,728	97,289	50.1%
01-6303-05-00-00	Telecommunications	163,882	93,434	70,448	57.0% (1)
01-6305-05-00-00	IT Professional Services	106,200	49,890	56,310	47.0%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	28,400	5,278	23,122	18.6%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	31,000	26,804	4,196	86.5%
01-6308-05-00-00	IT Memberships	160	-	160	0.0%
01-6309-05-00-00	Operating Leases	64,173	35,027	29,146	54.6%
01-6310-05-00-00	Miscellaneous	5,000	284	4,716	5.7%
01-6312-05-00-00	Computer & Photocopy Supplies	3,264	559	2,705	0.0%
	<b>Total Other Expenses</b>	<b>682,627</b>	<b>327,378</b>	<b>355,249</b>	<b>48.0%</b>
	<b>Total Expenses before Allocation</b>	<b>887,185</b>	<b>450,739</b>	<b>436,446</b>	<b>50.8%</b>
<b>IT Allocations (Out) to PC's &amp; Depts</b>					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(887,185)	(450,739)	(436,446)	50.8%
	<b>Total IT Allocations (Out) to PC's &amp; Depts</b>	<b>(887,185)</b>	<b>(450,739)</b>	<b>(436,446)</b>	<b>50.8%</b>

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

## Cash Roll Forward Notes Q2 FY 2024-25

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 year end. 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 6/30/2024 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**  
**Cash Reconciliation**  
**Fiscal Year End June 30, 2024 and December 31, 2024 (Q2)**

	6/30/2024	12/31/2024 (Q2)	Change +(-)	% Change
(1) <b>Cash on Hand (G/L Balance)<sup>1</sup></b>	<b>\$15,261,326</b>	<b>\$24,077,509</b>	<b>\$8,816,184</b>	<b>57.8%</b>
Accounts Payable	(3,126,926)	(1,701,594)		
Accrued Payroll	(289,374)	(15,473)		
Accounts Receivable	62,611	36,712		
(2)      PTO Reserves	(914,675)	(607,913)		
Due to Mbr Agency	(2,354,300)	(2,354,300)		
Due From Mbr Agency	986,554	986,554		
LAIF Fair Value Adjustment	49,702	49,702		
Prepaid	298,706	192,122		
Petty Cash	(1,600)	(1,600)		
TCWD UAL payment				
Current Severance	(148,018)	(12,007)		
<b>PC 17 Settlement Collected from Mbr Agcy</b>	<b>(2,653)</b>	<b>(926,095)</b>		
<b>MNWD Transfer Payments</b>		<b>(7,152,829)</b>		
(3) <b>Available Cash</b>	<b>\$9,821,351</b>	<b>\$12,570,788</b>	<b>\$2,749,437</b>	<b>28.0%</b>
(4) <b>Large Capital Cash as of June 30, 2024 &amp; Dec 31, 2024</b>	<b>\$9,757,197</b>	<b>\$11,399,597</b>	<b>\$1,642,400</b>	<b>16.8%</b>
<b>Use Audit Settlement</b>	<b>(313,734)</b>	<b>(313,734)</b>		
(5) <b>Total Large Capital Cash</b>	<b>\$9,443,463</b>	<b>\$11,085,863</b>	<b>\$1,642,400</b>	<b>17.4%</b>
Small Capital Cash Collected in Excess of Expenditures		482,445		
Non Capital Cash Collected in Excess of Expenditures		75,131		
O&M Cash Collected in Excess of Expenditures		226,333		
<b>Net Cash as of June 30, 2024 &amp; Dec 31, 2024</b>	<b>\$9,443,463</b>	<b>\$11,869,771</b>		
(7) <b>Difference</b>	<b>\$377,888</b>	<b>\$701,017</b>		

Additional Cash Is:		
<b>Prior Balance</b>	<b>\$114,274</b>	<b>\$377,888</b>
<b>Payment to Member Agencies</b>	<b>(114,274)</b>	
County of Orange Bankruptcy Payment		
County of Orange Admin Fees		
County of Orange Access Maintenance		
City of Laguna Niguel Heat Transfer		
SMWD Lab Fees		
FEMA Reimbursement		20,761
CA State Cost Reimbursement		
Interest Income Received	322,707	136,530
Recycling Income	2,298	708
PC 23 Admin Payment	5,800	6,000
Mutual Omaha Refund		
Interest received for 4th quarter	57,590	159,130
LAIF Interest Adj.		
Other misc. expenses	(10,506)	
Sale of Fixed Assets		
Other misc adjustments		
<b>Total Other Cash</b>	<b>\$377,888</b>	<b>\$701,017</b>

<sup>1</sup>Cash increased by 57.8% primarily due to MNWD transfer payment and collections

**South Orange County Wastewater Authority**  
**Large Capital Projects Cash Roll Forward FY 2024-25**  
(in dollars)

<b>Large Capital Cash Balance as of December 31, 2024</b>									
	16	17	19	20	21	22	23	24	
<b>Project Committee , Project # &amp; Description</b>	<b>CLB</b>	<b>CSC</b>	<b>ETWD</b>	<b>EBSD</b>	<b>IRWD</b>	<b>MNWD</b>	<b>SMWD</b>	<b>SCWD</b>	<b>Total</b>
<b>PC 02 J B Latham</b>									
<b>Liquids</b>									
3202-000 - Preliminary and Primary Treatment Improvements Design (2016)	-	-	-	-	-	29,610	61,638	37,014	128,262
3215-000 - Motor Control Center M Replacement Design (2019)	-	-	-	-	-	50,414	105,029	63,017	218,460
3220-000 - Facility Improvements B - Basin Upgrades Construction I (2019)	-	-	-	-	-	46,481	96,693	58,080	201,254
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	-	-	-	209,328	436,069	261,658	907,056
3253-000 - Effluent System Valves Replacement (2107)	-	-	-	-	-	21,546	43,335	26,931	91,812
3254-000 - Additional Package B Liquids Design (2017)	-	-	-	-	-	33,722	70,234	42,153	146,108
3280-000 - Facility Improvements B - Basin Upgrades (2018)	-	-	-	-	-	56	96	93	244
3285-000 - Main Plant Drain Line Reconstruction (2018)	-	-	-	-	-	6,437	13,411	8,046	27,894
32211L-000 - Plant 2 Grit Area Rehabilitation	-	-	-	-	-	(20,837)	(43,410)	(26,046)	(90,294)
32212L-000 - Primary Tank Covers Replacements	-	-	-	-	-	7,353	15,319	9,191	31,863
32224L-000 - Main Plant Drain Line Reconstruction (2018)	-	-	-	-	-	3,792	7,901	4,741	16,434
32226L-000 - Effluent Pump Station Upgrades	-	-	-	-	-	92,146	191,969	115,181	399,297
32231L-000 - MCC G Replacement	-	-	-	-	-	87,000	181,250	108,750	377,000
32234L-000 - Chlorine Contact Basin Isolation Gates and Structural Rehab	-	-	-	-	-	20,868	43,476	26,085	90,429
32235L-000 - Effluent PS Electrical Rehabilitation	-	-	-	-	-	845	1,759	1,056	3,660
32241L-000 - Effluent PS Storage and Staging Area	-	-	-	-	-	8,207	17,097	10,258	35,562
32243L-000 - Plant 2 Headworks Rehabilitation-Salaries	-	-	-	-	-	19,891	41,439	24,865	86,195
32244L-000 - Plant 2 Primary Clarifier Condition Assessment	-	-	-	-	-	(688)	(1,432)	(858)	(2,978)
<b>Total PC 02 Liquids</b>						<b>616,172</b>	<b>1,281,873</b>	<b>770,214</b>	<b>2,668,259</b>
<b>MA %'s</b>						<b>23.09%</b>	<b>48.04%</b>	<b>28.87%</b>	<b>100.00%</b>
<b>Common</b>									
3216-000 - Hoist System for Maintenance Shop (2013)	-	-	-	-	-	26,888	64,039	29,384	120,311
3221-000 - Electrical System Evaluation (2019)	-	-	-	-	-	(4,194)	(9,989)	(4,583)	(18,766)
3231-000 - Facility Improvements B - Common Upgrades Construction	-	-	-	-	-	(7,049)	(16,790)	(7,708)	(31,546)
3260-000 - SCADA System Upgrade (2017)	-	-	-	-	-	0	0	0	0
3286-000 - PLC Upgrades (2018)	-	-	-	-	-	0	0	0	0
32225C-000 - JBL Energy Building Upgrades - Common	-	-	-	-	-	60,567	144,247	66,187	271,000
32231C-000 - Process Water Repiping	-	-	-	-	-	5,598	13,333	6,118	25,049
32232C-000 - 2337 Administration Building Roof Reconstruction	-	-	-	-	-	(549)	(1,305)	(599)	(2,452)
32243C-000 - SCADA Server Replacement	-	-	-	-	-	44,644	106,323	48,786	199,753
<b>Total PC 02 Common</b>						<b>125,904</b>	<b>299,859</b>	<b>137,585</b>	<b>563,347</b>
<b>MA %'s</b>						<b>22.35%</b>	<b>53.23%</b>	<b>24.42%</b>	<b>100.00%</b>
<b>Solids</b>									
3209-000 - Facility Improvements - Co-Generation Rep. (2016)	-	-	-	-	-	191,228	516,382	176,904	884,514
3222-000 - Centrate System Design (2019)	-	-	-	-	-	3,705	10,000	3,427	17,132
3223-000 - Emulsion Polymer Feeder Replacement (2019)	-	-	-	-	-	0	0	0	0
3224-000 - Digester No.4 Rehabilitation (2019)	-	-	-	-	-	68,371	184,600	63,243	316,214
3225-000 - Facility Improvements B - DAFT and Ancillary Solids Improvement	-	-	-	-	-	(1,765)	(4,765)	(1,632)	(8,162)
3234-000 - Centrate Piping Reconstruction (2021)	-	-	-	-	-	14,877	40,167	13,761	68,804
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvements	-	-	-	-	-	90,576	244,617	83,798	418,992
32225S-000 - Energy Building Roof Upgrades	-	-	-	-	-	7,902	21,336	7,309	36,547
32232S-000 - Buried Digester and Flare Gasline Replacement	-	-	-	-	-	9,223	24,902	8,531	42,656
32233S-000 - Scum Line Replacement	-	-	-	-	-	26,080	70,417	24,124	120,622
32234S-000 - JBL Heat exchanger #4 pipe replacement	-	-	-	-	-	7,703	20,797	7,125	35,624
32236S-000 - SCR Blower	-	-	-	-	-	16,216	43,784	15,000	75,000
32244S-Digester Gas & Flare Piping Improvements	-	-	-	-	-	(217)	(587)	(201)	(1,006)
<b>Total PC 02 Solids</b>						<b>433,896</b>	<b>1,171,852</b>	<b>401,389</b>	<b>2,006,937</b>
<b>MA %'s</b>						<b>21.62%</b>	<b>58.38%</b>	<b>20.00%</b>	<b>100.00%</b>
<b>Total PC2 JB Latham</b>						<b>1,175,972</b>	<b>2,753,383</b>	<b>1,309,188</b>	<b>5,238,543</b>

**South Orange County Wastewater Authority  
Large Capital Projects Cash Roll Forward FY 2024-25  
(in dollars)**

Large Capital Cash Balance as of December 31,2024									
	16	17	19	20	21	22	23	24	Total
Project Committee , Project # & Description	CLB	CSC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	
<b>PC 05 San Juan Creek Ocean Outfall</b>									
3601-000 Junction Structure Reinforcement Phase II (2016)	-	-	-	-	-	-	-	-	-
3603-000 Dilution Study (2016)	-	-	-	-	-	-	-	-	-
3650-000 - Junction Structure Reinforcement Construction (2017)	-	-	-	-	-	-	-	-	-
3605-000 - Junction Structure Reinforcement Permitting and Final Design	-	-	-	-	-	-	-	-	-
3606-000 - Junction Struction - Sleeve Insertion (2021)	-	-	-	-	-	-	-	-	-
362210-000 - Surge System Air Valve Replacement	-	140	-	-	-	133	469	105	847
362410-000 - SJCOC Outfall Ballast Repairs	-	19,554	-	-	-	18,248	65,181	14,672	117,655
<b>Total PC5 San Juan Creek Ocean Outfall</b>		<b>19,695</b>				<b>18,381</b>	<b>65,650</b>	<b>14,777</b>	<b>118,503</b>
<b>MA %'s</b>		<b>16.62%</b>				<b>15.51%</b>	<b>55.40%</b>	<b>12.47%</b>	<b>100.00%</b>
<b>PC 15 Coastal Treatment Plant</b>									
<b>Liquids</b>									
3504-000 - Aeration System Modification Design (2015)	(259)	-	-	(20)	-	(200)	-	(204)	(684)
3514-000 - CTP Facility Upgrade Design and Financing (2016)	-	-	-	-	-	-	-	-	-
3525-000 - Personnel Building reconstruction (2019)	323,094	-	-	25,440	-	249,316	-	254,403	852,252
3526-000 - Facility Improvements Project Construction - Part I (2019)	(32)	-	-	(2)	-	(24)	-	(25)	(84)
3527-000 - Vehicle Storage Building Roof (2019)	32,224	-	-	2,537	-	24,866	-	25,373	85,000
3528-000 - AWMA Road Sites West 1 and West 2 Embankment Protection	16,282	-	-	1,282	-	12,564	-	12,820	42,947
3529-000 - Aliso Creek Long Term Repair Planning	28,604	-	-	2,252	-	22,072	-	22,523	75,452
3530-000 Aliso Sulfur Creek Confluence (2014)	-	-	-	-	-	-	-	-	-
3532-000 - Fire Protection (2013)	-	-	-	-	-	-	-	-	-
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)
3541-000 - Export Sludge System Construction (2020)	270,361	-	-	21,288	-	208,625	-	212,883	713,157
3544-000 - Aeration Upgrade Construction - Part I (2021)	-	-	-	-	-	-	-	-	-
3551-000 - Add for CTP Facility Upgrade Design (2017)	-	-	-	-	-	-	-	-	-
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
35220L-000 - Fiber Installation to Alicia Parkway	4,668	-	-	367	-	3,602	-	3,676	12,313
35221L-000 - Auxiliary Blower and Maintenance Building Roofs	15,266	-	-	1,203	-	11,781	-	12,020	40,269
35228L-000 - Aeration Diffuser Replacement	11,560	-	-	910	-	8,922	-	9,105	30,498
35229L-000 - Foul Air System	56,406	-	-	4,442	-	43,525	-	44,414	148,788
3522AL-000 - Drainage Pump Station	62,368	-	-	4,912	-	48,127	-	49,108	164,515
3522CL-000 - West Basin Scum Collection System	-	-	-	-	-	-	-	-	-
35235L-000 - Odor Control Scrubber Improvements	52,332	-	-	4,121	-	40,383	-	41,208	138,044
35238L-000 - Relocate influent flow meters	9,478	-	-	746	-	7,313	-	7,463	25,000
35239L-000 - CTP west secondary scum skimmers	(1,177)	-	-	(93)	-	(908)	-	(927)	(3,104)
35245L-000 - Grating Replacement on Aeration/Secondary Deck	11,098	-	-	873	-	8,562	-	8,739	29,272
35246L-000 - West Primary Sludge Skimmers and Launderers/Weirs	36,455	-	-	2,871	-	28,131	-	28,704	96,162
35247L-000 - Aeration Blower System Upgrades	26,429	-	-	2,080	-	20,392	-	20,810	69,710
35248L-000 - AWMA Road Repairs	151,403	-	-	11,921	-	116,831	-	119,215	399,371
35249L-000 - SCADA Server Replacement	75,727	-	-	5,963	-	58,436	-	59,627	199,753
<b>Total PC 15 Liquids</b>	<b>1,128,400</b>	<b>-</b>	<b>-</b>	<b>88,934</b>	<b>-</b>	<b>870,676</b>	<b>-</b>	<b>888,499</b>	<b>2,976,508</b>
<b>MA %'s</b>	<b>37.91%</b>	<b>-</b>	<b>-</b>	<b>2.99%</b>	<b>-</b>	<b>29.25%</b>	<b>-</b>	<b>29.85%</b>	<b>100.00%</b>
<b>AWT</b>									
3517-000 - AWT Backwash Pump Replacement (2016)	-	-	-	-	-	-	-	-	-
3518-000 - Chlorine Mixer Replacement (15AWT) (2015)	-	-	-	-	-	-	-	-	-
3519-000 - Hypochlorite Tank (AWT) (2013)	-	-	-	-	-	-	-	-	-
3532-000 - Fire Protection	-	-	-	-	-	-	-	-	-
3562-000 - Applied Water Pump System Replacement (AWT) (2017)	-	-	-	-	-	-	-	-	-
3596-000 - Applied Water VFD Pump Panel and Electrical (AWT) (2018)	-	-	-	-	-	-	-	-	-
3597-000 - MCC A Replacement Design (15) (2018)	-	-	-	-	-	-	-	-	-
3536-000 - Chlorine Contact Basin Mixer Design (AWT) (2018)	-	-	-	-	-	-	-	8,574	8,574
3537-000 - MCC A Replacement Construction (AWT) (2019)	-	-	-	-	-	-	-	-	-
3538-000 - AWT Filter Valve Upgrade Construction (AWT) (2019)	-	-	-	-	-	-	-	-	-
<b>Total PC 15 AWT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,574</b>	<b>8,574</b>
<b>Total PC 15 Coastal Treatment Plant</b>	<b>1,128,400</b>	<b>-</b>	<b>-</b>	<b>88,934</b>	<b>-</b>	<b>870,676</b>	<b>-</b>	<b>897,073</b>	<b>2,985,082</b>



**South Orange County Wastewater Authority**  
**Large Capital Projects Cash Roll Forward FY 2024-25**  
(in dollars)

Large Capital Cash Balance as of December 31,2024									
	16	17	19	20	21	22	23	24	
Project Committee , Project # & Description	CLB	CSC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
<b>PC 17 Joint Regional Wastewater Reclamation</b>									
<b>Liquids/AWT</b>									
3701-000 - Secondary Electrical System Rerouting (2014)	-	-	-	-	-	-	-	-	-
3702-000 - Waste Activated Sludge VFD Control Panel (2013)	-	-	-	-	-	-	-	-	-
3707-000 - Influent Manholes 1 and 2 and Sewer Rehabilitation (2016)	-	-	-	-	-	-	-	-	-
3708-000 - Influent Junction Structure Gate Replacement (2016)	-	-	-	-	-	-	-	-	-
3712-000 - Grit Basin Drop Gate and Weir Replacement (2016)	-	-	-	-	-	-	-	-	-
3713-000 - Primary Inlet Drop Gate Replacement (2016)	-	-	-	-	-	-	-	-	-
3730-000 - Primary Gallery Upgrade (2014)	-	-	-	-	-	-	-	-	-
3733-000 AWT Backwash Pipe Relocation (2014)	-	-	-	-	-	-	-	-	-
3741-000 - Southwest Influent Sewer and MH Repair design (2019)	-	-	-	-	-	-	-	-	-
3742-000 - Aeration System Upgrade (2019)	-	-	-	-	-	49,450	-	-	49,450
3743-000 - Aeration Gate Replacement (2019)	-	-	-	-	-	-	-	-	-
3752-000 - AWT No.2 Upgrade Design (2017)013)	-	-	-	-	-	-	-	-	-
3753-000 Aeration Diffuser Upgrade (2020)	-	-	-	-	-	-	-	-	-
3755-000 Southeast Sewer Rehabilitation (2020)	-	-	-	-	-	-	-	-	-
3756-000 Secondary Clarifier Safety Repairs (2020)	-	-	-	-	-	-	-	-	-
3757-000 Miscellaneous Safety Improvements - Liquids (2020)	-	-	-	-	-	-	-	-	-
3758-000 AWT No.2 Reconstruction (2020)	-	-	-	-	-	-	-	-	-
3759-000 AWT No.2 Electrical Upgrades (2020)	-	-	-	-	-	-	-	-	-
3766-000 AWT Sodium Hypochlorite Tanks Shade (2020)	-	-	-	-	-	-	-	-	-
3774-000 - MCC A, C, G, H Replacement (Liquids) (2021)	-	-	-	-	-	(9,691)	-	-	(9,691)
3781-000 - Primary Scum Skimmer Replacement (2018)	-	-	-	-	-	-	-	-	-
3784-000 - Replace DAF (Mannich) Polymer System (2018)	-	-	-	-	-	-	-	-	-
3785-000 - Replace DAF Dissolution Tank System and Compressors (2018)	-	-	-	-	-	-	-	-	-
3786-000 - Primary Gallery Mechanical and Electrical Upgrade (2018)	-	-	-	-	-	-	-	-	-
3787-000 - Aeration Area Upgrade Design (2018)	-	-	-	-	-	-	-	-	-
3722AL-000 - MCC A, C, G, H Replacement	-	-	-	-	-	(9,933)	-	-	(9,933)
37241L-000 - Grit and Primary Grating and Gate Replacement	-	-	-	-	-	45,902	-	-	45,902
37242L-000 - Aeration Influent/Effluent Gate Replacements	-	-	-	-	-	23,006	-	-	23,006
<b>Total PC 17 Liquids</b>	-	-	-	-	-	98,734	-	-	98,734
<b>MA %'s</b>						<b>100.0%</b>			<b>100.0%</b>
<b>Common</b>									
3715-000 - Switchgear Upgrade (2006)	-	-	-	-	-	-	-	-	-
3717-000 - Security Fencing (2015)	-	-	-	-	-	-	-	-	-
3718-000 - Access Bridge Upgrades (2015)	-	-	-	-	-	-	-	-	-
3744-000 - Admin Building Repair design (2019)	-	-	-	-	-	-	-	-	-
3745-000 - West Slope Protection Evaluation (2019)	2,261	-	3,700	119	-	28,176	-	1,807	36,064
3746-000 - Motor Control Center A, G, H Design (2019)	5,450	-	8,919	288	-	67,915	-	4,355	86,927
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
3761-000 - External Lighting Upgrade	19,114	-	32,739	1,013	-	251,641	-	15,272	319,780
3763-000 - Reroute Drains on Plant Perimeter (2017)	-	-	-	-	-	-	-	-	-
3764-000 - SCADA Improvements (2017)	-	-	-	-	-	-	-	-	-
3769-000 Trailer Drain Line (2020)	-	-	-	-	-	-	-	-	-
3779-000 - MCC A, C, G, H Replacement (Common) (2021)	(126)	-	(206)	(7)	-	(1,572)	-	(101)	(2,012)
3788-000 - PLC Upgrade	-	-	-	-	-	-	-	-	-
3789-000 - Switchgear Upgrade Project Completion (2018)	920	-	1,505	48	-	11,459	-	735	14,666
37203C-000 - Admin. Bldg. Door and Window Repair	1,881	-	3,078	99	-	23,439	-	1,503	30,000
37229C-000 - Laboratory Reconstruction	2,382	-	3,898	353	-	29,687	-	1,904	38,225
37243C-000 - SCADA Server Replacement	12,532	-	20,508	660	-	156,163	-	10,016	199,878
37244C - MCC Replacements/Power System Improvements	5,936	-	9,714	312	-	73,971	-	4,743	94,677
<b>Total PC 17 Common</b>	<b>51,301</b>	-	<b>85,408</b>	<b>2,936</b>	-	<b>652,713</b>	-	<b>40,994</b>	<b>833,351</b>
<b>MA %'s</b>	<b>6.16%</b>	-	<b>10.25%</b>	<b>0.35%</b>	-	<b>78.32%</b>	-	<b>4.92%</b>	<b>100.00%</b>

**South Orange County Wastewater Authority**  
**Large Capital Projects Cash Roll Forward FY 2024-25**  
(in dollars)

<b>Large Capital Cash Balance as of December 31, 2024</b>									
	16	17	19	20	21	22	23	24	
<b>Project Committee , Project # &amp; Description</b>	<b>CLB</b>	<b>CSC</b>	<b>ETWD</b>	<b>EBSD</b>	<b>IRWD</b>	<b>MNWD</b>	<b>SMWD</b>	<b>SCWD</b>	<b>Total</b>
<b>Solids</b>									
3722-000 - Co-gen Sys Retrofit (formerly Siloxane) (2015)	36,450	-	66,306	1,917	-	191,088	-	29,108	324,869
3723-000 - Recoat Top of Digesters (2016)	-	-	-	-	-	-	-	-	-
3724-000 Energy Building Structural and HVAC Modifications (2015)	-	-	-	-	-	-	-	-	-
3726-000 Co-Generation System Retrofit Design	-	-	-	-	-	-	-	-	-
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
3751-000 - Energy Building Roof and Breezeway (2019)	-	-	-	-	-	-	-	-	-
3754-000 - SET Piping Reconstruction (2019)	6,115	-	11,123	322	-	32,057	-	4,883	54,500
3770-000 - Additional Budget CoGen Upgrade (2017)	-	-	-	-	-	-	-	-	-
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)	450	-	818	24	-	2,359	-	360	4,011
3790-000 - Solids Area Upgrade Design (2018)	(14,597)	-	(26,554)	(768)	-	(76,525)	-	(11,657)	(130,101)
3791-000 - Cogeneration Area Upgrade Project Completion (2018)	-	-	-	-	-	-	-	-	-
37201S - MCC A, C, G, H Replacement	(282)	-	(513)	(15)	-	(1,479)	-	(225)	(2,514)
37232S-000 - SCR Blower	3,090	-	5,622	163	-	16,199	-	2,468	27,542
37236S-000 - MCC A, C, G, H Replacement	(4,903)	-	(8,919)	(258)	-	(25,703)	-	(3,915)	(43,698)
37245S-000 - Digester Gas System Improvements	5,556	-	10,107	292	-	29,127	-	4,437	49,518
37246S-000 - Digester 1 Piping Replacement	16,920	-	30,779	890	-	88,699	-	13,512	150,799
37247S - Odor Scrubber 1 Replacement	171	-	311	9	-	893	-	136	1,520
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Total PC 17 Solids</b>	<b>145,681</b>	<b>-</b>	<b>265,005</b>	<b>7,663</b>	<b>-</b>	<b>763,720</b>	<b>-</b>	<b>116,337</b>	<b>1,298,407</b>
<b>MA %'s</b>	<b>11.22%</b>	<b>-</b>	<b>20.41%</b>	<b>0.59%</b>	<b>-</b>	<b>58.82%</b>	<b>-</b>	<b>8.96%</b>	<b>100.00%</b>
<b>Total PC 17 Joint Regional Wastewater Reclamation</b>	<b>196,982</b>	<b>-</b>	<b>350,413</b>	<b>10,599</b>	<b>-</b>	<b>1,515,167</b>	<b>-</b>	<b>157,331</b>	<b>2,230,492</b>
<b>PC 21 Effluent Transmission Main</b>									
<b>Reach B/C/D</b>									
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	-	-	104,743	-	104,741	-	-	-	209,483
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	-	-	27,313	-	27,313	-	-	-	54,626
3107-000 - Air Valve Replacement Construction (D) (2021)	-	-	72,845	-	72,846	-	-	-	145,691
31221B-000 - Trail Bridge Crossing (D)	-	-	(2,148)	-	(2,148)	-	-	-	(4,296)
<b>Total PC21 Reach B/C/D</b>	<b>-</b>	<b>-</b>	<b>202,752</b>	<b>-</b>	<b>202,751</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>405,504</b>
<b>MA %'s</b>	<b>-</b>	<b>-</b>	<b>50.00%</b>	<b>-</b>	<b>50.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>Reach E</b>									
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)	-	-	17,215	-	17,215	39,486	-	-	73,917
3108-000 - Air Valve Replacement Construction (E) (2021)	-	-	29,311	-	29,311	67,228	-	-	125,850
<b>Total PC21 Reach E</b>	<b>-</b>	<b>-</b>	<b>85,792</b>	<b>-</b>	<b>85,792</b>	<b>106,714</b>	<b>-</b>	<b>-</b>	<b>278,299</b>
<b>MA %'s</b>	<b>-</b>	<b>-</b>	<b>30.83%</b>	<b>-</b>	<b>30.83%</b>	<b>38.35%</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>Total PC 21 Effluent Transmission Main</b>	<b>-</b>	<b>-</b>	<b>288,545</b>	<b>-</b>	<b>288,544</b>	<b>106,714</b>	<b>-</b>	<b>-</b>	<b>683,803</b>
<b>PC 24 Aliso Creek Ocean Outfall</b>									
3401-000 - Emergency Plan Development (2016)	-	-	-	-	-	-	-	-	-
3407-000 - Internal Seal Replacement (2018)	(47)	-	(70)	(3)	(68)	(189)	-	(53)	(431)
3408-000 - Sampling System Repair (2020)	7,286	-	10,799	517	10,440	29,049	-	8,155	66,245
3480-000 - Internal Seal Replacement (2020)	6,885	-	10,202	488	9,864	27,446	-	7,705	62,591
34241O-000 - ACOO Outfall Ballast Repairs	1,625	-	2,407	115	2,328	6,476	-	1,818	14,769
<b>Total PC 24 Aliso Creek Ocean Outfall</b>	<b>15,748</b>	<b>-</b>	<b>23,338</b>	<b>1,117</b>	<b>22,564</b>	<b>62,782</b>	<b>-</b>	<b>17,625</b>	<b>143,174</b>
<b>MA %'s</b>	<b>11.00%</b>	<b>-</b>	<b>16.30%</b>	<b>0.78%</b>	<b>15.76%</b>	<b>43.85%</b>	<b>-</b>	<b>12.31%</b>	<b>100.00%</b>
<b>Total Large Capital Cash</b>	<b>1,341,130</b>	<b>19,695</b>	<b>662,296</b>	<b>100,650</b>	<b>311,108</b>	<b>3,749,692</b>	<b>2,819,033</b>	<b>2,395,993</b>	<b>11,399,597</b>

**South Orange County Wastewater Authority  
Small Capital Projects Cash Roll Forward FY 2024-25  
(in dollars)**

<b>Small Capital Cash Balance as of December 31, 2024</b>									
	16	17	19	20	21	22	23	24	Total
	CLB	CSC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	
<b>PC 02 J B Latham</b>									
<b>Liquids</b>									
2222-004 - Pump Overhauls	-	-	-	-	-	-	-	-	-
2222-010 - Spare Potable Water Pumps	-	-	-	-	-	-	-	-	-
2222-025 - 9 side grit conveyor	-	-	-	-	-	-	-	-	-
2223-001 - 2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	-	-	-	-
2223-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	-	-	-	-
2223-003 - Pump Overhauls	-	-	-	-	-	(11,958)	(24,912)	(14,947)	(51,817)
2223-004 - Replacement Liquids Side Bleach Tank	-	-	-	-	-	-	-	-	-
2223-005 - Gate Replacements	-	-	-	-	-	-	-	-	-
2223-006 - Roll up Door Replacement	-	-	-	-	-	-	-	-	-
2223-007 - Building Doors	-	-	-	-	-	-	-	-	-
2223-008 - Vulcan washpress 4-side	-	-	-	-	-	(13,816)	(28,784)	(17,270)	(59,870)
2223-009 - Spare Pump	-	-	-	-	-	-	-	-	-
2223-027 - 4-Side PE Channel Process Water Line Replacement	-	-	-	-	-	-	-	-	-
2223-032 - Replacement air flow meter for JBL Aeration Tank 6	-	-	-	-	-	-	-	-	-
2223-034 - Aerzen #5 overhaul two stage motor	-	-	-	-	-	(12,131)	(25,273)	(15,164)	(52,567)
2224-001 - 2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	(300)	(628)	(375)	(1,303)
2224-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	(1,116)	(2,322)	(1,396)	(4,834)
2224-003 - Pump Overhauls	-	-	-	-	-	(18,428)	(38,393)	(23,038)	(79,860)
2224-004 - Vulcan washpress	-	-	-	-	-	12,579	26,204	15,718	54,501
2224-005 - Gate Replacements	-	-	-	-	-	3,460	7,212	4,328	15,000
2224-006 - Building Doors	-	-	-	-	-	9,232	19,228	11,540	40,000
2224-007 - CTP OIT Replacements 2023	-	-	-	-	-	5,768	12,020	7,212	25,000
2224-021 - 9-Side Basement RSP #1 Check Valve	-	-	-	-	-	(4,370)	(9,105)	(5,463)	(18,938)
2224-022 - 9-Side Basement RAS Check Valve	-	-	-	-	-	(1,946)	(4,054)	(2,432)	(8,431.48)
2224-023 - Godwin Pump Exterior Coating	-	-	-	-	-	(3,546)	(7,387)	(4,432)	(15,364.00)
2224-024 - RSP #1 FAIRBANKS SOLIDS HANDLING PUMP	-	-	-	-	-	(2,781)	(5,794)	(3,477)	(12,052.04)
2224-027 - Double Wall Tank-Sodium Hydroxide (Caustic)	-	-	-	-	-	(3,482)	(7,254)	(4,352)	(15,087.68)
2224-028 - Double Wall Tank-Sodium hypochlorite	-	-	-	-	-	(5,927)	(12,348)	(7,409)	(25,683.73)
2224-032 - JBL Welding Tanks	-	-	-	-	-	(1,925)	(4,010)	(2,406)	(8,340.62)
2224-036 - Primary Tank# 5 Overhaul	-	-	-	-	-	(5,163)	(10,757)	(6,454)	(22,373.96)
2225-001 - 2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	808	1,682	1,010	3,500
2225-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	3,346	6,972	4,182	14,500
2225-003 - Pump Overhauls	-	-	-	-	-	3,462	7,212	4,326	15,000
2225-004 - RSP Valves	-	-	-	-	-	5,192	10,818	6,490	22,500
2225-005 - Building Doors	-	-	-	-	-	4,386	9,134	5,480	19,000
2225-006 - CIP OIT Replacements 2023	-	-	-	-	-	2,884	6,010	3,606	12,500
2225-007 - TWAS Pump	-	-	-	-	-	2,308	4,808	2,884	10,000
2225-008 - RAS Check Valves	-	-	-	-	-	1,154	2,404	1,442	5,000
2225-009 - RSP Check Valves	-	-	-	-	-	1,154	2,404	1,442	5,000
2225-066 - JBL Stormwater Pump Station Roof Replacement	-	-	-	-	-	(10,718)	(22,328)	(13,397)	(46,443)
2225-068 - Foul Air Rehabilitation Project	-	-	-	-	-	(7,310)	(15,228)	(9,137)	(31,675)
2225-069 - Manhole Drain Pipe Repair	-	-	-	-	-	(3,408)	(7,100)	(4,260)	(14,768)
<b>Total Liquids</b>	-	-	-	-	-	<b>(52,591)</b>	<b>(109,568)</b>	<b>(65,749)</b>	<b>(227,909)</b>
<b>MA %s</b>						<b>23.08%</b>	<b>48.08%</b>	<b>28.85%</b>	<b>100.00%</b>
<b>Common</b>									
2222-015 - PA System (between 3 PC's)	-	-	-	-	-	-	-	-	-
2223-010 - Safety Equipment	-	-	-	-	-	-	-	-	-
2223-011 - Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	-	-	-	-	-	-	-
2223-012 - JBL HP SCADA Server Switch 2022	-	-	-	-	-	-	-	-	-
2223-013 - PA System (between 3 PC's)	-	-	-	-	-	-	-	-	-
2223-014 - Remove and Replace Asphalt 9-Side Headworks Area	-	-	-	-	-	-	-	-	-
2223-015 - Replacement Backup Repository Server (between 3 PC's)	-	-	-	-	-	-	-	-	-
2223-016 - Utility Vehicle (between 3 PC's)	-	-	-	-	-	1,121	2,670	1,223	5,015
2223-017 - Electric Charging Station	-	-	-	-	-	-	-	-	-
2223-025 - Tank Chain JBL	-	-	-	-	-	-	-	-	-
2223-026 - Plant Potable Water Line Replacement	-	-	-	-	-	-	-	-	-
2223-033 - JBL trash trailer ram replacement	-	-	-	-	-	(2,711)	(6,457)	(2,963)	(12,131)
2224-008 - Safety Equipment	-	-	-	-	-	6,704	15,968	7,328	30,000
2224-009 - Site Security and Access Upgrades 2023 JBL	-	-	-	-	-	11,176	26,612	12,212	50,000
2224-010 - JBL Wi-Fi Project	-	-	-	-	-	6,704	15,968	7,328	30,000
2224-011 - Utility Vehicle (between 3 PC's)	-	-	-	-	-	2,142	5,101	2,338	9,581
2224-012 - Building Lighting Improvements-Common	-	-	-	-	-	4,418	10,522	4,826	19,766
2224-013 - Storage Building	-	-	-	-	-	10,952	26,080	11,968	49,000
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)
2224-038 - JBL SCADA Server Sync Antenna	-	-	-	-	-	(1,734)	(4,129)	(1,895)	(7,758)
2724-039 - Boom truck DPF Replacement	-	-	-	-	-	(1,551)	(3,693)	(1,694)	(6,938)
2225-010 - Safety Equipment	-	-	-	-	-	3,352	7,984	3,664	15,000
2225-011 - Site Security and Access Upgrades	-	-	-	-	-	5,588	13,306	6,106	25,000
2225-012 - JBL Wi-Fi Project	-	-	-	-	-	3,352	7,984	3,664	15,000
2225-013 - Storage Building	-	-	-	-	-	5,476	13,040	5,984	24,500
2225-014 - Landscaping renovation	-	-	-	-	-	2,236	5,322	2,442	10,000
2225-015 - Asphalt and Road Rehabilitation	-	-	-	-	-	8,382	19,960	9,158	37,500
2225-016 - HVAC Replacement	-	-	-	-	-	1,676	3,992	1,832	7,500
2225-070 - Main Office Air Conditioning Unit Repairs	-	-	-	-	-	(1,631)	(3,886)	(1,783)	(7,300)
<b>Total PC 2 Common</b>	-	-	-	-	-	<b>56,196</b>	<b>133,822</b>	<b>61,404</b>	<b>251,421</b>
<b>MA %s</b>						<b>22.35%</b>	<b>53.23%</b>	<b>24.42%</b>	<b>100.00%</b>

**South Orange County Wastewater Authority**  
**Small Capital Projects Cash Roll Forward FY 2024-25**  
(in dollars)

<b>Small Capital Cash Balance as of December 31, 2024</b>									
	16	17	19	20	21	22	23	24	
	CLB	CSC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	Total
<b>Solids</b>									
2222-020 - Replacement Flame Arresters	-	-	-	-	-	-	-	-	-
2222-023 - JBL Digester 1 and 2 Manway Access Improvements	-	-	-	-	-	-	-	-	-
2222-024 - Digester flame arrestors and vacuum vents	-	-	-	-	-	-	-	-	-
2223-018 - Buildings Door Replacements 2022	-	-	-	-	-	-	-	-	-
2223-019 - Pump Overhauls	-	-	-	-	-	-	-	-	-
2223-020 - Replacement Valves	-	-	-	-	-	(2,703)	(7,298)	(2,500)	(12,501)
2223-021 - Conveyor Overhaul	-	-	-	-	-	-	-	-	-
2223-022 - Foul Air Connection to Centrate Line	-	-	-	-	-	-	-	-	-
2223-023 - Centrifuge Rebuild	-	-	-	-	-	-	-	-	-
2223-024 - PLC Replacement	-	-	-	-	-	-	-	-	-
2223-029 - Replace 20ft of buried hot water line	-	-	-	-	-	-	-	-	-
2223-030 - JBL Building #40 Truck Bay Lighting System Upgrades	-	-	-	-	-	-	-	-	-
2224-014 - Buildings Door Replacements 2023	-	-	-	-	-	17,296	46,704	16,000	80,000
2224-015 - Pump Overhauls	-	-	-	-	-	869	2,341	803	4,013
2224-016 - Replacement Valves	-	-	-	-	-	12,976	35,024	12,000	60,000
2224-017 - Centrifuge Rebuild	-	-	-	-	-	(10,669)	(28,807)	(9,869)	(49,346)
2224-018 - Building Lighting Improvements-Solids	-	-	-	-	-	5,404	14,596	5,000	25,000
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)
2224-030 - Centrifuge Feed Pump Grinder	-	-	-	-	-	(3,298)	(8,905)	(3,051)	(15,253)
2224-039 - Flare Uppare	-	-	-	-	-	(1,714)	(4,627)	(1,585)	(7,925)
2724-036 - Peterbilt repair - Solids (Split JBL and RTP)	-	-	-	-	-	(4,162)	(11,238)	(3,850)	(19,250)
2225-017 - Pump Overhauls	-	-	-	-	-	2,702	7,298	2,500	12,500
2225-018 - Hot Water System Softener	-	-	-	-	-	3,244	8,756	3,000	15,000
2225-019 - Centrifuge Rebuild	-	-	-	-	-	6,486	17,514	6,000	30,000
2225-020 - DAFT Polymer Feed Pump	-	-	-	-	-	2,702	7,298	2,500	12,500
2225-021 - Solid Scrubber Recirculation	-	-	-	-	-	2,918	7,882	2,700	13,500
2225-022 - Scale Load Cells	-	-	-	-	-	2,162	5,838	2,000	10,000
2225-023 - Grinder Replacement	-	-	-	-	-	1,622	4,378	1,500	7,500
2225-067 - Daft Polymer feed pump	-	-	-	-	-	(1,308)	(3,532)	(1,210)	(6,049)
2225-071 - Digester Gas Mixer	-	-	-	-	-	(4,834)	(13,053)	(4,472)	(22,359)
<b>Total PC 2 Solids</b>	-	-	-	-	-	<b>23,212</b>	<b>62,673</b>	<b>21,471</b>	<b>107,355</b>
<b>MA %s</b>						<b>21.62%</b>	<b>58.38%</b>	<b>20.00%</b>	<b>100.00%</b>
<b>Total PC2 JB Latham</b>	-	-	-	-	-	<b>26,816</b>	<b>86,926</b>	<b>17,125</b>	<b>130,867</b>
<b>MA %s</b>						<b>20.49%</b>	<b>66.42%</b>	<b>13.09%</b>	<b>100.00%</b>
<b>PC 05 San Juan Creek Ocean Outfall</b>									
2622-001 - BioRad ddPCR QX200	-	-	-	-	-	-	-	-	-
2623-001 - ECO CDOM - RT Base Model	-	-	-	-	-	-	-	-	-
<b>Total PCS San Juan Creek Ocean Outfall</b>	-	-	-	-	-	-	-	-	-

**South Orange County Wastewater Authority  
Small Capital Projects Cash Roll Forward FY 2024-25  
(in dollars)**

Small Capital Cash Balance as of December 31, 2024									
	16	17	19	20	21	22	23	24	
	CLB	CSC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
<b>PC 15 Coastal Treatment Plant</b>									
<b>Liquids</b>									
2223-001 - 2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	-	-	-	-
2223-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	-	-	-	-
2224-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	(9,628)	-	-	(758)	-	(7,429)	-	(7,581)	(25,396)
2522-042 - Gardner Denver 7M Air Blower	-	-	-	-	-	-	-	-	-
2522-048 - CTP Building 10 Concrete Removal and Floor Patch Back	-	-	-	-	-	-	-	-	-
2523-003 - Pump/Blower Overhauls	-	-	-	-	-	-	-	-	-
2523-004 - Pump Control Rehabilitations	-	-	-	-	-	-	-	-	-
2523-005 - Building Lighting Improvements	-	-	-	-	-	-	-	-	-
2523-006 - Spare Pumps	-	-	-	-	-	-	-	-	-
2523-007 - Liquids Buildings Door Replacements	-	-	-	-	-	-	-	-	-
2523-008 - Gallery Area Floor Rehabilitations	-	-	-	-	-	-	-	-	-
2523-009 - Building #13 Roof Replacement	-	-	-	-	-	-	-	-	-
2523-010 - Potable Water Station Rehabilitation	-	-	-	-	-	-	-	-	-
2523-011 - Headworks Driveway Replacement	-	-	-	-	-	-	-	-	-
2523-025 - SP Kinney Strainer	(20,365)	-	-	(1,604)	-	(15,715)	-	(16,036)	(53,720)
2523-026 - Replacement Grit Valves	-	-	-	-	-	-	-	-	-
2523-027 - Replacement SCWD Influent Meter	-	-	-	-	-	-	-	-	-
2523-028 - Replacement Parkson Rotary Screen Drum	(17,155)	-	-	(1,351)	-	(13,238)	-	(13,508)	(45,251)
2523-029 - Daft #1 Skimmer Arm Replacement	-	-	-	-	-	-	-	-	-
2523-030 - Building #8 Fire HYDRADAPT	-	-	-	-	-	-	-	-	-
2524-001 - 2 ISCO Samplers (between 3 PC's)	(496)	-	-	(40)	-	(377)	-	(391)	(1,303)
2524-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	(4,072)	-	-	(322)	-	(3,147)	-	(3,206)	(10,747)
2524-003 - Pump/Blower Overhauls	(4,388)	-	-	(346)	-	(3,384)	-	(3,454)	(11,572)
2524-004 - Pump Control Rehabilitations	19,309	-	-	1,515	-	14,912	-	15,202	50,938
2524-005 - Building Lighting Improvements	9,476	-	-	748	-	7,312	-	7,464	25,000
2524-006 - Liquids Buildings Door Replacements	26,372	-	-	2,072	-	20,349	-	20,762	69,556
2524-007 - CTP OIT Replacements 2023	9,476	-	-	748	-	7,312	-	7,464	25,000
2524-008 - Replacement Valves	(8,143)	-	-	(640)	-	(6,289)	-	(6,412)	(21,484)
2524-009 - Flow Meter	5,580	-	-	438	-	4,302	-	4,394	14,714
2524-010 - Rotary Screen	22,748	-	-	1,788	-	17,552	-	17,912	60,000
2524-017 - Replacement Daft Air Compressor	(7,476)	-	-	(589)	-	(5,769)	-	(5,887)	(19,721)
2524-018 - Replacement Aeration Instrumentation Air Compressor	(7,319)	-	-	(576)	-	(5,648)	-	(5,763)	(19,306)
2524-019 - Underground Process Water Line Repair	(12,140)	-	-	(956)	-	(9,368)	-	(9,559)	(32,023)
2524-021 - Grit Pump Replacement	(11,822)	-	-	(931)	-	(9,123)	-	(9,309)	(31,185)
2524-022 - Low Pressure airline repair	(39,542)	-	-	(3,114)	-	(30,513)	-	(31,135)	(104,303)
2524-024 - CTP SCADA Server Sync Antenna	(2,633)	-	-	(207)	-	(2,032)	-	(2,073)	(6,945)
2525-024 - 2 ISCO Samplers (between 3 PC's)	1,326	-	-	104	-	1,026	-	1,044	3,500
2525-025 - Laboratory Equipment and Probe Replacements (between 3 PC's)	3,792	-	-	298	-	2,924	-	2,986	10,000
2525-026 - Pump/Blower Overhauls	11,374	-	-	896	-	8,774	-	8,956	30,000
2525-027 - Pump Control Rehabilitations	7,582	-	-	598	-	5,850	-	5,970	20,000
2525-028 - Door Replacements	4,738	-	-	374	-	3,656	-	3,732	12,500
2525-029 - OIT Replacements 2023	4,738	-	-	374	-	3,656	-	3,732	12,500
2525-030 - Replacement Valves	5,686	-	-	448	-	4,388	-	4,478	15,000
2525-031 - Sludge Valves	2,844	-	-	224	-	2,194	-	2,238	7,500
2525-032 - Flow Meter	3,792	-	-	298	-	2,924	-	2,986	10,000
2525-033 - Secondary Drive	2,844	-	-	224	-	2,194	-	2,238	7,500
2525-034 - Chopper Grinder Pump	2,844	-	-	224	-	2,194	-	2,238	7,500
2525-035 - PLC Upgrades	9,478	-	-	746	-	7,314	-	7,462	25,000
2525-036 - Aeration Deck Stair Replacements	3,792	-	-	298	-	2,924	-	2,986	10,000
2525-037 - DAFT Catwalk Replacement	5,686	-	-	448	-	4,388	-	4,478	15,000
<b>Total PC 15 Liquids</b>	<b>18,299</b>	<b>-</b>	<b>-</b>	<b>1,430</b>	<b>-</b>	<b>14,113</b>	<b>-</b>	<b>14,409</b>	<b>48,251</b>
<b>MA %s</b>	<b>37.92%</b>	<b>-</b>	<b>-</b>	<b>2.96%</b>	<b>-</b>	<b>29.25%</b>	<b>-</b>	<b>29.86%</b>	<b>100.00%</b>
<b>Common</b>									
2222-015 - PA System (between 3 PC's)	-	-	-	-	-	-	-	-	-
2223-011 - Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	-	-	-	-	-	-	-
2223-013 - PA System (between 3 PC's)	-	-	-	-	-	-	-	-	-
2223-015 - Replacement Backup Repository Server (between 3 PC's)	-	-	-	-	-	-	-	-	-
2223-016 - Utility Vehicle (between 3 PC's)	7,584	-	-	596	-	5,852	-	5,972	20,004
2523-012 - Safety Equipment	-	-	-	-	-	-	-	-	-
2523-013 - Landscape Renovations 2022	-	-	-	-	-	-	-	-	-
2523-015 - Replacement Doors	-	-	-	-	-	-	-	-	-
2523-016 - CTP PLC Hardware Upgrades and Replacements 2022	-	-	-	-	-	-	-	-	-
2523-017 - CTP HP SCADA Server Switch 2022	-	-	-	-	-	-	-	-	-
2523-018 - CTP OIT Replacements 2022	-	-	-	-	-	-	-	-	-
2523-022 - Electric Charging Station	-	-	-	-	-	-	-	-	-
2523-031 - Access Road Overhaul in Coast Fire Damage Area	-	-	-	-	-	-	-	-	-
2524-011 - Safety Equipment	11,372	-	-	896	-	8,776	-	8,956	30,000
2524-012 - Landscape Renovations 2023	9,476	-	-	748	-	7,312	-	7,464	25,000
2524-013 - Site Security and Access Upgrades 2023 CTP	14,546	-	-	1,146	-	11,224	-	11,452	38,368
2524-014 - Replacement Doors	18,956	-	-	1,492	-	14,628	-	14,924	50,000
2524-015 - Utility Vehicle (between 3 PC's)	(3,946)	-	-	(309)	-	(3,045)	-	(3,105)	(10,405)
2724-039 - Boom truck DPF Replacement	(2,630)	-	-	(207)	-	(2,030)	-	(2,071)	(6,938)
2525-038 - Safety Equipment	3,283	-	-	259	-	2,533	-	2,586	8,660
2525-039 - Landscape Renovations 2023	4,738	-	-	374	-	3,656	-	3,732	12,500
2525-040 - Site Security and Access Upgrades	4,716	-	-	372	-	3,639	-	3,714	12,441
2525-041 - Replacement Doors	9,478	-	-	746	-	7,314	-	7,462	25,000
2525-042 - Office Renovations	5,686	-	-	448	-	4,388	-	4,478	15,000
2525-043 - Asphalt Slurry and Rehabilitation	9,288	-	-	732	-	7,166	-	7,314	24,500
<b>Total PC 15 Common</b>	<b>92,546</b>	<b>-</b>	<b>-</b>	<b>7,293</b>	<b>-</b>	<b>71,413</b>	<b>-</b>	<b>72,879</b>	<b>244,131</b>
<b>MA %s</b>	<b>37.91%</b>	<b>-</b>	<b>-</b>	<b>2.99%</b>	<b>-</b>	<b>29.25%</b>	<b>-</b>	<b>29.85%</b>	<b>100.00%</b>

**South Orange County Wastewater Authority  
Small Capital Projects Cash Roll Forward FY 2024-25  
(in dollars)**

Small Capital Cash Balance as of December 31, 2024									
	16	17	19	20	21	22	23	24	
	CLB	CSC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
<b>AWT</b>									
2523-023 - Replacement Pumps	-	-	-	-	-	-	-	-	-
2523-024 - Replacement Turbidity Meter	-	-	-	-	-	-	-	-	-
2524-016 - Meter	-	-	-	-	-	-	-	15,000	15,000
2525-044 - AWT Bleach Tank	-	-	-	-	-	-	-	25,000	25,000
2525-045 - Turbidity Meter	-	-	-	-	-	-	-	4,500	4,500
<b>Total PC 15 AWT</b>								<b>44,500</b>	<b>44,500</b>
<b>MA %s</b>								<b>100.00%</b>	<b>100.00%</b>
<b>Total PC 15 Coastal Treatment Plant</b>	<b>110,845</b>			<b>8,723</b>		<b>85,527</b>		<b>131,788</b>	<b>336,882</b>
<b>MA %s</b>	<b>32.90%</b>			<b>2.59%</b>		<b>25.39%</b>		<b>39.12%</b>	<b>100.00%</b>
<b>PC 17 Joint Regional Wastewater Reclamation</b>									
<b>Liquids</b>									
2223-001 - Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	-	-	-	-	-	-	-
2223-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	-	-	-	-
2722-052 - Spare RAS Bleach Pump	-	-	-	-	-	-	-	-	-
2722-074 - Ferric Tank Level Indicator and Transmitter	-	-	-	-	-	-	-	-	-
2723-001 - Safety Equipment	-	-	-	-	-	-	-	-	-
2723-003 - Spare Grit Pump	-	-	-	-	-	(40,800)	-	-	(40,800)
2723-004 - Primary Pump Overhaul/Replacements	-	-	-	-	-	-	-	-	-
2723-005 - Interstage Pump Overhaul	-	-	-	-	-	-	-	-	-
2723-006 - Replacement Valves	-	-	-	-	-	-	-	-	-
2723-007 - RAS Pump Overhaul/Replacement	-	-	-	-	-	(21,779)	-	-	(21,779)
2723-008 - Storm Water Pump Station Overhaul/Replacement	-	-	-	-	-	-	-	-	-
2723-009 - Headworks Area Building Doors	-	-	-	-	-	-	-	-	-
2723-010 - Primary Area Building Doors	-	-	-	-	-	-	-	-	-
2723-025 - RTP 3WHP Strainer	-	-	-	-	-	-	-	-	-
2723-028 - Primary Tank Rehabilitation	-	-	-	-	-	-	-	-	-
2723-032 - 3WHP pressure reducing valve	-	-	-	-	-	-	-	-	-
2723-033 - Replacement Aeration Instrumentation Air Compressors	-	-	-	-	-	(33,235)	-	-	(33,235)
2723-035 - RTP RAS Flow Meter	-	-	-	-	-	-	-	-	-
2723-039 - Natural Gas Line Repair	-	-	-	-	-	-	-	-	-
2724-001 - Biogas Meter	-	-	-	-	-	-	-	-	-
2724-002 - 2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	(940)	-	-	(940)
2724-003 - Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	20,000	-	-	20,000
2724-004 - Spare Grit Pump	-	-	-	-	-	50,000	-	-	50,000
2724-005 - Process Pump Overhaul/Replacements	-	-	-	-	-	11,038	-	-	11,038
2724-006 - Interstage Pump Overhaul	-	-	-	-	-	(6,142)	-	-	(6,142)
2724-007 - Replacement Valves	-	-	-	-	-	25,000	-	-	25,000
2724-008 - Liquids Building Doors 2023	-	-	-	-	-	75,000	-	-	75,000
2724-009 - Spare Primary Sludge Pump	-	-	-	-	-	(2,281)	-	-	(2,281)
2724-010 - Spare RAS Pump	-	-	-	-	-	4,109	-	-	4,109
2724-011 - Primary Scum Gearbox	-	-	-	-	-	4,797	-	-	4,797
2724-031 - NPO Bleach Pump Replacement	-	-	-	-	-	(5,668)	-	-	(5,668)
2724-032 - Fisherbrand IsoTemp Incubator	-	-	-	-	-	(18,832)	-	-	(18,832)
2714-037 - Aeration Diffuser pass 1A replacement membranes	-	-	-	-	-	(18,054)	-	-	(18,054)
2724-038 - Aeration safety improvements	-	-	-	-	-	(12,665)	-	-	(12,665)
2724-041 - SET Pit - Power Pathway	-	-	-	-	-	(22,591)	-	-	(22,591)
2724-042 - Primary Clarifier Repair Parts	-	-	-	-	-	(36,333)	-	-	(36,333)
2724-041 - SET Pit - Power Pathway	-	-	-	-	-	6,890	-	-	6,890
2725-002 - Secondary 1 gearmotor rebuild	-	-	-	-	-	(10,026)	-	-	(10,026)
2725-043 - RAS Bleach Pump	-	-	-	-	-	13,020	-	-	13,020
2725-045 - Godwin check valve replacement	-	-	-	-	-	(12,547)	-	-	(12,547)
2725-046 - 2 ISCO Samplers (between 3 PC)	-	-	-	-	-	7,000	-	-	7,000
2725-047 - Laboratory Equipment and Probe	-	-	-	-	-	8,750	-	-	8,750
2725-048 - Replacement Grit Pump	-	-	-	-	-	12,500	-	-	12,500
2725-049 - Process Pump Overhaul/Replacem	-	-	-	-	-	12,825	-	-	12,825
2725-050 - Interstage Pump #2 Overhaul	-	-	-	-	-	1,708	-	-	1,708
2725-051 - Interstage Pump #3 Overhaul	-	-	-	-	-	35,000	-	-	35,000
2725-052 - Primary Scum Skimmer Gear Box	-	-	-	-	-	6,250	-	-	6,250
2725-053 - Replacement RAS Bleach Pump	-	-	-	-	-	(9,270)	-	-	(9,270)
2725-054 - Bar Rack Overhaul	-	-	-	-	-	45,000	-	-	45,000
2725-055 - Spare Primary Sludge Pump	-	-	-	-	-	8,750	-	-	8,750
2725-056 - Spare RAS Pump	-	-	-	-	-	9,000	-	-	9,000
2725-057 - Primary Collector Gearbox	-	-	-	-	-	6,250	-	-	6,250
2725-066 - Wash Press Screw Replacement	-	-	-	-	-	4,509	-	-	4,509
<b>Total PC 17 Liquids</b>						<b>116,233</b>			<b>116,233</b>
<b>MA %s</b>						<b>100.00%</b>			<b>100.00%</b>

**South Orange County Wastewater Authority**  
**Small Capital Projects Cash Roll Forward FY 2024-25**  
(in dollars)

<b>Small Capital Cash Balance as of December 31, 2024</b>								
	16	17	19	20	21	22	23	24
	CLB	CSC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD
								Total
<b>Common</b>								
2222-015 - PA System (between 3 PC's)	-	-	-	-	-	-	-	-
2223-011 - Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	-	-	-	-	-	-
2223-013 - PA System (between 3 PC's)	-	-	-	-	-	-	-	-
2223-016 - Utility Vehicle (between 3 PC's)	1,256	-	2,052	68	-	15,624	-	1,004
2723-011 - Safety Equipment	-	-	-	-	-	-	-	-
2723-012 - Access Road Repaving	(419)	-	(690)	(20)	-	(5,254)	-	(335)
2723-013 - Landscape Renovations 2022	-	-	-	-	-	-	-	-
2723-015 - Replacement forklift	-	-	-	-	-	-	-	-
2723-017 - Electric Charging Station	-	-	-	-	-	-	-	-
2723-034 - Replacement Ridgid 920 Roll Groover	-	-	-	-	-	-	-	-
2724-012 - Safety Equipment	(190)	-	(307)	(9)	-	(2,359)	-	(150)
2724-013 - Access Road Repaving	1,880	-	3,080	100	-	23,436	-	1,504
2724-014 - Utility Vehicle (between 3 PC's)	(652)	-	(1,069)	(33)	-	(8,129)	-	(522)
2724-015 - Replacement Doors - Building #50	2,820	-	4,616	148	-	35,160	-	2,256
2724-023 - WIFI Expansion Project 2023	(753)	-	(1,232)	(40)	-	(9,378)	-	(601)
2724-026 - Potable Water Backflow Preventer Replacement	(1,410)	-	(2,307)	(74)	-	(17,571)	-	(1,127)
2724-033 - Flagpole Concrete Replacement	(394)	-	(644)	(21)	-	(4,907)	-	(315)
2724-034 - Laboratory Walkway Widening	(854)	-	(1,398)	(45)	-	(10,645)	-	(683)
2724-035 - RTP Laboratory HVAC Replacement and Installation	(760)	-	(1,244)	(40)	-	(9,476)	-	(608)
2724-039 - Boom truck DPF Replacement	(435)	-	(712)	(23)	-	(5,420)	-	(348)
2724-044 - RTP SCADA Server Sync Antenna	(435)	-	(713)	(23)	-	(5,426)	-	(348)
2725-003 - Entry Road Sinkhole	0.00	-	0.00	0.00	-	(0.00)	-	0.00
2725-058 - Safety Equipment	1,881	-	3,079	99	-	23,438	-	1,503
2725-059 - Replacement Doors - Building	705	-	1,154	37	-	8,790	-	564
2725-060 - Landscaping Renovation	1,881	-	3,078	99	-	23,439	-	1,503
<b>Total PC 17 Common</b>	<b>4,120</b>		<b>6,743</b>	<b>224</b>		<b>51,322</b>		<b>3,298</b>
<b>MA %s</b>	<b>6.27%</b>		<b>10.26%</b>	<b>0.34%</b>		<b>78.11%</b>		<b>5.02%</b>
<b>Solids</b>								
2722-064 - Replacement Digester Sludge Pump	-	-	-	-	-	-	-	-
2723-019 - Solids Area Buildings Replacement Doors	-	-	-	-	-	-	-	-
2723-020 - Replacement Centrifuge Feed Pumps	-	-	-	-	-	-	-	-
2723-021 - Spare Centrifuge Cyclo Drive	-	-	-	-	-	-	-	-
2723-022 - Replacement Condensate Trap	-	-	-	-	-	-	-	-
2723-023 - ORT Fan Replacement/Overhaul	-	-	-	-	-	-	-	-
2723-026 - Digester recirc pump overhaul/repair	(7,664)	-	(13,941)	(403)	-	(40,176)	-	(6,120)
2723-027 - Spare REDEX for Centrifuge	(24)	-	(44)	(1)	-	(127)	-	(19)
2723-029 - RTP Building 65 HVAC Replacement	(1,042)	-	(1,896)	(55)	-	(5,464)	-	(832)
2723-031 - Replacement Twas Pump	-	-	-	-	-	-	-	-
2723-037 - RTP Replacement Centrifuge Feed Tubes	(2,149)	-	(3,909)	(113)	-	(11,266)	-	(1,716)
2723-038 - RTP Centrifuge #3 Overhaul	(1,234)	-	(2,245)	(65)	-	(6,470)	-	(986)
2724-016 - Solids Area Buildings Replacement Doors	10,100	-	18,368	532	-	52,936	-	8,064
2724-017 - Replacement Centrifuge Feed Pumps	4,488	-	8,164	236	-	23,528	-	3,584
2724-018 - Spare Centrifuge Cyclo Drive	2,244	-	4,084	120	-	11,760	-	1,792
2724-019 - Replacement Condensate Trap	5,048	-	9,184	264	-	26,472	-	4,032
2724-020 - ORT Fan Replacement/Overhaul	2,020	-	3,672	108	-	10,588	-	1,612
2724-021 - Replacement TWAS Pumps	865	-	1,573	45	-	4,533	-	691
2724-022 - Replacement Valves	3,480	-	6,328	184	-	18,232	-	2,776
2724-024 - Replacement YMCA Pump	(788)	-	(1,434)	(41)	-	(4,133)	-	(630)
2724-025 - Cogen Methane Monitoring System Overhaul	-	-	-	-	-	-	-	-
2724-028 - Centrifuge Overhaul	(2,705)	-	(4,921)	(142)	-	(14,183)	-	(2,160)
2724-029 - Cogen Air Ducting Rehabilitation	-	-	-	-	-	-	-	-
2724-036 - Peterbilt repair - Solids (Split JBL and RTP)	(2,160)	-	(3,929)	(114)	-	(11,323)	-	(1,725)
2724-040 - SET Grinder Replacement	(1,456)	-	(2,648)	(77)	-	(7,633)	-	(1,163)
2724-042 - Primary Clarifier Repair Parts	-	-	-	-	-	-	-	-
2725-044 - Centrifuge Rehab Parts	(2,714)	-	(4,936)	(143)	-	(14,226)	-	(2,167)
2725-061 - Replacement Condensate Traps	2,525	-	4,592	133	-	13,234	-	2,016
2725-062 - Daft Pressurization Pump Rebuild	2,601	-	4,731	137	-	13,637	-	2,077
2725-063 - Replacement Centrifuge Cyclo Drive	2,805	-	5,103	148	-	14,705	-	2,240
2725-064 - Replacement Redux Unit	281	-	510	15	-	1,470	-	224
2725-065 - Replacement Ferric Pumps	701	-	1,276	37	-	3,676	-	560
2725-069 - Digester gas blower	(1,741)	-	(3,167)	(92)	-	(9,128)	-	(1,390)
2725-074 - Ecom Emissions Analyzer	(2,787)	-	(5,070)	(147)	-	(14,612)	-	(2,226)
<b>Total PC 17 Solids</b>	<b>10,693</b>		<b>19,444</b>	<b>567</b>		<b>56,030</b>		<b>8,534</b>
<b>MA %s</b>	<b>11.22%</b>		<b>20.41%</b>	<b>0.60%</b>		<b>58.81%</b>		<b>8.96%</b>
<b>AWT</b>								
2723-024 - Spare Pulsafeeder Pump	-	-	-	-	-	-	-	-
2723-030 - Two AWT Programmable Logic Controllers (PLC)	-	-	-	-	-	(9,451)	-	(9,451)
<b>Total PC 17 AWT</b>						<b>(9,451)</b>		<b>(9,451)</b>
<b>Total PC 17 Joint Regional Wastewater Reclamation</b>								
	<b>14,813</b>		<b>26,187</b>	<b>791</b>		<b>214,134</b>		<b>11,831</b>
<b>MA %s</b>	<b>5.53%</b>		<b>9.78%</b>	<b>0.30%</b>		<b>79.97%</b>		<b>4.42%</b>
<b>PC 24 Aliso Creek Ocean Outfall</b>								
2622-001 - BioRad ddPCR QX200								
2623-001 - ECO CDOM - RT Base Model								
<b>Total PC 24 Aliso Creek Ocean Outfall</b>								
<b>Total Small Capital Cash</b>	<b>125,657</b>		<b>26,187</b>	<b>9,514</b>		<b>326,477</b>	<b>86,926</b>	<b>160,744</b>
								<b>735,505</b>

**South Orange County Wastewater Authority  
Non-Capital Cash Roll Forward FY 2024-25  
(in dollars)**

<b>Non-Capital Cash Balance December 31,2024</b>									
	16	17	19	20	21	22	23	24	Total
	CLB	CSC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
<b>PC 02 J B Latham</b>									
<b>Liquids</b>									
4201-000 - Plant 1 Blower Building Condition Assessment (2020)	-	-	-	-	-	-	-	-	-
42245L-000 - Safety Improvements	-	-	-	-	-	1,309	2,727	1,636	5,672
42251L-000 - Safety Improvements	-	-	-	-	-	1,154	2,404	1,442	5,000
4252L-000 - Stormwater Station Emergency Gas System Assessment	-	-	-	-	-	346	721	433	1,500
<b>Total Liquids</b>						<b>2,809</b>	<b>5,852</b>	<b>3,511</b>	<b>12,172</b>
<b>MA %s</b>						<b>23.08%</b>	<b>48.08%</b>	<b>28.84%</b>	<b>100.00%</b>
<b>Common</b>									
42222C-000 - Electrical Conduit and Cable Master Plan	-	-	-	-	-	-	-	-	-
42221C-000 - Site Storage Evaluation	-	-	-	-	-	-	-	-	-
42243C-000 - Fall Protection Assessment Update	-	-	-	-	-	513	1,222	561	2,296
42244C-000 - Engineering Team Staff Augmentation	-	-	-	-	-	3,031	7,219	3,310	13,560
42245C-000 - Safety Improvements	-	-	-	-	-	1,416	3,368	1,547	6,332
42246C-000 - Asset Management Improvements	-	-	-	-	-	2,794	6,654	3,052	12,500
42251C-000 - Safety Improvements	-	-	-	-	-	6,705	15,968	7,326	29,999
42252C-000 - Asset Management Improvements	-	-	-	-	-	1,117	2,662	1,222	5,001
42253C-000 - Ten Year Plan Update	-	-	-	-	-	558	1,331	611	2,500
<b>Total Common</b>						<b>16,134</b>	<b>38,424</b>	<b>17,629</b>	<b>72,188</b>
<b>MA %s</b>						<b>22.35%</b>	<b>53.23%</b>	<b>24.42%</b>	<b>100.00%</b>
<b>Solids</b>									
42241S-000 - Safety Improvements	-	-	-	-	-	1,092	2,945	1,009	5,045
42251S-000 - Safety Improvements	-	-	-	-	-	649	1,751	600	3,000
42252S-000 - Safety Improvements	-	-	-	-	-	1,082	2,918	1,000	5,000
<b>Total Solids</b>						<b>2,823</b>	<b>7,614</b>	<b>2,609</b>	<b>13,045</b>
<b>MA %s</b>						<b>21.64%</b>	<b>58.36%</b>	<b>20.00%</b>	<b>100.00%</b>
<b>Total PC2 JB Latham</b>						<b>21,766</b>	<b>51,890</b>	<b>23,749</b>	<b>97,405</b>
<b>MA %s</b>						<b>22.35%</b>	<b>53.27%</b>	<b>24.38%</b>	<b>100.00%</b>
<b>PC 05 San Juan Creek Ocean Outfall</b>									
4603-000 - Dilution Study (2016)	-	-	-	-	-	-	-	-	-
46244O-000 - Engineering Team Staff Augmentation	-	4,148	-	-	-	3,869	13,826	3,110	24,953
<b>Total PC5 SJCOO</b>		<b>4,148</b>				<b>3,869</b>	<b>13,826</b>	<b>3,110</b>	<b>24,953</b>
<b>MA %s</b>	<b>0.00%</b>	<b>16.62%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>15.50%</b>	<b>55.41%</b>	<b>12.46%</b>	<b>100.00%</b>
<b>PC 15 Coastal Treatment Plant</b>									
<b>Liquids</b>									
45211L-000 - Plant Reconfiguration Feasibility Study	-	-	-	-	-	-	-	-	-
45212L-000 - Site Storage Evaluation	-	-	-	-	-	-	-	-	-
45226L-000 - Consequence of Failure Analysis	-	-	-	-	-	-	-	-	-
45240L-000 - Export Sludge System Environmental Mitigation	37,910	-	-	2,986	-	29,254	-	29,850	100,000
452410L-000 - Funding Strategy and Implementation Plan	4,567	-	-	359	-	3,527	-	3,597	12,050
45246L-000 - Safety Improvements	2,851	-	-	225	-	2,198	-	2,244	7,517
45247L-000 - Asset Management Improvements	4,738	-	-	374	-	3,656	-	3,732	12,500
45248L-000 - Fall Protection Assessment Update	1,084	-	-	85	-	836	-	852	2,858
45249L-000 - Engineering Team Staff Augmentation	(3,383)	-	-	(265)	-	(2,611)	-	(2,661)	(8,920)
45251L-000 - Safety Improvements	1,137	-	-	90	-	877	-	896	3,000
45252L-000 - Asset Management Improvements	1,896	-	-	150	-	1,462	-	1,492	5,000
45253L-000 - Ten Year Plan Update	758	-	-	60	-	585	-	597	2,000
45254L-000 - Grit Tanks and Systems Assessment	2,654	-	-	209	-	2,047	-	2,090	7,000
<b>Total Liquids</b>	<b>54,212</b>			<b>4,273</b>		<b>41,831</b>		<b>42,689</b>	<b>143,005</b>
<b>Total PC 15 Coastal Treatment Plant</b>	<b>54,212</b>			<b>4,273</b>		<b>41,831</b>		<b>42,689</b>	<b>143,005</b>
<b>MA %s</b>	<b>37.91%</b>			<b>2.99%</b>		<b>29.25%</b>		<b>29.85%</b>	<b>100.00%</b>



**South Orange County Wastewater Authority  
Non-Capital Cash Roll Forward FY 2024-25  
(in dollars)**

<b>Non-Capital Cash Balance December 31,2024</b>									
	16	17	19	20	21	22	23	24	
	CLB	CSC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
<b>PC 17 Joint Regional Wastewater Reclamation</b>									
<b>Liquids</b>									
47222L-000 - Secondary Effluent Conveyance Evaluation	-	-	-	-	-	-	-	-	-
47241L-000 - Safety Improvements	-	-	-	-	-	5,607	-	-	5,607
47251L-000 - Safety Improvements	-	-	-	-	-	5,000	-	-	5,000
47252L-000 - Influent Flow Metering Study	-	-	-	-	-	5,000	-	-	5,000
47253L-000 - Digester Area Equipment Assessments	-	-	-	-	-	2,500	-	-	2,500
47254L-000 - Ferric Optimization Study	-	-	-	-	-	1,500	-	-	1,500
<b>Total Liquids</b>						<b>19,607</b>			<b>19,607</b>
<b>MA %s</b>						<b>100.00%</b>			<b>100.00%</b>
<b>Common</b>									
47212C-000 - Site Storage Evaluation	-	-	-	-	-	-	-	-	-
47224C-000 - Consequence of Failure Analysis	-	-	-	-	-	-	-	-	-
472410C-000 - Engineering Team Staff Augmentation	3,086	-	5,050	161	-	38,439	-	2,464	49,200
47245C-000 - Arc Flash 5-year Update	470	-	770	24	-	5,860	-	376	7,500
47246C-000 - Laboratory Upgrade Study	12,538	-	20,520	660	-	156,261	-	10,021	200,000
47247C-000 - Safety Improvements	312	-	510	16	-	3,873	-	248	4,960
47248C-000 - Asset Management Improvements	784	-	1,282	42	-	9,766	-	626	12,500
47249C-000 - Fall Protection Assessment Update	516	-	841	29	-	6,401	-	412	8,198
47251C-000 - Safety Improvements	314	-	514	16	-	3,906	-	250	5,000
<b>Total Common</b>	<b>18,019</b>		<b>29,487</b>	<b>948</b>		<b>224,506</b>		<b>14,398</b>	<b>287,358</b>
<b>MA %s</b>	<b>6.27%</b>		<b>10.26%</b>	<b>0.33%</b>	<b>0.00%</b>	<b>78.13%</b>	<b>0.00%</b>	<b>5.01%</b>	<b>100.00%</b>
<b>Solids</b>									
47242S-000 - Safety Improvements	488	-	885	27	-	2,549	-	389	4,338
47251S-000 - Safety Improvements	1,122	-	2,041	59	-	5,882	-	896	10,000
47252S-000 - BioSpark Gas Conditioning System Performance Study	562	-	1,020	30	-	2,941	-	448	5,001
47253S-000 - Polymer Optimization Study	281	-	510	15	-	1,470	-	224	2,500
47254S-000 - Digester Area Equipment Assessments	281	-	510	15	-	1,470	-	224	2,500
<b>Total Solids</b>	<b>2,734</b>		<b>4,966</b>	<b>146</b>		<b>14,312</b>		<b>2,181</b>	<b>24,339</b>
<b>MA %s</b>	<b>11.23%</b>		<b>20.41%</b>	<b>0.60%</b>	<b>0.00%</b>	<b>58.81%</b>	<b>0.00%</b>	<b>8.96%</b>	<b>100.00%</b>
<b>Total PC 17 Joint Regional Wastewater Reclamation</b>	<b>20,753</b>		<b>34,453</b>	<b>1,094</b>		<b>258,425</b>		<b>16,578</b>	<b>331,303</b>
<b>MA %s</b>	<b>6.26%</b>	<b>0.00%</b>	<b>10.40%</b>	<b>0.33%</b>	<b>0.00%</b>	<b>78.00%</b>	<b>0.00%</b>	<b>5.00%</b>	<b>100.00%</b>
<b>PC 21 Effluent Transmission Main</b>									
412440-000 - Engineering Team Staff Augmentation	-	-	4,222	-	4,222	9,677	-	-	18,120
<b>Total PC 21 Effluent Transmission Main</b>			<b>4,222</b>		<b>4,222</b>	<b>9,677</b>			<b>18,120</b>
<b>MA %s</b>			<b>23.30%</b>		<b>23.30%</b>	<b>53.40%</b>			<b>100.00%</b>
<b>PC 24 Aliso Creek Ocean Outfall</b>									
4402-000 - Emergency Plan Development (2016)	-	-	-	-	-	-	-	-	-
442440-000 - Engineering Team Staff Augmentation	2,752	-	4,076	196	3,940	10,960	-	3,076	25,000
<b>Total PC 24 Aliso Creek Ocean Outfall</b>	<b>2,752</b>		<b>4,076</b>	<b>196</b>	<b>3,940</b>	<b>10,960</b>		<b>3,076</b>	<b>25,000</b>
<b>MA %s</b>	<b>11.01%</b>		<b>16.30%</b>	<b>0.78%</b>	<b>15.76%</b>	<b>43.84%</b>	<b>0.00%</b>	<b>12.30%</b>	<b>100.00%</b>
<b>Total Non-Capital Cash</b>	<b>77,717</b>	<b>4,148</b>	<b>42,751</b>	<b>5,563</b>	<b>8,162</b>	<b>346,527</b>	<b>65,716</b>	<b>89,202</b>	<b>639,786</b>
<b>MA %s</b>	<b>12.15%</b>	<b>0.65%</b>	<b>6.68%</b>	<b>0.87%</b>	<b>1.28%</b>	<b>54.16%</b>	<b>10.27%</b>	<b>13.94%</b>	<b>100.00%</b>

# Agenda Item

# 5

Meeting Date: March 18, 2025

**TO:** SOCWA Finance Committee  
**FROM:** Amber Boone, General Manager  
**SUBJECT:** FY 25-26 Draft Budget

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## Overview

On December 9, 2024, SOCWA Member Agencies signed the Transfer Price Allocation Memorandum of Understanding (MOU). The MOU stated that “The Remaining Member Agencies shall evaluate a target overhead reduction in annual SOCWA overhead expenses of Five Hundred Thousand Dollars (\$500,000.00) or more.” SOCWA Management met with the General Manager group to review the administrative cost reduction measures. SOCWA Management has taken a lean accounting approach to construction of the budget to maintain administrative efficiency. Presented herein is the SOCWA Budget request of \$17,200,177. The allocation of costs follows the December 9, 2024, agreements.

## FY 24-25 Budget Review

Table 1 provides the total budget request by Project Committee (PC) and applicable department. The administration costs (Department 04) for personnel were reduced by \$559,249 with a net reduction of \$510,680 when combined with administration expenses, detailed in Table 2. Table 2 also provides the budget request for IT (Department 05). Table 3 contains the IT costs as direct costs for expenses per PC and Department (01, O&M and 02, Environmental), distributed based on where labor worked, as past practice. The fringe rate was applied at a rate of 53.7%, which was a 0.06% reduction after the transferred employee costs were removed from the rate calculation. Table 4 details the fringe pool. Table 5 includes a two-year Capital Improvement Plan (CIP) at a request of \$10,874,480 for FY 25-26. Table 6 compares FY 24-25 with FY 25-26.

Table 1: Total Budget Request

PC/Department	Budget Request (\$)
PC2	\$ 8,415,376
PC 12	\$ 88,885
PC 05	\$ 821,305
PC 08	\$ 283,510
PC 15	\$ 3,490,322
PC 17	\$ 639,855
PC 21	\$ 4,365
PC 23	\$ 18,976
PC 24	\$ 711,781
Administration (04)	\$ 1,841,846
IT (05)	\$ 883,957
<b>Total FY 25-26</b>	<b>\$ 17,200,177</b>

Table 2: Administrative and IT Expenses

		FY 25-26		FY 24-25	
		4	5	4	5
Salary and Fringe					
01-6000-04-00-00	Regular Salaries-Admin & IT	\$ 752,752	\$ 138,802	\$ 1,116,326	\$ 132,980
01-6001-04-00-00	Overtime Salaries-Admin & IT	\$ 7,500	\$ -	\$ 7,500	\$ -
01-6315-04-00-00	Comp Time - Admin	\$ 2,000	\$ -	\$ 2,000	\$ -
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.	\$ 405,206	\$ 74,717	\$ 600,881	\$ 71,578
	Total Payroll Costs	\$ 1,167,458	\$ 213,519	\$ 1,726,707	\$ 204,558
	Other Expenses				
01-60**-04-00-00	Small Tools and Supplies	\$ -	\$ -	\$ -	\$ 1,000
01-6018-04-00-00	Public Notices/ Public Relations	\$ -	\$ -	\$ -	\$ -
01-6101-04-00-00	HR Recruitment & Employee Relations	\$ 26,050	\$ -	\$ 32,100	\$ -
01-6102-04-00-00	Subscriptions	\$ 2,071	\$ -	\$ 2,030	\$ 600
01-6103-04-00-00	Contract Labor	\$ -	\$ -	\$ 35,000	\$ -
01-6200-04-00-00	Management Support Services	\$ 156,000	\$ -	\$ 55,000	\$ -
01-6201-04-00-00	Audit	\$ 45,000	\$ -	\$ 40,800	\$ -
01-6202-04-00-00	Legal	\$ 125,000	\$ -	\$ 125,000	\$ -
01-6204-04-00-00	Postage	\$ 1,545	\$ -	\$ 1,545	\$ -
01-6223-04-00-00	Office Supplies - Admin	\$ 4,202	\$ -	\$ 4,120	\$ -
01-6224-04-00-00	Office Equipment Admin or IT	\$ 1,000	\$ -	\$ 1,000	\$ -
01-6234-04-00-00	Memberships & Trainings	\$ 105,000	\$ 4,865	\$ 107,500	\$ 8,950
01-6239-04-00-00	Travel & Conference	\$ 20,000	\$ 2,000	\$ 25,000	\$ 1,500
01-6240-04-00-00	Scholarship Sponsorship	\$ 1,000	\$ -	\$ 1,000	\$ -
01-6241-04-00-00	Education Reimbursement	\$ 1,500	\$ -	\$ 1,500	\$ -
01-6300-05-00-00	Software Maintenance Agreements	\$ -	\$ 64,030	\$ -	\$ 63,180
01-6301-05-00-00	Hardware Maintenance Agreements	\$ -	\$ 3,100	\$ -	\$ 10,300
01-6302-05-00-00	Cloud Subscriptions (Internet)	\$ -	\$ 172,679	\$ -	\$ 195,018
01-6303-05-00-00	Telecommunications	\$ -	\$ 145,382	\$ -	\$ 163,882
01-6305-05-00-00	IT Professional Services	\$ -	\$ 150,000	\$ -	\$ 106,200
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	\$ -	\$ 36,500	\$ -	\$ 28,400
01-6307-05-00-00	Small Software Purchases & Licenses(<\$5k)	\$ -	\$ 27,522	\$ -	\$ 31,000
01-6308-05-00-00	IT Memberships	\$ -	\$ 160	\$ -	\$ 160
01-6309-05-00-00	Operating Leases	\$ -	\$ 56,000	\$ -	\$ 64,173
01-6310-04-00-00	Miscellaneous	\$ 22,000	\$ 4,000	\$ 27,000	\$ 5,000
01-6311-04-00-00	Mileage	\$ 1,000	\$ -	\$ 800	\$ 3,200
01-6317-04-00-00	Contract Services Misc	\$ 5,858	\$ -	\$ 5,800	\$ 3,254
01-6500-04-00-00	IT Allocations in to PC's & Depts.	\$ 138,922	\$ -	\$ 142,005	\$ -
01-6601-04-00-00	Shipping/Freight	\$ 2,040	\$ -	\$ 2,000	\$ -
01-6705-04-00-00	Monthly Car Allowance	\$ 16,200	\$ 4,200	\$ 10,200	\$ -
	Subtotal	\$ 674,388	\$ 670,438	\$ 619,400	\$ 685,817
	Total Expenses	\$ 1,841,846	\$ 883,957	\$ 2,346,107	\$ 890,375

Table 3: IT Allocation by PC and Department

<b>PC, Department</b>	<b>Salary</b>	<b>Allocation (%)</b>	<b>Allocation (\$)</b>
PC 02, 01	\$ 1,819,108	41.49%	\$ 335,720
PC 02, 02	\$ 218,112	4.97%	\$ 40,253
PC 12	\$ 25,269	0.58%	\$ 4,663
PC 05, 01	\$ 3,313	0.08%	\$ 611
PC 05, 02	\$ 58,151	1.33%	\$ 10,732
PC 08	\$ 133,906	3.05%	\$ 24,713
PC 15, 01	\$ 824,935	18.81%	\$ 152,244
PC 15, 02	\$ 186,749	4.26%	\$ 34,465
PC 17, 01		0.00%	\$ -
PC 17, 02	\$ 294,417	6.71%	\$ 54,335
PC 24, 01	\$ 6,993	0.16%	\$ 1,291
PC 24, 02	\$ 61,179	1.40%	\$ 11,291
Admin	\$ 752,752	17.17%	\$ 138,922
<b>Total FY 25-26</b>	<b>\$ 4,384,883</b>	<b>100.00%</b>	<b>\$ 809,240</b>

FY 25-26 Draft Budget  
 March 18, 2025

Liabilities	FY 2025-26 Budget	FY 2024-25 Budget	Change	% Change	
<b>Fringe Pool (1)</b>					
457 Plan - Employer Contributions (42 Participants)	\$ 63,000	\$ 109,091	\$ (46,091)	-42%	
Accrued Administrative Leave	\$ 37,150	\$ 30,904	\$ 6,246	20%	
Accrued Holiday	\$ 236,710	\$ 318,463	\$ (81,753)	-26%	
Accrued Personal Leave	\$ 78,570	\$ 106,154	\$ (27,584)	-26%	
Child Leave	\$ 5,000	\$ -	\$ 5,000	100%	
Accrued Sick Pay	\$ 247,420	\$ 339,713	\$ (92,293)	-27%	
Accrued Vacation	\$ 378,945	\$ 499,786	\$ (120,841)	-24%	
Bereavement Pay	\$ 12,500	\$ 12,500	\$ -	0%	
Jury Duty	\$ 6,000	\$ 3,500	\$ 2,500	71%	
Disability/Life/Dental/Vision Insurance	\$ 119,750	\$ 61,931	\$ 57,819	93%	
Group Medical Insurance	\$ 800,000	\$ 1,224,195	\$ (424,195)	-35%	
Group Medical Insurance Waiver	\$ 10,800	\$ 10,800	\$ -	0%	
Medicare Tax - Employer	\$ 90,000	\$ 124,699	\$ (34,699)	-28%	
Retiree Health Savings Program (RHS)	\$ 48,000	\$ 60,000	\$ (12,000)	-20%	
Retirement - PERS Normal Costs	\$ 600,000	\$ 746,844	\$ (146,844)	-20%	
Workers Compensation Ins.	\$ 122,410	\$ 190,576	\$ (68,166)	-36%	
<b>Total O&amp;M Budget Fringe Benefits Pool</b>	<b>\$ 2,856,255</b>	<b>\$ 3,839,156</b>	<b>\$ (982,901)</b>	<b>-26%</b>	
<b>Labor Base (2)</b>					
O&M including CIP Labor	\$ 3,050,976	\$ 4,360,720	\$ (1,309,744)	-30%	
Environmental	\$ 1,085,219	\$ 1,345,546	\$ (260,327)	-19%	
Engineering including CIP Labor, Dir time	\$ 190,008	\$ 176,871	\$ 13,137	7%	
Admin net of transfer to Engr	\$ 838,198	\$ 1,116,326	\$ (278,128)	-25%	
IT	\$ 150,384	\$ 132,980	\$ 17,404	13%	
<b>Total Pay for Time Worked Labor Base</b>	<b>\$ 5,314,786</b>	<b>\$ 7,132,443</b>	<b>\$ (1,817,657)</b>	<b>-25%</b>	
<b>Fringe Rate (3)</b>	<b>53.7%</b>	<b>53.80%</b>	<b>-0.06%</b>		
(1) Fringe pool are liabilities incurred by the Agency as benefits offered to staff.					
(2) Labor Base is the total labor based on the labor utilization rate calculated by total hours worked divided by total available hours, 2,080 hours.					
(3) Fringe rate is calculated by dividing Fringe Pool benefits by the Labor Base					
		<b>FY 25-26</b>		<b>FY 24-25</b>	
		<b>4</b>	<b>5</b>	<b>4</b>	<b>5</b>
Salary and Fringe					
01-6000-04-00-00	Regular Salaries-Admin & IT	\$ 752,751.64	\$ 138,801.88	\$ 1,116,325.89	\$ 132,980.00
01-6001-04-00-00	Overtime Salaries-Admin & IT	\$ 7,500.00	\$ -	\$ 7,500.00	\$ -
01-6315-04-00-00	Comp Time - Admin	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.	\$ 405,206.21	\$ 74,717.05	\$ 600,881.17	\$ 71,578.00
	<b>Total Payroll Costs</b>	<b>\$ 1,167,457.85</b>	<b>\$ 213,518.93</b>	<b>\$ 1,726,707.05</b>	<b>\$ 204,558.00</b>
	Other Expenses				
	Subtotal	\$ 665,266.98	\$ 666,237.79	\$ 619,400.20	\$ 685,817.00
	<b>Total Expenses</b>	<b>\$ 1,832,724.83</b>	<b>\$ 879,756.72</b>	<b>\$ 2,346,107.25</b>	<b>\$ 890,375.00</b>

FY 25-26 Draft Budget  
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Agency	FY 25-26	FY 26-27	Total
CLB	\$ 1,992,999	\$ 3,533,222	\$ 5,526,221
CSC	\$ 4,499	\$ 31,805	\$ 36,304
EBSD	\$ 110,209	\$ 195,421	\$ 305,630
ETWD	\$ 93,951	\$ 942,203	\$ 1,036,154
IRWD (c/o ETWD)	\$ 91,973	\$ 941,392	\$ 1,033,365
MNWD (c/o ETWD)	\$ 113,272	\$ 54,810	\$ 168,082
MNWD	\$ 26,422	\$ 2,110	\$ 28,532
SCWD	\$ 3,264,530	\$ 4,747,384	\$ 8,011,915
MNWD (c/o SCWD)	\$ 1,528,823	\$ 1,829,482	\$ 3,358,305
SMWD	\$ 3,646,886	\$ 4,535,679	\$ 8,182,565
MNWD (c/o SMWD)	\$ 915	\$ 17,387	\$ 18,302
<b>Total</b>	<b>\$ 10,874,480</b>	<b>\$ 16,830,895</b>	<b>\$ 27,705,374</b>

Table 6: O&M Comparison

	FY 25-26	FY 24-25	Difference	FY25-26 Projection
<b>PC2</b>	\$ 8,415,376	\$ 7,838,158	\$ 577,218	\$ 8,263,333
<b>PC 12</b>	\$ 88,885	\$ 274,945	\$ (186,060)	\$ 248,820
<b>PC 05</b>	\$ 821,305	\$ 693,802	\$ 127,503	\$ 702,629
<b>PC 08</b>	\$ 283,510	\$ 344,331	\$ (60,821)	\$ 320,721
<b>PC 15</b>	\$ 3,490,322	\$ 670,212	\$ 2,820,110	\$ 3,475,701
<b>PC 17</b>	\$ 639,855		\$ 639,855	
<b>PC21</b>	\$ 4,365			
<b>PC23</b>	\$ 18,976			
<b>PC 24</b>	\$ 711,781	\$ 670,212	\$ 41,569	\$ 716,878
<b>Total FY 25-26</b>	\$ 14,474,375			

**Recommended Action:** Staff recommends that the Finance Committee recommend that the Board of Directors approve the FY 25-26 Budget.

**Attachment:** Draft FY 25-26 O&M Budget



# Agenda Item

# 6

**Meeting Date:** March 18, 2025

**TO:** SOCWA Finance Committee  
**FROM:** Amber Boone, General Manager  
**STAFF CONTACT:** Dina Ash, HR Administrator  
**SUBJECT:** Employee Reimbursement to Moulton Niguel Water District

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## Summary/Discussion

Employees that transition to MNWD retained their accrued but unused leave balances for vacation, compensatory time-off, and sick leave at the time of transition, in accordance with the applicable caps in the MNWD Personnel and Salary Policy and MOU. Employees also retained the option to cash out leave balances as set forth in the SOCWA Employee Manual.

SOCWA computed the dollar value of the leave balances that have been accrued and funded for the transitioning employees and shall fund MNWD with the value of the leave at the time of the transition. The payout of these leave balances is for vacation, personal and compensatory hours at 100%, and sick hours over 176 at 75% as set forth in the SOCWA MOU and Employee Manual. The dollar value of accumulated leave balances was \$196,168.77 as of the employee's final resignation date of December 11, 2024. This amount is to be paid to MNWD as requested by the resigned employees.

## Fiscal impact

Liabilities for accrued balances are reflected in the Basic Financial Statements and Independent Auditor's Report for the fiscal year ending June 30, 2024, and 2023. The accrued liability covers the terminated employee's withdrawal requests.

## Recommended Action:

Staff recommends that the Finance Committee recommend that the Board of Directors authorize the General Manager to execute the payment of \$196,168.77 to Moulton Niguel Water District for SOCWA terminated employees leave balances.