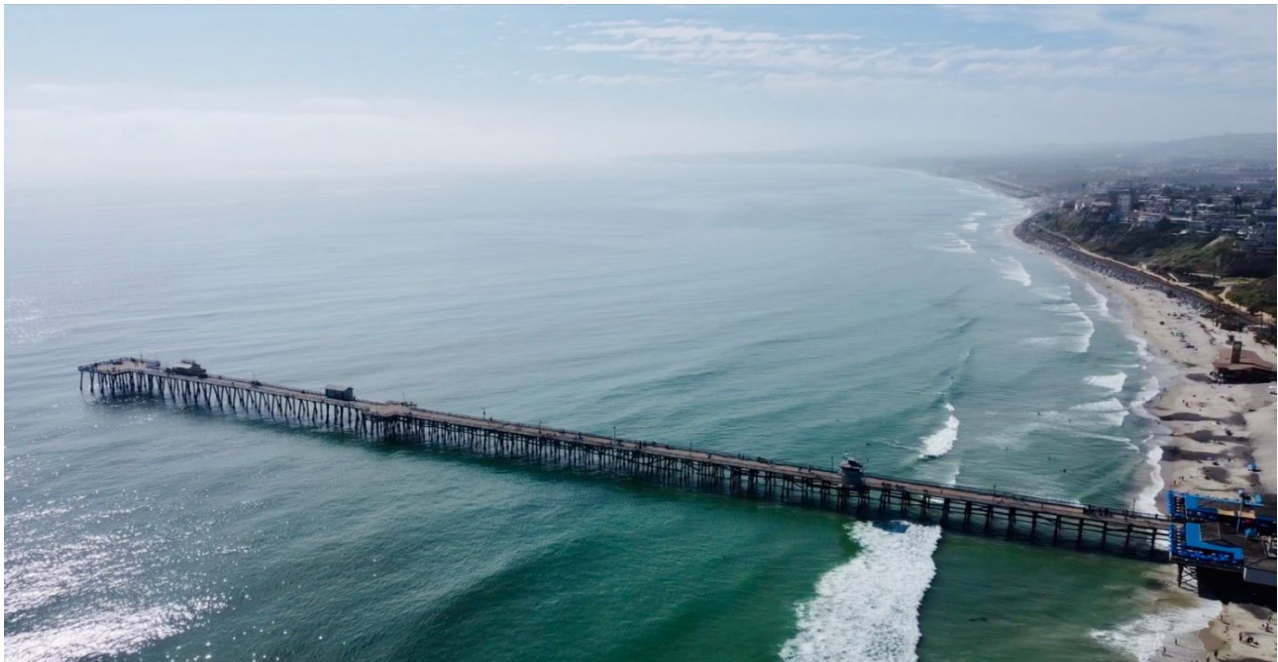




**USE AUDIT BOOK
FY 2022-23 Budget vs ACTUAL
September 22, 2023**



**South Orange County Wastewater Authority
Use Audit Book
FY 2022-23 Budget vs. Actual**

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***Wastewater is the name for Liquids, Solids, Common, AWT, and other Treatment Plant processes.**

**South Orange County Wastewater Authority
Use Audit Book
FY 2022-23 Budget vs. Actual**

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Management's Discussion and Analysis of FY 2022-23 Use Audit

	Actual Spending and Actual Usage							USE Audit Results	
	O&M			Small Capital	Large Capital	Non-Capital	Non-Capital Misc.		Total
	FY 2022-23 Budget ¹	FY 2022-23 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget		
SOCWA by Member Agency									
City of Laguna Beach	\$2,159,704	\$2,265,285	(\$105,581)	\$115,444	(\$783)	1,031	107	\$10,218	
City of San Clemente	213,036	192,069	20,967	(2,159)		9,889	33	28,729	
City of San Juan Capistrano	2,226,344	2,056,766	169,578	23,148		6,593	(3,770)	195,549	
El Toro Water District	933,236	1,057,721	(124,485)	(9,172)	1,950	1,682	(825)	(130,850)	
Emerald Bay Service District	153,244	158,963	(5,719)	9,185	(63)	55	21	3,479	
IRWD (c.o. El Toro W.D.)	220,082	176,261	43,821	(2,047)		36	32	41,841	
Moulton Niguel Water District	10,934,012	9,689,775	1,244,237	230,079	359,046	21,852	(4,714)	1,850,499	
Santa Margarita Water District	3,145,360	3,756,078	(610,718)	5,396		26,370	(2,737)	(581,688)	
South Coast Water District	4,238,700	4,146,365	92,335	143,719	(619)	8,252	(2,955)	240,732	
Trabuco Canyon Water District	61,528	33,117	28,411					28,411	
Total Member Agency	\$24,285,246	\$23,532,399	\$752,847	\$513,592	\$359,531	75,759	(14,809)	\$1,686,920	

¹The Budget was \$23,670,816, and the amount invoiced was \$24,285,246, which includes \$614,422 billings for additional funding and \$8 rounding. The Board approved additional expenditures of \$1,330,000 primarily due to inflationary operating costs. The additional Board Approved expenditures, not invoiced, \$715,578, are not included in the above Budget amount.

The above O&M Actual, \$23,532,399, is the Authority's Operating Revenue for the fiscal year before Consolidation with PC 23 North Coast Interceptor and PC 10 San Clemente Land Outfall.

Statement of Revenues, Expenses and Changes in Net Position For the year ended June 30, 2023

	SOCWA Actual 6/30/2023	PC23 Actual 6/30/2023	PC10 Actual 6/30/2023	Consolidated Actual 6/30/2023
OPERATING REVENUES				
O & M Member Agency Assessments				
City of Laguna Beach	\$2,265,285	\$644,673		\$2,909,957
City of San Clemente	192,069		(35)	192,034
City of San Juan Capistrano	2,056,766			2,056,766
El Toro Water District	1,057,721			1,057,721
Emerald Bay Service District	158,963			158,963
Irvine Ranch Water District	176,261			176,261
Moulton Niguel Water District	9,689,775			9,689,775
Santa Margarita Water District	3,756,078			3,756,078
South Coast Water District	4,146,365			4,146,365
Trabuco Canyon Water District	33,117			33,117
Total O & M Member Agency Assessments	\$23,532,399.36	\$644,673		\$24,177,037

FY 2022-23 Use Audit Management's Discussion and Analysis

O&M Spending and/or Usage Variance is \$753 thousand or 3.1% under budget.

The overall result is a refund; however, there are some Member Agencies with O&M Spending Variances and/or Usage Variances that are over budget, which resulted in owing additional assessments. This analysis will focus on the significant variances for those agencies.

O&M Variance Analysis by Member Agency, Usage and Spending:

Member Agency	O&M Variance Analysis		
	Usage Variance	Spending Variance	Total Variance
	(Used More)/ Used Less \$	(Spent More)/ Spent Less \$	Total Variance
City of Laguna Beach	(\$118,210)	\$12,630	(\$105,581)
City of San Clemente	19,721	1,246	20,967
City of San Juan Capistrano	156,559	13,019	169,578
El Toro Water District	(129,943)	5,457	(124,485)
Emerald Bay Service District	(6,615)	896	(5,719)
IRWD (c.o. El Toro W.D.)	34,241	9,580	43,821
Moulton Niguel Water District	577,760	666,477	1,244,237
Santa Margarita Water District	(629,112)	18,394	(610,718)
South Coast Water District	67,548	24,787	92,335
Trabuco Canyon Water District	28,051	360	28,411
Total Member Agency	\$0	\$752,847	\$752,847

- City of Laguna Beach Usage Variance is \$118.2 thousand over budget, and spending is \$12.6 thousand under budget; the total variance is \$105.5 thousand over budget.
- City of San Clemente Usage Variance is \$19.7 thousand under budget, and spending is \$1.2 thousand under budget; the total variance is \$21 thousand under budget.
- City of San Juan Capistrano Usage Variance is \$156.6 thousand under budget, and spending is \$13 thousand under budget; the total variance is \$169.6 thousand under budget.
- El Toro Water District Usage Variance is \$129.9 thousand over budget, and spending is \$5.4 thousand under budget; the total variance is \$124.5 thousand over budget.
- Emerald Bay Service District Usage Variance is \$6.6 thousand over budget, and spending is \$.9 thousand under budget; the total variance is \$5.7 thousand over budget.
- IRWD (c.o. El Toro W.D.) Usage Variance is \$34.2 thousand under budget, and spending is \$9.6 thousand under budget; the total variance is \$43.8 thousand under budget.
- Moulton Niguel Water District Usage Variance is \$577.8 thousand under budget, and spending is \$666.5 thousand under budget; the total variance is \$1.2 million under budget.

FY 2022-23 Use Audit Management's Discussion and Analysis

- Santa Margarita Water District Usage Variance is \$629.1 thousand over budget, and spending is \$18.4 thousand under budget; the total variance is \$610.7 thousand over budget.
- South Coast Water District Usage Variance is \$67.5 thousand under budget and spending is \$24.8 thousand under budget; the total variance is \$92.3 thousand under budget.
- Trabuco Canyon Water District Usage Variance is \$28 thousand under budget, and spending is \$.4 thousand dollars under budget, the total variance is \$28.4 thousand under budget.

Calculation of Usage Variance:

1. The Budget is prepared based on estimated flows, solids loading, labor usage, etc. and is reviewed with each agency as the Budget is prepared.
2. Actual expenses are allocated based on actual flows, solids loading, labor usage, etc.
3. The difference between #1 and #2 is the usage variance.

Variance due to (Increased)/Decreased Usage (flows, solids loading, labor usage, etc.) compared to Budget:

Usage Variance by Member Agency	(Used More)/ Used Less \$
City of Laguna Beach	(\$118,210)
City of San Clemente	19,721
City of San Juan Capistrano	156,559
El Toro Water District	(129,943)
Emerald Bay Service District	(6,615)
Irvine Ranch Water District	34,241
Moulton Niguel Water District	577,760
Santa Margarita Water District	(629,112)
South Coast Water District	67,548
Trabuco Canyon Water District	28,051
Total Member Agency	\$0

FY 2022-23 Use Audit Management's Discussion and Analysis

Spending Variance:

The Spending Variance is \$753 thousand under budget primarily due to:

Spending Variances			Reason
Management Support Services	\$515,972	68.5%	RWQCB delays in Plume Tracking Work
Payroll Costs including fringe benefits	468,513	62.2%	Delay in filling open positions
Biosolids Disposal	192,324	25.5%	
IT	134,704	17.9%	
Maintenance	39,695	5.3%	
Verily Stipends - Wastewater SCAN Monitoring	37,350	5.0%	
Offshore Monitoring	(24,708)	-3.3%	
Grit Hauling	(25,385)	-3.4%	Inflation
Uniforms	(26,078)	-3.5%	Inflation
Lab Supplies	(51,367)	-6.8%	New NPDES requirements
Legal	(59,328)	-7.9%	Board Matters
Utilities	(103,545)	-13.8%	Inflation
Chemicals	(132,037)	-17.5%	Inflation
Other Miscellaneous	(213,263)	-28.3%	Inflation
Total Spending Variance	\$752,847	100.0%	

FY 2022-23 Use Audit Management's Discussion and Analysis

The three Treatment Plants Budget vs. Actual facility usage is discussed below:

PC 2 - JB Latham

The Project Committee was \$186 thousand or 2.8%% over budget primarily due to unanticipated operating costs resulting from high inflation; the Board approved additional expenditures of \$410 thousand, which are not included in the original budget shown below. Only Moulton Niguel Water District was invoiced for budget additions.

Budget vs. Actual Spending (in dollars):

(Over)/Under Budget (in dollars)															
Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Budget by Wastewater Code															
City of San Juan Capistrano	604,512	570,836	33,676	692,832	594,211	98,621	183,040	188,743	(5,703)	178,504	184,020	(5,516)	1,658,888	1,537,810	121,078
Moulton Niguel Water District	383,484	366,592	16,892	726,360	484,905	241,455	137,307	141,573	(4,266)	128,600	132,617	(4,017)	1,375,751	1,125,686	250,065
Santa Margarita Water District	876,520	1,002,891	(126,371)	997,724	1,488,974	(491,250)	102,964	106,179	(3,215)	168,808	174,083	(5,275)	2,146,016	2,772,126	(626,110)
South Coast Water District	440,220	445,147	(4,927)	657,452	574,387	83,065	171,568	176,904	(5,336)	118,984	122,680	(3,696)	1,388,224	1,319,118	69,106
Total	2,304,736	2,385,465	(80,729)	3,074,368	3,142,476	(68,108)	594,879	613,400	(18,521)	594,896	613,400	(18,504)	6,568,879	6,754,741	(185,862)
Net Budget Variance	-3.5%			-2.2%			-3.1%			-3.1%			-2.8%		

Budget vs. Actual Usage %:

Member Agency Wastewater Code Allocation %'s															
Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
City of San Juan Capistrano	26.23%	23.9%	2.3%	22.5%	18.91%	3.6%	30.77%	30.77%	0.0%	30.01%	30.00%	0.0%	25.25%	22.8%	2.5%
Moulton Niguel Water District	16.64%	15.4%	1.3%	23.6%	15.43%	8.2%	23.08%	23.08%	0.0%	21.62%	21.62%	0.0%	20.94%	16.7%	4.3%
Santa Margarita Water District	38.03%	42.0%	-4.0%	32.5%	47.38%	-14.9%	17.31%	17.31%	0.0%	28.38%	28.38%	0.0%	32.67%	41.0%	-8.4%
South Coast Water District	19.10%	18.7%	0.4%	21.4%	18.28%	3.1%	28.84%	28.84%	0.0%	20.00%	20.00%	0.0%	21.13%	19.5%	1.6%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

PC 15 - Coastal Treatment Plant

The Project Committee was \$23 thousand or .8% under budget. An additional budget amount was approved by the Board, \$70 thousand, for inflationary operating costs, the extra funding is not shown below, and only Moulton Niguel Water District was invoiced for budget additions.

Budget vs. Actual Spending (in dollars):

(Over)/Under Budget (in dollars)												
Liquids			Common Liquids			AWT			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Budget by Wastewater Code												
El Toro Water District	881,120	963,092	(81,972)	281,696	239,964	41,732				1,162,816	1,203,057	(40,241)
Emerald Bay Service District	35,204	39,104	(3,900)	22,196	18,926	3,270				57,400	58,030	(630)
Moulton Niguel Water District				217,360	185,148	32,212				217,360	185,148	32,212
South Coast Water District	679,580	758,112	(78,532)	221,812	188,946	32,866	528,480	450,768	77,712	1,429,872	1,397,826	32,046
Total	1,595,904	1,760,308	(164,404)	743,064	632,984	110,080	528,480	450,768	77,712	2,867,448	2,844,061	23,387
Net Budget Variance			-10.3%			14.8%			14.7%			0.8%

Budget vs. Actual Usage %:

(Over)/Under Budget (in dollars)												
Liquids			Common Liquids			AWT			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	55.2%	54.7%	0.5%	37.9%	37.9%	0.0%				40.6%	42.3%	-1.7%
Emerald Bay Service District	2.2%	2.2%	0.0%	3.0%	3.0%	0.0%				2.0%	2.0%	0.0%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.3%	0.0%				7.6%	6.5%	1.1%
South Coast Water District	42.6%	43.1%	-0.5%	29.9%	29.9%	0.0%	100.0%	100.0%	0.0%	49.9%	49.1%	0.7%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

PC 17- Regional Treatment Plant

The Project Committee was \$70 thousand or .9% over budget primarily due to unanticipated operating costs resulting from high inflation; the Board approved additional expenditures of \$495 thousand, which are not included in the original budget shown below. Budget additions were only billed to Moulton Niguel Water District.

Budget vs. Actual Spending (in dollars):

(Over)/Under Budget (in dollars)																		
	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance
Member Agency Budget by Wastewater Code																		
City of Laguna Beach	2,216	2,043	173	412,624	479,261	(66,637)							66,781	61,188	5,593	481,621	542,492	(60,871)
El Toro Water District	4,852	5,222	(370)	496,820	648,185	(151,365)							121,521	111,306	10,215	623,193	764,713	(141,520)
Emerald Bay Service District	0	0	0	16,540	19,629	(3,089)							3,517	3,218	299	20,057	22,846	(2,789)
Moulton Niguel Water District	2,353,644	2,261,875	91,769	2,225,996	2,503,599	(277,603)	597,669	547,295	50,374	838,960	538,984	299,976	350,188	320,774	29,414	6,366,457	6,172,527	193,930
South Coast Water District	1,324	1,362	(38)	317,676	380,935	(63,259)							53,340	48,863	4,477	372,340	431,161	(58,821)
Total	2,362,036	2,270,503	91,533	3,469,656	4,031,608	(561,952)	597,669	547,295	50,374	838,960	538,984	299,976	595,347	545,349	49,998	7,863,668	7,933,739	(70,071)
Net Budget Variance	3.9%			-16.2%			8.4%			35.8%			8.4%			-0.9%		

Budget vs. Actual Usage %:

	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance
Member Agency Wastewater Code Allocation %'s																		
City of Laguna Beach	0.1%	0.09%	0.0%	11.9%	11.89%	0.0%							11.2%	11.2%	0.0%	6.1%	6.8%	-0.7%
El Toro Water District	0.2%	0.23%	0.0%	14.3%	16.08%	-1.8%							20.4%	20.4%	0.0%	7.9%	9.6%	-1.7%
Emerald Bay Service District	0.0%	0.00%	0.0%	0.5%	0.49%	0.0%							0.6%	0.6%	0.0%	0.3%	0.3%	0.0%
Moulton Niguel Water District	99.6%	99.62%	0.0%	64.2%	62.10%	2.1%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	81.0%	77.8%	3.2%
South Coast Water District	0.1%	0.06%	0.0%	9.2%	9.45%	-0.3%							9.0%	9.0%	0.0%	4.7%	5.4%	-0.7%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

FY 2022-23 Use Audit Management's Discussion and Analysis

²Small Capital refund is \$514 thousand which includes \$18k refund to MNWD for PC 17 AWT, and work delayed due to supply chain disruptions.

³Large Capital is refunding \$360 thousand on completed projects and stop work on PC 17 AWT Projects in the amount of \$136 thousand.

⁴Non-Capital Engineering Use Audit refund is \$76 thousand:

⁵Non-Capital Misc. Use Audit will invoice \$14.8 thousand:

Net Refund Due (O&M, Small Capital, Large Capital, Non-Capital Engineering, and Non-Capital Miscellaneous) is \$1,686,920.

**South Orange County Wastewater Authority
FY 2022-23 Use Audit Summary-O&M Only**

Actual Spending and Actual Usage								
O&M			Small Capital	Large Capital	Non-Capital	Non-Capital Misc.	Total	
FY 2022-23 Budget ¹	FY 2022-23 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results	
SOCWA by Member Agency								
City of Laguna Beach	\$2,159,704	\$2,265,285	(\$105,581)	\$115,444	(\$783)	1,031	107	\$10,218
City of San Clemente	213,036	192,069	20,967	(2,159)		9,889	33	28,729
City of San Juan Capistrano	2,226,344	2,056,766	169,578	23,148		6,593	(3,770)	195,549
El Toro Water District	933,236	1,057,721	(124,485)	(9,172)	1,950	1,682	(825)	(130,850)
Emerald Bay Service District	153,244	158,963	(5,719)	9,185	(63)	55	21	3,479
IRWD (c.o. El Toro W.D.)	220,082	176,261	43,821	(2,047)		36	32	41,841
Moulton Niguel Water District	10,934,012	9,689,775	1,244,237	230,079	359,046	21,852	(4,714)	1,850,499
Santa Margarita Water District	3,145,360	3,756,078	(610,718)	5,396		26,370	(2,737)	(581,688)
South Coast Water District	4,238,700	4,146,365	92,335	143,719	(619)	8,252	(2,955)	240,732
Trabuco Canyon Water District	61,528	33,117	28,411					28,411
Total Member Agency	\$24,285,246	\$23,532,399	\$752,847	\$513,592	\$359,531	75,759	(14,809)	\$1,686,920

Actual Spending and Budget Usage								
O&M			Small Capital	Large Capital	Non-Capital	Non-Capital Misc.	Total	
FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results	
SOCWA by Member Agency								
City of Laguna Beach	\$2,159,704	\$2,147,074	\$12,630	\$115,444	(\$783)	\$1,031	\$107	\$128,428
City of San Clemente	213,036	211,790	1,246	(2,159)		9,889	33	9,009
City of San Juan Capistrano	2,226,344	2,213,325	13,019	23,148		6,593	(3,770)	38,990
El Toro Water District	933,236	927,779	5,457	(9,172)	1,950	1,682	(825)	(908)
Emerald Bay Service District	153,244	152,348	896	9,185	(63)	55	21	10,095
IRWD (c.o. El Toro W.D.)	220,082	210,502	9,580	(2,047)		36	32	7,600
Moulton Niguel Water District	10,934,012	10,267,535	666,477	230,079	359,046	21,852	(4,714)	1,272,739
Santa Margarita Water District	3,145,360	3,126,966	18,394	5,396		26,370	(2,737)	47,423
South Coast Water District	4,238,700	4,213,913	24,787	143,719	(619)	8,252	(2,955)	173,184
Trabuco Canyon Water District	61,528	61,168	360					360
*Total Member Agency	\$24,285,246	\$23,532,399	\$752,847	\$513,592	\$359,531	\$75,759	(\$14,809)	\$1,686,920

Usage Variance (Used More)/Used Less							
O&M			Small Capital	Large Capital	Non-Capital	Non-Capital Misc.	Total
FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency							
City of Laguna Beach		(\$118,210)					
City of San Clemente		19,721					
City of San Juan Capistrano		156,559					
El Toro Water District		(129,943)					
Emerald Bay Service District		(6,615)					
IRWD (c.o. El Toro W.D.)		34,241					
Moulton Niguel Water District		577,760					
Santa Margarita Water District		(629,112)					
South Coast Water District		67,548					
Trabuco Canyon Water District		28,051					
Total Member Agency		\$0					

¹The budget was \$23,670,816, and the amount invoiced was \$24,285,246, which includes \$614,422 billings for additional funding and \$8 rounding. The Board approved additional expenditures of \$1,330,000 primarily due to inflationary operating costs. Additionally, the Board approved expenditures of \$715,578 not yet invoiced, and are not included in the above Budget amount.

**South Orange County Wastewater Authority
 Unfunded Pension Liability (UAL) and Retiree Health (OPEB)
 Annual Expense Included in Actuals**

O&M							
¹ FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	%	%	Bd Approved Method FY 22-23	Bd Approved Method FY 21-22	% Change between 2023 and 2022
UAL & OPEB							
City of Laguna Beach	\$197,968	\$199,166	(\$1,198)	100.61%	10.72%	10.71%	0.02%
City of San Clemente	12,629	13,005	(375)	102.97%	0.70%	0.68%	0.02%
City of San Juan Capistrano	192,902	190,796	2,105	98.91%	10.27%	10.43%	-0.16%
El Toro Water District	64,254	63,862	392	99.39%	3.44%	3.47%	-0.04%
Emerald Bay Service District	8,608	8,750	(142)	101.65%	0.47%	0.47%	0.01%
IRWD (c.o. El Toro W.D.)	14,025	13,877	148	98.95%	0.75%	0.76%	-0.01%
Moulton Niguel Water District	823,690	817,089	6,601	99.20%	43.99%	44.55%	-0.56%
Santa Margarita Water District	187,493	198,780	(11,287)	106.02%	10.70%	10.14%	0.56%
South Coast Water District	347,148	352,271	(5,123)	101.48%	18.96%	18.77%	0.19%
Trabuco Canyon Water District	353	353	353	0.00%	0.02%	0.02%	-0.02%
Total	\$1,849,069	\$1,857,596	(\$8,527)	100.46%	100.00%	100.00%	0.00%

The expense is over budget, \$8,527, due to retiree health "pay-go" premiums.

**South Orange County Wastewater Authority
FY 2022-23 Use Audit by Member Agency**

(in dollars)

	O&M					
	FY 2022-23 Budget	Additional Budget Invoiced ¹	FY 2022-23 Adjusted Budget Invoiced	FY 2022-23 Actual	(Over)/Under Budget	% Expended
Member Agency						
City of Laguna Beach	\$1,731,591		\$1,731,591	\$1,814,255	(\$82,664)	104.8%
City of San Clemente	160,414		160,414	137,733	22,681	85.9%
City of San Juan Capistrano	1,796,398		1,796,398	1,633,934	162,464	91.0%
El Toro Water District	754,314		754,314	860,015	(105,701)	114.0%
Emerald Bay Service District	89,291		89,291	88,146	1,145	98.7%
IRWD (c.o. El Toro W.D.)	147,625	\$7,091	154,716	110,907	43,809	75.1%
Moulton Niguel Water District	8,527,814	518,640	9,046,454	7,909,760	1,136,694	92.8%
Santa Margarita Water District	2,631,895		2,631,895	3,157,190	(525,295)	120.0%
South Coast Water District	3,455,046		3,455,046	3,347,459	107,587	96.9%
Trabuco Canyon Water District	44,932		44,932	18,040	26,892	40.1%
Total Member Agency	\$19,339,320	\$525,731	\$19,865,051	\$19,077,439	\$787,612	98.6%

Member Agency Administration and Residual Engineering Expenses Allocation Percentages

City of Laguna Beach	9.0%		9.51%	-0.6%
City of San Clemente	0.8%		0.72%	0.1%
City of San Juan Capistrano	9.3%		8.56%	0.7%
El Toro Water District	3.9%		4.51%	-0.6%
Emerald Bay Service District	0.5%		0.46%	0.0%
IRWD (c.o. El Toro W.D.)	0.8%		0.58%	0.2%
Moulton Niguel Water District	44.1%		41.46%	2.6%
Santa Margarita Water District	13.6%		16.55%	-2.9%
South Coast Water District	17.9%		17.55%	0.3%
Trabuco Canyon Water District	0.2%		0.09%	0.1%
Total Allocation Percentages	100.0%		100.00%	0.0%

Residual Engineering Expenses	326,424		326,424	264,024	62,399
Administration Expenses	2,156,003	88,691	2,244,695	2,333,340	(88,646)
Less MNWD Legal²				(14,640)	14,640
Less SMWD Legal²				(581)	581
Less General Funds₃	(424,032)		(424,032)	(484,470)	60,438
Total Administration and Residual Engineering Expenses	2,058,395	88,691	2,147,086	2,097,674	49,413

Member Agency Administration and Residual Engineering Expenses and Percent Change Year over Year²

	O&M					
	FY 2022-23 Budget	Additional Budget Invoiced ¹	FY 2022-23 Adjusted Budget Invoiced	FY 2022-23 Actual	(Over)/Under Budget	% Expended
City of Laguna Beach	184,303		184,303	199,488	(15,185)	108.2%
City of San Clemente	17,074		17,074	15,145	1,929	88.7%
City of San Juan Capistrano	191,201		191,201	179,660	11,541	94.0%
El Toro Water District	80,286		80,286	94,564	(14,278)	117.8%
Emerald Bay Service District	9,504		9,504	9,692	(188)	102.0%
IRWD (c.o. El Toro W.D.)	15,713	1,251	16,964	12,195	4,769	77.6%
Moulton Niguel Water District	907,664	87,440	995,104	884,364	110,741	97.4%
Santa Margarita Water District	280,128		280,128	347,732	(67,604)	124.1%
South Coast Water District	367,740		367,740	368,072	(332)	100.1%
Trabuco Canyon Water District	4,782		4,782	1,984	2,799	41.5%
Total Administration and Residual Engineering Expenses²	2,058,395	88,691	2,147,086	2,112,895	34,192	102.6%

Member Agency General Fund Expenses and Member Agencies Distribution Percentages

City of Laguna Beach	45,841	45,841	10.8%	52,375	10.8%
City of San Clemente	22,921	22,921	5.4%	26,188	5.4%
City of San Juan Capistrano	45,841	45,841	10.8%	52,375	10.8%
El Toro Water District	34,381	34,381	8.1%	39,281	8.1%
Emerald Bay Service District	45,841	45,841	10.8%	52,375	10.8%
IRWD (c.o. El Toro W.D.)	34,381	34,381	8.1%	39,281	8.1%
Moulton Niguel Water District	68,762	68,762	16.2%	78,563	16.2%
Santa Margarita Water District	45,841	45,841	10.8%	52,375	10.8%
South Coast Water District	68,762	68,762	16.2%	78,563	16.2%
Trabuco Canyon Water District	11,460	11,460	2.7%	13,094	2.7%
Total Member Agency	424,032	424,032	100.0%	484,470	100.0%

South Orange County Wastewater Authority
FY 2022-23 Use Audit by Member Agency
(in dollars)

O&M					
FY 2022-23 Budget	Additional Budget Invoiced ¹	FY 2022-23 Adjusted Budget Invoiced	FY 2022-23 Actual	(Over)/Under Budget	% Expended
*Member Agency Administration, Residual Engineering and General Fund Expenses and Change					
City of Laguna Beach		230,144	251,863	(21,718)	109.4%
City of San Clemente		39,994	41,332	(1,338)	103.3%
City of San Juan Capistrano		237,042	232,036	5,007	97.9%
El Toro Water District		114,667	133,845	(19,178)	116.7%
Emerald Bay Service District		55,345	62,067	(6,722)	112.1%
IRWD (c.o. El Toro W.D.)	1,251	51,345	51,476	(132)	102.8%
Moulton Niguel Water District	87,440	1,063,866	962,926	100,940	98.6%
Santa Margarita Water District		325,969	400,107	(74,138)	122.7%
South Coast Water District		436,502	446,635	(10,133)	102.3%
Trabuco Canyon Water District		16,243	15,077	1,165	92.8%
Total Member Agency	88,691	2,571,118	2,597,364	(26,246)	104.6%

Total O&M Budget by Member Agency, O&M, Admin, Residual Engineering and General Fund Change

O&M					
FY 2022-23 Budget	Additional Budget Invoiced ¹	FY 2022-23 Adjusted Budget Invoiced	FY 2022-23 Actual	(Over)/Under Budget	% Expended
City of Laguna Beach		1,961,735	2,066,118	(104,383)	105.3%
City of San Clemente		200,408	179,065	21,344	89.3%
City of San Juan Capistrano		2,033,440	1,865,970	167,471	91.8%
El Toro Water District		868,981	993,860	(124,879)	114.4%
Emerald Bay Service District		144,636	150,213	(5,577)	103.9%
IRWD (c.o. El Toro W.D.)	8,342	206,061	162,383	43,678	82.1%
Moulton Niguel Water District	606,080	10,110,320	8,872,687	1,237,634	93.4%
Santa Margarita Water District		2,957,864	3,557,297	(599,433)	120.3%
South Coast Water District		3,891,548	3,794,094	97,455	97.5%
Trabuco Canyon Water District		61,175	33,117	28,058	54.1%
Total	614,422	22,436,169	21,674,804	761,366	99.3%

UAL & OPEB

City of Laguna Beach		\$197,968	\$199,166	(\$1,198)	100.6%
City of San Clemente		12,629	13,005	(375)	103.0%
City of San Juan Capistrano		192,902	190,796	2,105	98.9%
El Toro Water District		64,254	63,862	392	99.4%
Emerald Bay Service District		8,608	8,750	(142)	101.7%
IRWD (c.o. El Toro W.D.)		14,025	13,877	148	98.9%
Moulton Niguel Water District		823,690	817,089	6,601	99.2%
Santa Margarita Water District		187,493	198,780	(11,287)	106.0%
South Coast Water District		347,148	352,271	(5,123)	101.5%
Trabuco Canyon Water District		353	353		0.0%
Total	\$0	\$1,849,069	\$1,857,596	(\$8,527)	100.5%

Total O&M Budget

City of Laguna Beach		\$2,159,704	\$2,265,285	(\$105,581)	104.9%
City of San Clemente		213,038	192,069	20,968	90.2%
City of San Juan Capistrano		2,226,342	2,056,766	169,576	92.4%
El Toro Water District		933,235	1,057,721	(124,487)	113.3%
Emerald Bay Service District		153,244	158,963	(5,720)	103.7%
IRWD (c.o. El Toro W.D.)	8,342	220,086	176,261	43,825	83.2%
Moulton Niguel Water District	606,080	10,934,010	9,689,775	1,244,235	93.8%
Santa Margarita Water District		3,145,357	3,756,078	(610,721)	119.4%
South Coast Water District		4,238,696	4,146,365	92,332	97.8%
Trabuco Canyon Water District		61,528	33,117	28,411	53.8%
Total O&M Budget	\$614,422	\$24,285,238	\$23,532,399	\$752,839	99.4%

Billing Rounding Difference

		\$8		\$8	
Amount Invoiced	\$23,670,816	\$614,422	\$24,285,246	\$23,532,399	\$752,847
					99.4%

¹The budget was \$23,670,816, and the amount invoiced was \$24,285,246, which includes \$614,422 billings for additional funding and \$8 rounding. The Board approved additional expenditures of \$1,330,000 primarily due to inflationary operating costs. The additional Board approved expenditures, not invoiced, \$715,578, are not included in the above Budget amount.

²Legal costs specific to MNWD, AWT issue, and general services for SMWD.

³General Fund allocated unequally; the same as FY 2022-23 Budget.

**South Orange County Wastewater Authority
FY 2022-23 Use Audit by Project Committee and Member Agency**

	City of Laguna Beach	City of San Clemente	City of San Juan Capistrano	El Toro Water District	Emerald Bay Service District	IRWD (c.o. El Toro W.D.)	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Trabuco Canyon Water District	Total
O&M Actual											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$1,537,810	\$ -	\$ -	\$ -	\$1,125,686	\$2,772,126	\$1,319,118	\$ -	\$6,754,741
PC 5 - San Juan Creek Ocean Outfall		106,591	71,061				99,472	284,243	79,975		641,342
PC 8 - Pretreatment Program	6,798	31,142	6,176	3,553	2,880	22,210	33,889	50,592	31,010		188,248
PC 12 SO- Water Reclamation Permits			18,887				46,256	50,229	19,087	18,040	152,499
PC 15 - Coastal Treatment Plant/AWT	1,203,057				58,030		185,148		1,397,826		2,844,061
PC 17 - Joint Regional Wastewater Reclamation	542,492			764,713	22,846		6,172,527		431,161		7,933,739
PC 21 Effluent Transmission Main											
PC 23 North Coast Interceptor											
PC 24 - Aliso Creek Ocean Outfall	61,909			91,749	4,390	88,697	246,782		69,282		562,810
Total	\$1,814,255	\$137,733	\$1,633,934	\$860,015	\$88,146	\$110,907	\$7,909,760	\$3,157,190	\$3,347,459	\$18,040	\$19,077,439
Total Admin, General Fund & Engineering	\$251,863	\$41,332	\$232,036	\$133,845	\$62,067	\$51,476	\$962,926	\$400,107	\$446,635	\$15,077	\$2,597,364
Admin Allocation to Project Committees:											
Project Committee											
PC 2 - Jay B. Latham Plant	0.0%	0.0%	94.1%	0.0%	0.0%	0.0%	14.2%	87.8%	39.4%	0.0%	35.4%
PC 5 - San Juan Creek Ocean Outfall	0.0%	77.4%	4.3%	0.0%	0.0%	0.0%	1.3%	9.0%	2.4%	0.0%	3.4%
PC 8 - Pretreatment Program	0.4%	22.6%	0.4%	0.4%	3.3%	20.0%	0.4%	1.6%	0.9%	0.0%	1.0%
PC 12 SO- Water Reclamation Permits	0.0%	0.0%	1.2%	0.0%	0.0%	0.0%	0.6%	1.6%	0.6%	100.0%	0.8%
PC 15 - Coastal Treatment Plant/AWT	66.3%	0.0%	0.0%	0.0%	65.8%	0.0%	2.3%	0.0%	41.8%	0.0%	14.9%
PC 17 - Joint Regional Wastewater Reclamation	29.9%	0.0%	0.0%	88.9%	25.9%	0.0%	78.0%	0.0%	12.9%	0.0%	41.6%
PC 21 Effluent Transmission Main	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PC 23 North Coast Interceptor	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PC 24 - Aliso Creek Ocean Outfall	3.4%	0.0%	0.0%	10.7%	5.0%	80.0%	3.1%	0.0%	2.1%	0.0%	3.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Admin Allocation to Project Committees:											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$218,385	\$ -	\$ -	\$ -	\$137,040	\$351,308	\$176,003	\$ -	\$882,737
PC 5 - San Juan Creek Ocean Outfall		31,987	10,091				12,110	36,022	10,671		100,880
PC 8 - Pretreatment Program	944	9,345	877	553	2,028	10,308	4,126	6,411	4,137		38,730
PC 12 SO- Water Reclamation Permits			2,682				5,631	6,366	2,547	15,077	32,303
PC 15 - Coastal Treatment Plant/AWT	167,014				40,861		22,540		186,505		416,920
PC 17 - Joint Regional Wastewater Reclamation	75,311			119,013	16,087		751,437		57,528		1,019,376
PC 21 Effluent Transmission Main											
PC 23 North Coast Interceptor											
PC 24 - Aliso Creek Ocean Outfall	8,594			14,279	3,091	41,168	30,043		9,244		106,420
Total	\$251,863	\$41,332	\$232,036	\$133,845	\$62,067	\$51,476	\$962,926	\$400,107	\$446,635	\$15,077	\$2,597,364

**South Orange County Wastewater Authority
FY 2022-23 Use Audit by Project Committee and Member Agency**

	City of Laguna Beach	City of San Clemente	City of San Juan Capistrano	El Toro Water District	Emerald Bay Service District	IRWD (c.o. El Toro W.D.)	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Trabuco Canyon Water District	Total
O&M USE AUDIT by Project Committee & Member Agency											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$1,756,195	\$ -	\$ -	\$ -	\$1,262,726	\$3,123,435	\$1,495,122	\$ -	\$7,637,478
PC 5 - San Juan Creek Ocean Outfall		138,578	81,152				111,582	320,265	90,646		742,222
PC 8 - Pretreatment Program	7,741	40,487	7,054	4,106	4,908	32,518	38,014	57,003	35,147		226,978
PC 12 SO- Water Reclamation Permits			21,569				51,887	56,595	21,633	33,117	184,802
PC 15 - Coastal Treatment Plant/AWT	1,370,070				98,891		207,688		1,584,331		3,260,980
PC 17 - Joint Regional Wastewater Reclamation	617,803			883,726	38,933		6,923,964		488,688		8,953,115
PC 21 Effluent Transmission Main											
PC 23 North Coast Interceptor											
PC 24 - Aliso Creek Ocean Outfall	70,504			106,028	7,481	129,865	276,825		78,526		669,230
Total	\$2,066,118	\$179,065	\$1,865,970	\$993,860	\$150,213	\$162,383	\$8,872,687	\$3,557,297	\$3,794,094	\$33,117	\$21,674,804

UAL & OPEB USE AUDIT by Project Committee & Member Agency											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$179,138	\$ -	\$ -	\$ -	\$103,941	\$144,523	\$142,161	\$ -	\$569,763
PC 3 - Plant 3A							137,783	27,055			164,838
PC 5 - San Juan Creek Ocean Outfall		7,639	6,760				5,671	14,588	5,216		39,874
PC 8 - Pretreatment Program	3,261	5,365	4,520	2,573	365	5,221	10,386	10,379	8,029		50,099
PC 12 SO- Water Reclamation Permits			378	188		305	2,358	2,235	512		5,976
PC 15 - Coastal Treatment Plant/AWT	150,227				6,567		16,167		164,836		337,797
PC 17 - Joint Regional Wastewater Reclamation	40,221			51,378	1,571		527,342		28,585		649,096
PC 21 Effluent Transmission Main											
PC 23 North Coast Interceptor											
PC 24 - Aliso Creek Ocean Outfall	5,457			9,723	247	8,351	13,441		2,933		40,152
Total	\$199,166	\$13,005	\$190,796	\$63,862	\$8,750	\$13,877	\$817,089	\$198,780	\$352,271	\$0	\$1,857,596

Total USE AUDIT by Project Committee & Member Agency											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$1,935,333	\$ -	\$ -	\$ -	\$1,366,667	\$3,267,957	\$1,637,283	\$ -	\$8,207,241
PC 3 - Plant 3A							137,783	27,055			164,838
PC 5 - San Juan Creek Ocean Outfall		146,217	87,912				117,253	334,852	95,861		782,096
PC 8 - Pretreatment Program	11,002	45,852	11,573	6,678	5,273	37,739	48,400	67,382	43,176		277,077
PC 12 SO- Water Reclamation Permits			21,947	188		305	54,245	58,830	22,145	33,117	190,777
PC 15 - Coastal Treatment Plant/AWT	1,520,297				105,458		223,855		1,749,167		3,598,777
PC 17 - Joint Regional Wastewater Reclamation	658,024			935,103	40,504		7,451,306		517,273		9,602,211
PC 21 Effluent Transmission Main											
PC 23 North Coast Interceptor											
PC 24 - Aliso Creek Ocean Outfall	75,961			115,752	7,728	138,217	290,266		81,459		709,382
Total	2,265,285	192,069	2,056,766	1,057,721	158,963	176,261	9,689,775	3,756,078	4,146,365	33,117	23,532,399

Budget Amount Invoiced¹											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$2,058,656	\$ -	\$ -	\$ -	\$1,735,818	\$2,543,792	\$1,706,444	\$ -	\$8,044,710
PC 3A-Plant 3A/AWT							152,648	29,976			182,624
PC 5 - San Juan Creek Ocean Outfall		158,008	97,780				138,844	374,692	106,872		876,196
PC 8 - Pretreatment Program	14,476	55,028	24,296	11,852	10,620	43,251	53,657	69,304	54,220		336,704
PC 12 SO- Water Reclamation Permits			45,612	208		336	120,414	127,596	52,996	61,528	408,690
PC 15 - Coastal Treatment Plant/AWT	1,466,156				99,452		266,511		1,770,396		3,602,515
PC 17 - Joint Regional Wastewater Reclamation	585,876			769,248	34,044		8,082,593		447,588		9,919,349
PC 21 Effluent Transmission Main				9,848		11,521	4,113				25,482
PC 23 North Coast Interceptor											
PC 24 - Aliso Creek Ocean Outfall	93,196			142,080	9,128	164,974	379,414		100,184		888,976
*Total	\$2,159,704	\$213,036	\$2,226,344	\$933,236	\$153,244	\$220,082	\$10,934,012	\$3,145,360	\$4,238,700	\$61,528	\$24,285,246

**South Orange County Wastewater Authority
FY 2022-23 Use Audit by Project Committee and Member Agency**

	City of Laguna Beach	City of San Clemente	City of San Juan Capistrano	El Toro Water District	Emerald Bay Service District	IRWD (c.o. El Toro W.D.)	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Trabuco Canyon Water District	Total
USE AUDIT Entry											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$ 123,323	\$ -	\$ -	\$ -	\$ 369,151	\$ (724,165)	\$ 69,161	\$ -	\$ (162,531)
PC 3A-Plant 3A/AWT							\$ 14,865	\$ 2,921			\$ 17,786
PC 5 - San Juan Creek Ocean Outfall		\$ 11,791	\$ 9,868				\$ 21,591	\$ 39,840	\$ 11,011		\$ 94,100
PC 8 - Pretreatment Program	\$ 3,474	\$ 9,176	\$ 12,723	\$ 5,174	\$ 5,347	\$ 5,512	\$ 5,257	\$ 1,922	\$ 11,044		\$ 59,627
PC 12 SO- Water Reclamation Permits			\$ 23,665	\$ 20		\$ 31	\$ 66,169	\$ 68,766	\$ 30,851	\$ 28,411	\$ 217,913
PC 15 - Coastal Treatment Plant/AWT	\$ (54,141)				\$ (6,006)		\$ 42,656		\$ 21,229		\$ 3,738
PC 17 - Joint Regional Wastewater Reclamation	\$ (72,148)			\$ (165,855)	\$ (6,460)		\$ 631,287		\$ (69,685)		\$ 317,138
PC 21 Effluent Transmission Main				\$ 9,848		\$ 11,521	\$ 4,113				\$ 25,482
PC 23 North Coast Interceptor											
PC 24 - Aliso Creek Ocean Outfall	\$ 17,235			\$ 26,328	\$ 1,400	\$ 26,757	\$ 89,148		\$ 18,725		\$ 179,594
Total	\$ (105,581)	\$ 20,967	\$ 169,578	\$ (124,485)	\$ (5,719)	\$ 43,821	\$ 1,244,237	\$ (610,718)	\$ 92,335	\$ 28,411	\$ 752,847

¹The budget was \$23,670,816, and the amount invoiced was \$24,285,246, which includes \$614,422 billings for additional funding and \$8 rounding. The Board approved additional expenditures of \$1,330,000 primarily due to inflationary operating costs. The additional Board Approved expenditures, not invoiced, \$715,578, are not included in the above Budget amount.

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

	FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe							
-5000.-**-**			4,931,084	4,468,491	462,593	90.6%	
-5001.-**-**			73,524	125,957	(52,433)	171.3%	(1)
-5306.-**-**			86,468	66,767	19,701	77.2%	
-5315.-**-**			16,920	35,195	(18,275)	208.0%	(1)
-5401.-**-**			2,572,272	2,566,803	5,469	99.8%	
-5700.-**-**			70,000	67,860	2,140	96.9%	
			<u>7,750,268</u>	<u>7,331,074</u>	<u>419,194</u>	<u>94.6%</u>	
Other Expenses							
-5002.-**-**	1,253,828	50,000	1,303,828	1,369,693	(65,865)	105.1%	(2)
-5003.-**-**	268,200	205,000	473,200	510,880	(37,680)	108.0%	(2)
-5004.-**-**	87,008		87,008	83,883	3,125	96.4%	
-5005.-**-**	(1,050,004)		(1,050,004)	(1,135,051)	85,047	108.1%	(2)
-5006.-**-**	554,000		554,000	404,780	149,220	73.1%	
-5007.-**-**	789,548	70,000	859,548	944,395	(84,847)	109.9%	(2)
-5008.-**-**	688,256	125,000	813,256	991,409	(178,153)	121.9%	(2)
-5009.-**-**	117,572		117,572	159,874	(42,302)	136.0%	(2)
-5010.-**-**	2,004		2,004	-	2,004	-	
-5011.-**-**	65,724		65,724	31,555	34,169	48.0%	
-5012.-**-**	124,472		124,472	149,857	(25,385)	120.4%	
-5013.-**-**	219,008		219,008	187,413	31,595	85.6%	
-5015.-**-**	501,512	90,000	591,512	162,995	428,517	27.6%	
-5017.-**-**	23,688	30,000	53,688	53,401	287	99.5%	
-5018.-**-**	3,732		3,732	-	3,732	-	
-5019.-**-**	320,996		320,996	283,167	37,829	88.2%	
-5021.-**-**	23,104		23,104	27,779	(4,675)	120.2%	
-5022.-**-**	15,988		15,988	3,643	12,345	22.8%	
-5023.-**-**	46,008		46,008	33,276	12,732	72.3%	
-5024.-**-**	34,000	15,000	49,000	26,959	22,041	55.0%	
-5025.-**-**	71,004		71,004	97,082	(26,078)	136.7%	
-5026.-**-**	22,764		22,764	19,552	3,212	85.9%	
-5027.-**-**	491,248		491,248	463,720	27,528	94.4%	
-5028.-**-**	80,600		80,600	83,169	(2,569)	103.2%	
-5030.-**-**	8,500		8,500	9,794	(1,294)	115.2%	
-5031.-**-**	112,712		112,712	107,722	4,990	95.6%	
-5032.-**-**	7,004		7,004	14,879	(7,875)	212.4%	(3)
-5033.-**-**	2,316		2,316	4,246	(1,930)	183.3%	
-5034.-**-**	73,736		73,736	25,715	48,021	34.9%	
-5035.-**-**	73,052		73,052	49,811	23,241	68.2%	
-5036.-**-**	121,144		121,144	172,511	(51,367)	142.4%	(4)
-5037.-**-**	25,992		25,992	5,663	20,329	21.8%	
-5038.-**-**	593,908		593,908	588,295	5,613	99.1%	
-5039.-**-**	25,120		25,120	11,605	13,515	46.2%	
-5044.-**-**	80,000		80,000	104,708	(24,708)	130.9%	(5)
-5045.-**-**	30,004		30,004	-	30,004	-	
-5046.-**-**	44,992		44,992	51,815	(6,823)	115.2%	(4)
-5047.-**-**	45,000		45,000	739	44,261	0.0	
-5048.-**-**	21,000		21,000	9,662	11,338	0.5	
-5049.-**-**	1,568,996	355,000	1,923,996	1,731,672	192,324	90.0%	
-5050.-**-**	28,008		28,008	19,958	8,050	71.3%	
-5052.-**-**	101,004		101,004	81,245	19,759	80.4%	
-5053.-**-**	60,000		60,000	33,762	26,238	56.3%	
-5054.-**-**	41,996		41,996	40,215	1,781	95.8%	
-5055.-**-**	11,496		11,496	15,860	(4,364)	138.0%	
-5056.-**-**	361,000		361,000	301,146	59,854	83.4%	
-5057.-**-**	589,996		589,996	509,074	80,922	86.3%	
-5058.-**-**	90,008		90,008	93,543	(3,535)	103.9%	
-5059.-**-**	715,996	125,000	840,996	974,653	(133,657)	115.9%	(6)
-5060.-**-**	88,000		88,000	51,889	36,111	59.0%	
-5061.-**-**	3,652		3,652	4,351	(699)	119.1%	
-5068.-**-**	44,000		44,000	27,288	16,712	62.0%	
-5076.-**-**	92,128		92,128	56,892	35,236	61.8%	
-5077.-**-**	45,004		45,004	43,180	1,824	95.9%	
-5105.-**-**	1,050,000		1,050,000	1,135,051	(85,051)	108.1%	(2)
-5303.-**-**	18,000		18,000	15,674	2,326	87.1%	
-5305.-**-**	2,388		2,388	1,522	866	63.7%	
-5309.-**-**	28,004		28,004	16,118	11,886	57.6%	
-5705.-**-**	35,400		35,400	30,344	5,056	85.7%	
-5797.-**-**	-		-	(37,350)	37,350	0.0%	
-5799.-**-**	(14,000)		(14,000)	(14,321)	321	102.3%	
-6500.-**-**	609,236		609,236	504,005	105,231	82.7%	
	<u>11,589,052</u>	<u>1,065,000</u>	<u>12,654,052</u>	<u>11,746,365</u>	<u>907,687</u>	<u>92.8%</u>	
Total O&M Expenses	19,339,320	1,065,000	20,404,320	19,077,439	1,326,881	93.5%	

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

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

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

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

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

- (1) Power emergencies to date between the three (3) Treatment Plants.
- (2) Chemical, fuel, and utilities increased with inflation and supply chain disruptions more than budgeted.
- (3) Several pieces are being rented due to delays associated with receiving newly purchased units.
- (4) New NPDES permit testing requirements and inflation of laboratory supplies.
- (5) Toxicity exceedances at the SJCOO triggering accelerated testing and additional costs.
- (6) Completed both 30k and 40k Cogen services for the Fiscal Year.

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

	FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
02 - Jay B. Latham Plant						
Salary and Fringe						
02-5000-**-**	Regular Salaries-O&M		1,699,352	1,546,812	152,540	91.0%
02-5001-**-**	Overtime Salaries-O&M		27,144	54,606	(27,462)	201.2% (1)
02-5306-**-**	Scheduled Holiday Work		37,836	28,653	9,183	75.7%
02-5315-**-**	Comp Time - O&M		8,056	13,977	(5,921)	173.5%
02-5401-**-**	Fringe Benefits IN to PC's & Depts.		886,460	888,524	(2,064)	100.2%
02-5700-**-**	Standby Pay		26,000	26,163	(163)	100.6%
	Total Payroll Costs		2,684,848	2,558,734	126,114	95.3%
Other Expenses						
02-5002-**-**	Electricity	50,000	534,828	781,719	(196,891)	133.7% (2)
02-5003-**-**	Natural Gas	70,000	165,128	238,372	(3,244)	101.4% (2)
02-5004-**-**	Potable & Reclaimed Water		26,004	31,110	(5,106)	119.6% (2)
02-5006-**-**	Chlorine/Sodium Hypochlorite		9,000	45,281	(36,281)	503.1% (2)
02-5007-**-**	Polymer Products	40,000	319,544	383,325	(23,781)	106.6% (2)
02-5008-**-**	Ferric Chloride	40,000	255,252	309,333	(14,081)	104.8% (2)
02-5009-**-**	Odor Control Chemicals		23,568	35,572	(12,004)	150.9% (2)
02-5010-**-**	Other Chemicals - Misc.		1,000	-	1,000	-
02-5011-**-**	Laboratory Services		19,712	7,785	11,927	39.5%
02-5012-**-**	Grit Hauling		59,468	92,189	(32,721)	155.0% (2)
02-5013-**-**	Landscaping		77,004	74,833	2,171	97.2%
02-5015-**-**	Management Support Services		30,008	36,080	(6,072)	120.2%
02-5017-**-**	Legal Fees		4,996	34,996	27,210	7.78%
02-5019-**-**	Contract Services Misc.	30,000	82,000	93,289	(11,289)	113.8% (2)
02-5021-**-**	Small Vehicle Expense		11,000	11,120	(120)	101.1%
02-5022-**-**	Miscellaneous Expense		8,000	906	7,094	11.3%
02-5023-**-**	Office Supplies - All		29,000	16,388	12,612	56.5%
02-5024-**-**	Petroleum Products		11,000	8,883	2,117	80.8%
02-5025-**-**	Uniforms		34,008	42,116	(8,108)	123.8%
02-5026-**-**	Small Vehicle Fuel		10,004	8,307	1,697	83.0%
02-5027-**-**	Insurance - Property/Liability		167,039	164,189	2,850	98.3%
02-5028-**-**	Small Tools & Supplies		38,000	26,457	11,543	69.6%
02-5030-**-**	Trash Disposal		3,000	2,020	980	67.3%
02-5031-**-**	Safety Program & Supplies		39,248	36,321	2,927	92.5%
02-5032-**-**	Equipment Rental		3,000	274	2,726	0.09
02-5033-**-**	Recruitment		1,000	1,301	(301)	130.1%
02-5034-**-**	Travel Expense/Tech. Conferences		20,596	6,836	13,760	33.2%
02-5035-**-**	Training Expense		25,352	18,234	7,118	71.9%
02-5036-**-**	Laboratory Supplies		21,000	22,642	(1,642)	107.8% (3)
02-5037-**-**	Office Equipment		13,000	454	12,546	3.5%
02-5038-**-**	Permits		26,500	24,528	1,972	92.6%
02-5039-**-**	Membership Dues/Fees		5,808	4,077	1,731	70.2%
02-5049-**-**	Biosolids Disposal	180,000	687,000	630,733	236,267	72.7%
02-5050-**-**	Contract Services Generators - 29A		10,004	15,907	(5,903)	159.0% (2)
02-5052-**-**	Janitorial Services		47,000	37,807	9,193	80.4%
02-5053-**-**	Contract Serv - Digester Cleaning - 29E		60,000	33,762	26,238	56.3%
02-5054-**-**	Diesel Truck Maint		21,996	19,802	2,194	90.0%
02-5055-**-**	Diesel Truck Fuel		2,996	5,298	(2,302)	176.8%
02-5056-**-**	Maintenance Equip. & Facilities (Solids)		150,000	161,766	(11,766)	107.8% (4)
02-5057-**-**	Maintenance Equip. & Facilities (Liquids)		230,000	201,741	28,259	87.7%
02-5058-**-**	Maintenance Equip. & Facilities (Common)		29,000	56,072	(27,072)	193.4% (5)
02-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)		277,000	259,117	17,883	93.5%
02-5061-**-**	Mileage		2,148	1,826	322	85.0%
02-5076-**-**	SCADA Infrastructure		27,832	18,964	8,868	68.1%
02-5077-**-**	IT Direct		15,004	14,061	943	93.7%
02-5303-**-**	Group Insurance Waiver		7,204	6,078	1,126	84.4%
02-5309-**-**	Operating Leases		22,000	16,118	5,882	73.3%
02-5705-**-**	Monthly Car Allowance		22,800	17,211	5,589	75.5%
02-5797-**-**	Verily Stipends - WastewaterSCAN Monitoring		-	(12,450)	12,450	100.0%
02-5799-**-**	Zephyr Wall Costs Share-O&M		(14,000)	(14,321)	321	102.3%
02-6500-**-**	IT Allocations in to PC's & Depts.		211,980	175,363	36,617	82.7%
	Total Other Expenses		3,884,031	4,196,007	98,024	97.7%
	Total Expenses	410,000	6,978,879	6,754,741	224,138	96.8%

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

		FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
05 - San Juan Creek Ocean Outfall							
Salary and Fringe							
05-5000-**-**-**	Regular Salaries-O&M	108,564		108,564	95,861	12,703	88.3%
05-5001-**-**-**	Overtime Salaries-O&M	72		72	296	(224)	410.4%
05-5306-**-**-**	Scheduled Holiday Work	440		440	88	352	20.0%
05-5315-**-**-**	Comp Time - O&M	-		-	-	-	100.0%
05-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	56,628		56,628	55,064	1,564	97.2%
	Total Payroll Costs	165,704	-	165,704	151,309	14,395	91.3%
Other Expenses							
05-5015-**-**-**	Management Support Services	125,004	45,000	170,004	47,060	122,944	27.7%
05-5017-**-**-**	Legal Fees	2,008		2,008	1,565	443	77.9%
05-5022-**-**-**	Miscellaneous Expense	-		-	36	(36)	100.0%
05-5026-**-**-**	Small Vehicle Fuel	500		500	-	500	-
05-5027-**-**-**	Insurance - Property/Liability	18,420		18,420	15,589	2,831	84.6%
05-5031-**-**-**	Safety Supplies	1,004		1,004	-	1,004	-
05-5034-**-**-**	Travel Expense/Tech. Conferences	5,592		5,592	3,150	2,442	56.3%
05-5035-**-**-**	Training Expense	2,500		2,500	31	2,469	0.01
05-5036-**-**-**	Laboratory Supplies	35,000		35,000	44,075	(9,075)	125.9% (3)
05-5038-**-**-**	Permits	275,000		275,000	273,143	1,857	99.3%
05-5039-**-**-**	Membership Dues/Fees	2,000		2,000	62	1,938	0.03
05-5044-**-**-**	Offshore Monitoring	40,000		40,000	54,314	(14,314)	135.8% (6)
05-5045-**-**-**	Offshore Biochemistry - 20B	15,004		15,004	-	15,004	-
05-5046-**-**-**	Effluent Chemistry	22,496		22,496	35,635	(13,139)	158.4% (3)
05-5058-**-**-**	Maintenance Equip. & Facilities (Common)	1,004		1,004	4,497	(3,493)	4.48
05-6500-**-**-**	IT Allocations in to PC's & Depts.	13,148		13,148	10,876	2,272	82.7%
	Total Other Expenses	558,680	45,000	603,680	490,033	113,647	81.2%
	Total Expenses	724,384	45,000	769,384	641,342	128,042	83.4%
08 - Pre Treatment							
Salary and Fringe							
08-5000-**-**-**	Regular Salaries-O&M	116,396		116,396	104,990	11,406	90.2%
08-5315-02-08-00	Comp Time - O&M				19	(19)	
08-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	60,716		60,716	60,309	407	99.3%
	Total Payroll Costs	177,112	-	177,112	165,318	11,794	93.3%
Other Expenses							
08-5011-**-**-**	Laboratory Services	3,004		3,004	-	3,004	-
08-5015-**-**-**	Management Support Services	20,004		20,004	-	20,004	-
08-5017-**-**-**	Legal Fees	2,672		2,672	605	2,067	22.6%
08-5018-**-**-**	Public Notices/ Public Relations	3,732		3,732	-	3,732	-
08-5021-**-**-**	Small Vehicle Expense - 31A	1,100		1,100	-	1,100	-
08-5022-**-**-**	Miscellaneous Expense	1,984		1,984	-	1,984	-
08-5026-**-**-**	Small Vehicle Fuel - 37A	1,256		1,256	-	1,256	-
08-5027-**-**-**	Insurance - Property/Liability	6,141		6,141	4,576	1,565	74.5%
08-5028-**-**-**	Small Tools & Supplies	3,600		3,600	2,444	1,156	67.9%
08-5034-**-**-**	Travel Expense/Tech. Conferences	3,496		3,496	1,955	1,541	0.56
08-5035-**-**-**	Training Expense	2,000		2,000	1,239	762	-
08-5038-**-**-**	Permits and Fines	504		504	-	504	-
08-5039-**-**-**	Membership Dues/Fees	796		796	452	344	56.8%
08-6500-**-**-**	IT Allocations in to PC's & Depts.	14,092		14,092	11,660	2,432	82.7%
	Total Other Expenses	64,381	-	64,381	22,930	41,451	35.6%
	Total Expenses	241,493	-	241,493	188,248	53,245	78.0%
12 - Water Reclamation Permits							
Salary and Fringe							
12-5000-**-**-**	Regular Salaries-O&M	88,952		88,952	69,816	19,136	78.5%
12-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	46,400		46,400	40,104	6,296	86.4%
	Total Payroll Costs	135,352	-	135,352	109,919	25,433	81.2%
Other Expenses							
12-5015-**-**-**	Management Support Services	164,996		164,996	2,226	162,770	1.3%
12-5017-**-**-**	Legal Fees	2,000		2,000	1,400	600	0.70
12-5027-**-**-**	Insurance - Property/Liability	8,884		8,884	3,707	5,177	41.7%
12-5034-**-**-**	Travel Expense/Tech. Conferences	4,796		4,796	866	3,930	18.1%
12-5038-**-**-**	Permits	22,508		22,508	25,470	(2,962)	113.2%
12-5039-**-**-**	Membership Dues/Fees	68		68	-	68	-
12-6500-**-**-**	IT Allocations in to PC's & Depts.	10,764		10,764	8,910	1,854	82.8%
	Total Other Expenses	214,016	-	214,016	42,579	171,437	19.9%
	Total Expenses	349,368	-	349,368	152,499	196,869	43.6%

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

		FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
15 - Coastal Treatment Plant							
Salary and Fringe							
15-5000-**-**	Regular Salaries-O&M	954,888		954,888	884,597	70,291	92.6%
15-5001-**-**	Overtime Salaries-O&M	11,216		11,216	18,702	(7,486)	166.7% (1)
15-5306-**-**	Scheduled Holiday Work	15,672		15,672	8,306	7,366	53.0%
15-5315-**-**	Comp Time - O&M	1,996		1,996	9,853	(7,857)	493.6% (1)
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	498,120		498,120	508,133	(10,013)	102.0%
15-5700-**-**	Standby Pay	17,000		17,000	10,433	6,568	61.4%
	Total Payroll Costs	1,498,892	-	1,498,892	1,440,023	58,869	96.1%
Other Expenses							
15-5002-**-**	Electricity	235,000		235,000	352,638	(117,638)	150.1% (2)
15-5003-**-**	Natural Gas	3,000		3,000	6,310	(3,310)	210.3%
15-5004-**-**	Potable & Reclaimed Water	25,004		25,004	22,839	2,165	91.3%
15-5006-**-**	Chlorine/Sodium Hypochlorite	90,000		90,000	112,284	(22,284)	124.8% (2)
15-5007-**-**	Polymer Products	1,000		1,000	-	1,000	-
15-5008-**-**	Ferric Chloride	70,000	55,000	125,000	158,554	(33,554)	126.8% (2)
15-5009-**-**	Odor Control Chemicals	52,004		52,004	55,478	(3,474)	106.7%
15-5011-**-**	Laboratory Services	20,000		20,000	7,840	12,160	39.2%
15-5012-**-**	Grit Hauling	21,004		21,004	20,202	802	96.2%
15-5013-**-**	Landscaping	57,000		57,000	47,966	9,034	84.2%
15-5015-**-**	Management Support Services	11,500		11,500	11,495	5	100.0%
15-5017-**-**	Legal Fees	5,000		5,000	1,565	3,435	31.3%
15-5019-**-**	Contract Services Misc.	110,000		110,000	96,420	13,580	87.7%
15-5021-**-**	Small Vehicle Expense - 31A	4,004		4,004	4,795	(791)	119.8%
15-5022-**-**	Miscellaneous Expense	1,000		1,000	569	431	56.9%
15-5023-**-**	Office Supplies - All	4,004		4,004	5,551	(1,547)	138.6%
15-5024-**-**	Petroleum Products	3,000	15,000	18,000	7,003	10,998	38.9%
15-5025-**-**	Uniforms	9,000		9,000	13,175	(4,175)	146.4%
15-5026-**-**	Small Vehicle Fuel	2,000		2,000	3,335	(1,335)	166.8%
15-5027-**-**	Insurance - Property/Liability	72,916		72,916	69,131	3,785	94.8%
15-5028-**-**	Small Tools & Supplies	9,000		9,000	11,217	(2,217)	124.6%
15-5030-**-**	Trash Disposal	2,996		2,996	3,282	(286)	109.5%
15-5031-**-**	Safety Supplies	32,804		32,804	22,490	10,314	68.6%
15-5032-**-**	Equipment Rental	1,000		1,000	-	1,000	-
15-5033-**-**	Recruitment	312		312	104	208	33.4%
15-5034-**-**	Travel Expense/Tech. Conferences	13,072		13,072	2,586	10,486	19.8%
15-5035-**-**	Training Expense	17,148		17,148	13,417	3,731	78.2%
15-5036-**-**	Laboratory Supplies	14,000		14,000	31,438	(17,438)	224.6% (3)
15-5037-**-**	Office Equipment	2,996		2,996	2,745	251	91.6%
15-5038-**-**	Permits	6,996		6,996	8,898	(1,902)	127.2%
15-5039-**-**	Membership Dues/Fees	4,800		4,800	2,540	2,260	52.9%
15-5047-**-**	Access Road Expenses	45,000		45,000	739	44,261	0.02
15-5048-**-**	Storm Damage	21,000		21,000	9,662	11,338	0.46
15-5050-**-**	Contract Services Generators	5,000		5,000	4,051	949	81.0%
15-5052-**-**	Janitorial Services	12,004		12,004	14,384	(2,380)	119.8%
15-5054-**-**	Diesel Truck Maint - 31B	1,000		1,000	13	987	0.01
15-5055-**-**	Diesel Truck Fuel - 37B	500		500	3,515	(3,015)	7.03
15-5057-**-**	Maintenance Equip. & Facilities (Liquids)	144,996		144,996	111,380	33,616	76.8%
15-5058-**-**	Maintenance Equip. & Facilities (Common)	23,000		23,000	10,109	12,891	44.0%
15-5060-**-**	Maintenance Equip. & Facilities (AWT)	38,000		38,000	26,063	11,937	68.6%
15-5061-**-**	Mileage	500		500	421	79	84.2%
15-5076-**-**	SCADA Infrastructure	32,296		32,296	18,964	13,332	58.7%
15-5077-**-**	IT Direct	15,000		15,000	13,941	1,059	92.9%
15-5303-**-**	Group Insurance Waiver	3,600		3,600	3,475	125	96.5%
15-5305-**-**	Medicare Tax Payments for Employees	2,240		2,240	1,522	718	68.0%
15-5705-**-**	Monthly Car Allowance	4,200		4,200	4,216	(16)	100.4%
15-5797-**-**	Verily Stipends - WastewaterSCAN Monitoring	-		-	(12,450)	12,450	100.0%
15-6500-**-**	IT Allocations in to PC's & Depts.	118,660		118,660	98,164	20,496	82.7%
	Total Other Expenses	1,368,556	70,000	1,438,556	1,404,037	34,519	97.6%
	Total Expenses	2,867,448	70,000	2,937,448	2,844,061	93,387	96.8%

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

		FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
17 - Joint Regional Wastewater Reclamation and Sludge Handling							
Salary and Fringe							
17-5000-**-**	Regular Salaries-O&M	1,844,716		1,844,716	1,676,248	168,468	90.9%
17-5001-**-**	Overtime Salaries-O&M	34,472		34,472	51,977	(17,505)	150.8% (1)
17-5306-**-**	Scheduled Holiday Work	32,244		32,244	29,543	2,701	91.6%
17-5315-**-**	Comp Time - O&M	6,868		6,868	11,011	(4,143)	160.3% (1)
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	962,288		962,288	962,875	(587)	100.1%
17-5700-**-**	Standby Pay	27,000		27,000	31,265	(4,265)	115.8%
	Total Payroll Costs	2,907,588	-	2,907,588	2,762,919	144,669	95.0%
Other Expenses							
17-5002-**-**	Electricity	484,000		484,000	235,336	248,664	48.6%
17-5003-**-**	Natural Gas	100,072	135,000	235,072	266,198	(31,126)	113.2% (2)
17-5004-**-**	Potable & Reclaimed Water	36,000		36,000	29,934	6,066	83.2%
17-5005-**-**	Co-generation Power Credit	(1,050,004)		(1,050,004)	(1,135,051)	85,047	108.1%
17-5006-**-**	Chlorine/Sodium Hypochlorite	455,000		455,000	247,215	207,785	54.3%
17-5007-**-**	Polymer Products	469,004	30,000	499,004	561,070	(62,066)	112.4% (2)
17-5008-**-**	Ferric Chloride	363,004	30,000	393,004	523,522	(130,518)	133.2% (2)
17-5009-**-**	Odor Control Chemicals	42,000		42,000	68,824	(26,824)	163.9% (2)
17-5010-**-**	Other Chemicals - Misc.	1,004		1,004	-	1,004	-
17-5011-**-**	Laboratory Services	23,008		23,008	15,930	7,078	69.2%
17-5012-**-**	Grit Hauling - 21A	44,000		44,000	37,466	6,534	85.1%
17-5013-**-**	Landscaping	85,004		85,004	64,614	20,390	76.0%
17-5015-**-**	Management Support Services	24,996		24,996	14,495	10,501	58.0%
17-5017-**-**	Legal Fees	5,004		5,004	19,490	(14,486)	389.5%
17-5019-**-**	Contract Services Misc.	110,000		110,000	93,458	16,542	85.0%
17-5021-**-**	Small Vehicle Expense	7,000		7,000	11,864	(4,864)	169.5%
17-5022-**-**	Miscellaneous Expense	5,004		5,004	2,132	2,872	42.6%
17-5023-**-**	Office Supplies - All	13,004		13,004	11,336	1,668	87.2%
17-5024-**-**	Petroleum Products	20,000		20,000	11,074	8,926	55.4%
17-5025-**-**	Uniforms	27,996		27,996	41,791	(13,795)	149.3% (7)
17-5026-**-**	Small Vehicle Fuel	9,004		9,004	7,910	1,094	87.8%
17-5027-**-**	Insurance - Property/Liability	199,964		199,964	192,847	7,117	96.4%
17-5028-**-**	Small Tools & Supplies	30,000		30,000	43,050	(13,050)	143.5% (7)
17-5030-**-**	Trash Disposal	2,504		2,504	4,492	(1,988)	179.4%
17-5031-**-**	Safety Supplies	38,652		38,652	48,910	(10,258)	126.5% (7)
17-5032-**-**	Equipment Rental	3,004		3,004	14,605	(11,601)	486.2% (8)
17-5033-**-**	Recruitment	1,004		1,004	2,841	(1,837)	283.0%
17-5034-**-**	Travel Expense/Tech. Conferences	20,592		20,592	6,713	13,879	32.6%
17-5035-**-**	Training Expense	25,148		25,148	16,860	8,288	67.0%
17-5036-**-**	Laboratory Supplies	25,144		25,144	32,963	(7,819)	131.1% (3)
17-5037-**-**	Office Equipment	9,996		9,996	2,464	7,532	24.6%
17-5038-**-**	Permits	15,000		15,000	27,970	(12,970)	186.5%
17-5039-**-**	Membership Dues/Fees	5,804		5,804	4,410	1,394	76.0%
17-5049-**-**	Biosolids Disposal	881,996	175,000	1,056,996	1,100,939	(43,943)	104.2% (2)
17-5050-**-**	Contract Services Generators - 29A	13,004		13,004	-	13,004	-
17-5052-**-**	Janitorial Services	42,000		42,000	29,054	12,946	69.2%
17-5054-**-**	Diesel Truck Maint	19,000		19,000	20,400	(1,400)	107.4%
17-5055-**-**	Diesel Truck Fuel	8,000		8,000	7,047	953	88.1%
17-5056-**-**	Maintenance Equip. & Facilities (Solids)	211,000		211,000	139,380	71,620	66.1%
17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	215,000		215,000	195,954	19,046	91.1%
17-5058-**-**	Maintenance Equip. & Facilities (Common)	36,000		36,000	21,471	14,529	59.6%
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	438,996	125,000	563,996	715,536	(151,540)	126.9% (9)
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	50,000		50,000	25,826	24,174	51.7%
17-5061-**-**	Mileage	1,004		1,004	2,104	(1,100)	209.6%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	44,000		44,000	27,288	16,712	62.0%
17-5076-**-**	SCADA Infrastructure	32,000		32,000	18,964	13,036	59.3%
17-5077-**-**	IT Direct	15,000		15,000	15,179	(179)	101.2%
17-5105-**-**	Co-Generation Power Credit - Offset	1,050,000		1,050,000	1,135,051	(85,051)	108.1%
17-5303-**-**	Group Insurance Waiver	7,196		7,196	6,120	1,076	85.0%
17-5305-**-**	Medicare Tax Payments for Employees	148		148	-	148	-
17-5309-**-**	Operating Leases	6,004		6,004	-	6,004	-
17-5705-**-**	Monthly Car Allowance	8,400		8,400	8,917	(517)	106.2%
17-5797-**-**	Verily Stipends - WastewaterSCAN Monitoring	-		-	(12,450)	12,450	100.0%
17-6500-**-**	IT Allocations in to PC's & Depts.	226,420		226,420	187,306	39,114	82.7%
	Total Other Expenses	4,956,080	495,000	5,451,080	5,170,820	280,260	94.9%
	Total Expenses	7,863,668	495,000	8,358,668	7,933,738	424,930	94.9%

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

		FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
21 - Effluent Transmission Main							
Salary and Fringe							
21-5000-**-**-**	Regular Salaries-O&M	1,156		1,156	-	1,156	-
21-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	600		600	-	600	-
	Total Payroll Costs	1,756	-	1,756	-	1,756	0.0%
Other Expenses							
21-5019-**-**-**	Contract Services Misc.	18,996		18,996	-	18,996	-
21-5027-**-**-**	Insurance - Property/Liability	-		-	-	-	-
	Total Other Expenses	18,996	-	18,996	-	18,996	0.0%
	Total Expenses	20,752	-	20,752	-	20,752	0.0%
24 - Aliso Creek Ocean Outfall							
Salary and Fringe							
24-5000-**-**-**	Regular Salaries-O&M	117,060		117,060	90,168	26,892	77.0%
24-5001-**-**-**	Overtime Salaries-O&M	620		620	376	244	60.7%
24-5306-**-**-**	Scheduled Holiday Work	276		276	178	98	64.6%
24-5315-**-**-**	Comp Time - O&M	-		-	336	(336)	100.0%
24-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	61,060		61,060	51,794	9,266	84.8%
	Total Payroll Costs	179,016	-	179,016	142,852	36,164	79.8%
Other Expenses							
24-5015-**-**-**	Management Support Services	125,004	45,000	170,004	51,639	118,365	30.4%
24-5017-**-**-**	Legal Fees	2,008		2,008	1,565	443	77.9%
24-5027-**-**-**	Insurance - Property/Liability	17,884		17,884	13,680	4,204	76.5%
24-5031-**-**-**	Safety Supplies	1,004		1,004	-	1,004	-
24-5034-**-**-**	Travel Expense/Tech. Conferences	5,592		5,592	3,608	1,984	64.5%
24-5035-**-**-**	Training Expense	904		904	31	873	0.03
24-5036-**-**-**	Laboratory Supplies	26,000		26,000	41,393	(15,393)	159.2%
24-5038-**-**-**	Permits	247,400		247,400	228,285	19,115	92.3%
24-5039-**-**-**	Membership Dues/Fees	5,844		5,844	62	5,782	0.01
24-5044-**-**-**	Offshore Monitoring	40,000		40,000	50,394	(10,394)	126.0% (3)
24-5045-**-**-**	Offshore Biochemistry - 20B	15,000		15,000	-	15,000	-
24-5046-**-**-**	Effluent Chemistry	22,496		22,496	16,181	6,316	71.9%
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004		1,004	1,394	(390)	138.8%
24-6500-**-**-**	IT Allocations in to PC's & Depts.	14,172		14,172	11,726	2,446	82.7%
	Total Other Expenses	524,312	45,000	569,312	419,958	149,354	73.8%
	Total Expenses	703,328	45,000	748,328	562,811	185,517	75.2%
	Total O&M Expenses	19,339,320	1,065,000	20,404,320	19,077,439	1,326,881	93.5%

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

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

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

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

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended June 30, 2023

- (1) Power emergencies to date between the three (3) Treatment Plants.
- (2) Chemicals, fuel, and utilities increased with inflation and supply chain disruptions more than budgeted.
- (3) New NPDES permit testing requirements and inflation of laboratory supplies.
- (4) Staff is performing additional work in areas isolated by ongoing construction work that is not normally accessible for O&M work.
- (5) JBL installed and replaced a failed welding fume hood.
- (6) Toxicity exceedances at the SJCOO triggering accelerated testing and additional costs.
- (7) Five new employees outfitted at RTP.
- (8) Several pieces are being rented due to delays associated with receiving newly purchased units.
- (9) 30,000-hour Cogen Service Completed.

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

For the Period Ended June 30, 2023

(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	161,205	123,697	37,508	76.7%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	84,092	71,055	13,037	84.5%
Total Payroll Costs		245,297	194,752	50,545	79.4%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	1,325	1,859	41.6%
01-5023-03-00-00	Office Supplies - All	208	198	10	95.2%
01-5031-03-00-00	Safety Supplies	306	275	31	0.90
01-5034-03-00-00	Travel Expense/Tech. Conferences	6,439	1,927	4,512	0.30
01-5035-03-00-00	Training Expense	2,244	-	2,244	0.0%
01-5037-03-00-00	Office Equipment	408	-	408	-
01-5039-03-00-00	Membership Dues/Fees	1,377	881	496	64.0%
01-5061-03-00-00	Mileage	510	168	342	33.0%
01-5077-03-00-00	IT Direct	-	-	0	-
01-5309-03-00-00	Operating Leases	9,300	17,237	(7,937)	185.3% (1)
01-5705-03-00-00	Monthly Car Allowance	4,200	3,715	485	88.5%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	52,639	43,545	9,094	82.7%
Total Other Expenses		81,126	69,272	11,855	85.4%
Total Engineering Expenses		326,424	264,024	62,400	80.9%

(1) Reclassification; the engineering trailer was budgeted in O&M.

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

		FY 2022-23 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe							
01-6000-04-00-00	Regular Salaries-Admin or IT	\$974,150		\$974,150	\$947,630	\$26,520	97.3%
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000	20,000	30,000	14,911	15,089	49.7% (1)
01-6315-04-00-00	Comp Time - Admin	5,000		5,000	4,206	794	84.1%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	508,162		508,162	544,340	(36,178)	107.1%
	Total Payroll Costs	\$1,497,312	\$20,000	\$1,517,312	\$1,511,087	\$6,225	99.6%
Other Expenses							
01-6018-04-00-00	Public Notices/ Public Relations	\$3,270		\$3,270		\$3,270	-
01-6101-04-00-00	HR Recruitment & Employee Relations	29,190		29,190	10,630	18,560	36.4%
01-6102-04-00-00	Subscriptions	2,533		2,533	1,903	630	75.1%
01-6103-04-00-00	Contract Labor	30,000		30,000	28,477	1,523	94.9%
01-6200-04-00-00	Management Support Services	50,000	115,000	165,000	77,545	87,455	47.0%
01-6201-04-00-00	Audit	46,000		46,000	37,680	8,320	81.9%
01-6202-04-00-00	Legal	200,000	130,000	330,000	374,107	(44,107)	113.4%
01-6202-04-00-22	Legal MNWD				14,640	(14,640)	
01-6202-04-00-23	Legal SMWD				581	(581)	
01-6204-04-00-00	Postage	1,500		1,500	1,226	274	81.7%
01-6223-04-00-00	Office Supplies - Admin	4,294		4,294	1,799	2,495	41.9%
01-6224-04-00-00	Office Equipment Admin or IT	6,000		6,000	9,223	(3,223)	153.7% (2)
01-6234-04-00-00	Memberships & Trainings	95,912		95,912	104,664	(8,752)	109.1% (3)
01-6239-04-00-00	Travel & Conference	25,000		25,000	13,878	11,122	55.5%
01-6240-04-00-00	Scholarship Sponsorship				1,000	(1,000)	
01-6241-04-00-00	Education Reimbursement	4,500		4,500	2,715	1,785	60.3%
01-6310-04-00-00	Miscellaneous	20,000		20,000	22,232	(2,232)	111.2%
01-6311-04-00-00	Mileage	569		569	686	(117)	120.6%
01-6317-04-00-00	Contract Services Misc	5,573		5,573	5,732	(159)	102.9%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	117,968		117,968	97,589	20,379	82.7%
01-6601-04-00-00	Shipping/Freight	4,382		4,382	2,446	1,936	55.8%
01-6705-04-00-00	Monthly Car Allowance	12,000		12,000	13,500	(1,500)	112.5%
	Total Other Expenses	\$658,691	\$245,000	\$903,691	\$822,253	\$81,438	91.0%
	Total Admin Expenses	\$2,156,003	\$265,000	\$2,421,003	\$2,333,340	\$87,663	96.4%

(1) Additional information requests and meeting schedules impacted the need for overtime work.

(2) Planned purchase of ergonomic chairs.

(3) Increased membership fees for WEROC, NACWA, and CASA.

**South Orange County Wastewater Authority
FY 2022-23 Actual General Fund Expenses
(Taken From Administration Expenses)**

		Finance Committee Recommended General Fund %'s	FY 2022-23 Budget	Additional Budget	FY 2022-23 Adjusted Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
Salary and Fringe								
01-6000-04-00-00	Regular Salaries-Admin & IT	Footnote #1	\$174,131		\$174,131	\$165,777	\$8,354	95.2%
01-6001-04-00-00	Overtime Salaries-Admin & IT	50%	5,000		5,000	7,092		141.8%
01-6315-04-00-00	Comp Time - Admin	50%	2,500		2,500	1,340		53.6%
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.		90,223		90,223	95,226	(5,003)	105.5%
	Total Payroll Costs		\$271,854	\$0	\$271,854	\$269,435	\$3,351	99.1%
Other Expenses								
01-6018-04-00-00	Public Notices/ Public Relations	100%	\$3,270		\$3,270		\$3,270	0.0%
01-6103-04-00-00	Contract Labor	25%	12,500		12,500	7,119	5,381	57.0%
01-6201-04-00-00	Audit	100%	46,000		46,000	37,680	8,320	81.9%
01-6202-04-00-00	Legal	40%	88,000	52,000	140,000	149,643	(9,643)	106.9%
01-6203-04-00-00	Outside Services	100%						
01-6204-04-00-00	Postage	20%	300		300	245	55	81.7%
01-6223-04-00-00	Office Supplies - Admin	100%	4,500		4,500	1,799	2,701	40.0%
01-6224-04-00-00	Office Equipment	100%	1,200		1,200	9,223	(8,023)	768.5%
01-6310-04-00-00	Miscellaneous	20%	3,600		3,600	4,446	(846)	123.5%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	5%	6,288		6,288	4,879	1,409	77.6%
	Total Other Expenses		\$165,658	\$52,000	\$217,658	\$215,035	\$2,624	98.8%
Total General Fund Expenses			\$437,512	\$52,000	\$489,512	\$484,470	\$5,974	99.0%

Time Allocation		
(1)	Executive Assistant	50%
	GM	50%
	Controller	5%

South Orange County Wastewater Authority

Budget vs. Actual Comparison-IT

For the Period Ended June 30, 2023

(in dollars)

		FY 2022-23 Budget	Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	106,310	107,479	(1,169)	101.1%
01-6001-05-00-00	Overtime Salaries-Admin or IT	-	-	-	-
01-6315-05-00-00	Comp Time - IT	-	-	-	-
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	55,456	61,738	(6,282)	111.3%
	Total Salary & Fringe	161,766	169,218	(7,452)	104.6%
Other Expenses					
01-6028-05-00-00	Small Tools & Supplies	1,000	-	1,000	-
01-6035-05-00-00	Training Expense	3,000	-	3,000	0.0%
01-6224-05-00-00	Office Equipment	600	-	600	-
01-6234-05-00-00	Memberships & Trainings	12,850	1,810	11,040	0.14
01-6239-05-00-00	Travel & Conference	1,500	-	1,500	-
01-6300-05-00-00	Software Maintenance Agreements	60,433	43,165	17,268	71.4%
01-6301-05-00-00	Hardware Maintenance Agreements	14,186	12,839	1,347	90.5%
01-6302-05-00-00	Cloud Subscriptions (Internet)	181,766	117,021	64,745	64.4%
01-6303-05-00-00	Telecommunications	164,582	147,934	16,648	89.9%
01-6305-05-00-00	IT Professional Services	53,500	41,599	11,901	77.8%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	28,900	24,308	4,592	84.1%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,444	18,521	7,923	70.0%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	64,173	66,787	(2,614)	104.1%
01-6310-05-00-00	Miscellaneous	5,000	57	4,943	1.1%
01-6312-05-00-00	Computer & Photocopy Supplies	-	1,882	(1,882)	-
	Total Other Expenses	618,094	475,921	142,173	77.0%
Total Expenses before Allocation		779,860	645,139	134,721	82.7%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(779,860)	(645,139)	(134,721)	82.7%
	Total IT Allocations (Out) to PC's & Depts	(779,860)	(645,139)	(134,721)	82.7%

**South Orange County Wastewater Authority
FY 2022-23 Comparative Actual Fringe Pool and Rate**

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	UAL & OPEB Not Included		
						FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual
457 Plan - Employer Contribution	\$13,821	\$83,925	\$75,524	\$64,550	\$74,097	\$72,639	\$76,797	\$69,537
Accrued Administrative Leave	34,879	30,478	23,929	26,567	47,949	33,434	36,582	44,574
Accrued Holiday	221,783	220,371	234,247	244,674	251,092	262,771	262,937	267,792
Accrued Personal Leave	74,238	76,638	83,205	87,369	97,085	81,137	97,394	97,880
COVID 19 Federal Leave						44,236	1,533	
COVID 19 State Leave						15,910	37,815	40,843
Accrued Sick Pay	242,262	262,987	204,767	274,389	233,159	289,940	273,286	314,272
Accrued Vacation	372,526	416,343	345,815	419,442	383,841	382,525	416,472	417,560
Bereavement Pay	1,345	8,088	10,892	10,820	9,043	12,149	12,901	14,770
Jury Duty			5,817	3,149	5,156	1,005	5,054	2,308
Disability Insurance - Private	51,728	56,122	57,924	56,713	61,659	61,468	62,325	61,748
Group Medical Insurance	948,341	1,017,679	864,239	918,687	902,394	959,986	1,024,258	1,070,849
Medicare Tax - Employer	94,167	94,550	96,326	100,314	104,441	104,289	96,485	108,374
Retiree Health Savings Program (RHS)			17,800	29,600	39,600	48,000	55,000	55,600
Retiree Health PARS Investment	500,000	504,000	210,000					
¹ Retiree Health Benefits	281,389	384,936	354,582	423,438	456,943			
Retirement - PERS Normal Costs	517,823	500,175	504,975	570,071	584,043	640,736	636,896	640,675
¹ Retirement - PERS Unfunded Liability	432,628	499,903	599,849	743,843	867,337			
Unemployment Ins./Reimbursement	1,378	1,234		11,608				
Workers Compensation Ins.	76,883	212,990	233,538	159,452	192,000	121,937	182,738	147,450
Total Budget Fringe Benefits Pool	\$3,865,192	\$4,370,418	\$3,923,431	\$4,144,686	\$4,309,837	\$3,132,163	\$3,278,473	\$3,354,231
Change in Fringe Pool		13.1%	-10.2%	5.6%	4.0%	-27.3%	4.7%	2.3%
Pay for Time Worked Labor Base(Regular Salaries)								
O&M including CIP Labor		3,184,417	3,224,868	3,282,424	3,451,281	3,402,166	3,379,203	3,453,540
Environmental		815,299	789,929	827,189	933,333	955,618	949,369	1,014,951
Engineering including CIP Labor		305,422	377,076	396,554	397,732	428,407	418,681	315,707
Admin		695,744	857,635	896,766	934,332	899,005	923,711	947,630
IT		44,447	84,015	85,028	92,851	99,833	103,017	107,479
Total Pay for Time Worked Labor Base	4,976,917	5,045,329	5,333,523	5,487,962	5,809,528	5,785,029	5,773,981	5,839,307
Fringe Rate	78%	86.6%	73.6%	75.5%	74.2%	54.1%	56.8%	57.4%
Change in Labor Base		1.4%	5.7%	2.9%	5.9%	-0.4%	-0.2%	1.1%

¹UAL and OPEB Annual Expense were removed from the Fringe Pool in FY 2020-21.

SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
PC 2 - J.B. LATHAM TREATMENT PLANT FLOW & SOLIDS
July 1, 2022 to June 30, 2023

PC 2 Liquids Summary (mgd) J.B. Latham Treatment Plant FY 2022-23		
Member Agency	Total (mgd)	Percent Distribution (%)
CSJC	2.180	23.93%
MNWD (1)	1.400	15.37%
SCWD	1.700	18.66%
SMWD (1)	3.830	42.04%
Total	9.110	100.00%
<p>(1) Please refer to the MNWD & SMWD Agreement from 2018 for flow/solids splitting in the Oso-Trabuco line. The MNWD agreed upon flow was 1.4 MGD. The Oso Trabuco line includes flow from SMWD and MNWD from upstream facilities. The flow difference between the 1.4 MGD constant for SMWD is subtracted from the total Oso-Trabuco flow to obtain the flow attributed to SMWD.</p>		

PC 2 Solids Summary Loading (pounds) J.B. Latham Treatment Plant FY 2022-23		
Member Agency	Billing (Pounds)	Percent Distribution (%)
CSJC	6442	18.91%
MNWD (2)	5257	15.43%
SCWD	6227	18.28%
SMWD (2)	16141	47.38%
Total	34066	100.00%
<p>(2) Please refer to the MNWD & SMWD Agreement from 2018 for solids splitting. Total solids for SMWD calculated by total flow in the Oso Trabuco line (3.195 mgd) multiplied by the average of TSS and BOD loading then subtracting the constant based MNWD loading from the total.</p>		

SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
PC 12 - REGIONAL WASTE DISCHARGE PERMITS
July 1, 2022 to June 30, 2023

PC 12 Recycled Water Master Recycled Water Permit FY 2022-23		
Member Agency	Region 9 Recyled Production (af)	% RW Produced
CSJC	647	476.98%
MNWD	5515	4066.45%
SCWD	682	503.19%
SMWD	6221	4587.52%
TCWD	496	365.86%
Total	13561	100.00%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
 PC 15 - COASTAL TREATMENT PLANT FLOW SUMMARY
 July 1, 2022 to June 30, 2023**

PC 15 Actual Flows Coastal Treatment Plant FY 2022-23		
Member Agency	Plant Flows (MGD)	Plant Flow (%)
CLB	1.527	54.71%
EBSD	0.062	2.22%
SCWD	1.202	43.07%
MNWD	0.00	0.00%
Total	2.79	100.00%

SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
PC 17 - REGIONAL TREATMENT PLANT FLOW SUMMARY
July 1, 2022 to June 30, 2023

PC 17 Liquids Regional Treatment Plant FY 2022-23				
Member Agency	Plant Flow (MGD)	Centrate Flow (MGD)	Total Flow (MGD)	Liquid Flow (%)
CLB	0.00	0.01000	0.01000	0.09%
EBS	0.00	0.00000	0.00000	0.00%
SCWD	0.00	0.01000	0.00000	0.06%
ETWD	0.00	0.02000	0.02000	0.23%
MNWD	7.47	0.07000	7.54000	99.62%
Total	7.47	0.11000	7.57000	100.00%

PC 17 Solids Regional Treatment Plant FY 2022-23		
Member Agency	Pounds/ Day	Pounds (%)
CLB	4,186	11.86%
ETWD	5,733	16.25%
EBS	171	0.49%
MNWD	21,865	61.97%
SCWD	3,327	9.43%
Total	35,283	100.00%

**South Orange County Wastewater Authority
PC 2 - JB Latham Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)

**Member Agency Budget by
Wastewater Code**

City of San Juan Capistrano
Moulton Niguel Water District
Santa Margarita Water District
South Coast Water District

Total
Net Budget Variance

Liquids			Solids			Common - Liquids			Common - Solids			Total		
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance
604,512	570,836	33,676	692,832	594,211	98,621	183,040	188,743	(5,703)	178,504	184,020	(5,516)	1,658,888	1,537,810	121,078
383,484	366,592	16,892	726,360	484,905	241,455	137,307	141,573	(4,266)	128,600	132,617	(4,017)	1,375,751	1,125,686	250,065
876,520	1,002,891	(126,371)	997,724	1,488,974	(491,250)	102,964	106,179	(3,215)	168,808	174,083	(5,275)	2,146,016	2,772,126	(626,110)
440,220	445,147	(4,927)	657,452	574,387	83,065	171,568	176,904	(5,336)	118,984	122,680	(3,696)	1,388,224	1,319,118	69,106
2,304,736	2,385,465	(80,729)	3,074,368	3,142,476	(68,108)	594,879	613,400	(18,521)	594,896	613,400	(18,504)	6,568,879	6,754,741	(185,862)
		-3.5%			-2.2%			-3.1%			-3.1%			-2.8%

**Member Agency Wastewater
Code Allocation %'s**

City of San Juan Capistrano
Moulton Niguel Water District
Santa Margarita Water District
South Coast Water District

Total

Liquids			Solids			Common - Liquids			Common - Solids			Total		
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance
26.23%	23.9%	2.3%	22.5%	18.91%	3.6%	30.77%	30.77%	0.0%	30.01%	30.00%	0.0%	25.25%	22.8%	2.5%
16.64%	15.4%	1.3%	23.6%	15.43%	8.2%	23.08%	23.08%	0.0%	21.62%	21.62%	0.0%	20.94%	16.7%	4.3%
38.03%	42.0%	-4.0%	32.5%	47.38%	-14.9%	17.31%	17.31%	0.0%	28.38%	28.38%	0.0%	32.67%	41.0%	-8.4%
19.10%	18.7%	0.4%	21.4%	18.28%	3.1%	28.84%	28.84%	0.0%	20.00%	20.00%	0.0%	21.13%	19.5%	1.6%
100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
PC 5 - San Juan Creek Ocean Outfall
Wastewater Distribution by Member Agency
Budget vs Actual

Member Agency Budget by Wastewater Code

City of San Clemente
 City of San Juan Capistrano
 Moulton Niguel Water District
 Santa Margarita Water District
 South Coast Water District

Total

Net Budget Variance

(Over)/Under Budget (in dollars)					
Fixed			Total		
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance
120,388	106,591	13,797	120,388	106,591	13,797
80,268	71,061	9,207	80,268	71,061	9,207
112,360	99,472	12,888	112,360	99,472	12,888
321,044	284,243	36,801	321,044	284,243	36,801
90,324	79,975	10,349	90,324	79,975	10,349
724,384	641,342	83,042	724,384	641,342	83,042

11.5%

11.5%

Member Agency Wastewater Code Allocation %'s

City of San Clemente
 City of San Juan Capistrano
 Moulton Niguel Water District
 Santa Margarita Water District
 South Coast Water District

Total

Fixed			Total		
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance
16.6%	16.6%	0.0%	16.6%	16.6%	0.0%
11.1%	11.1%	0.0%	11.1%	11.1%	0.0%
15.5%	15.5%	0.0%	15.5%	15.5%	0.0%
44.3%	44.3%	0.0%	44.3%	44.3%	0.0%
12.5%	12.5%	0.0%	12.5%	12.5%	0.0%
100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 8 - Pretreatment Program
Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)									
Insurance				Labor			Total		
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Budget by Wastewater Code									
City of Laguna Beach	682	508	174	9,088	6,289	2,799	9,770	6,798	2,972
City of San Clemente	682	508	174	39,344	30,633	8,711	40,026	31,142	8,884
City of San Juan Capistrano	682	508	174	16,516	5,668	10,848	17,198	6,176	11,022
El Toro Water District	682	508	174	7,240	3,044	4,196	7,922	3,553	4,369
Emerald Bay Service District	682	508	174	5,664	2,372	3,292	6,346	2,880	3,466
IRWD (c.o. El Toro W.D.)	682	508	174	27,564	21,701	5,863	28,246	22,210	6,036
Moulton Niguel Water District	683	508	175	37,632	33,380	4,252	38,315	33,889	4,426
Santa Margarita Water District	683	509	174	51,972	50,083	1,889	52,655	50,592	2,063
South Coast Water District	683	508	175	40,332	30,501	9,831	41,015	31,010	10,005
Total	6141	4576	1,565	235,352	183,672	51,680	241,493	188,248	53,245
Net Budget Variance			25.5%			22.0%			22.0%

Insurance				Labor			Total		
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
City of Laguna Beach	11.1%	11.1%	0.0%	3.9%	3.4%	0.4%	4.0%	3.6%	0.4%
City of San Clemente	11.1%	11.1%	0.0%	16.7%	16.7%	0.0%	16.6%	16.5%	0.0%
City of San Juan Capistrano	11.1%	11.1%	0.0%	7.0%	3.1%	3.9%	7.1%	3.3%	3.8%
El Toro Water District	11.1%	11.1%	0.0%	3.1%	1.7%	1.4%	3.3%	1.9%	1.4%
Emerald Bay Service District	11.1%	11.1%	0.0%	2.4%	1.3%	1.1%	2.6%	1.5%	1.1%
IRWD (c.o. El Toro W.D.)	11.1%	11.1%	0.0%	11.7%	11.8%	-0.1%	11.7%	11.8%	-0.1%
Moulton Niguel Water District	11.1%	11.1%	0.0%	16.0%	18.2%	-2.2%	15.9%	18.0%	-2.1%
Santa Margarita Water District	11.1%	11.1%	0.0%	22.1%	27.3%	-5.2%	21.8%	26.9%	-5.1%
South Coast Water District	11.1%	11.1%	0.0%	17.1%	16.6%	0.5%	17.0%	16.5%	0.5%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 12 (2SO) Water Reclamation Permits - Recycled Water
Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)									
Region 9			Equally			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Budget by Wastewater Code									
City of San Juan Capistrano	5,104	3,637	1,467	34,940	15,250	19,690	40,044	18,887	21,157
Moulton Niguel Water District	70,580	31,006	39,574	34,940	15,250	19,690	105,520	46,256	59,264
Santa Margarita Water District	77,240	34,979	42,261	34,940	15,250	19,690	112,180	50,229	61,951
South Coast Water District	11,752	3,837	7,915	34,940	15,250	19,690	46,692	19,087	27,605
Trabuco Canyon Water District	9,992	2,790	7,202	34,940	15,250	19,690	44,932	18,040	26,892
Total	174,668	76,249	98,419	174,700	76,249	98,451	349,368	152,499	196,869
Net Budget Variance			56.3%			56.4%			56.4%

Region 9			Equally			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
City of San Juan Capistrano	2.9%	4.8%	-1.8%	20.0%	20.0%	0.0%	11.5%	12.4%	-0.9%
Moulton Niguel Water District	40.4%	40.7%	-0.3%	20.0%	20.0%	0.0%	30.2%	30.3%	-0.1%
Santa Margarita Water District	44.2%	45.9%	-1.7%	20.0%	20.0%	0.0%	32.1%	32.9%	-0.8%
South Coast Water District	6.7%	5.0%	1.7%	20.0%	20.0%	0.0%	13.4%	12.5%	0.8%
Trabuco Canyon Water District	5.7%	3.7%	2.1%	20.0%	20.0%	0.0%	12.9%	11.8%	1.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 15 - Coastal Treatment Plant
Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)												
Liquids			Common Liquids			AWT			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Budget by Wastewater Code												
El Toro Water District	881,120	963,092	(81,972)	281,696	239,964	41,732				1,162,816	1,203,057	(40,241)
Emerald Bay Service District	35,204	39,104	(3,900)	22,196	18,926	3,270				57,400	58,030	(630)
Moulton Niguel Water District				217,360	185,148	32,212				217,360	185,148	32,212
South Coast Water District	679,580	758,112	(78,532)	221,812	188,946	32,866	528,480	450,768	77,712	1,429,872	1,397,826	32,046
Total	1,595,904	1,760,308	(164,404)	743,064	632,984	110,080	528,480	450,768	77,712	2,867,448	2,844,061	23,387
Net Budget Variance			-10.3%			14.8%			14.7%			0.8%

(Over)/Under Budget (in dollars)												
Liquids			Common Liquids			AWT			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	55.2%	54.7%	0.5%	37.9%	37.9%	0.0%				40.6%	42.3%	-1.7%
Emerald Bay Service District	2.2%	2.2%	0.0%	3.0%	3.0%	0.0%				2.0%	2.0%	0.0%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.3%	0.0%				7.6%	6.5%	1.1%
South Coast Water District	42.6%	43.1%	-0.5%	29.9%	29.9%	0.0%	100.0%	100.0%	0.0%	49.9%	49.1%	0.7%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 17 - Regional Treatment Plant
Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Budget by Wastewater Code																		
City of Laguna Beach	2,216	2,043	173	412,624	479,261	(66,637)						66,781	61,188	5,593	481,621	542,492	(60,871)	
El Toro Water District	4,852	5,222	(370)	496,820	648,185	(151,365)						121,521	111,306	10,215	623,193	764,713	(141,520)	
Emerald Bay Service District	0	0	0	16,540	19,629	(3,089)						3,517	3,218	299	20,057	22,846	(2,789)	
Moulton Niguel Water District	2,353,644	2,261,875	91,769	2,225,996	2,503,599	(277,603)	597,669	547,295	50,374	838,960	538,984	299,976	350,188	320,774	29,414	6,366,457	6,172,527	193,930
South Coast Water District	1,324	1,362	(38)	317,676	380,935	(63,259)						53,340	48,863	4,477	372,340	431,161	(58,821)	
Total	2,362,036	2,270,503	91,533	3,469,656	4,031,608	(561,952)	597,669	547,295	50,374	838,960	538,984	299,976	595,347	545,349	49,998	7,863,668	7,933,739	(70,071)
Net Budget Variance			3.9%			-16.2%			8.4%			35.8%			8.4%			-0.9%

(Over)/Under Budget (in dollars)																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Wastewater Code Allocation %'s																		
City of Laguna Beach	0.1%	0.09%	0.0%	11.9%	11.89%	0.0%						11.2%	11.2%	0.0%	6.1%	6.8%	-0.7%	
El Toro Water District	0.2%	0.23%	0.0%	14.3%	16.08%	-1.8%						20.4%	20.4%	0.0%	7.9%	9.6%	-1.7%	
Emerald Bay Service District	0.0%	0.00%	0.0%	0.5%	0.49%	0.0%						0.6%	0.6%	0.0%	0.3%	0.3%	0.0%	
Moulton Niguel Water District	99.6%	99.62%	0.0%	64.2%	62.10%	2.1%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	81.0%	77.8%	3.2%
South Coast Water District	0.1%	0.06%	0.0%	9.2%	9.45%	-0.3%						9.0%	9.0%	0.0%	4.7%	5.4%	-0.7%	
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 21 - Effluent Transmission Main
Wastewater Distribution by Member Agency
Budget vs Actual**

(Over)/Under Budget (in dollars)									
Reach B/C/D			Reach E			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Budget by Wastewater Code									
El Toro Water District	6,952	-	6,952	1,596	-	1,596	8,548	-	8,548
IRWD (c.o. El Toro W.D.)	6,952	-	6,952	1,596	-	1,596	8,548	-	8,548
Moulton Niguel Water District	-	-	-	3,656	-	3,656	3,656	-	3,656
Total	13,904	0	13,904	6,848	0	6,848	20,752	0	20,752
Net Budget Variance									
			100.0%			100.0%			100.0%

Reach B-C-D			Reach E			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
El Toro Water District	50.0%	0.0%	50.0%	23.3%	0.0%	23.3%	41.2%	0.0%	41.2%
IRWD (c.o. El Toro W.D.)	50.0%	0.0%	50.0%	23.3%	0.0%	23.3%	41.2%	0.0%	41.2%
Moulton Niguel Water District	0.0%	0.0%	0.0%	53.4%	0.0%	53.4%	17.6%	0.0%	17.6%
Total	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%

**South Orange County Wastewater Authority
 PC 23 - North Coast Interceptor
 PC 23 Wastewater Distribution by Member Agency
 Budget vs Actual**

(Over)/Under Budget (in dollars)						
North Coast Interceptor			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Budget by Wastewater Code						
City of Laguna Beach	-	-	-	-	-	
Emerald Bay Service District	-	-	-	-	-	
Total	0	0	0	0	0	0

North Coast Interceptor			Total			
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance	
Member Agency Wastewater Code Allocation %'s						
City of Laguna Beach	0.0%	0.0%	0.0%	0.0%	0.0%	
Emerald Bay Service District	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**South Orange County Wastewater Authority
PC 24 - Aliso Creek Ocean Outfall
Wastewater Distribution by Member Agency
Budget vs Actual**

**Member Agency Budget by
Wastewater Code**

City of Laguna Beach
El Toro Water District
Emerald Bay Service District
IRWD (c.o. El Toro W.D.)
Moulton Niguel Water District
South Coast Water District

Total

Net Budget Variance

(Over)/Under Budget (in dollars)					
Fixed			Total		
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance
77,384	61,909	15,475	77,384	61,909	15,475
114,651	91,749	22,902	114,651	91,749	22,902
5,488	4,390	1,098	5,488	4,390	1,098
110,831	88,697	22,134	110,831	88,697	22,134
308,395	246,782	61,613	308,395	246,782	61,613
86,579	69,282	17,297	86,579	69,282	17,297
703,328	562,811	140,518	703,328	562,811	140,518

20.0%

20.0%

**Member Agency Wastewater Code
Allocation %'s**

City of Laguna Beach
El Toro Water District
Emerald Bay Service District
IRWD (c.o. El Toro W.D.)
Moulton Niguel Water District
South Coast Water District

Total

Fixed			Total		
FY 22-23 Budget	FY 22-23 Actual	Variance	FY 22-23 Budget	FY 22-23 Actual	Variance
11.0%	11.0%	0.0%	11.0%	11.0%	0.0%
16.3%	16.3%	0.0%	16.3%	16.3%	0.0%
0.8%	0.8%	0.0%	0.8%	0.8%	0.0%
15.8%	15.8%	0.0%	15.8%	15.8%	0.0%
43.8%	43.8%	0.0%	43.8%	43.8%	0.0%
12.3%	12.3%	0.0%	12.3%	12.3%	0.0%
100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
PC 02 - Jay B. Latham Plant					
Member Agency					
City of San Juan Capistrano					
-5000--**	Regular Salaries-O&M	424,280	340,501	83,779	80.3%
-5001--**	Overtime Salaries-O&M	6,960	12,198	(5,238)	175.3%
-5002--**	Electricity	137,568	182,298	(44,730)	132.5%
-5003--**	Natural Gas	42,476	55,589	(13,113)	130.9%
-5004--**	Potable & Reclaimed Water	6,448	6,864	(416)	106.5%
02-5006-01-01-18	Chlorine/Sodium Hypochlorite	2,360	10,836	(8,476)	459.1%
02-5007-01-02-18	Polymer Products	72,012	72,483	(471)	100.7%
02-5008-01-02-18	Ferric Chloride	57,524	58,492	(968)	101.7%
-5009--**	Odor Control Chemicals	5,780	7,691	(1,911)	133.1%
-5010--**	Other Chemicals - Misc.	304	0	304	0.0%
-5011--**	Laboratory Services	4,988	1,765	3,223	35.4%
02-5012-01-01-18	Grit Hauling - 21A	15,596	22,061	(6,465)	141.5%
-5013--**	Landscaping	23,400	22,738	662	97.2%
-5015--**	Management Support Services	9,116	10,963	(1,847)	120.3%
-5017--**	Legal Fees	1,520	8,268	(6,748)	543.9%
-5019--**	Contract Services Misc. - 29	24,916	28,346	(3,430)	113.8%
-5021--**	Small Vehicle Expense - 31A	3,344	3,379	(35)	101.0%
-5022--**	Miscellaneous Expense	2,432	275	2,157	11.3%
-5023--**	Office Supplies - All	8,812	4,979	3,833	56.5%
-5024--**	Petroleum Products	2,804	2,037	767	72.6%
-5025--**	Uniforms	8,404	9,288	(884)	110.5%
-5026--**	Small Vehicle Fuel - 37A	3,040	2,524	516	83.0%
-5027--**	Insurance - Property/Liability	50,756	49,889	867	98.3%
-5028--**	Small Tools & Supplies	11,548	8,039	3,509	69.6%
-5030--**	Trash Disposal	912	614	298	67.3%
-5031--**	Safety Supplies	11,928	11,036	892	92.5%
-5032--**	Equipment Rental	912	83	829	9.1%
-5033--**	Recruitment	304	395	(91)	130.0%
-5034--**	Travel Expense/Tech. Conferences	6,260	2,077	4,183	33.2%
-5035--**	Training Expense	7,704	5,540	2,164	71.9%
-5036--**	Laboratory Supplies	5,316	5,134	182	96.6%
-5037--**	Office Equipment	3,952	138	3,814	3.5%
-5038--**	Permits	8,052	7,453	599	92.6%
-5039--**	Membership Dues/Fees	1,764	1,239	525	70.2%
02-5049-01-02-18	Biosolids Disposal - 21B	154,820	119,265	35,555	77.0%
-5050--**	Contract Services Generators - 29A	3,040	4,833	(1,793)	159.0%
-5052--**	Janitorial Services	14,284	11,488	2,796	80.4%
02-5053-01-02-18	Contract Serv - Digester Cleaning - 29E	13,520	6,384	7,136	47.2%
02-5054-01-02-18	Diesel Truck Maint - 31B	4,956	3,744	1,212	75.6%
02-5055-01-02-18	Diesel Truck Fuel - 37B	676	1,002	(326)	148.2%
02-5056-01-02-18	Maintenance Equip. & Facilities (Solids) 41-A	33,804	30,588	3,216	90.5%
02-5057-01-01-18	Maintenance Equip. & Facilities (Liquids) 41-f	60,328	48,276	12,052	80.0%
-5058--**	Maintenance Equip. & Facilities (Common) 4'	8,812	17,038	(8,226)	193.3%
02-5059-01-02-18	Maintenance Equip. & Facilities (Co-Gen) 41-	62,424	48,997	13,427	78.5%
-5061--**	Mileage	652	555	97	85.1%
-5076--**	SCADA Infrastructure	8,460	5,762	2,698	68.1%
-5077--**	IT Direct	4,560	4,272	288	93.7%
-5302--**	Performance Based Merit Pay	0	7,121	(7,121)	0.0%
-5303--**	Group Insurance Waiver	1,780	1,345	435	75.5%
-5306--**	Scheduled Holiday Work	9,416	6,412	3,004	68.1%
-5309--**	Operating Leases	6,684	4,897	1,787	73.3%
-5315--**	Comp Time - O&M	2,064	3,112	(1,048)	150.8%
-5401--**	Fringe Benefits IN to PC's & Depts.	221,320	199,682	21,638	90.2%
-5700--**	Standby Pay	7,900	7,949	(49)	100.6%
-5705--**	Monthly Car Allowance	5,736	3,923	1,813	68.4%
02-5797-02-01-18	Verily Stipends - WastewaterSCAN Monitorin	0	(2,979)	2,979	0.0%
-5799--**	Zephyr Wall Costs Share-O&M	(4,252)	(4,352)	100	102.3%
-6500--**	IT Allocations in to PC's & Depts.	64,412	53,284	11,128	82.7%
Total City of San Juan Capistrano		1,658,888	1,537,810	121,078	92.7%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District					
-5000--**	Regular Salaries-O&M	335,280	242,171	93,109	72.2%
-5001--**	Overtime Salaries-O&M	5,500	8,759	(3,259)	159.3%
-5002--**	Electricity	101,388	125,714	(24,326)	124.0%
-5003--**	Natural Gas	31,300	38,334	(7,034)	122.5%
-5004--**	Potable & Reclaimed Water	5,384	5,008	376	93.0%
02-5006-01-01-22	Chlorine/Sodium Hypochlorite	1,496	6,959	(5,463)	465.1%
02-5007-01-02-22	Polymer Products	75,496	59,150	16,346	78.3%
02-5008-01-02-22	Ferric Chloride	60,308	47,732	12,576	79.1%
-5009--**	Odor Control Chemicals	4,676	5,477	(801)	117.1%
-5010--**	Other Chemicals - Misc.	224	0	224	0.0%
-5011--**	Laboratory Services	3,624	1,198	2,426	33.0%
02-5012-01-01-22	Grit Hauling - 21A	9,896	14,167	(4,271)	143.2%
-5013--**	Landscaping	17,208	16,725	483	97.2%
-5015--**	Management Support Services	6,708	8,064	(1,356)	120.2%
-5017--**	Legal Fees	1,116	6,082	(4,966)	544.9%
-5019--**	Contract Services Misc. - 29	18,328	20,850	(2,522)	113.8%
-5021--**	Small Vehicle Expense - 31A	2,456	2,485	(29)	101.2%
-5022--**	Miscellaneous Expense	1,788	202	1,586	11.3%
-5023--**	Office Supplies - All	6,484	3,663	2,821	56.5%
-5024--**	Petroleum Products	1,984	1,366	618	68.9%
-5025--**	Uniforms	6,756	6,668	88	98.7%
-5026--**	Small Vehicle Fuel - 37A	2,236	1,857	379	83.0%
-5027--**	Insurance - Property/Liability	37,331	36,696	635	98.3%
-5028--**	Small Tools & Supplies	8,492	5,913	2,579	69.6%
-5030--**	Trash Disposal	672	451	221	67.2%
-5031--**	Safety Supplies	8,772	8,118	654	92.5%
-5032--**	Equipment Rental	672	61	611	9.1%
-5033--**	Recruitment	224	291	(67)	129.8%
-5034--**	Travel Expense/Tech. Conferences	4,600	1,528	3,072	33.2%
-5035--**	Training Expense	5,664	4,075	1,589	71.9%
-5036--**	Laboratory Supplies	3,860	3,483	377	90.2%
-5037--**	Office Equipment	2,904	102	2,802	3.5%
-5038--**	Permits	5,924	5,482	442	92.5%
-5039--**	Membership Dues/Fees	1,300	911	389	70.1%
02-5049-01-02-22	Biosolids Disposal - 21B	162,316	97,326	64,990	60.0%
-5050--**	Contract Services Generators - 29A	2,236	3,555	(1,319)	159.0%
-5052--**	Janitorial Services	10,504	8,450	2,054	80.4%
02-5053-01-02-22	Contract Serv - Digester Cleaning - 29E	14,176	5,210	8,966	36.7%
02-5054-01-02-22	Diesel Truck Maint - 31B	5,196	3,056	2,140	58.8%
02-5055-01-02-22	Diesel Truck Fuel - 37B	708	818	(110)	115.5%
02-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41-A	35,440	24,962	10,478	70.4%
02-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 41-f	38,268	31,003	7,265	81.0%
-5058--**	Maintenance Equip. & Facilities (Common) 4'	6,484	12,532	(6,048)	193.3%
02-5059-01-02-22	Maintenance Equip. & Facilities (Co-Gen) 41-	65,444	39,983	25,461	61.1%
-5061--**	Mileage	480	408	72	85.0%
-5076--**	SCADA Infrastructure	6,220	4,238	1,982	68.1%
-5077--**	IT Direct	3,352	3,143	209	93.8%
-5302--**	Performance Based Merit Pay	0	5,113	(5,113)	0.0%
-5303--**	Group Insurance Waiver	1,432	964	468	67.3%
-5306--**	Scheduled Holiday Work	7,480	4,591	2,889	61.4%
-5309--**	Operating Leases	4,920	3,602	1,318	73.2%
-5315--**	Comp Time - O&M	1,608	2,247	(639)	139.7%
-5401--**	Fringe Benefits IN to PC's & Depts.	174,900	142,046	32,854	81.2%
-5700--**	Standby Pay	5,812	5,847	(35)	100.6%
-5705--**	Monthly Car Allowance	4,476	2,772	1,704	61.9%
02-5797-02-01-22	Verily Stipends - WastewaterSCAN Monitorin	0	(1,913)	1,913	0.0%
-5799--**	Zephyr Wall Costs Share-O&M	(3,128)	(3,201)	73	102.3%
-6500--**	IT Allocations in to PC's & Depts.	47,376	39,194	8,182	0.827288
Total Moulton Niguel Water District		1,375,751	1,125,686	250,065	81.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
Santa Margarita Water District					
5000--****	Regular Salaries-O&M	594,988	644,075	(49,087)	108.3%
5001--****	Overtime Salaries-O&M	9,008	23,259	(14,251)	258.2%
5002--****	Electricity	187,820	324,078	(136,258)	172.5%
5003--****	Natural Gas	57,988	98,822	(40,834)	170.4%
5004--****	Potable & Reclaimed Water	8,768	13,313	(4,545)	151.8%
02-5006-01-01-23	Chlorine/Sodium Hypochlorite	3,424	19,037	(15,613)	556.0%
02-5007-01-02-23	Polymer Products	103,700	181,628	(77,928)	175.1%
02-5008-01-02-23	Ferric Chloride	82,836	146,569	(63,733)	176.9%
5009--****	Odor Control Chemicals	8,360	15,829	(7,469)	189.3%
5010--****	Other Chemicals - Misc.	228	0	228	0.0%
5011--****	Laboratory Services	7,224	3,377	3,847	46.7%
02-5012-01-01-23	Grit Hauling - 21A	22,616	38,758	(16,142)	171.4%
5013--****	Landscaping	17,592	17,096	496	97.2%
5015--****	Management Support Services	6,856	8,242	(1,386)	120.2%
5017--****	Legal Fees	1,140	6,216	(5,076)	545.3%
5019--****	Contract Services Misc. - 29	18,732	21,312	(2,580)	113.8%
5021--****	Small Vehicle Expense - 31A	2,512	2,540	(28)	101.1%
5022--****	Miscellaneous Expense	1,828	207	1,621	11.3%
5023--****	Office Supplies - All	6,624	3,744	2,880	56.5%
5024--****	Petroleum Products	4,060	3,829	231	94.3%
5025--****	Uniforms	11,960	18,222	(6,262)	152.4%
5026--****	Small Vehicle Fuel - 37A	2,284	1,898	386	83.1%
5027--****	Insurance - Property/Liability	38,160	37,509	651	98.3%
5028--****	Small Tools & Supplies	8,680	6,044	2,636	69.6%
5030--****	Trash Disposal	684	461	223	67.5%
5031--****	Safety Supplies	8,964	8,298	666	92.6%
5032--****	Equipment Rental	684	63	621	9.1%
5033--****	Recruitment	228	297	(69)	130.4%
5034--****	Travel Expense/Tech. Conferences	4,704	1,562	3,142	33.2%
5035--****	Training Expense	5,792	4,165	1,627	71.9%
5036--****	Laboratory Supplies	7,692	9,821	(2,129)	127.7%
5037--****	Office Equipment	2,968	104	2,864	3.5%
5038--****	Permits	6,052	5,603	449	92.6%
5039--****	Membership Dues/Fees	1,324	931	393	70.4%
02-5049-01-02-23	Biosolids Disposal - 21B	222,952	298,855	(75,903)	134.0%
5050--****	Contract Services Generators - 29A	2,284	3,634	(1,350)	159.1%
5052--****	Janitorial Services	10,736	8,637	2,099	80.4%
02-5053-01-02-23	Contract Serv - Digester Cleaning - 29E	19,472	15,997	3,475	82.2%
02-5054-01-02-23	Diesel Truck Maint - 31B	7,140	9,383	(2,243)	131.4%
02-5055-01-02-23	Diesel Truck Fuel - 37B	972	2,510	(1,538)	258.3%
02-5056-01-02-23	Maintenance Equip. & Facilities (Solids) 41-A	48,680	76,648	(27,968)	157.5%
02-5057-01-01-23	Maintenance Equip. & Facilities (Liquids) 41-f	87,472	84,815	2,657	97.0%
5058--****	Maintenance Equip. & Facilities (Common) 4'	6,624	12,810	(6,186)	193.4%
02-5059-01-02-23	Maintenance Equip. & Facilities (Co-Gen) 41-	89,896	122,775	(32,879)	136.6%
5061--****	Mileage	492	417	75	84.8%
5076--****	SCADA Infrastructure	6,356	4,332	2,024	68.2%
5077--****	IT Direct	3,428	3,212	216	93.7%
5302--****	Performance Based Merit Pay	0	13,971	(13,971)	0.0%
5303--****	Group Insurance Waiver	2,532	2,623	(91)	103.6%
5306--****	Scheduled Holiday Work	13,264	12,202	1,062	92.0%
5309--****	Operating Leases	5,024	3,682	1,342	73.3%
5315--****	Comp Time - O&M	2,708	5,956	(3,248)	219.9%
5401--****	Fringe Benefits IN to PC's & Depts.	310,376	377,997	(67,621)	121.8%
5700--****	Standby Pay	5,940	5,977	(37)	100.6%
5705--****	Monthly Car Allowance	7,960	7,227	733	90.8%
02-5797-02-01-23	Verily Stipends - WastewaterSCAN Monitorin	0	(5,234)	5,234	0.0%
5799--****	Zephyr Wall Costs Share-O&M	(3,200)	(3,272)	72	1.022412
6500--****	IT Allocations in to PC's & Depts.	48,428	40,062	8,366	0.827241
Total Santa Margarita Water District		2,146,016	2,772,126	(626,110)	129.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
South Coast Water District					
5000--****	Regular Salaries-O&M	344,804	287,774	57,030	83.5%
5001--****	Overtime Salaries-O&M	5,676	10,389	(4,713)	183.0%
5002--****	Electricity	108,052	149,629	(41,577)	138.5%
5003--****	Natural Gas	33,364	45,627	(12,263)	136.8%
5004--****	Potable & Reclaimed Water	5,404	5,925	(521)	109.6%
02-5006-01-01-24	Chlorine/Sodium Hypochlorite	1,720	8,450	(6,730)	491.3%
02-5007-01-02-24	Polymer Products	68,336	70,065	(1,729)	102.5%
02-5008-01-02-24	Ferric Chloride	54,584	56,540	(1,956)	103.6%
5009--****	Odor Control Chemicals	4,752	6,575	(1,823)	138.4%
5010--****	Other Chemicals - Misc.	244	0	244	0.0%
5011--****	Laboratory Services	3,876	1,445	2,431	37.3%
02-5012-01-01-24	Grit Hauling - 21A	11,360	17,203	(5,843)	151.4%
5013--****	Landscaping	18,804	18,274	530	97.2%
5015--****	Management Support Services	7,328	8,811	(1,483)	120.2%
5017--****	Legal Fees	1,220	6,645	(5,425)	544.7%
5019--****	Contract Services Misc. - 29	20,024	22,781	(2,757)	113.8%
5021--****	Small Vehicle Expense - 31A	2,688	2,716	(28)	101.0%
5022--****	Miscellaneous Expense	1,952	221	1,731	11.3%
5023--****	Office Supplies - All	7,080	4,002	3,078	56.5%
5024--****	Petroleum Products	2,152	1,651	501	76.7%
5025--****	Uniforms	6,888	7,938	(1,050)	115.2%
5026--****	Small Vehicle Fuel - 37A	2,444	2,029	415	83.0%
5027--****	Insurance - Property/Liability	40,792	40,095	697	98.3%
5028--****	Small Tools & Supplies	9,280	6,461	2,819	69.6%
5030--****	Trash Disposal	732	493	239	67.4%
5031--****	Safety Supplies	9,584	8,870	714	92.5%
5032--****	Equipment Rental	732	67	665	9.1%
5033--****	Recruitment	244	318	(74)	130.2%
5034--****	Travel Expense/Tech. Conferences	5,032	1,669	3,363	33.2%
5035--****	Training Expense	6,192	4,453	1,739	71.9%
5036--****	Laboratory Supplies	4,132	4,204	(72)	101.7%
5037--****	Office Equipment	3,176	111	3,065	3.5%
5038--****	Permits	6,472	5,990	482	92.5%
5039--****	Membership Dues/Fees	1,420	996	424	70.1%
02-5049-01-02-24	Biosolids Disposol - 21B	146,912	115,286	31,626	78.5%
5050--****	Contract Services Generators - 29A	2,444	3,885	(1,441)	158.9%
5052--****	Janitorial Services	11,476	9,232	2,244	80.4%
02-5053-01-02-24	Contract Serv - Digester Cleaning - 29E	12,832	6,171	6,661	48.1%
02-5054-01-02-24	Diesel Truck Maint - 31B	4,704	3,619	1,085	76.9%
02-5055-01-02-24	Diesel Truck Fuel - 37B	640	968	(328)	151.3%
02-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41-A	32,076	29,568	2,508	92.2%
02-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-f	43,932	37,646	6,286	85.7%
5058--****	Maintenance Equip. & Facilities (Common) 4'	7,080	13,693	(6,613)	193.4%
02-5059-01-02-24	Maintenance Equip. & Facilities (Co-Gen) 41-	59,236	47,362	11,874	80.0%
5061--****	Mileage	524	446	78	85.1%
5076--****	SCADA Infrastructure	6,796	4,631	2,165	68.1%
5077--****	IT Direct	3,664	3,434	230	93.7%
5302--****	Performance Based Merit Pay	0	6,086	(6,086)	0.0%
5303--****	Group Insurance Waiver	1,460	1,147	313	78.6%
5306--****	Scheduled Holiday Work	7,676	5,448	2,228	71.0%
5309--****	Operating Leases	5,372	3,936	1,436	73.3%
5315--****	Comp Time - O&M	1,676	2,662	(986)	158.8%
5401--****	Fringe Benefits IN to PC's & Depts.	179,864	168,800	11,064	93.8%
5700--****	Standby Pay	6,348	6,389	(41)	100.6%
5705--****	Monthly Car Allowance	4,628	3,289	1,339	71.1%
02-5797-02-01-24	Verily Stipends - WastewaterSCAN Monitorin	0	(2,323)	2,323	0.0%
5799--****	Zephyr Wall Costs Share-O&M	(3,420)	(3,497)	77	102.3%
6500--****	IT Allocations in to PC's & Depts.	51,764	42,824	8,940	82.7%
Total South Coast Water District		1,388,224	1,319,118	69,106	95.0%
Total		6,568,879	6,754,741	(185,862)	102.8%
Total PC 02 - Jay B. Latham Plant		6,568,879	6,754,741	(185,862)	102.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

	FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended	
PC 05 - San Juan Creek Ocean Outfall					
Member Agency					
City of San Clemente					
-5000--**-**	Regular Salaries-O&M	18,044	15,932	2,112	88.3%
05-5001-02-05-17	Overtime Salaries-O&M	12	49	(37)	409.3%
05-5015-02-05-17	Management Support Services	20,776	7,821	12,955	37.6%
-5017--**-**	Legal Fees	332	260	72	78.3%
05-5022-02-05-17	Miscellaneous Expense	0	6	(6)	0.0%
05-5026-01-05-17	Small Vehicle Fuel	84	0	84	0.0%
05-5027-01-05-17	Insurance - Property/Liability	3,060	2,591	469	84.7%
05-5031-02-05-17	Safety Supplies	168	0	168	0.0%
05-5034-02-05-17	Travel Expense/Tech. Conferences	928	524	404	56.4%
05-5035-02-05-17	Training Expense	416	5	411	1.2%
05-5036-02-05-17	Laboratory Supplies	5,816	7,325	(1,509)	126.0%
05-5038-02-05-17	Permits	45,704	45,396	308	99.3%
05-5039-02-05-17	Membership Dues/Fees	332	10	322	3.1%
05-5044-02-05-17	Offshore Monitoring - 20A	6,648	9,027	(2,379)	135.8%
05-5045-02-05-17	Offshore Biochemistry - 20B	2,492	0	2,492	0.0%
05-5046-02-05-17	Effluent Chemistry - 20C	3,740	5,923	(2,183)	158.4%
05-5058-01-05-17	Maintenance Equip. & Facilities (Common)	168	747	(579)	444.9%
05-5306-02-05-17	Scheduled Holiday Work	72	15	57	20.4%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	9,412	9,152	260	97.2%
-6500--**-**	IT Allocations in to PC's & Depts.	2,184	1,808	376	82.8%
Total City of San Clemente		120,388	106,591	13,797	88.5%
City of San Juan Capistrano					
-5000--**-**	Regular Salaries-O&M	12,028	10,621	1,407	88.3%
05-5001-02-05-18	Overtime Salaries-O&M	8	33	(25)	409.5%
05-5015-02-05-18	Management Support Services	13,852	5,214	8,638	37.6%
-5017--**-**	Legal Fees	224	173	51	77.4%
05-5022-02-05-18	Miscellaneous Expense	0	4	(4)	0.0%
05-5026-01-05-18	Small Vehicle Fuel	56	0	56	0.0%
05-5027-01-05-18	Insurance - Property/Liability	2,040	1,727	313	84.7%
05-5031-02-05-18	Safety Supplies	112	0	112	0.0%
05-5034-02-05-18	Travel Expense/Tech. Conferences	620	349	271	56.3%
05-5035-02-05-18	Training Expense	276	3	273	1.2%
05-5036-02-05-18	Laboratory Supplies	3,880	4,884	(1,004)	125.9%
05-5038-02-05-18	Permits	30,472	30,264	208	99.3%
05-5039-02-05-18	Membership Dues/Fees	220	7	213	3.1%
05-5044-02-05-18	Offshore Monitoring - 20A	4,432	6,018	(1,586)	135.8%
05-5045-02-05-18	Offshore Biochemistry - 20B	1,664	0	1,664	0.0%
05-5046-02-05-18	Effluent Chemistry - 20C	2,492	3,948	(1,456)	158.4%
05-5058-01-05-18	Maintenance Equip. & Facilities (Common)	112	498	(386)	444.9%
05-5306-02-05-18	Scheduled Holiday Work	48	10	38	20.3%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	6,272	6,101	171	97.3%
-6500--**-**	IT Allocations in to PC's & Depts.	1,460	1,205	255	82.5%
Total City of San Juan Capistrano		80,268	71,061	9,207	88.5%
Moulton Niguel Water District					
-5000--**-**	Regular Salaries-O&M	16,840	14,868	1,972	88.3%
05-5001-02-05-22	Overtime Salaries-O&M	12	46	(34)	382.0%
05-5015-02-05-22	Management Support Services	19,388	7,299	12,089	37.6%
-5017--**-**	Legal Fees	312	243	69	77.8%
05-5022-02-05-22	Miscellaneous Expense	0	6	(6)	0.0%
05-5026-01-05-22	Small Vehicle Fuel	76	0	76	0.0%
05-5027-01-05-22	Insurance - Property/Liability	2,860	2,418	442	84.5%
05-5031-02-05-22	Safety Supplies	156	0	156	0.0%
05-5034-02-05-22	Travel Expense/Tech. Conferences	868	489	379	56.3%
05-5035-02-05-22	Training Expense	388	5	383	1.2%
05-5036-02-05-22	Laboratory Supplies	5,428	6,836	(1,408)	125.9%
05-5038-02-05-22	Permits	42,652	42,364	288	99.3%
05-5039-02-05-22	Membership Dues/Fees	312	10	302	3.1%
05-5044-02-05-22	Offshore Monitoring - 20A	6,204	8,424	(2,220)	135.8%
05-5045-02-05-22	Offshore Biochemistry - 20B	2,328	0	2,328	0.0%
05-5046-02-05-22	Effluent Chemistry - 20C	3,488	5,527	(2,039)	158.5%
05-5058-01-05-22	Maintenance Equip. & Facilities (Common)	156	697	(541)	447.1%
05-5306-02-05-22	Scheduled Holiday Work	68	14	54	20.1%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	8,784	8,541	243	97.2%
-6500--**-**	IT Allocations in to PC's & Depts.	2,040	1,687	353	82.7%
Total Moulton Niguel Water District		112,360	99,472	12,888	88.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

	FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
Santa Margarita Water District				
-5000--**-**	48,116	42,485	5,631	88.3%
05-5001-02-05-23	32	131	(99)	409.3%
05-5015-02-05-23	55,400	20,857	34,543	37.6%
-5017--**-**	888	694	194	78.1%
05-5022-02-05-23	0	16	(16)	0.0%
05-5026-01-05-23	220	0	220	0.0%
05-5027-01-05-23	8,164	6,909	1,255	84.6%
05-5031-02-05-23	444	0	444	0.0%
05-5034-02-05-23	2,480	1,396	1,084	56.3%
05-5035-02-05-23	1,108	14	1,094	1.2%
05-5036-02-05-23	15,512	19,534	(4,022)	125.9%
05-5038-02-05-23	121,880	121,057	823	99.3%
05-5039-02-05-23	888	28	860	3.1%
05-5044-02-05-23	17,728	24,072	(6,344)	135.8%
05-5045-02-05-23	6,648	0	6,648	0.0%
05-5046-02-05-23	9,972	15,793	(5,821)	158.4%
05-5058-01-05-23	444	1,993	(1,549)	448.9%
05-5306-02-05-23	196	39	157	19.9%
-5401--**-**	25,100	24,405	695	97.2%
-6500--**-**	5,824	4,820	1,004	82.8%
Total Santa Margarita Water District	321,044	284,243	36,801	88.5%
South Coast Water District				
-5000--**-**	13,536	11,954	1,582	88.3%
05-5001-02-05-24	8	37	(29)	460.5%
05-5015-02-05-24	15,588	5,868	9,720	37.6%
-5017--**-**	252	195	57	77.5%
05-5022-02-05-24	0	4	(4)	0.0%
05-5026-01-05-24	64	0	64	0.0%
05-5027-01-05-24	2,296	1,944	352	84.7%
05-5031-02-05-24	124	0	124	0.0%
05-5034-02-05-24	696	393	303	56.4%
05-5035-02-05-24	312	4	308	1.2%
05-5036-02-05-24	4,364	5,496	(1,132)	125.9%
05-5038-02-05-24	34,292	34,061	231	99.3%
05-5039-02-05-24	248	8	240	3.1%
05-5044-02-05-24	4,988	6,773	(1,785)	135.8%
05-5045-02-05-24	1,872	0	1,872	0.0%
05-5046-02-05-24	2,804	4,444	(1,640)	158.5%
05-5058-01-05-24	124	561	(437)	452.2%
05-5306-02-05-24	56	11	45	19.6%
-5401--**-**	7,060	6,867	193	97.3%
-6500--**-**	1,640	1,356	284	82.7%
Total South Coast Water District	90,324	79,975	10,349	88.5%
Total Member Agency	724,384	641,342	83,042	88.5%
Total PC 05 - San Juan Creek Ocean Outfall	724,384	641,342	83,042	88.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
PC 08 - Pre Treatment					
Member Agency					
City of Laguna Beach					
08-5000-02-08-16	Regular Salaries-O&M	4,492	3,595	897	80.0%
08-5011-02-08-16	Laboratory Services	116	0	116	0.0%
08-5015-02-08-16	Management Support Services	772	0	772	0.0%
08-5017-02-08-16	Legal Fees	104	21	83	19.9%
08-5018-02-08-16	Public Notices/ Public Relations	144	0	144	0.0%
08-5021-02-08-16	Small Vehicle Expense - 31A	44	0	44	0.0%
08-5022-02-08-16	Miscellaneous Expense	76	0	76	0.0%
08-5026-02-08-16	Small Vehicle Fuel - 37A	48	0	48	0.0%
08-5027-02-07-16	Insurance - Property/Liability	682	508	174	74.5%
08-5028-02-08-16	Small Tools & Supplies	140	84	56	59.8%
08-5034-02-08-16	Travel Expense/Tech. Conferences	136	67	69	49.2%
08-5035-02-08-16	Training Expense	76	42	34	55.8%
08-5038-02-08-16	Permits and Fines	20	0	20	0.0%
08-5039-02-08-16	Membership Dues/Fees	32	15	17	48.4%
08-5315-02-08-16	Comp Time - O&M	0	1	(1)	0.0%
08-5401-02-08-16	Fringe Benefits IN to PC's & Depts.	2,344	2,065	279	88.1%
08-6500-02-08-16	IT Allocations in to PC's & Depts.	544	399	145	73.4%
Total City of Laguna Beach		9,770	6,798	2,972	69.6%
City of San Clemente					
08-5000-02-08-17	Regular Salaries-O&M	19,460	17,511	1,949	90.0%
08-5011-02-08-17	Laboratory Services	500	0	500	0.0%
08-5015-02-08-17	Management Support Services	3,344	0	3,344	0.0%
08-5017-02-08-17	Legal Fees	448	101	347	22.5%
08-5018-02-08-17	Public Notices/ Public Relations	624	0	624	0.0%
08-5021-02-08-17	Small Vehicle Expense - 31A	184	0	184	0.0%
08-5022-02-08-17	Miscellaneous Expense	332	0	332	0.0%
08-5026-02-08-17	Small Vehicle Fuel - 37A	208	0	208	0.0%
08-5027-02-07-17	Insurance - Property/Liability	682	508	174	74.5%
08-5028-02-08-17	Small Tools & Supplies	600	408	192	67.9%
08-5034-02-08-17	Travel Expense/Tech. Conferences	584	326	258	55.8%
08-5035-02-08-17	Training Expense	336	207	129	61.5%
08-5038-02-08-17	Permits and Fines	84	0	84	0.0%
08-5039-02-08-17	Membership Dues/Fees	132	75	57	57.1%
08-5315-02-08-17	Comp Time - O&M	0	3	(3)	0.0%
08-5401-02-08-17	Fringe Benefits IN to PC's & Depts.	10,152	10,058	94	99.1%
08-6500-02-08-17	IT Allocations in to PC's & Depts.	2,356	1,945	411	82.5%
Total City of San Clemente		40,026	31,142	8,884	77.8%
City of San Juan Capistrano					
08-5000-02-08-18	Regular Salaries-O&M	8,168	3,240	4,928	39.7%
08-5011-02-08-18	Laboratory Services	212	0	212	0.0%
08-5015-02-08-18	Management Support Services	1,404	0	1,404	0.0%
08-5017-02-08-18	Legal Fees	188	19	169	9.9%
08-5018-02-08-18	Public Notices/ Public Relations	264	0	264	0.0%
08-5021-02-08-18	Small Vehicle Expense - 31A	76	0	76	0.0%
08-5022-02-08-18	Miscellaneous Expense	140	0	140	0.0%
08-5026-02-08-18	Small Vehicle Fuel - 37A	88	0	88	0.0%
08-5027-02-07-18	Insurance - Property/Liability	682	508	174	74.5%
08-5028-02-08-18	Small Tools & Supplies	252	75	177	29.9%
08-5034-02-08-18	Travel Expense/Tech. Conferences	244	60	184	24.7%
08-5035-02-08-18	Training Expense	140	38	102	27.3%
08-5038-02-08-18	Permits and Fines	36	0	36	0.0%
08-5039-02-08-18	Membership Dues/Fees	56	14	42	24.9%
08-5315-02-08-18	Comp Time - O&M	0	1	(1)	0.0%
08-5401-02-08-18	Fringe Benefits IN to PC's & Depts.	4,260	1,861	2,399	43.7%
08-6500-02-08-18	IT Allocations in to PC's & Depts.	988	360	628	36.4%
Total City of San Juan Capistrano		17,198	6,176	11,022	35.9%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
EI Toro Water District					
08-5000-02-08-19	Regular Salaries-O&M	3,580	1,740	1,840	48.6%
08-5011-02-08-19	Laboratory Services	92	0	92	0.0%
08-5015-02-08-19	Management Support Services	616	0	616	0.0%
08-5017-02-08-19	Legal Fees	84	10	74	12.0%
08-5018-02-08-19	Public Notices/ Public Relations	116	0	116	0.0%
08-5021-02-08-19	Small Vehicle Expense - 31A	32	0	32	0.0%
08-5022-02-08-19	Miscellaneous Expense	60	0	60	0.0%
08-5026-02-08-19	Small Vehicle Fuel - 37A	40	0	40	0.0%
08-5027-02-07-19	Insurance - Property/Liability	682	508	174	74.5%
08-5028-02-08-19	Small Tools & Supplies	112	41	71	36.2%
08-5034-02-08-19	Travel Expense/Tech. Conferences	108	32	76	30.0%
08-5035-02-08-19	Training Expense	60	21	39	34.2%
08-5038-02-08-19	Permits and Fines	16	0	16	0.0%
08-5039-02-08-19	Membership Dues/Fees	24	7	17	31.2%
08-5315-02-08-19	Comp Time - O&M	0	0	(0)	0.0%
08-5401-02-08-19	Fringe Benefits IN to PC's & Depts.	1,868	1,000	868	53.5%
08-6500-02-08-19	IT Allocations in to PC's & Depts.	432	193	239	44.7%
Total EI Toro Water District		7,922	3,553	4,369	44.8%
Emerald Bay Service District					
08-5000-02-08-20	Regular Salaries-O&M	2,800	1,356	1,444	48.4%
08-5011-02-08-20	Laboratory Services	72	0	72	0.0%
08-5015-02-08-20	Management Support Services	480	0	480	0.0%
08-5017-02-08-20	Legal Fees	64	8	56	12.2%
08-5018-02-08-20	Public Notices/ Public Relations	88	0	88	0.0%
08-5021-02-08-20	Small Vehicle Expense - 31A	28	0	28	0.0%
08-5022-02-08-20	Miscellaneous Expense	48	0	48	0.0%
08-5026-02-08-20	Small Vehicle Fuel - 37A	32	0	32	0.0%
08-5027-02-07-20	Insurance - Property/Liability	682	508	174	74.5%
08-5028-02-08-20	Small Tools & Supplies	88	32	56	35.9%
08-5034-02-08-20	Travel Expense/Tech. Conferences	84	25	59	30.0%
08-5035-02-08-20	Training Expense	48	16	32	33.3%
08-5038-02-08-20	Permits and Fines	12	0	12	0.0%
08-5039-02-08-20	Membership Dues/Fees	20	6	14	29.2%
08-5315-02-08-20	Comp Time - O&M	0	0	(0)	0.0%
08-5401-02-08-20	Fringe Benefits IN to PC's & Depts.	1,460	779	681	53.3%
08-6500-02-08-20	IT Allocations in to PC's & Depts.	340	151	189	44.3%
Total Emerald Bay Service District		6,346	2,880	3,466	45.4%
Irvine Ranch Water District					
08-5000-02-08-21	Regular Salaries-O&M	13,632	12,405	1,227	91.0%
08-5011-02-08-21	Laboratory Services	352	0	352	0.0%
08-5015-02-08-21	Management Support Services	2,344	0	2,344	0.0%
08-5017-02-08-21	Legal Fees	312	72	240	22.9%
08-5018-02-08-21	Public Notices/ Public Relations	436	0	436	0.0%
08-5021-02-08-21	Small Vehicle Expense - 31A	128	0	128	0.0%
08-5022-02-08-21	Miscellaneous Expense	232	0	232	0.0%
08-5026-02-08-21	Small Vehicle Fuel - 37A	148	0	148	0.0%
08-5027-02-07-21	Insurance - Property/Liability	682	508	174	74.5%
08-5028-02-08-21	Small Tools & Supplies	420	289	131	68.8%
08-5034-02-08-21	Travel Expense/Tech. Conferences	408	231	177	56.6%
08-5035-02-08-21	Training Expense	236	146	90	62.0%
08-5038-02-08-21	Permits and Fines	60	0	60	0.0%
08-5039-02-08-21	Membership Dues/Fees	92	53	39	58.0%
08-5315-02-08-21	Comp Time - O&M	0	2	(2)	0.0%
08-5401-02-08-21	Fringe Benefits IN to PC's & Depts.	7,112	7,126	(14)	100.2%
08-6500-02-08-21	IT Allocations in to PC's & Depts.	1,652	1,378	274	83.4%
Total Irvine Ranch Water District		28,246	22,210	6,036	78.6%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District					
08-5000-02-08-22	Regular Salaries-O&M	18,612	19,081	(469)	1.025184
08-5011-02-08-22	Laboratory Services	480	0	480	0.0%
08-5015-02-08-22	Management Support Services	3,200	0	3,200	0.0%
08-5017-02-08-22	Legal Fees	428	110	318	25.7%
08-5018-02-08-22	Public Notices/ Public Relations	596	0	596	0.0%
08-5021-02-08-22	Small Vehicle Expense - 31A	176	0	176	0.0%
08-5022-02-08-22	Miscellaneous Expense	316	0	316	0.0%
08-5026-02-08-22	Small Vehicle Fuel - 37A	200	0	200	0.0%
08-5027-02-07-22	Insurance - Property/Liability	683	508	175	74.4%
08-5028-02-08-22	Small Tools & Supplies	576	444	132	77.1%
08-5034-02-08-22	Travel Expense/Tech. Conferences	560	355	205	63.4%
08-5035-02-08-22	Training Expense	320	225	95	70.3%
08-5038-02-08-22	Permits and Fines	80	0	80	0.0%
08-5039-02-08-22	Membership Dues/Fees	128	82	46	64.2%
08-5315-02-08-22	Comp Time - O&M	0	3	(3)	0.0%
08-5401-02-08-22	Fringe Benefits IN to PC's & Depts.	9,708	10,960	(1,252)	112.9%
08-6500-02-08-22	IT Allocations in to PC's & Depts.	2,252	2,119	133	94.1%
Total Moulton Niguel Water District		38,315	33,889	4,426	88.4%
Santa Margarita Water District					
08-5000-02-08-23	Regular Salaries-O&M	25,704	28,628	(2,924)	1.113771
08-5011-02-08-23	Laboratory Services	664	0	664	0.0%
08-5015-02-08-23	Management Support Services	4,416	0	4,416	0.0%
08-5017-02-08-23	Legal Fees	588	165	423	28.1%
08-5018-02-08-23	Public Notices/ Public Relations	824	0	824	0.0%
08-5021-02-08-23	Small Vehicle Expense - 31A	244	0	244	0.0%
08-5022-02-08-23	Miscellaneous Expense	440	0	440	0.0%
08-5026-02-08-23	Small Vehicle Fuel - 37A	276	0	276	0.0%
08-5027-02-07-23	Insurance - Property/Liability	683	509	174	74.5%
08-5028-02-08-23	Small Tools & Supplies	796	666	130	83.7%
08-5034-02-08-23	Travel Expense/Tech. Conferences	772	533	239	69.0%
08-5035-02-08-23	Training Expense	440	338	102	76.8%
08-5038-02-08-23	Permits and Fines	112	0	112	0.0%
08-5039-02-08-23	Membership Dues/Fees	176	123	53	70.0%
08-5315-02-08-23	Comp Time - O&M	0	5	(5)	0.0%
08-5401-02-08-23	Fringe Benefits IN to PC's & Depts.	13,408	16,445	(3,037)	122.6%
08-6500-02-08-23	IT Allocations in to PC's & Depts.	3,112	3,179	(67)	102.2%
Total Santa Margarita Water District		52,655	50,592	2,063	96.1%
South Coast Water District					
08-5000-02-08-24	Regular Salaries-O&M	19,948	17,435	2,513	0.874026
08-5011-02-08-24	Laboratory Services	516	0	516	0.0%
08-5015-02-08-24	Management Support Services	3,428	0	3,428	0.0%
08-5017-02-08-24	Legal Fees	456	101	355	22.0%
08-5018-02-08-24	Public Notices/ Public Relations	640	0	640	0.0%
08-5021-02-08-24	Small Vehicle Expense - 31A	188	0	188	0.0%
08-5022-02-08-24	Miscellaneous Expense	340	0	340	0.0%
08-5026-02-08-24	Small Vehicle Fuel - 37A	216	0	216	0.0%
08-5027-02-07-24	Insurance - Property/Liability	683	508	175	74.4%
08-5028-02-08-24	Small Tools & Supplies	616	406	210	65.9%
08-5034-02-08-24	Travel Expense/Tech. Conferences	600	325	275	54.1%
08-5035-02-08-24	Training Expense	344	206	138	59.8%
08-5038-02-08-24	Permits and Fines	84	0	84	0.0%
08-5039-02-08-24	Membership Dues/Fees	136	75	61	55.2%
08-5315-02-08-24	Comp Time - O&M	0	3	(3)	0.0%
08-5401-02-08-24	Fringe Benefits IN to PC's & Depts.	10,404	10,015	389	96.3%
08-6500-02-08-24	IT Allocations in to PC's & Depts.	2,416	1,936	480	80.1%
Total South Coast Water District		41,015	31,010	10,005	75.6%
Total Member Agency		241,493	188,248	53,245	0.779518
Total PC 08 - Pre Treatment		241,493	188,248	53,245	78.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

	FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended	
PC 12 - Water Reclamation Permits					
Member Agency					
City of San Juan Capistrano					
-5000--**	Regular Salaries-O&M	10,196	8,647	1,549	0.848038
-5015--**	Management Support Services	18,912	276	18,636	1.5%
-5017--**	Legal Fees	228	173	55	76.1%
-5027--**	Insurance - Property/Liability	1,016	459	557	45.2%
-5034--**	Travel Expense/Tech. Conferences	552	107	445	19.4%
-5038--**	Permits	2,580	3,154	(574)	122.3%
12-5039-02-10-18	Membership Dues/Fees	8	0	8	0.0%
-5401--**	Fringe Benefits IN to PC's & Depts.	5,320	4,967	353	93.4%
-6500--**	IT Allocations in to PC's & Depts.	1,232	1,104	128	89.6%
Total City of San Juan Capistrano		40,044	18,887	21,157	47.2%
Moulton Niguel Water District					
-5000--**	Regular Salaries-O&M	26,868	21,177	5,691	0.788173
-5015--**	Management Support Services	49,836	675	49,161	1.4%
-5017--**	Legal Fees	604	425	179	70.3%
-5027--**	Insurance - Property/Liability	2,684	1,124	1,560	41.9%
-5034--**	Travel Expense/Tech. Conferences	1,448	263	1,185	18.1%
-5038--**	Permits	6,796	7,726	(930)	113.7%
-5039--**	Membership Dues/Fees	20	0	20	0.0%
-5401--**	Fringe Benefits IN to PC's & Depts.	14,012	12,164	1,848	86.8%
-6500--**	IT Allocations in to PC's & Depts.	3,252	2,703	549	83.1%
Total Moulton Niguel Water District		105,520	46,256	59,264	43.8%
Santa Margarita Water District					
-5000--**	Regular Salaries-O&M	28,560	22,996	5,564	0.805167
-5015--**	Management Support Services	52,980	733	52,247	0.013837
-5017--**	Legal Fees	644	461	183	71.6%
-5027--**	Insurance - Property/Liability	2,852	1,221	1,631	42.8%
-5034--**	Travel Expense/Tech. Conferences	1,540	285	1,255	18.5%
-5038--**	Permits	7,228	8,389	(1,161)	116.1%
-5039--**	Membership Dues/Fees	20	0	20	0.0%
-5401--**	Fringe Benefits IN to PC's & Depts.	14,900	13,209	1,691	88.7%
-6500--**	IT Allocations in to PC's & Depts.	3,456	2,935	521	84.9%
Total Santa Margarita Water District		112,180	50,229	61,951	44.8%
South Coast Water District					
-5000--**	Regular Salaries-O&M	11,888	8,738	3,150	73.5%
-5015--**	Management Support Services	22,048	279	21,769	0.012634
-5017--**	Legal Fees	268	175	93	0.653881
-5027--**	Insurance - Property/Liability	1,188	464	724	39.1%
-5034--**	Travel Expense/Tech. Conferences	640	108	532	16.9%
-5038--**	Permits	3,008	3,188	(180)	106.0%
-5039--**	Membership Dues/Fees	12	0	12	0.0%
-5401--**	Fringe Benefits IN to PC's & Depts.	6,200	5,019	1,181	81.0%
-6500--**	IT Allocations in to PC's & Depts.	1,440	1,115	325	77.4%
Total South Coast Water District		46,692	19,087	27,605	40.9%
Trabuco Canyon Water District					
-5000--**	Regular Salaries-O&M	11,440	8,259	3,181	72.2%
-5015--**	Management Support Services	21,220	263	20,957	0.012407
-5017--**	Legal Fees	256	166	90	0.646875
-5027--**	Insurance - Property/Liability	1,144	438	706	38.3%
-5034--**	Travel Expense/Tech. Conferences	616	102	514	16.6%
-5038--**	Permits	2,896	3,013	(117)	104.0%
12-5039-02-10-25	Membership Dues/Fees	8	0	8	0.0%
-5401--**	Fringe Benefits IN to PC's & Depts.	5,968	4,744	1,224	79.5%
-6500--**	IT Allocations in to PC's & Depts.	1,384	1,054	330	76.2%
Total Trabuco Canyon Water District		44,932	18,040	26,892	40.1%
Total Member Agency		349,368	152,499	196,869	43.6%
Total PC 12 - Water Reclamation Permits		349,368	152,499	196,869	43.6%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
PC 15 - Coastal Treatment Plant					
Member Agency					
City of Laguna Beach					
-5000--**_**	Regular Salaries-O&M	380,336	366,911	13,425	96.5%
-5001--**_**	Overtime Salaries-O&M	5,516	8,208	(2,692)	148.8%
15-5002-01-01-16	Electricity	129,748	192,934	(63,186)	148.7%
-5003--**_**	Natural Gas	1,396	2,922	(1,526)	209.3%
-5004--**_**	Potable & Reclaimed Water	13,372	12,112	1,260	90.6%
15-5006-01-01-16	Chlorine/Sodium Hypochlorite	496	614	(118)	123.9%
15-5007-01-01-16	Polymer Products	236	0	236	0.0%
15-5008-01-01-16	Ferric Chloride	38,648	86,747	(48,099)	224.5%
15-5009-01-01-16	Odor Control Chemicals	28,712	30,353	(1,641)	105.7%
15-5011-02-01-16	Laboratory Services	5,520	2,145	3,375	38.9%
15-5012-01-01-16	Grit Hauling - 21A	11,596	11,053	543	95.3%
15-5013-01-03-16	Landscaping	21,608	18,184	3,424	84.2%
-5015--**_**	Management Support Services	4,360	4,358	2	100.0%
15-5017-01-03-16	Legal Fees	1,896	593	1,303	31.3%
15-5019-01-03-16	Contract Services Misc. - 29	41,700	36,553	5,147	87.7%
15-5021-01-03-16	Small Vehicle Expense - 31A	1,516	1,818	(302)	119.9%
15-5022-01-03-16	Miscellaneous Expense	380	216	164	56.8%
15-5023-01-03-16	Office Supplies - All	1,516	2,104	(588)	138.8%
15-5024-01-01-16	Petroleum Products	1,656	3,831	(2,175)	231.4%
-5025--**_**	Uniforms	3,428	5,277	(1,849)	153.9%
15-5026-01-03-16	Small Vehicle Fuel - 37A	760	1,264	(504)	166.4%
15-5027-01-03-16	Insurance - Property/Liability	27,644	26,208	1,436	94.8%
15-5028-01-03-16	Small Tools & Supplies	3,412	4,252	(840)	124.6%
15-5030-01-03-16	Trash Disposal	1,136	1,244	(108)	109.5%
-5031--**_**	Safety Supplies	12,436	8,526	3,910	68.6%
15-5032-01-03-16	Equipment Rental	380	0	380	0.0%
15-5033-01-03-16	Recruitment	120	40	80	33.0%
-5034--**_**	Travel Expense/Tech. Conferences	4,956	980	3,976	19.8%
-5035--**_**	Training Expense	6,500	5,087	1,413	78.3%
15-5036-02-01-16	Laboratory Supplies	5,796	12,900	(7,104)	222.6%
15-5037-01-03-16	Office Equipment	1,136	1,041	95	91.6%
-5038--**_**	Permits	2,652	3,373	(721)	127.2%
-5039--**_**	Membership Dues/Fees	1,820	963	857	52.9%
15-5047-01-03-16	Access Road Expenses	17,060	280	16,780	1.6%
15-5048-01-03-16	Storm Damage	7,960	3,663	4,297	46.0%
15-5050-01-03-16	Contract Services Generators - 29A	1,896	1,536	360	81.0%
15-5052-01-03-16	Janitorial Services	4,548	5,453	(905)	119.9%
15-5054-01-01-16	Diesel Truck Maint - 31B	552	7	545	1.2%
15-5055-01-01-16	Diesel Truck Fuel - 37B	276	1,923	(1,647)	696.7%
15-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 41-I	80,056	60,938	19,118	76.1%
15-5058-01-03-16	Maintenance Equip. & Facilities (Common) 4'	8,720	3,832	4,888	43.9%
15-5061-01-03-16	Mileage	188	160	28	84.9%
15-5076-01-03-16	SCADA Infrastructure	12,244	7,189	5,055	58.7%
15-5077-01-03-16	IT Direct	5,688	5,285	403	92.9%
-5302--**_**	Performance Based Merit Pay	0	2,034	(2,034)	0.0%
-5303--**_**	Group Insurance Waiver	1,372	1,392	(20)	101.5%
-5305--**_**	Medicare Tax Payments for Employees	852	610	242	71.6%
-5306--**_**	Scheduled Holiday Work	6,140	3,650	2,490	59.4%
-5315--**_**	Comp Time - O&M	984	4,317	(3,333)	438.8%
-5401--**_**	Fringe Benefits IN to PC's & Depts.	198,400	211,931	(13,531)	106.8%
-5700--**_**	Standby Pay	6,476	3,955	2,521	61.1%
-5705--**_**	Monthly Car Allowance	2,036	1,689	347	82.9%
15-5797-01-01-16	Verily Stipends - WastewaterSCAN Monitorin	0	(6,812)	6,812	0.0%
-6500--**_**	IT Allocations in to PC's & Depts.	44,984	37,214	7,770	82.7%
Total City of Laguna Beach		1,162,816	1,203,057	(40,241)	103.5%

South Orange County Wastewater Authority
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For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
Emerald Bay Service District					
-5000--**-**	Regular Salaries-O&M	16,196	16,091	105	99.4%
-5001--**-**	Overtime Salaries-O&M	232	384	(152)	165.6%
15-5002-01-01-20	Electricity	5,184	7,834	(2,650)	151.1%
-5003--**-**	Natural Gas	76	164	(88)	216.3%
-5004--**-**	Potable & Reclaimed Water	572	525	47	91.8%
15-5006-01-01-20	Chlorine/Sodium Hypochlorite	20	25	(5)	124.8%
15-5007-01-01-20	Polymer Products	8	0	8	0.0%
15-5008-01-01-20	Ferric Chloride	1,544	3,522	(1,978)	228.1%
15-5009-01-01-20	Odor Control Chemicals	1,148	1,232	(84)	107.4%
15-5011-02-01-20	Laboratory Services	220	87	133	39.6%
15-5012-01-01-20	Grit Hauling - 21A	464	449	15	96.7%
15-5013-01-03-20	Landscaping	1,704	1,434	270	84.2%
-5015--**-**	Management Support Services	344	344	0	99.9%
15-5017-01-03-20	Legal Fees	148	47	101	31.6%
15-5019-01-03-20	Contract Services Misc. - 29	3,288	2,883	405	87.7%
15-5021-01-03-20	Small Vehicle Expense - 31A	120	143	(23)	119.5%
15-5022-01-03-20	Miscellaneous Expense	28	17	11	60.9%
15-5023-01-03-20	Office Supplies - All	120	166	(46)	138.3%
15-5024-01-01-20	Petroleum Products	68	156	(88)	228.8%
-5025--**-**	Uniforms	144	227	(83)	157.5%
15-5026-01-03-20	Small Vehicle Fuel - 37A	60	100	(40)	166.2%
15-5027-01-03-20	Insurance - Property/Liability	2,180	2,067	113	94.8%
15-5028-01-03-20	Small Tools & Supplies	268	335	(67)	125.1%
15-5030-01-03-20	Trash Disposal	88	98	(10)	111.5%
-5031--**-**	Safety Supplies	980	672	308	68.6%
15-5032-01-03-20	Equipment Rental	28	0	28	0.0%
15-5033-01-03-20	Recruitment	8	3	5	39.0%
-5034--**-**	Travel Expense/Tech. Conferences	392	77	315	19.7%
-5035--**-**	Training Expense	512	401	111	78.4%
15-5036-02-01-20	Laboratory Supplies	232	524	(292)	225.8%
15-5037-01-03-20	Office Equipment	88	82	6	93.3%
-5038--**-**	Permits	208	266	(58)	127.9%
-5039--**-**	Membership Dues/Fees	144	76	68	52.8%
15-5047-01-03-20	Access Road Expenses	1,344	22	1,322	1.6%
15-5048-01-03-20	Storm Damage	628	289	339	46.0%
15-5050-01-03-20	Contract Services Generators - 29A	148	121	27	81.8%
15-5052-01-03-20	Janitorial Services	360	430	(70)	119.5%
15-5054-01-01-20	Diesel Truck Maint - 31B	24	0	24	1.2%
15-5055-01-01-20	Diesel Truck Fuel - 37B	12	78	(66)	650.7%
15-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 41-f	3,196	2,474	722	77.4%
15-5058-01-03-20	Maintenance Equip. & Facilities (Common) 4'	688	302	386	43.9%
15-5061-01-03-20	Mileage	16	13	3	78.8%
15-5076-01-03-20	SCADA Infrastructure	964	567	397	58.8%
15-5077-01-03-20	IT Direct	448	417	31	93.0%
-5302--**-**	Performance Based Merit Pay	0	87	(87)	0.0%
-5303--**-**	Group Insurance Waiver	56	60	(4)	106.9%
-5305--**-**	Medicare Tax Payments for Employees	36	26	10	72.8%
-5306--**-**	Scheduled Holiday Work	260	168	92	64.8%
-5315--**-**	Comp Time - O&M	40	206	(166)	515.3%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	8,452	9,293	(841)	110.0%
-5700--**-**	Standby Pay	272	312	(40)	114.7%
-5705--**-**	Monthly Car Allowance	92	73	19	78.9%
15-5797-01-01-20	Verily Stipends - WastewaterSCAN Monitorin	0	(277)	277	0.0%
-6500--**-**	IT Allocations in to PC's & Depts.	3,548	2,935	613	82.7%
Total Emerald Bay Service District		57,400	58,030	(630)	101.1%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

	FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended	
Moulton Niguel Water District					
-5000--**-**	Regular Salaries-O&M	19,936	24,068	(4,132)	120.7%
-5001--**-**	Overtime Salaries-O&M	252	1,025	(773)	406.9%
15-5003-01-03-22	Natural Gas	440	923	(483)	209.7%
15-5004-01-03-22	Potable & Reclaimed Water	732	668	64	91.3%
15-5013-01-03-22	Landscaping	16,672	14,030	2,642	84.2%
-5015--**-**	Management Support Services	3,364	3,362	2	100.0%
15-5017-01-03-22	Legal Fees	1,464	458	1,006	31.3%
15-5019-01-03-22	Contract Services Misc. - 29	32,176	28,203	3,973	87.7%
15-5021-01-03-22	Small Vehicle Expense - 31A	1,172	1,402	(230)	119.7%
15-5022-01-03-22	Miscellaneous Expense	292	167	125	57.0%
15-5023-01-03-22	Office Supplies - All	1,172	1,624	(452)	138.5%
15-5025-01-03-22	Uniforms	128	254	(126)	198.1%
15-5026-01-03-22	Small Vehicle Fuel - 37A	584	976	(392)	167.0%
15-5027-01-03-22	Insurance - Property/Liability	21,328	20,221	1,107	94.8%
15-5028-01-03-22	Small Tools & Supplies	2,632	3,281	(649)	124.7%
15-5030-01-03-22	Trash Disposal	876	960	(84)	109.6%
-5031--**-**	Safety Supplies	9,596	6,578	3,018	68.6%
15-5032-01-03-22	Equipment Rental	292	0	292	0.0%
15-5033-01-03-22	Recruitment	92	31	61	33.2%
-5034--**-**	Travel Expense/Tech. Conferences	3,824	756	3,068	19.8%
-5035--**-**	Training Expense	5,016	3,925	1,091	78.2%
15-5037-01-03-22	Office Equipment	876	803	73	91.7%
-5038--**-**	Permits	2,048	2,603	(555)	127.1%
-5039--**-**	Membership Dues/Fees	1,404	743	661	52.9%
15-5047-01-03-22	Access Road Expenses	13,164	216	12,948	1.6%
15-5048-01-03-22	Storm Damage	6,144	2,826	3,318	46.0%
15-5050-01-03-22	Contract Services Generators - 29A	1,464	1,185	279	80.9%
15-5052-01-03-22	Janitorial Services	3,512	4,207	(695)	119.8%
15-5058-01-03-22	Maintenance Equip. & Facilities (Common) 4'	6,728	2,957	3,771	43.9%
15-5061-01-03-22	Mileage	148	123	25	83.2%
15-5076-01-03-22	SCADA Infrastructure	9,448	5,547	3,901	58.7%
15-5077-01-03-22	IT Direct	4,388	4,078	310	92.9%
15-5302-01-03-22	Performance Based Merit Pay	0	98	(98)	0.0%
15-5303-01-03-22	Group Insurance Waiver	52	67	(15)	128.6%
15-5305-01-03-22	Medicare Tax Payments for Employees	32	29	3	91.6%
-5306--**-**	Scheduled Holiday Work	292	407	(115)	139.4%
-5315--**-**	Comp Time - O&M	44	621	(577)	1411.8%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	10,400	13,881	(3,481)	133.5%
15-5700-01-03-22	Standby Pay	240	3,052	(2,812)	1271.5%
15-5705-01-03-22	Monthly Car Allowance	228	81	147	35.6%
-6500--**-**	IT Allocations in to PC's & Depts.	34,708	28,713	5,995	82.7%
Total Moulton Niguel Water District		217,360	185,148	32,212	85.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
South Coast Water District					
-5000--**_**	Regular Salaries-O&M	538,420	472,448	65,972	87.7%
-5001--**_**	Overtime Salaries-O&M	5,216	9,085	(3,869)	174.2%
15-5002-01-01-24	Electricity	100,068	151,871	(51,803)	151.8%
-5003--**_**	Natural Gas	1,088	2,301	(1,213)	211.5%
-5004--**_**	Potable & Reclaimed Water	10,328	9,534	794	92.3%
-5006--**_**	Chlorine/Sodium Hypochlorite	89,484	111,644	(22,160)	124.8%
-5007--**_**	Polymer Products	756	0	756	0.0%
15-5008-01-01-24	Ferric Chloride	29,808	68,284	(38,476)	229.1%
15-5009-01-01-24	Odor Control Chemicals	22,144	23,893	(1,749)	107.9%
-5011--**_**	Laboratory Services	14,260	5,608	8,652	39.3%
15-5012-01-01-24	Grit Hauling - 21A	8,944	8,700	244	97.3%
15-5013-01-03-24	Landscaping	17,016	14,318	2,698	84.1%
-5015--**_**	Management Support Services	3,432	3,431	1	100.0%
15-5017-01-03-24	Legal Fees	1,492	467	1,025	31.3%
15-5019-01-03-24	Contract Services Misc. - 29	32,836	28,781	4,055	87.7%
15-5021-01-03-24	Small Vehicle Expense - 31A	1,196	1,431	(235)	119.7%
15-5022-01-03-24	Miscellaneous Expense	300	170	130	56.7%
15-5023-01-03-24	Office Supplies - All	1,196	1,657	(461)	138.6%
15-5024-01-01-24	Petroleum Products	1,276	3,016	(1,740)	236.3%
-5025--**_**	Uniforms	5,300	7,418	(2,118)	140.0%
15-5026-01-03-24	Small Vehicle Fuel - 37A	596	996	(400)	167.0%
15-5027-01-03-24	Insurance - Property/Liability	21,764	20,636	1,128	94.8%
15-5028-01-03-24	Small Tools & Supplies	2,688	3,348	(660)	124.6%
15-5030-01-03-24	Trash Disposal	896	980	(84)	109.3%
-5031--**_**	Safety Supplies	9,792	6,713	3,079	68.6%
15-5032-01-03-24	Equipment Rental	300	0	300	0.0%
15-5033-01-03-24	Recruitment	92	31	61	33.9%
-5034--**_**	Travel Expense/Tech. Conferences	3,900	772	3,128	19.8%
-5035--**_**	Training Expense	5,120	4,005	1,115	78.2%
-5036--**_**	Laboratory Supplies	7,972	18,014	(10,042)	226.0%
15-5037-01-03-24	Office Equipment	896	819	77	91.5%
-5038--**_**	Permits	2,088	2,656	(568)	127.2%
-5039--**_**	Membership Dues/Fees	1,432	758	674	53.0%
15-5047-01-03-24	Access Road Expenses	13,432	221	13,211	1.6%
15-5048-01-03-24	Storm Damage	6,268	2,884	3,384	46.0%
15-5050-01-03-24	Contract Services Generators - 29A	1,492	1,209	283	81.0%
15-5052-01-03-24	Janitorial Services	3,584	4,294	(710)	119.8%
15-5054-01-01-24	Diesel Truck Maint - 31B	424	5	419	1.3%
15-5055-01-01-24	Diesel Truck Fuel - 37B	212	1,514	(1,302)	714.0%
15-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-f	61,744	47,968	13,776	77.7%
15-5058-01-03-24	Maintenance Equip. & Facilities (Common) 4'	6,864	3,017	3,847	44.0%
15-5060-01-04-24	Maintenance Equip. & Facilities (AWT) 41-E	38,000	26,063	11,937	68.6%
15-5061-01-03-24	Mileage	148	126	22	84.9%
15-5076-01-03-24	SCADA Infrastructure	9,640	5,661	3,979	58.7%
15-5077-01-03-24	IT Direct	4,476	4,161	315	93.0%
-5302--**_**	Performance Based Merit Pay	0	2,859	(2,859)	0.0%
-5303--**_**	Group Insurance Waiver	2,120	1,957	163	92.3%
-5305--**_**	Medicare Tax Payments for Employees	1,320	857	463	64.9%
-5306--**_**	Scheduled Holiday Work	8,980	4,081	4,899	45.4%
-5315--**_**	Comp Time - O&M	928	4,708	(3,780)	507.4%
-5401--**_**	Fringe Benefits IN to PC's & Depts.	280,868	273,027	7,841	97.2%
-5700--**_**	Standby Pay	10,012	3,114	6,898	31.1%
-5705--**_**	Monthly Car Allowance	1,844	2,374	(530)	128.7%
15-5797-01-01-24	Verily Stipends - WastewaterSCAN Monitorin	0	(5,362)	5,362	0.0%
-6500--**_**	IT Allocations in to PC's & Depts.	35,420	29,302	6,118	82.7%
Total South Coast Water District		1,429,872	1,397,826	32,046	97.8%
Total Member Agency		2,867,448	2,844,061	23,387	99.2%
Total PC 15 - Coastal Treatment Plant		2,867,448	2,844,061	23,387	99.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
PC 17 - Joint Regional Wastewater Reclamation					
Member Agency					
City of Laguna Beach					
-5000--***	Regular Salaries-O&M	104,324	91,401	12,923	87.6%
-5001--***	Overtime Salaries-O&M	2,092	3,077	(985)	147.1%
-5002--***	Electricity	22,036	10,706	11,330	48.6%
17-5003-01-02-16	Natural Gas	11,900	31,644	(19,744)	265.9%
-5004--***	Potable & Reclaimed Water	2,432	2,020	412	83.1%
17-5005-01-02-16	Co-generation Power Credit	(124,872)	(134,930)	10,058	108.1%
17-5006-01-01-16	Chlorine/Sodium Hypochlorite	16	9	7	55.5%
-5007--***	Polymer Products	45,924	54,914	(8,990)	119.6%
17-5008-01-02-16	Ferric Chloride	43,168	62,234	(19,066)	144.2%
-5009--***	Odor Control Chemicals	1,772	2,904	(1,132)	163.9%
17-5010-01-23-16	Other Chemicals - Misc.	56	0	56	0.0%
-5011--***	Laboratory Services	696	481	215	69.1%
17-5012-01-01-16	Grit Hauling - 21A	40	34	6	84.3%
17-5013-01-23-16	Landscaping	4,768	3,625	1,143	76.0%
-5015--***	Management Support Services	1,400	813	587	58.1%
17-5017-01-23-16	Legal Fees	280	1,093	(813)	390.5%
17-5019-01-23-16	Contract Services Misc. - 29	6,172	5,243	929	84.9%
17-5021-01-23-16	Small Vehicle Expense - 31A	392	666	(274)	169.8%
17-5022-01-23-16	Miscellaneous Expense	280	120	160	42.7%
17-5023-01-23-16	Office Supplies - All	728	636	92	87.4%
-5024--***	Petroleum Products	2,204	1,220	984	55.3%
-5025--***	Uniforms	1,804	2,589	(785)	143.5%
17-5026-01-23-16	Small Vehicle Fuel - 37A	504	444	60	88.0%
17-5027-01-23-16	Insurance - Property/Liability	11,217	10,819	398	96.4%
17-5028-01-23-16	Small Tools & Supplies	1,684	2,415	(731)	143.4%
17-5030-01-23-16	Trash Disposal	140	252	(112)	180.0%
-5031--***	Safety Supplies	2,168	2,744	(576)	126.6%
17-5032-01-23-16	Equipment Rental	168	819	(651)	487.7%
17-5033-01-23-16	Recruitment	56	159	(103)	284.6%
-5034--***	Travel Expense/Tech. Conferences	1,152	377	775	32.7%
-5035--***	Training Expense	1,408	946	462	67.2%
-5036--***	Laboratory Supplies	760	994	(234)	130.9%
17-5037-01-23-16	Office Equipment	560	138	422	24.7%
17-5038-02-23-16	Permits	840	1,569	(729)	186.8%
-5039--***	Membership Dues/Fees	324	247	77	76.4%
17-5049-01-02-16	Biosolids Disposal - 21B	104,892	130,875	(25,983)	124.8%
17-5050-01-23-16	Contract Services Generators - 29A	728	0	728	0.0%
17-5052-01-23-16	Janitorial Services	2,356	1,630	726	69.2%
17-5054-01-02-16	Diesel Truck Maint - 31B	2,260	2,425	(165)	107.3%
17-5055-01-02-16	Diesel Truck Fuel - 37B	952	838	114	88.0%
17-5056-01-02-16	Maintenance Equip. & Facilities (Solids) 41-A	25,092	16,569	8,523	66.0%
17-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 41-f	204	176	28	86.5%
17-5058-01-23-16	Maintenance Equip. & Facilities (Common) 4'	2,020	1,205	815	59.6%
17-5059-01-02-16	Maintenance Equip. & Facilities (Co-Gen) 41-	52,208	85,060	(32,852)	162.9%
17-5061-01-23-16	Mileage	56	118	(62)	210.8%
17-5076-01-23-16	SCADA Infrastructure	1,796	1,064	732	59.2%
17-5077-01-23-16	IT Direct	840	852	(12)	101.4%
-5105--***	Co-Generation Power Credit - Offset	67,756	70,306	(2,550)	103.8%
-5302--***	Performance Based Merit Pay	0	823	(823)	0.0%
-5303--***	Group Insurance Waiver	288	223	65	77.5%
-5306--***	Scheduled Holiday Work	1,972	1,761	211	89.3%
-5309--***	Operating Leases	388	0	388	0.0%
-5315--***	Comp Time - O&M	252	557	(305)	221.0%
-5401--***	Fringe Benefits IN to PC's & Depts.	54,420	52,976	1,444	97.3%
17-5700-01-23-16	Standby Pay	1,516	1,754	(238)	115.7%
-5705--***	Monthly Car Allowance	332	363	(31)	109.4%
17-5797-01-01-16	Verily Stipends - WastewaterSCAN Monitorin	0	(11)	11	0.0%
-6500--***	IT Allocations in to PC's & Depts.	12,700	10,508	2,192	82.7%
Total City of Laguna Beach		481,621	542,492	(60,871)	112.6%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

	FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended	
El Toro Water District					
-5000--***	Regular Salaries-O&M	128,708	126,503	2,205	98.3%
-5001--***	Overtime Salaries-O&M	2,672	4,257	(1,585)	159.3%
-5002--***	Electricity	28,548	15,270	13,278	53.5%
17-5003-01-02-19	Natural Gas	14,328	42,798	(28,470)	298.7%
-5004--***	Potable & Reclaimed Water	2,940	2,745	195	93.4%
17-5005-01-02-19	Co-generation Power Credit	(150,348)	(182,489)	32,141	121.4%
17-5006-01-01-19	Chlorine/Sodium Hypochlorite	36	23	13	63.2%
-5007--***	Polymer Products	55,372	74,376	(19,004)	134.3%
17-5008-01-02-19	Ferric Chloride	51,980	84,170	(32,190)	161.9%
-5009--***	Odor Control Chemicals	2,160	3,976	(1,816)	184.1%
17-5010-01-23-19	Other Chemicals - Misc.	104	0	104	0.0%
-5011--***	Laboratory Services	848	659	189	77.7%
17-5012-01-01-19	Grit Hauling - 21A	92	86	6	93.7%
17-5013-01-23-19	Landscaping	8,676	6,594	2,082	76.0%
-5015--***	Management Support Services	2,552	1,479	1,073	58.0%
17-5017-01-23-19	Legal Fees	512	1,989	(1,477)	388.5%
17-5019-01-23-19	Contract Services Misc. - 29	11,224	9,537	1,687	85.0%
17-5021-01-23-19	Small Vehicle Expense - 31A	716	1,211	(495)	169.1%
17-5022-01-23-19	Miscellaneous Expense	512	218	294	42.5%
17-5023-01-23-19	Office Supplies - All	1,328	1,157	171	87.1%
-5024--***	Petroleum Products	2,656	1,651	1,005	62.1%
-5025--***	Uniforms	2,204	3,555	(1,351)	161.3%
17-5026-01-23-19	Small Vehicle Fuel - 37A	920	807	113	87.7%
17-5027-01-23-19	Insurance - Property/Liability	20,409	19,680	729	96.4%
17-5028-01-23-19	Small Tools & Supplies	3,060	4,393	(1,333)	143.6%
17-5030-01-23-19	Trash Disposal	256	458	(202)	179.1%
-5031--***	Safety Supplies	3,944	4,991	(1,047)	126.6%
17-5032-01-23-19	Equipment Rental	308	1,490	(1,182)	483.9%
17-5033-01-23-19	Recruitment	104	290	(186)	278.8%
-5034--***	Travel Expense/Tech. Conferences	2,104	685	1,419	32.6%
-5035--***	Training Expense	2,568	1,721	847	67.0%
-5036--***	Laboratory Supplies	924	1,363	(439)	147.5%
17-5037-01-23-19	Office Equipment	1,020	251	769	24.7%
17-5038-02-23-19	Permits	1,532	2,854	(1,322)	186.3%
-5039--***	Membership Dues/Fees	592	450	142	76.0%
17-5049-01-02-19	Biosolids Disposal - 21B	126,292	177,004	(50,712)	140.2%
17-5050-01-23-19	Contract Services Generators - 29A	1,328	0	1,328	0.0%
17-5052-01-23-19	Janitorial Services	4,288	2,965	1,323	69.1%
17-5054-01-02-19	Diesel Truck Maint - 31B	2,720	3,280	(560)	120.6%
17-5055-01-02-19	Diesel Truck Fuel - 37B	1,144	1,133	11	99.0%
17-5056-01-02-19	Maintenance Equip. & Facilities (Solids) 41-A	30,212	22,409	7,803	74.2%
17-5057-01-01-19	Maintenance Equip. & Facilities (Liquids) 41-f	440	451	(11)	102.4%
17-5058-01-23-19	Maintenance Equip. & Facilities (Common) 4'	3,672	2,191	1,481	59.7%
17-5059-01-02-19	Maintenance Equip. & Facilities (Co-Gen) 41-	62,860	115,041	(52,181)	183.0%
17-5061-01-23-19	Mileage	104	215	(111)	206.5%
17-5076-01-23-19	SCADA Infrastructure	3,264	1,935	1,329	59.3%
17-5077-01-23-19	IT Direct	1,532	1,549	(17)	101.1%
-5105--***	Co-Generation Power Credit - Offset	82,772	96,563	(13,791)	116.7%
-5302--***	Performance Based Merit Pay	0	1,138	(1,138)	0.0%
-5303--***	Group Insurance Waiver	360	320	40	88.8%
-5306--***	Scheduled Holiday Work	2,412	2,435	(23)	101.0%
-5309--***	Operating Leases	472	0	472	0.0%
-5315--***	Comp Time - O&M	332	774	(442)	233.0%
-5401--***	Fringe Benefits IN to PC's & Depts.	67,136	73,320	(6,184)	109.2%
17-5700-01-23-19	Standby Pay	2,756	3,191	(435)	115.8%
-5705--***	Monthly Car Allowance	428	515	(87)	120.3%
17-5797-01-01-19	Verily Stipends - WastewaterSCAN Monitorin	0	(29)	29	0.0%
-6500--***	IT Allocations in to PC's & Depts.	23,108	19,115	3,993	82.7%
Total El Toro Water District		623,193	764,713	(141,520)	122.7%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

	FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended	
Emerald Bay Service District					
-5000--**-**	Regular Salaries-O&M	4,196	3,767	429	89.8%
-5001--**-**	Overtime Salaries-O&M	84	127	(43)	151.3%
-5002--**-**	Electricity	908	450	458	49.6%
17-5003-01-02-20	Natural Gas	476	1,296	(820)	272.3%
17-5004-01-02-20	Potable & Reclaimed Water	96	82	14	85.8%
17-5005-01-02-20	Co-generation Power Credit	(5,008)	(5,526)	518	110.3%
17-5007-01-02-20	Polymer Products	1,840	2,245	(405)	122.0%
17-5008-01-02-20	Ferric Chloride	1,732	2,549	(817)	147.2%
17-5009-01-02-20	Odor Control Chemicals	72	117	(45)	162.9%
17-5010-01-23-20	Other Chemicals - Misc.	4	0	4	0.0%
17-5011-02-02-20	Laboratory Services	28	19	9	69.3%
17-5013-01-23-20	Landscaping	252	191	61	75.6%
-5015--**-**	Management Support Services	72	43	29	59.4%
17-5017-01-23-20	Legal Fees	16	57	(41)	359.3%
17-5019-01-23-20	Contract Services Misc. - 29	324	276	48	85.1%
17-5021-01-23-20	Small Vehicle Expense - 31A	20	35	(15)	175.0%
17-5022-01-23-20	Miscellaneous Expense	16	6	10	39.3%
17-5023-01-23-20	Office Supplies - All	40	33	7	83.6%
17-5024-01-02-20	Petroleum Products	88	50	38	56.7%
-5025--**-**	Uniforms	72	106	(34)	147.6%
17-5026-01-23-20	Small Vehicle Fuel - 37A	28	23	5	83.3%
17-5027-01-23-20	Insurance - Property/Liability	589	569	20	96.6%
17-5028-01-23-20	Small Tools & Supplies	88	127	(39)	144.3%
17-5030-01-23-20	Trash Disposal	8	13	(5)	165.5%
-5031--**-**	Safety Supplies	116	144	(28)	124.4%
17-5032-01-23-20	Equipment Rental	8	43	(35)	538.5%
17-5033-01-23-20	Recruitment	4	8	(4)	210.0%
-5034--**-**	Travel Expense/Tech. Conferences	60	20	40	33.0%
-5035--**-**	Training Expense	76	50	26	65.5%
-5036--**-**	Laboratory Supplies	28	40	(12)	143.3%
17-5037-01-23-20	Office Equipment	28	7	21	26.0%
17-5038-02-23-20	Permits	44	83	(39)	187.5%
-5039--**-**	Membership Dues/Fees	16	13	3	81.3%
17-5049-01-02-20	Biosolids Disposal - 21B	4,204	5,360	(1,156)	127.5%
17-5050-01-23-20	Contract Services Generators - 29A	40	0	40	0.0%
17-5052-01-23-20	Janitorial Services	124	86	38	69.1%
17-5054-01-02-20	Diesel Truck Maint - 31B	92	99	(7)	108.0%
17-5055-01-02-20	Diesel Truck Fuel - 37B	40	34	6	85.8%
17-5056-01-02-20	Maintenance Equip. & Facilities (Solids) 41-A	1,008	679	329	67.3%
17-5058-01-23-20	Maintenance Equip. & Facilities (Common) 4'	108	63	45	58.6%
17-5059-01-02-20	Maintenance Equip. & Facilities (Co-Gen) 41-	2,092	3,484	(1,392)	166.5%
17-5061-01-23-20	Mileage	4	6	(2)	155.0%
17-5076-01-23-20	SCADA Infrastructure	96	56	40	58.3%
17-5077-01-23-20	IT Direct	44	45	(1)	101.7%
-5105--**-**	Co-Generation Power Credit - Offset	2,720	2,886	(166)	106.1%
-5302--**-**	Performance Based Merit Pay	0	34	(34)	0.0%
-5303--**-**	Group Insurance Waiver	8	9	(1)	117.0%
-5306--**-**	Scheduled Holiday Work	80	73	7	90.8%
17-5309-01-02-20	Operating Leases	16	0	16	0.0%
-5315--**-**	Comp Time - O&M	8	23	(15)	288.0%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	2,192	2,184	8	99.6%
17-5700-01-23-20	Standby Pay	80	92	(12)	115.3%
-5705--**-**	Monthly Car Allowance	12	15	(3)	126.3%
-6500--**-**	IT Allocations in to PC's & Depts.	668	553	115	82.7%
Total Emerald Bay Service District		20,057	22,846	(2,789)	113.9%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

	FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended	
Moulton Niguel Water District					
-5000--***	Regular Salaries-O&M	1,527,196	1,367,159	160,037	89.5%
-5001--***	Overtime Salaries-O&M	28,008	42,071	(14,063)	150.2%
-5002--***	Electricity	415,500	200,408	215,092	48.2%
17-5003-01-02-22	Natural Gas	64,204	165,307	(101,103)	257.5%
-5004--***	Potable & Reclaimed Water	28,660	23,482	5,178	81.9%
17-5005-01-02-22	Co-generation Power Credit	(673,640)	(704,858)	31,218	104.6%
-5006--***	Chlorine/Sodium Hypochlorite	454,936	247,178	207,758	54.3%
-5007--***	Polymer Products	330,524	385,899	(55,375)	116.8%
17-5008-01-02-22	Ferric Chloride	232,888	325,103	(92,215)	139.6%
-5009--***	Odor Control Chemicals	36,636	59,524	(22,888)	162.5%
-5010--***	Other Chemicals - Misc.	796	0	796	0.0%
-5011--***	Laboratory Services	20,900	14,391	6,509	68.9%
17-5012-01-01-22	Grit Hauling - 21A	43,844	37,323	6,521	85.1%
-5013--***	Landscaping	67,500	51,310	16,190	76.0%
-5015--***	Management Support Services	19,852	11,511	8,341	58.0%
-5017--***	Legal Fees	3,972	15,477	(11,505)	389.7%
-5019--***	Contract Services Misc. - 29	87,352	74,215	13,137	85.0%
-5021--***	Small Vehicle Expense - 31A	5,560	9,421	(3,861)	169.4%
-5022--***	Miscellaneous Expense	3,972	1,693	2,279	42.6%
-5023--***	Office Supplies - All	10,324	9,002	1,322	87.2%
-5024--***	Petroleum Products	13,356	7,184	6,172	53.8%
-5025--***	Uniforms	22,528	33,485	(10,957)	148.6%
-5026--***	Small Vehicle Fuel - 37A	7,148	6,281	867	87.9%
-5027--***	Insurance - Property/Liability	158,789	153,140	5,649	96.4%
-5028--***	Small Tools & Supplies	23,824	34,186	(10,362)	143.5%
-5030--***	Trash Disposal	1,988	3,567	(1,579)	179.5%
-5031--***	Safety Supplies	30,692	38,840	(8,148)	126.5%
-5032--***	Equipment Rental	2,384	11,598	(9,214)	486.5%
-5033--***	Recruitment	796	2,256	(1,460)	283.4%
-5034--***	Travel Expense/Tech. Conferences	16,352	5,331	11,021	32.6%
-5035--***	Training Expense	19,972	13,388	6,584	67.0%
-5036--***	Laboratory Supplies	22,848	29,777	(6,929)	130.3%
-5037--***	Office Equipment	7,940	1,956	5,984	24.6%
-5038--***	Permits	11,912	22,211	(10,299)	186.5%
-5039--***	Membership Dues/Fees	4,612	3,502	1,110	75.9%
17-5049-01-02-22	Biosolids Disposol - 21B	565,856	683,675	(117,819)	120.8%
-5050--***	Contract Services Generators - 29A	10,324	0	10,324	0.0%
-5052--***	Janitorial Services	33,352	23,072	10,280	69.2%
17-5054-01-02-22	Diesel Truck Maint - 31B	12,188	12,668	(480)	103.9%
17-5055-01-02-22	Diesel Truck Fuel - 37B	5,132	4,376	756	85.3%
17-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41-A	135,368	86,554	48,814	63.9%
17-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 41-f	214,236	195,209	19,027	91.1%
-5058--***	Maintenance Equip. & Facilities (Common) 4'	28,588	17,050	11,538	59.6%
17-5059-01-02-22	Maintenance Equip. & Facilities (Co-Gen) 41-	281,644	444,343	(162,699)	157.8%
17-5060-01-04-22	Maintenance Equip. & Facilities (AWT) 41-E	50,000	25,826	24,174	51.7%
-5061--***	Mileage	796	1,671	(875)	209.9%
17-5068-02-04-22	MNWD Lab Services and Supplies	44,000	27,288	16,712	62.0%
-5076--***	SCADA Infrastructure	25,412	15,059	10,353	59.3%
-5077--***	IT Direct	11,912	12,053	(141)	101.2%
-5105--***	Co-Generation Power Credit - Offset	844,612	909,463	(64,851)	107.7%
-5302--***	Performance Based Merit Pay	0	12,190	(12,190)	0.0%
-5303--***	Group Insurance Waiver	6,320	5,391	929	85.3%
-5305--***	Medicare Tax Payments for Employees	148	0	148	0.0%
-5306--***	Scheduled Holiday Work	26,264	23,876	2,388	90.9%
-5309--***	Operating Leases	4,828	0	4,828	0.0%
-5315--***	Comp Time - O&M	6,076	9,215	(3,139)	151.7%
-5401--***	Fringe Benefits IN to PC's & Depts.	796,656	792,329	4,327	99.5%
-5700--***	Standby Pay	21,440	24,828	(3,388)	115.8%
-5705--***	Monthly Car Allowance	7,376	7,735	(359)	104.9%
17-5797-01-01-22	Verily Stipends - WastewaterSCAN Monitorin	0	(12,403)	12,403	0.0%
-6500--***	IT Allocations in to PC's & Depts.	179,804	148,739	31,065	82.7%
Total Moulton Niguel Water District		6,366,457	6,172,527	193,930	97.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
South Coast Water District					
-5000--***	Regular Salaries-O&M	80,292	72,579	7,713	90.4%
-5001--***	Overtime Salaries-O&M	1,616	2,444	(828)	151.2%
-5002--***	Electricity	17,008	8,501	8,507	50.0%
17-5003-01-02-24	Natural Gas	9,164	25,152	(15,988)	274.5%
-5004--***	Potable & Reclaimed Water	1,872	1,605	267	85.7%
17-5005-01-02-24	Co-generation Power Credit	(96,136)	(107,248)	11,112	111.6%
17-5006-01-01-24	Chlorine/Sodium Hypochlorite	12	6	6	49.3%
-5007--***	Polymer Products	35,344	43,636	(8,292)	123.5%
17-5008-01-02-24	Ferric Chloride	33,236	49,466	(16,230)	148.8%
-5009--***	Odor Control Chemicals	1,360	2,303	(943)	169.3%
17-5010-01-23-24	Other Chemicals - Misc.	44	0	44	0.0%
-5011--***	Laboratory Services	536	381	155	71.1%
17-5012-01-01-24	Grit Hauling - 21A	24	22	2	93.7%
17-5013-01-23-24	Landscaping	3,808	2,895	913	76.0%
-5015--***	Management Support Services	1,120	649	471	58.0%
17-5017-01-23-24	Legal Fees	224	873	(649)	389.8%
17-5019-01-23-24	Contract Services Misc. - 29	4,928	4,187	741	85.0%
17-5021-01-23-24	Small Vehicle Expense - 31A	312	531	(219)	170.3%
17-5022-01-23-24	Miscellaneous Expense	224	96	128	42.6%
17-5023-01-23-24	Office Supplies - All	584	508	76	87.0%
-5024--***	Petroleum Products	1,696	969	727	57.2%
-5025--***	Uniforms	1,388	2,056	(668)	148.1%
17-5026-01-23-24	Small Vehicle Fuel - 37A	404	354	50	87.7%
17-5027-01-23-24	Insurance - Property/Liability	8,960	8,640	320	96.4%
17-5028-01-23-24	Small Tools & Supplies	1,344	1,929	(585)	143.5%
17-5030-01-23-24	Trash Disposal	112	201	(89)	179.7%
-5031--***	Safety Supplies	1,732	2,191	(459)	126.5%
17-5032-01-23-24	Equipment Rental	136	654	(518)	481.1%
17-5033-01-23-24	Recruitment	44	127	(83)	289.3%
-5034--***	Travel Expense/Tech. Conferences	924	301	623	32.5%
-5035--***	Training Expense	1,124	755	369	67.2%
-5036--***	Laboratory Supplies	584	789	(205)	135.0%
17-5037-01-23-24	Office Equipment	448	110	338	24.6%
17-5038-02-23-24	Permits	672	1,253	(581)	186.5%
-5039--***	Membership Dues/Fees	260	198	62	76.0%
17-5049-01-02-24	Biosolids Disposal - 21B	80,752	104,025	(23,273)	128.8%
17-5050-01-23-24	Contract Services Generators - 29A	584	0	584	0.0%
17-5052-01-23-24	Janitorial Services	1,880	1,302	578	69.2%
17-5054-01-02-24	Diesel Truck Maint - 31B	1,740	1,928	(188)	110.8%
17-5055-01-02-24	Diesel Truck Fuel - 37B	732	666	66	91.0%
17-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41-A	19,320	13,170	6,150	68.2%
17-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-f	120	118	2	98.0%
17-5058-01-23-24	Maintenance Equip. & Facilities (Common) 4'	1,612	962	650	59.7%
17-5059-01-02-24	Maintenance Equip. & Facilities (Co-Gen) 41-	40,192	67,609	(27,417)	168.2%
17-5061-01-23-24	Mileage	44	94	(50)	214.3%
17-5076-01-23-24	SCADA Infrastructure	1,432	850	582	59.3%
17-5077-01-23-24	IT Direct	672	680	(8)	101.2%
-5105--***	Co-Generation Power Credit - Offset	52,140	55,834	(3,694)	107.1%
-5302--***	Performance Based Merit Pay	0	654	(654)	0.0%
-5303--***	Group Insurance Waiver	220	177	43	80.5%
-5306--***	Scheduled Holiday Work	1,516	1,398	118	92.2%
-5309--***	Operating Leases	300	0	300	0.0%
-5315--***	Comp Time - O&M	200	442	(242)	221.1%
-5401--***	Fringe Benefits IN to PC's & Depts.	41,884	42,066	(182)	100.4%
17-5700-01-23-24	Standby Pay	1,208	1,401	(193)	116.0%
-5705--***	Monthly Car Allowance	252	288	(36)	114.4%
17-5797-01-01-24	Verily Stipends - WastewaterSCAN Monitorin	0	(7)	7	0.0%
-6500--***	IT Allocations in to PC's & Depts.	10,140	8,391	1,749	82.8%
Total South Coast Water District		372,340	431,161	(58,821)	115.8%
Total Member Agency		7,863,668	7,933,739	(70,071)	100.9%
Total PC 17 - Joint Regional Wastewater Reclamation		7,863,668	7,933,739	(70,071)	100.9%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

	FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended	
PC 21 - Effluent Transmission Main					
Member Agency					
EI Toro Water District					
-5000--**_**	Regular Salaries-O&M	476	0	476	0.0%
-5019--**_**	Contract Services Misc.	7,824	0	7,824	0.0%
-5401--**_**	Fringe Benefits IN to PC's & Depts.	248	0	248	0.0%
Total EI Toro Water District		8,548	0	8,548	0.0%
Irvine Ranch Water District					
-5000--**_**	Regular Salaries-O&M	476	0	476	0.0%
-5019--**_**	Contract Services Misc.	7,824	0	7,824	0.0%
-5401--**_**	Fringe Benefits IN to PC's & Depts.	248	0	248	0.0%
Total Irvine Ranch Water District		8,548	0	8,548	0.0%
Moulton Niguel Water District					
21-5000-01-14-22	Regular Salaries-O&M	204	0	204	0.0%
21-5019-01-14-22	Contract Services Misc.	3,348	0	3,348	0.0%
21-5401-01-14-22	Fringe Benefits IN to PC's & Depts.	104	0	104	0.0%
Total Moulton Niguel Water District		3,656	0	3,656	0.0%
Total Member Agency		20,752	0	20,752	0.0%
Total PC 21 - Effluent Transmission Main		20,752	0	20,752	0.0%
PC 24 - Aliso Creek Ocean Outfall					
Member Agency					
City of Laguna Beach					
-5000--**_**	Regular Salaries-O&M	12,876	9,918	2,958	77.0%
-5001--**_**	Overtime Salaries-O&M	68	41	27	60.9%
-5015--**_**	Management Support Services	13,752	5,680	8,072	41.3%
-5017--**_**	Legal Fees	220	172	48	78.3%
24-5027-01-05-16	Insurance - Property/Liability	1,968	1,505	463	76.5%
24-5031-02-05-16	Safety Supplies	112	0	112	0.0%
24-5034-02-05-16	Travel Expense/Tech. Conferences	616	397	219	64.4%
24-5035-02-05-16	Training Expense	100	3	97	3.4%
24-5036-02-05-16	Laboratory Supplies	2,860	4,553	(1,693)	159.2%
24-5038-02-05-16	Permits	27,216	25,111	2,105	92.3%
24-5039-02-05-16	Membership Dues/Fees	644	7	637	1.1%
24-5044-02-05-16	Offshore Monitoring - 20A	4,400	5,543	(1,143)	126.0%
24-5045-02-05-16	Offshore Biochemistry - 20B	1,652	0	1,652	0.0%
24-5046-02-05-16	Effluent Chemistry - 20C	2,476	1,780	696	71.9%
24-5058-01-05-16	Maintenance Equip. & Facilities (Common) 4'	112	153	(41)	136.9%
24-5306-02-05-16	Scheduled Holiday Work	32	20	12	61.3%
24-5315-02-05-16	Comp Time - O&M	0	37	(37)	0.0%
-5401--**_**	Fringe Benefits IN to PC's & Depts.	6,720	5,697	1,023	84.8%
-6500--**_**	IT Allocations in to PC's & Depts.	1,560	1,290	270	82.7%
Total City of Laguna Beach		77,384	61,909	15,475	80.0%
EI Toro Water District					
-5000--**_**	Regular Salaries-O&M	19,080	14,699	4,381	77.0%
-5001--**_**	Overtime Salaries-O&M	100	61	39	61.4%
-5015--**_**	Management Support Services	20,376	8,418	11,958	41.3%
-5017--**_**	Legal Fees	328	255	73	77.8%
24-5027-01-05-19	Insurance - Property/Liability	2,915	2,230	685	76.5%
24-5031-02-05-19	Safety Supplies	164	0	164	0.0%
24-5034-02-05-19	Travel Expense/Tech. Conferences	912	588	324	64.5%
24-5035-02-05-19	Training Expense	148	5	143	3.4%
24-5036-02-05-19	Laboratory Supplies	4,240	6,748	(2,508)	159.1%
24-5038-02-05-19	Permits	40,332	37,215	3,117	92.3%
24-5039-02-05-19	Membership Dues/Fees	952	10	942	1.1%
24-5044-02-05-19	Offshore Monitoring - 20A	6,520	8,215	(1,695)	126.0%
24-5045-02-05-19	Offshore Biochemistry - 20B	2,444	0	2,444	0
24-5046-02-05-19	Effluent Chemistry - 20C	3,668	2,638	1,030	0.719128
24-5058-01-05-19	Maintenance Equip. & Facilities (Common) 4'	164	227	(63)	138.6%
24-5306-02-05-19	Scheduled Holiday Work	44	29	15	66.0%
24-5315-02-05-19	Comp Time - O&M	0	55	(55)	0.0%
-5401--**_**	Fringe Benefits IN to PC's & Depts.	9,952	8,443	1,509	84.8%
-6500--**_**	IT Allocations in to PC's & Depts.	2,312	1,912	400	82.7%
Total EI Toro Water District		114,651	91,749	22,902	80.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
Emerald Bay Service District					
-5000--**_**	Regular Salaries-O&M	916	703	213	76.8%
-5001--**_**	Overtime Salaries-O&M	4	3	1	73.0%
-5015--**_**	Management Support Services	976	403	573	41.3%
-5017--**_**	Legal Fees	16	12	4	76.3%
24-5027-01-05-20	Insurance - Property/Liability	140	107	33	76.2%
24-5031-02-05-20	Safety Supplies	8	0	8	0.0%
24-5034-02-05-20	Travel Expense/Tech. Conferences	44	28	16	64.0%
24-5035-02-05-20	Training Expense	8	0	8	3.0%
24-5036-02-05-20	Laboratory Supplies	204	323	(119)	158.3%
24-5038-02-05-20	Permits	1,928	1,781	147	92.4%
24-5039-02-05-20	Membership Dues/Fees	44	0	44	1.1%
24-5044-02-05-20	Offshore Monitoring - 20A	312	393	(81)	126.0%
24-5045-02-05-20	Offshore Biochemistry - 20B	116	0	116	0.0%
24-5046-02-05-20	Effluent Chemistry - 20C	176	126	50	71.7%
24-5058-01-05-20	Maintenance Equip. & Facilities (Common) 4'	8	11	(3)	136.0%
24-5306-02-05-20	Scheduled Holiday Work	4	1	3	35.0%
24-5315-02-05-20	Comp Time - O&M	0	3	(3)	0.0%
-5401--**_**	Fringe Benefits IN to PC's & Depts.	476	404	72	84.9%
-6500--**_**	IT Allocations in to PC's & Depts.	108	91	17	84.7%
Total Emerald Bay Service District		5,488	4,390	1,098	80.0%
Irvine Ranch Water District					
-5000--**_**	Regular Salaries-O&M	18,448	14,210	4,238	77.0%
-5001--**_**	Overtime Salaries-O&M	100	59	41	59.3%
-5015--**_**	Management Support Services	19,700	8,138	11,562	41.3%
-5017--**_**	Legal Fees	316	247	69	78.1%
24-5027-01-05-21	Insurance - Property/Liability	2,819	2,156	663	76.5%
24-5031-02-05-21	Safety Supplies	156	0	156	0.0%
24-5034-02-05-21	Travel Expense/Tech. Conferences	880	569	311	64.6%
24-5035-02-05-21	Training Expense	140	5	135	3.5%
24-5036-02-05-21	Laboratory Supplies	4,096	6,523	(2,427)	159.3%
24-5038-02-05-21	Permits	38,988	35,977	3,011	92.3%
24-5039-02-05-21	Membership Dues/Fees	920	10	910	1.1%
24-5044-02-05-21	Offshore Monitoring - 20A	6,304	7,942	(1,638)	126.0%
24-5045-02-05-21	Offshore Biochemistry - 20B	2,364	0	2,364	0.0%
24-5046-02-05-21	Effluent Chemistry - 20C	3,544	2,550	994	72.0%
24-5058-01-05-21	Maintenance Equip. & Facilities (Common) 4'	156	220	(64)	140.8%
24-5306-02-05-21	Scheduled Holiday Work	44	28	16	63.8%
24-5315-02-05-21	Comp Time - O&M	0	53	(53)	0.0%
-5401--**_**	Fringe Benefits IN to PC's & Depts.	9,624	8,163	1,461	84.8%
-6500--**_**	IT Allocations in to PC's & Depts.	2,232	1,848	384	82.8%
Total Irvine Ranch Water District		110,831	88,697	22,134	80.0%
Moulton Niguel Water District					
-5000--**_**	Regular Salaries-O&M	51,328	39,537	11,791	77.0%
-5001--**_**	Overtime Salaries-O&M	272	165	107	60.7%
-5015--**_**	Management Support Services	54,812	22,643	32,169	41.3%
-5017--**_**	Legal Fees	880	686	194	78.0%
24-5027-01-05-22	Insurance - Property/Liability	7,843	5,999	1,844	76.5%
24-5031-02-05-22	Safety Supplies	440	0	440	0.0%
24-5034-02-05-22	Travel Expense/Tech. Conferences	2,452	1,582	870	64.5%
24-5035-02-05-22	Training Expense	396	14	382	3.4%
24-5036-02-05-22	Laboratory Supplies	11,400	18,150	(6,750)	159.2%
24-5038-02-05-22	Permits	108,480	100,099	8,381	92.3%
24-5039-02-05-22	Membership Dues/Fees	2,564	27	2,537	1.1%
24-5044-02-05-22	Offshore Monitoring - 20A	17,540	22,097	(4,557)	126.0%
24-5045-02-05-22	Offshore Biochemistry - 20B	6,576	0	6,576	0.0%
24-5046-02-05-22	Effluent Chemistry - 20C	9,864	7,095	2,769	71.9%
24-5058-01-05-22	Maintenance Equip. & Facilities (Common) 4'	440	611	(171)	138.9%
24-5306-02-05-22	Scheduled Holiday Work	120	78	42	65.1%
24-5315-02-05-22	Comp Time - O&M	0	147	(147)	0.0%
-5401--**_**	Fringe Benefits IN to PC's & Depts.	26,772	22,711	4,061	84.8%
-6500--**_**	IT Allocations in to PC's & Depts.	6,216	5,142	1,074	82.7%
Total Moulton Niguel Water District		308,395	246,782	61,613	80.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2023
(Does Not Include Additional Board Approved Expenditures)

		FY 2022-23 Budget	FY 2022-23 Actual	(Over)/Under Budget	% Expended
South Coast Water District					
-5000--**-**	Regular Salaries-O&M	14,412	11,100	3,312	77.0%
-5001--**-**	Overtime Salaries-O&M	76	46	30	61.0%
-5015--**-**	Management Support Services	15,388	6,357	9,031	41.3%
-5017--**-**	Legal Fees	248	193	55	77.7%
24-5027-01-05-24	Insurance - Property/Liability	2,199	1,684	515	76.6%
24-5031-02-05-24	Safety Supplies	124	0	124	0.0%
24-5034-02-05-24	Travel Expense/Tech. Conferences	688	444	244	64.6%
24-5035-02-05-24	Training Expense	112	4	108	3.4%
24-5036-02-05-24	Laboratory Supplies	3,200	5,095	(1,895)	159.2%
24-5038-02-05-24	Permits	30,456	28,102	2,354	92.3%
24-5039-02-05-24	Membership Dues/Fees	720	8	712	1.1%
24-5044-02-05-24	Offshore Monitoring - 20A	4,924	6,203	(1,279)	126.0%
24-5045-02-05-24	Offshore Biochemistry - 20B	1,848	0	1,848	0.0%
24-5046-02-05-24	Effluent Chemistry - 20C	2,768	1,992	776	0.719581
24-5058-01-05-24	Maintenance Equip. & Facilities (Common) 4'	124	172	(48)	1.383871
24-5306-02-05-24	Scheduled Holiday Work	32	22	10	68.6%
24-5315-02-05-24	Comp Time - O&M	0	41	(41)	0.0%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	7,516	6,376	1,140	84.8%
-6500--**-**	IT Allocations in to PC's & Depts.	1,744	1,443	301	82.8%
Total South Coast Water District		86,579	69,282	17,297	80.0%
Total Member Agency		703,328	562,810	140,518	80.0%
Total PC 24 - Aliso Creek Ocean Outfall		703,328	562,810	140,518	80.0%
Total All Project Committees		19,339,320	19,077,439	261,881	98.6%

**South Orange County Wastewater Authority
Small Capital Refund Closed Projects Detail
FY 2022-23
(in dollars)**

	CLB	CSC	CSJC	ETWD	EBSD	IRWD (ETWD)	MNWD	SMWD	SCWD	Total
PC2 JB Latham			24,588				18,647	11,154	24,945	79,334
PC 05 San Juan Creek Ocean Outfall		(2,159)	(1,439)				(2,015)	(5,758)	(1,620)	(12,992)
PC 15 Coastal Treatment Plant	120,046				9,457		92,636		124,524	346,663
PC 17 Joint Regional Wastewater Reclamation	(3,174)			(7,054)	(170)		126,507		(2,531)	113,578
PC 24 Aliso Creek Ocean Outfall	(1,429)			(2,118)	(101)	(2,047)	(5,697)		(1,599)	(12,992)
Total Small Capital Cash	115,444	(2,159)	23,148	(9,172)	9,185	(2,047)	230,079	5,396	143,719	513,592

**South Orange County Wastewater Authority
 Large Capital Use Audit Due To/(Due From) Member Agency
 FY 2022-23**

Member Agency	Due To/(From)
City of Laguna Beach	\$ (783)
City of San Clemente	
City of San Juan Capistrano	
El Toro Water District	1,950
Emerald Bay Service District	
IRWD (c.o. El Toro W.D.)	
Moulton Niguel Water District	359,046
Santa Margarita Water District	
South Coast Water District	(619)
Total	\$ 359,594

South Orange County Wastewater Authority

Large Capital Close Out Summary

FY 2022-23

(in dollars)

Large Capital Cash Balance as of June 30, 2023										
	CLB	CSC	CSJC	ETWD	EBSB	IRWD (ETWD)	MNWD	SMWD	SCWD	Total
PC 15 Coastal Treatment Plant										
Liquids										
3514-000 - CTP Facility Upgrade Design and Financing (2016)	(1,063)	-	-	-	(84)	-	(820)	-	(837)	(2,803)
Total PC 15 Liquids	(1,063)	-	-	-	(84)	-	(820)	-	(837)	(2,803)
Total PC 15 Coastal Treatment Plant	(1,063)	-	-	-	(84)	-	(820)	-	(837)	(2,803)
PC 17 Joint Regional Wastewater Reclamation										
Liquids										
3753-000 Aeration Diffuser Upgrade (2020)	-	-	-	-	-	-	202,990	-	-	202,990
3758-000 AWT No.2 Reconstruction (2020)	-	-	-	-	-	-	65,707	-	-	65,707
3759-000 AWT No.2 Electrical Upgrades (2020)	-	-	-	-	-	-	69,974	-	-	69,974
Total PC 17 Liquids	-	-	-	-	-	-	338,671	-	-	338,671
Common										
3764-000 - SCADA Improvements (2017)	726	-	-	2,762	45	-	23,535	-	575	27,642
Total PC 17 Common	726	-	-	2,762	45	-	23,535	-	575	27,642
Solids										
3791-000 - Cogeneration Area Upgrade Project Completion (2018)	(446)	-	-	(812)	(23)	-	(2,340)	-	(356)	(3,978)
Total PC 17 Solids	(446)	-	-	(812)	(23)	-	(2,340)	-	(356)	(3,978)
Total PC 17 Joint Regional Wastewater Reclamation	280	-	-	1,950	21	-	359,866	-	218	362,335
Other Miscellaneous Projects Closouts	7,112	(338)	(225)	4,526	471	-	40,481	(900)	(26,252)	24,874
Total Large Capital Cash Due To/(Due From)	(783)	-	-	1,950	(63)	-	359,046	-	(619)	359,531

**South Orange County Wastewater Authority
Large Capital Close Out Detail
3514-000 - CTP Facility Upgrade Design and Financing (2016)**

Vendor Name	Amount
Salary & Fringe	75,487.84
ARC	5,274.51
Bush & Associates	24,476.00
Cardno Inc.	9,680.00
CH2M Hill	108,273.20
Patriot Environmental	2,395.00
ProjectLine Technical	24,500.00
Tetra Tech, Inc.	16,790.09
V&A Consulting Engineering	15,001.73
Total	281,878.37
Cash Collected	279,075.20
USE AUDIT Due To/(Due From)	(2,803.17)

PC 15 Liquids Member Allocation		
Member Agency	Ownership %	Amount Allocated
CLB	37.91%	(1,062.69)
EBSD	2.99%	(83.68)
MNWD	29.25%	(820.03)
SCWD	29.85%	(836.77)
Total Liquids	100.00%	(2,803.17)

**South Orange County Wastewater Authority
Large Capital Close Out Detail
3753-000 Aeration Diffuser Upgrade (2020)**

Vendor Name	Amount
Salary & Fringe	24,095.81
Dudek & Associates	7,032.50
Filanc	1,818,414.00
LEE & RO, Inc	38,122.82
Halcyon Electric, Inc	2,978.00
Total	1,890,643.13
Cash Collected	2,093,633.50
USE AUDIT Due To/(Due From)	202,990.37

PC 17 Liquids/AWT Member Allocation		
Member Agency	Ownership %	Amount Allocated
MNWD	100.00%	202,990.37
Total Liquids/AWT	100.00%	202,990.37

**South Orange County Wastewater Authority
Large Capital Close Out Detail
3758-000 AWT No.2 Reconstruction (2020)**

Vendor Name	Amount
Salary & Fringe	9,045.95
Carollo Engineers, Inc	46,741.50
Pacific Mechanical	202,255.31
D&H Water Systems	29,730.52
Total	287,773.28
Cash Collected	353,480.00
USE AUDIT Due To/(Due From)	65,706.72

PC 17 Liquids/AWT Member Allocation		
Member Agency	Ownership %	Amount Allocated
MNWD	100.00%	65,706.72
Total Liquids/AWT	100.00%	65,706.72

**South Orange County Wastewater Authority
Large Capital Close Out Detail
3759-000 AWT No.2 Electrical Upgrades (2020)**

Vendor Name	Amount
Salary & Fringe	550.56
Carollo Engineers, Inc	34,962.50
Total	35,513.06
Cash Collected	105,487.00
USE AUDIT Due To/(Due From)	69,973.94

PC 17 Liquids/AWT Member Allocation		
Member Agency	Ownership %	Amount Allocated
MNWD	100.00%	69,973.94
Total Liquids/AWT	100.00%	69,973.94

**South Orange County Wastewater Authority
Large Capital Close Out Detail
3746-000 - Motor Control Center A, G, H Design (2019)**

Vendor Name	Amount
Carollo Engineers	19,432.84
Mark Maddox Electric	61,647.10
OneSource Distribution	39,386.74
Pacific Parts & Cont	816.62
RJS Engineering	3,500.00
Total	124,783.30
Cash Collected	152,425.00
USE AUDIT Due To/(Due From)	27,641.70

PC 17 Common Member Allocation		
Member Agency	Ownership %	Amount Allocated
CLB	6.27%	1,733.13
ETWD	10.26%	2,836.04
EBSD	0.33%	91.22
MNWD	78.13%	21,596.22
SCWD	5.01%	1,385.09
Total Common	100.00%	27,641.70

**South Orange County Wastewater Authority
Large Capital Close Out Detail
3791-000 - Cogeneration Area Upgrade Project Completion (2018)**

Vendor Name	Amount
LEE & RO, Inc.	3,978.12
National Energy Solutions	6,000.00
Total	9,978.12
Cash Collected	6,000.00
USE AUDIT Due To/(Due From)	(3,978.12)

PC 17 Common Member Allocation		
Member Agency	Ownership %	Amount Allocated
CLB	11.22%	(446.35)
ETWD	20.41%	(811.93)
EBSD	0.59%	(23.47)
MNWD	58.82%	(2,339.93)
SCWD	8.96%	(356.44)
Total Common	100.00%	(3,978.12)



FY 2022-23

Cash Roll Forward

Preliminary Cash Roll Forward Notes FY 2022-23

1. Cash on Hand from the audited 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 (To) and 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 small capital and non-capital projects in-process at yearend. Large Capital Cash is held until project completion which could span several.

Large Capital Cash is supported by a subsidiary report detailing by project committee, wastewater code, and capital project:
4.
 - a) Beginning Cash Balance from the Audited 6/30/2022 Cash Roll Forward
 - b) Contributions based on the quarterly capital billings
 - c) Actual expenditures
 - d) Use Audit Settlement
 - 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 2019, 2020, 2021, 2022 & 2023**

	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	Change +/-	% Change
(1) Cash on Hand (G/L Balance)¹	20,857,094	22,361,420	15,190,921	10,485,283	\$9,367,605	(\$1,117,677)	-10.7%
Accounts Payable	(1,981,080)	(3,531,550)	(5,882,659)	(2,451,972)	(3,185,397)	(733,425)	29.9%
Accrued Payroll	(100,221)	(160,049)	(224,996)	(245,023)	(264,784)	(19,760)	8.1%
Accounts Receivable	14,179	49,286	59,478	56,072	666,353	610,281	1088.4%
(2) PTO Reserves	(683,536)	(734,477)	(877,242)	(815,201)	(780,753)	34,448	-4.2%
Due to Mbr Agency	(2,475,322)	(1,656,822)	(4,096,390)	(1,720,819)	(2,843,664)	(1,122,845)	65.3%
Due From Mbr Agency	856,669	870,004	1,280,615	840,732	1,156,744	316,012	37.6%
Mbr Agency Refund held for FY 19-20	(1,068,028)						
LAIF Fair Value Adjustment			(1,156)	117,343	128,929	11,585	9.9%
Prepaid	211,725	155,939	198,709	290,794	327,412	36,618	12.6%
Petty Cash					(1,600)		0.0%
TCWD UAL payment					(20,813)	(20,813)	
Deposits				(1,600)			
(3) Available Cash	15,631,481	17,353,752	5,647,281	6,555,608	4,550,032	(2,005,576)	-30.6%
(4) Large Capital Cash as of June 30th 2019, 2020, 2021, 2022 & 2023	15,067,539	15,616,950	6,973,860	6,545,659	4,710,278	(1,835,381)	-28.0%
Use Audit Settlement			(1,511,608)	(122,690)	(359,531)		
(5) Total Large Capital Cash	15,067,539	15,616,950	5,462,252	6,422,969	4,350,746		
(6) Small Capital Carryover	172,996	565,000	161,729		85,012		
Non-Capital Carryover		369,508	203,442				
Non-Capital Misc. Carryover		252,298	132,113	90,000			
Cash Collected for PC 2 Zephyr Wall	76,318						
Other misc., fringe adj, interest adj, etc.			1,001				
Small Capital Cash Collected in Excess of Expenditures			547,506				
Non Capital Cash Collected in Excess of Expenditures			9,110				
Non Capital Misc Cash Collected in Excess of Expenditures			52,266				
O&M Cash Collected in Excess of Expenditures			215,060				
O&M, Small Cap, Non-Cap, Non-Cap Misc Use Audit Settlement			(1,304,166)				
Net Cash as of June 30th 2019, 2020, 2021, 2022, 2023	15,316,853	16,803,755	5,480,313	6,512,969	4,435,758		
(7) Difference	314,628	549,996	166,969	42,640	114,274		

Additional Cash Is:					
Prior Balance	637,303	314,628	549,996	166,969	\$42,640
Payment to Member Agencies	(637,303)	(314,628)	(549,996)	(166,969)	(42,640)
FEMA Reimbursement		9,277			
CA State Cost Reimbursement		15,356			
Interest Income Received	249,482	405,052	74,802	21,004	85,410
Recycling Income	1,618	1,966.23	2,947	2,599	9,242
PC 23 Admin Payment			5,300	5,450	5,600
Interest received for 4th qtr	52,302	113,947	83,920	10,300	19,358
Other misc. expenses		(4,277)		(2,413)	
Sale of Fixed Assets	11,226	8,675		5,700	
Other misc adjustments					(5,336)
Total Other Cash	314,628	549,996	166,969	42,640	\$114,274

¹Cash on hand decreased \$1.1 million or 11% due to completion and progress on capital projects.

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2022-23
Spent (More)/Less Than Collected

Large Capital Cash Balance as of June 30, 2023										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD (ETWD)	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
3202-000 - Preliminary and Primary Treatment Improvements Design (2016)	-	-	40,309	-	-	-	30,272	22,709	37,842	131,133
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	68,615	-	-	-	51,483	38,613	64,354	223,066
3253-000 - Effluent System Valves Replacement (2107)	-	-	27,174	-	-	-	21,546	16,161	26,931	91,812
3254-000 - Additional Package B Liquids Design (2017)	-	-	45,357	-	-	-	34,032	25,524	42,541	147,453
3280-000 - Facility Improvements B - Basin Upgrades (2018)	-	-	2,439	-	-	-	1,897	1,493	2,394	8,222
3285-000 - Main Plant Drain Line Reconstruction (2018)	-	-	(206)	-	-	-	(154)	(116)	(193)	(669)
3215-000 - Motor Control Center M Replacement Design (2019)	-	-	9,236	-	-	-	6,927	5,195	8,658	30,016
3220-000 - Facility Improvements B - Basin Upgrades Construction I (2019)	-	-	(285,078)	-	-	-	(213,759)	(160,394)	(267,221)	(926,452)
32211L-000 - Plant 2 Grit Area Rehabilitation	-	-	(27,783)	-	-	-	(20,837)	(15,628)	(26,046)	(90,294)
32226L-000 - Effluent Pump Station Upgrades	-	-	28,155	-	-	-	21,117	15,837	26,395	91,505
32235L-000 - Effluent PS Electrical Rehabilitation	-	-	1,126	-	-	-	845	633	1,056	3,660
32212L-000 - Primary Tank Covers Replacements	-	-	13,691	-	-	-	10,268	7,701	12,835	44,495
32234L-000 - Chlorine Contact Basin Isolation Gates and Structural Rehab	-	-	30,769	-	-	-	23,077	17,308	28,846	100,000
Total PC 02 Liquids	-	-	(46,195)	-	-	-	(33,287)	(24,963)	(41,608)	(146,053)
Common										
3216-000 - Hoist System for Maintenance Shop (2013)	-	-	15,192	-	-	-	11,174	11,422	12,212	49,999
3221-000 - Electrical System Evaluation (2019)	-	-	(5,702)	-	-	-	(4,194)	(4,287)	(4,583)	(18,766)
3231-000 - Facility Improvements B - Common Upgrades Construction	-	-	(41,939)	-	-	-	(30,851)	(31,538)	(33,718)	(138,047)
32231C-000 - Process Water Repiping	-	-	15,192	-	-	-	11,174	11,422	12,212	50,000
32232C-000 - 2337 Administration Building Roof Reconstructio	-	-	3,921	-	-	-	2,882	2,948	3,151	12,902
Total PC 02 Common	-	-	(13,337)	-	-	-	(9,815)	(10,034)	(10,726)	(43,912)
Solids										
3209-000 - Facility Improvements - Co-Generation Rep. (2016)	-	-	242,600	-	-	-	174,829	229,504	161,735	808,668
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvements	-	-	(406,462)	-	-	-	(292,962)	(384,475)	(270,975)	(1,354,874)
3222-000 - Centrate System Design (2019)	-	-	1,663	-	-	-	1,199	1,573	1,109	5,544
3224-000 - Digester No.4 Rehabilitation (2019)	-	-	94,864	-	-	-	68,371	89,736	63,243	316,214
3225-000 - Facility Improvements B - DAFT and Ancillary Solids Improvement	-	-	(143)	-	-	-	(103)	(135)	(95)	(476)
3234-000 - Centrate Piping Reconstruction (2021)	-	-	26,684	-	-	-	19,232	25,241	17,789	88,946
32232S-000 - Buried Digester and Flare Gasline Replacement	-	-	(196)	-	-	-	(142)	(186)	(131)	(655)
32233S-000 - Scum Line Replacement	-	-	7,500	-	-	-	5,405	7,095	5,000	25,000
32234S-000 - JBL Heat exchanger #4 pipe replacement	-	-	(34)	-	-	-	(25)	(32)	(23)	(114)
32225S-000 - Energy Building Roof Upgrades	-	-	22,500	-	-	-	16,216	21,284	15,000	75,000
32236S-000 - SCR Blower	-	-	22,500	-	-	-	16,216	21,284	15,000	75,000
Total PC 02 Solids	-	-	11,476	-	-	-	8,236	10,890	7,652	38,254
Total PC2 JB Latham	-	-	(48,056)	-	-	-	(34,866)	(24,107)	(44,683)	(151,712)

South Orange County Wastewater Authority
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Large Capital Cash Balance as of June 30, 2023										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD (ETWD)	MNWD	SMWD	SCWD	Total
PC 05 San Juan Creek Ocean Outfall										
36221O-000 - Surge System Air Valve Replacement	-	6,492	4,328	-	-	-	6,060	17,313	4,871	39,064
Total PC5 San Juan Creek Ocean Outfall	-	6,492	4,328	-	-	-	6,060	17,313	4,871	39,064
PC 15 Coastal Treatment Plant										
Liquids										
3504-000 - Aeration System Modification Design (2015)	(259)	-	-	-	(20)	-	(200)	-	(204)	(684)
3514-000 - CTP Facility Upgrade Design and Financing (2016)	(1,063)	-	-	-	(84)	-	(820)	-	(837)	(2,803)
3534-000 - Export Sludge System (1997)	(118,667)	-	-	-	(9,339)	-	(91,575)	-	(93,439)	(313,021)
3539-000 Facility Construction Improvements - Part II (2020)	(20,239)	-	-	-	(1,594)	-	(15,615)	-	(15,933)	(53,381)
3553-000 - Plant Drainage Improvements (2017)	88,781	-	-	-	6,997	-	68,505	-	69,906	234,189
3592-000 - Facility Improvements Project Design (2018)	725	-	-	-	129	-	508	-	563	1,926
3525-000 - Personnel Building reconstruction (2019)	178,020	-	-	-	14,017	-	137,369	-	140,173	469,579
3526-000 - Facility Improvements Project Construction - Part I (2019)	(32)	-	-	-	(2)	-	(24)	-	(25)	(84)
3527-000 - Vehicle Storage Building Roof (2019)	32,224	-	-	-	2,537	-	24,866	-	25,373	85,000
3528-000 - AWMA Road Sites West 1 and West 2 Embankment Protection	36,899	-	-	-	2,905	-	28,473	-	29,054	97,332
3529-000 - Aliso Creek Long Term Repair Planning	28,604	-	-	-	2,252	-	22,072	-	22,523	75,452
3541-000 - Export Sludge System Construction (2020)	298,659	-	-	-	23,517	-	230,461	-	235,164	787,801
35220L-000 - Fiber Installation to Alicia Parkway	12,667	-	-	-	997	-	9,774	-	9,974	33,411
35228L-000 - Aeration Blower System Upgrades	9,580	-	-	-	755	-	7,393	-	7,543	25,270
3522AL-000 - Drainage Pump Station	47,079	-	-	-	3,708	-	36,329	-	37,070	124,186
35221L-000 - Auxiliary Blower and Maintenance Building Roofs	17,630	-	-	-	1,389	-	13,605	-	13,882	46,506
35229L-000 - Foul Air System	(270)	-	-	-	(21)	-	(209)	-	(213)	(713)
35235L-000 - Odor Control Scrubber Improvements	37,910	-	-	-	2,985	-	29,254	-	29,851	100,000
35238L-000 - Relocate influent flow meters	9,478	-	-	-	746	-	7,313	-	7,463	25,000
Total PC 15 Liquids	657,725	-	-	-	51,874	-	507,479	-	517,889	1,734,966
AWT										
3596-000 - Applied Water VFD Pump Panel and Electrical (AWT) (2018)	-	-	-	-	-	-	-	-	8,574	8,574
Total PC 15 AWT	-	-	-	-	-	-	-	-	8,574	8,574
Total PC 15 Coastal Treatment Plant	657,725	-	-	-	51,874	-	507,479	-	526,463	1,743,540

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Large Capital Cash Balance as of June 30, 2023										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD (ETWD)	MNWD	SMWD	SCWD	Total
PC 17 Joint Regional Wastewater Reclamation										
Liquids/AWT										
3722AL-000 - MCC A, C, G, H Replacement	-	-	-	-	-	-	16,441	-	-	16,441
3753-000 Aeration Diffuser Upgrade (2020)	-	-	-	-	-	-	202,990	-	-	202,990
3758-000 AWT No.2 Reconstruction (2020)	-	-	-	-	-	-	65,707	-	-	65,707
3742-000 - Aeration System Upgrade (2019)	-	-	-	-	-	-	49,450	-	-	49,450
3759-000 AWT No.2 Electrical Upgrades (2020)	-	-	-	-	-	-	69,974	-	-	69,974
3774-000 - MCC A, C, G, H Replacement (Liquids) (2021)	-	-	-	-	-	-	(9,204)	-	-	(9,204)
Total PC 17 Liquids	-	-	-	-	-	-	395,358	-	-	395,358
Common										
3761-000 - External Lighting Upgrade	22,511	-	-	38,296	1,192	-	293,960	-	17,986	373,946
3764-000 - SCADA Improvements (2017)	726	-	-	2,762	45	-	23,535	-	575	27,642
3745-000 - West Slope Protection Evaluation (2019)	2,261	-	-	3,700	119	-	28,176	-	1,807	36,064
3746-000 - Motor Control Center A, G, H Design (2019)	2,434	-	-	3,983	129	-	30,333	-	1,944	38,823
3747-000 -Southside Plant Manhole Reconstruction (2019)	585	-	-	957	31	-	7,285	-	467	9,325
3748-000 - SE electrical Manhole reconstruction (2019)	365	-	-	597	19	-	4,549	-	292	5,822
37229C-000 - Laboratory Reconstruction	2,398	-	-	3,924	126	-	29,884	-	1,917	38,249
3779-000 - MCC A, C, G, H Replacement (Common) (2021)	(111)	-	-	(181)	(6)	-	(1,382)	-	(89)	(1,769)
Total PC 17 Common	31,169	-	-	54,038	1,654	-	416,340	-	24,900	528,101
Solids										
3722-000 - Co-gen Sys Retrofit (formerly Siloxane) (2015)	21,296	-	-	38,740	1,120	-	111,645	-	17,007	189,807
3790-000 - Solids Area Upgrade Design (2018)	(14,597)	-	-	(26,554)	(768)	-	(76,525)	-	(11,657)	(130,101)
3791-000 - Cogeneration Area Upgrade Project Completion (2018)	(446)	-	-	(812)	(23)	-	(2,340)	-	(356)	(3,978)
3749-000 - Phase I Solids Piping Upgrade (2019)	42,850	-	-	77,945	2,254	-	224,634	-	34,218	381,901
3750-000 - Dewatering room Floor Sealing and Lighting (2019)	11,676	-	-	21,239	614	-	61,210	-	9,324	104,063
3754-000 - SET Piping Reconstruction (2019)	6,115	-	-	11,123	322	-	32,057	-	4,883	54,500
3771-000 - Miscellaneous Safety Improvements - Solids (2020)	7,048	-	-	12,821	371	-	36,949	-	5,628	62,818
3772-000 - Hot Water Piping Reconstruction (2020)	35,139	-	-	63,920	1,848	-	184,211	-	28,061	313,178
3773-000 - Co-Generation System Modifications (2020)	22,849	-	-	41,564	1,202	-	119,785	-	18,247	203,646
37201S - MCC A, C, G, H Replacement	(282)	-	-	(513)	(15)	-	(1,479)	-	(225)	(2,514)
37232S-000 - SCR Blower	8,415	-	-	15,308	443	-	44,114	-	6,720	75,000
37236S-000 - MCC A, C, G, H Replacement	615	-	-	1,119	32	-	3,224	-	491	5,480
Total PC 17 Solids	140,677	-	-	255,900	7,399	-	737,484	-	112,340	1,253,801
Total PC 17 Joint Regional Wastewater Reclamation	171,845	-	-	309,938	9,053	-	1,549,183	-	137,240	2,177,259

South Orange County Wastewater Authority
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Large Capital Cash Balance as of June 30, 2023										
	CLB	CSC	CSJC	ETWD	EBSB	IRWD (ETWD)	MNWD	SMWD	SCWD	Total
PC 21 Effluent Transmission Main										
Reach B/C/D										
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	-	-	-	108,650	-	108,648	-	-	-	217,298
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	-	-	-	9,326	-	9,326	-	-	-	18,651
3107-000 - Air Valve Replacement Construction (D) (2021)	-	-	-	69,000	-	69,000	-	-	-	138,000
31221B-000 - Trail Bridge Crossing (D)	-	-	-	(358)	-	(358)	-	-	-	(716)
Total PC21 Reach B/C/D	-	-	-	186,617	-	186,615	-	-	-	373,233
Reach E										
3104-000 - Aliso Creek Long term Repair Planning (E) (2019)	-	-	-	39,266	-	39,266	-	-	-	78,533
3106-000 - Air Valve Replacement Design and Permitting (E) (2020)	-	-	-	15,594	-	15,594	35,768	-	-	66,957
3108-000 - Air Valve Replacement Construction (E) (2021)	-	-	-	37,270	-	37,270	85,485	-	-	160,025
Total PC21 Reach E	-	-	-	92,131	-	92,131	121,252	-	-	305,514
Total PC 21 Effluent Transmission Main	-	-	-	278,748	-	278,746	121,252	-	-	678,747
PC 24 Aliso Creek Ocean Outfall										
3407-000 - Internal Seal Replacement (2018)	(47)	-	-	(70)	(3)	(68)	(189)	-	(53)	(431)
3408-000 - Sampling System Repair (2020)	9,088	-	-	13,469	645	13,021	36,231	-	10,171	82,625
3480-000 - Internal Seal Replacement (2020)	15,530	-	-	23,013	1,101	22,251	61,910	-	17,380	141,184
Total PC 24 Aliso Creek Ocean Outfall	24,571	-	-	36,411	1,743	35,204	97,952	-	27,498	223,378
Total Large Capital Cash	854,141	6,492	(43,728)	625,097	62,670	313,950	2,247,060	(6,794)	651,390	4,710,278

**South Orange County Wastewater Authority
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		Small Capital Cash Balance as of June 30, 2023									
		CLB	CSC	CSJC	ETWD	EBSB	IRWD (ETWD)	MNWD	SMWD	SCWD	Total
PC 02 J B Latham											
Liquids											
2222-004	Pump Overhauls	-	-	(2,328)	-	-	-	(1,746)	(1,309)	(2,182)	(7,565)
2222-010	Spare Potable Water Pumps	-	-	(4,128)	-	-	-	(3,096)	(2,322)	(3,870)	(13,417)
2222-025	9 side grit conveyor	-	-	(19,204)	-	-	-	(14,403)	(10,802)	(18,004)	(62,412)
2223-001	2 ISCO Samplers (between 3 PC's)	-	-	94	-	-	-	72	54	90	310
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	8,191	-	-	-	6,142	4,608	7,677	26,617
2223-003	Pump Overhauls	-	-	(1,525)	-	-	-	(1,144)	(859)	(1,433)	(4,961)
2223-004	Replacement Liquids Side Bleach Tank	-	-	7,692	-	-	-	5,768	4,328	7,212	25,000
2223-005	Gate Replacements	-	-	4,616	-	-	-	3,460	2,596	4,328	15,000
2223-006	Roll up Door Replacement	-	-	8,924	-	-	-	6,692	5,020	8,364	29,000
2223-007	Building Doors	-	-	6,152	-	-	-	4,616	3,460	5,768	19,996
2223-008	Vulcan washpress 4-side	-	-	12,308	-	-	-	9,232	6,924	11,540	40,004
2223-009	Spare Pump	-	-	(1,515)	-	-	-	(1,138)	(853)	(1,420)	(4,925)
2223-027	4-Side PE Channel Process Water Line Replacement	-	-	(2,415)	-	-	-	(1,811)	(1,358)	(2,264)	(7,847)
2223-032	Replacement air flow meter for JBL Aeration Tank 6	-	-	(2,269)	-	-	-	(1,702)	(1,276)	(2,127)	(7,374)
Total Liquids		-	-	14,593	-	-	-	10,943	8,210	13,680	47,426
Common											
2222-015	PA System (between 3 PC's)	-	-	(24,766)	-	-	-	(18,217)	(18,619)	(19,907)	(81,509)
2223-010	Safety Equipment	-	-	2,859	-	-	-	2,102	2,150	2,298	9,410
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	15,192	-	-	-	11,180	11,420	12,212	50,004
2223-012	JBL HP SCADA Server Switch 2022	-	-	4,556	-	-	-	3,352	3,428	3,664	15,000
2223-013	PA System (between 3 PC's)	-	-	22,792	-	-	-	16,760	17,132	18,316	75,000
2223-014	Remove and Replace Asphalt 9-Side Headworks Area	-	-	9,240	-	-	-	6,798	6,945	7,428	30,411
2223-015	Replacement Backup Repository Server (between 3 PC's)	-	-	4,556	-	-	-	3,352	3,428	3,664	15,000
2223-016	Utility Vehicle (between 3 PC's)	-	-	7,596	-	-	-	5,588	5,712	6,104	25,000
2223-017	Electric Charging Station	-	-	13,672	-	-	-	10,056	10,280	10,992	45,000
2223-025	Tank Chain JBL	-	-	(7,528)	-	-	-	(5,537)	(5,659)	(6,051)	(24,775)
2223-026	Plant Potable Water Line Replacement	-	-	(7,038)	-	-	-	(5,176)	(5,291)	(5,657)	(23,162)
Total PC 2 Common		-	-	41,132	-	-	-	30,258	30,926	33,064	135,379
Solids											
2222-020	Replacement Flame Arresters	-	-	(2,211)	-	-	-	(1,593)	(2,091)	(1,474)	(7,369)
2222-023	JBL Digester 1 and 2 Manway Access Improvements	-	-	(34,236)	-	-	-	(24,675)	(32,386)	(22,824)	(114,121)
2222-024	Digester flame arrestors and vacuum vents	-	-	(6,884)	-	-	-	(4,961)	(6,512)	(4,589)	(22,946)
2223-018	Buildings Door Replacements 2022	-	-	6,000	-	-	-	4,324	5,676	4,000	20,000
2223-019	Pump Overhauls	-	-	(2,793)	-	-	-	(2,013)	(2,642)	(1,862)	(9,310)
2223-020	Replacement Valves	-	-	2,532	-	-	-	1,826	2,393	1,688	8,440
2223-021	Conveyor Overhaul	-	-	7,500	-	-	-	5,404	7,096	5,000	25,000
2223-022	Foul Air Connection to Centrate Line	-	-	(4,035)	-	-	-	(2,906)	(3,819)	(2,690)	(13,450)
2223-023	Centrifuge Rebuild	-	-	10,609	-	-	-	7,646	10,035	7,072	35,362
2223-024	PLC Replacement	-	-	6,000	-	-	-	4,324	5,676	4,000	20,000
2223-029	Replace 20ft of buried hot water line	-	-	(2,510)	-	-	-	(1,809)	(2,374)	(1,673)	(8,367)
2223-030	JBL Building #40 Truck Bay Lighting System Upgrades	-	-	(3,513)	-	-	-	(2,532)	(3,323)	(2,342)	(11,710)
Total PC 2 Solids		-	-	(23,541)	-	-	-	(16,966)	(22,270)	(15,694)	(78,471)
Total PC2 JB Latham		-	-	32,184	-	-	-	24,235	16,866	31,049	104,334

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Small Capital Cash Balance as of June 30, 2023											
	CLB	CSC	CSJC	ETWD	EBSD	IRWD (ETWD)	MNWD	SMWD	SCWD	Total	
PC 05 San Juan Creek Ocean Outfall											
2622-001	BioRad ddPCR QX200	-	(1,635)	(1,090)	-	-	(1,526)	(4,360)	(1,227)	(9,837)	
2623-001	ECO CDOM - RT Base Model	-	(524)	(350)	-	-	(489)	(1,398)	(393)	(3,154)	
	Total PC5 San Juan Creek Ocean Outfall	-	(2,159)	(1,439)	-	-	(2,015)	(5,758)	(1,620)	(12,992)	
PC 15 Coastal Treatment Plant											
Liquids											
2522-042	Gardner Denver 7M Air Blower	(3,675)	-	-	-	(289)	-	(2,835)	-	(2,893)	(9,693)
2522-048	CTP Building 10 Concrete Removal and Floor Patch Back	(1,986)	-	-	-	(156)	-	(1,532)	-	(1,564)	(5,238)
2223-001	2 ISCO Samplers (between 3 PC's)	116	-	-	-	8	-	91	-	91	306
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	6,681	-	-	-	525	-	5,155	-	5,261	17,621
2523-003	Pump/Blower Overhauls	1,470	-	-	-	115	-	1,136	-	1,158	3,880
2523-004	Pump Control Rehabilitations	15,164	-	-	-	1,196	-	11,700	-	11,940	40,000
2523-005	Building Lighting Improvements	3,792	-	-	-	300	-	2,924	-	2,984	10,000
2523-006	Spare Pumps	13,264	-	-	-	1,044	-	10,240	-	10,448	34,996
2523-007	Liquids Buildings Door Replacements	7,584	-	-	-	596	-	5,852	-	5,972	20,004
2523-008	Gallery Area Floor Rehabilitations	22,748	-	-	-	1,792	-	17,552	-	17,912	60,004
2523-009	Building #13 Roof Replacement	11,372	-	-	-	896	-	8,776	-	8,952	29,996
2523-010	Potable Water Station Rehabilitation	13,221	-	-	-	1,043	-	10,201	-	10,406	34,871
2523-011	Headworks Driveway Replacement	7,584	-	-	-	596	-	5,852	-	5,972	20,004
2523-026	Replacement Grit Valves	(4,976)	-	-	-	(392)	-	(3,840)	-	(3,918)	(13,126)
2523-027	Replacement SCWD Influent Meter	(3,852)	-	-	-	(303)	-	(2,972)	-	(3,033)	(10,159)
2523-028	Replacement Parkson Rotary Screen Drum	(22,248)	-	-	-	(1,752)	-	(17,167)	-	(17,518)	(58,685)
2523-029	Daft #1 Skimmer Arm Replacement	(4,089)	-	-	-	(322)	-	(3,155)	-	(3,219)	(10,785)
2523-030	Building #8 Fire HYDRADAPT	(1,935)	-	-	-	(152)	-	(1,493)	-	(1,524)	(5,104)
	Total PC 15 Liquids	60,237	-	-	-	4,744	-	46,484	-	47,428	158,893
Common											
2222-015	PA System (between 3 PC's)	(24,751)	-	-	-	(1,949)	-	(19,099)	-	(19,489)	(65,287)
2523-012	Safety Equipment	3,792	-	-	-	300	-	2,924	-	2,984	10,000
2523-013	Landscape Renovations 2022	3,035	-	-	-	240	-	2,342	-	2,391	8,008
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	12,515	-	-	-	986	-	9,657	-	9,853	33,011
2523-015	Replacement Doors	8,336	-	-	-	656	-	6,436	-	6,568	21,996
2523-016	CTP PLC Hardware Upgrades and Replacements 2022	5,684	-	-	-	448	-	4,388	-	4,476	14,996
2523-017	CTP HP SCADA Server Switch 2022	5,684	-	-	-	448	-	4,388	-	4,476	14,996
2523-018	CTP OIT Replacements 2022	3,792	-	-	-	300	-	2,924	-	2,984	10,000
2223-013	PA System (between 3 PC's)	22,748	-	-	-	1,788	-	17,552	-	17,916	60,004
2223-015	Replacement Backup Repository Server (between 3 PC's)	5,688	-	-	-	448	-	4,388	-	4,476	15,000
2223-016	Utility Vehicle (between 3 PC's)	7,584	-	-	-	596	-	5,852	-	5,972	20,004
2523-022	Electric Charging Station	17,060	-	-	-	1,344	-	13,164	-	13,432	45,000
2523-031	Access Road Overhaul in Coast Fire Damage Area	(3,774)	-	-	-	(297)	-	(2,912)	-	(2,971)	(9,954)
	Total PC 15 Common	67,393	-	-	-	5,308	-	52,004	-	53,068	177,774
AWT											
Replacement Pumps											
2523-023	Replacement Turbidity Meter	-	-	-	-	-	-	-	20,000	20,000	
2523-024	Replacement Turbidity Meter	-	-	-	-	-	-	-	10,000	10,000	
	Total PC 15 AWT	-	-	-	-	-	-	-	30,000	30,000	
	Total PC 15 Coastal Treatment Plant	127,630	-	-	-	10,053	-	98,488	-	130,496	366,667

**South Orange County Wastewater Authority
Total Small Capital Projects Cash Roll Forward for FY 2022-23
Spent (More)/Less Than Collected**

Small Capital Cash Balance as of June 30, 2023										
	CLB	CSC	CSJC	ETWD	EBSO	IRWD (ETWD)	MNWD	SMWD	SCWD	Total
PC 17 Joint Regional Wastewater Reclamation										
Liquids										
2722-052	Spare RAS Bleach Pump	-	-	-	-	-	(16,155)	-	-	(16,155)
2722-074	Ferric Tank Level Indicator and Transmitter	-	-	-	-	-	(3,369)	-	-	(3,369)
2723-001	Safety Equipment	-	-	-	-	-	7,000	-	-	7,000
2223-001	Site Security and Access Upgrades 2022 (between 3 PC's)	-	-	-	-	-	13,310	-	-	13,310
2223-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	(2,383)	-	-	(2,383)
2723-003	Spare Grit Pump	-	-	-	-	-	40,000	-	-	40,000
2723-004	Primary Pump Overhaul/Replacements	-	-	-	-	-	45,652	-	-	45,652
2723-005	Interstage Pump Overhaul	-	-	-	-	-	8,058	-	-	8,058
2723-006	Replacement Valves	-	-	-	-	-	15,000	-	-	15,000
2723-007	RAS Pump Overhaul/Replacement	-	-	-	-	-	(6,662)	-	-	(6,662)
2723-008	Storm Water Pump Station Overhaul/Replacement	-	-	-	-	-	15,000	-	-	15,000
2723-009	Headworks Area Building Doors	-	-	-	-	-	20,000	-	-	20,000
2723-010	Primary Area Building Doors	-	-	-	-	-	15,000	-	-	15,000
2723-025	RTP 3WHP Strainer	-	-	-	-	-	(35,676)	-	-	(35,676)
2723-028	Primary Tank Rehabilitation	-	-	-	-	-	(13,410)	-	-	(13,410)
2723-032	3WHP pressure reducing valve	-	-	-	-	-	(6,817)	-	-	(6,817)
2723-035	RTP RAS Flow Meter	-	-	-	-	-	(5,568)	-	-	(5,568)
2723-039	Natural Gas Line Repair	-	-	-	-	-	(14,602)	-	-	(14,602)
Total PC 17 Liquids		-	-	-	-	-	74,379	-	-	74,379
Common										
2222-015	PA System (between 3 PC's)	(4,811)	-	-	(7,872)	(253)	(59,945)	-	(3,845)	(76,726)
2723-011	Safety Equipment	628	-	-	1,028	32	7,812	-	500	10,000
2723-012	Access Road Repaving	1,256	-	-	2,052	68	15,624	-	1,004	20,004
2723-013	Landscape Renovations 2022	1,256	-	-	2,052	68	15,624	-	1,004	20,004
2223-011	Site Security and Access Upgrades 2022 (between 3 PC's)	4,384	-	-	7,180	232	54,692	-	3,504	69,992
2723-015	Replacement forklift	(677)	-	-	(1,107)	(37)	(8,446)	-	(543)	(10,809)
2223-016	Utility Vehicle (between 3 PC's)	1,256	-	-	2,052	68	15,624	-	1,004	20,004
2723-017	Electric Charging Station	2,820	-	-	4,616	148	35,160	-	2,256	45,000
2223-013	PA System (between 3 PC's)	4,264	-	-	6,976	220	53,128	-	3,408	67,996
2723-034	Replacement Rigid 920 Roll Groover	(831)	-	-	(1,360)	(44)	(10,357)	-	(664)	(13,256)
Total PC 17 Common		9,545	-	-	15,617	502	118,916	-	7,628	152,208
Solids										
2722-064	Replacement Digester Sludge Pump	(6,039)	-	-	(10,985)	(318)	(31,658)	-	(4,822)	(53,821)
2723-019	Solids Area Buildings Replacement Doors	4,712	-	-	8,572	244	24,704	-	3,764	41,996
2723-020	Replacement Centrifuge Feed Pumps	(4,171)	-	-	(7,587)	(219)	(21,866)	-	(3,331)	(37,174)
2723-021	Spare Centrifuge Cyclo Drive	12	-	-	25	3	65	-	10	115
2723-022	Replacement Condensate Trap	(1,558)	-	-	(2,834)	(82)	(8,168)	-	(1,244)	(13,886)
2723-023	ORT Fan Replacement/Overhaul	2,020	-	-	3,672	108	10,588	-	1,612	18,000
2723-027	Spare REDEX for Centrifuge	(765)	-	-	(1,391)	(40)	(4,009)	-	(611)	(6,815)
2723-029	RTP Building 65 HVAC Replacement	(1,594)	-	-	(2,900)	(84)	(8,358)	-	(1,273)	(14,210)
2723-031	Replacement Twas Pump	(2,825)	-	-	(5,138)	(149)	(14,809)	-	(2,256)	(25,176)
Total PC 17 Solids		(10,207)	-	-	(18,567)	(537)	(53,509)	-	(8,151)	(90,971)

**South Orange County Wastewater Authority
Total Non Capital Projects Cash Roll Forward for FY 2022-23
Spent (More)/Less Than Collected**

PC 05 San Juan Creek Ocean Outfall
4603-000 - Dilution Study (2016)
Total PC5 SJCOO

Common
47212C-000 - Site Storage Evaluation
47224C-000 - Consequence of Failure Analysis
Total Common

Total PC 17 Joint Regional Wastewater Reclamation

PC 24 Aliso Creek Ocean Outfall
4402-000 - Emergency Plan Development (2016)
Total PC 24 Aliso Creek Ocean Outfall

Total Non-Capital Cash

Non-Capital Cash Balance as of June 30, 2023									
CLB	CSC	CSJC	ETWD	EBSD	IRWD (ETWD)	MNWD	SMWD	SCWD	Total
-	9,889	6,593	-	-	-	9,228	26,370	7,420	59,500
-	9,889	6,593	-	-	-	9,228	26,370	7,420	59,500
-	-	-	-	-	-	-	-	-	-
1,006	-	-	1,645	53	-	12,524	-	804	16,033
1,006	-	-	1,645	53	-	12,524	-	804	16,033
1,006	-	-	1,645	53	-	12,524	-	804	16,033
25	-	-	37	2	36	99	-	28	226
25	-	-	37	2	36	99	-	28	226
1,031	9,889	6,593	1,682	55	36	21,852	26,370	8,252	75,759

South Orange County Wastewater Authority
Total Non Capital Miscellaneous Projects Cash Roll Forward for FY 2022-23
Spent (More)/Less Than Collected

Non-Capital Miscellaneous Cash Balance as of June 30, 2023										
	CLB	CSC	CSJC	ETWD	EBSD	IRWD (ETWD)	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
5205-000(a) PC 2 Asset Register Pilot Project Liquids (2020)	-	-	(135)	-	-	-	(101)	(76)	(126)	(438)
Total Liquids	-	-	(135)	-	-	-	(101)	(76)	(126)	(438)
Common										
5203-000 PC 2 Miscellaneous Engineering Common (2020)	-	-	(133)	-	-	-	(98)	(100)	(107)	(438)
52221C-000 Arc Flash 5-Year Update	-	-	(3,525)	-	-	-	(2,593)	(2,650)	(2,833)	(11,600)
Total PC 2 Common	-	-	(3,658)	-	-	-	(2,690)	(2,750)	(2,940)	(12,038)
Total PC2 JB Latham	-	-	(3,793)	-	-	-	(2,792)	(2,826)	(3,066)	(12,476)
PC 05 San Juan Creek Ocean Outfall										
56221O-000 Outfall Port Cleaning	-	33	22	-	-	-	31	89	25	200
Total PC05 SJ Creek Outfall	-	33	22	-	-	-	31	89	25	200
PC 15 Coastal Treatment Plant										
Liquids										
5505-000 PC 15 Miscellaneous Engineering Liquids (2021)	556	-	-	-	44	-	429	-	438	1,467
Total PC 15 Liquids	556	-	-	-	44	-	429	-	438	1,467
Total PC 15 Coastal Treatment Plant	556	-	-	-	44	-	429	-	438	1,467
PC 17 Joint Regional Wastewater Reclamation										
Solids										
57224S-000 Cogen SGIP (2022)	(471)	-	-	(857)	(25)	-	(2,470)	-	(376)	(4,200)
Total PC 17 Solids	(471)	-	-	(857)	(25)	-	(2,470)	-	(376)	(4,200)
Total PC 17 Joint Regional Wastewater Reclamation	(471)	-	-	(857)	(25)	-	(2,470)	-	(376)	(4,200)
PC 24 Aliso Creek Ocean Outfall										
54221O-000 Outfall Port Cleaning	22	-	-	33	2	32	88	-	25	200
Total PC 24 Aliso Creek Outfall	22	-	-	33	2	32	88	-	25	200
Total Non-Capital Miscellaneous Cash	107	33	(3,770)	(825)	21	32	(4,714)	(2,737)	(2,955)	(14,809)