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1954 - 2024

Orange County  
Sanitation District  
70th Anniversary

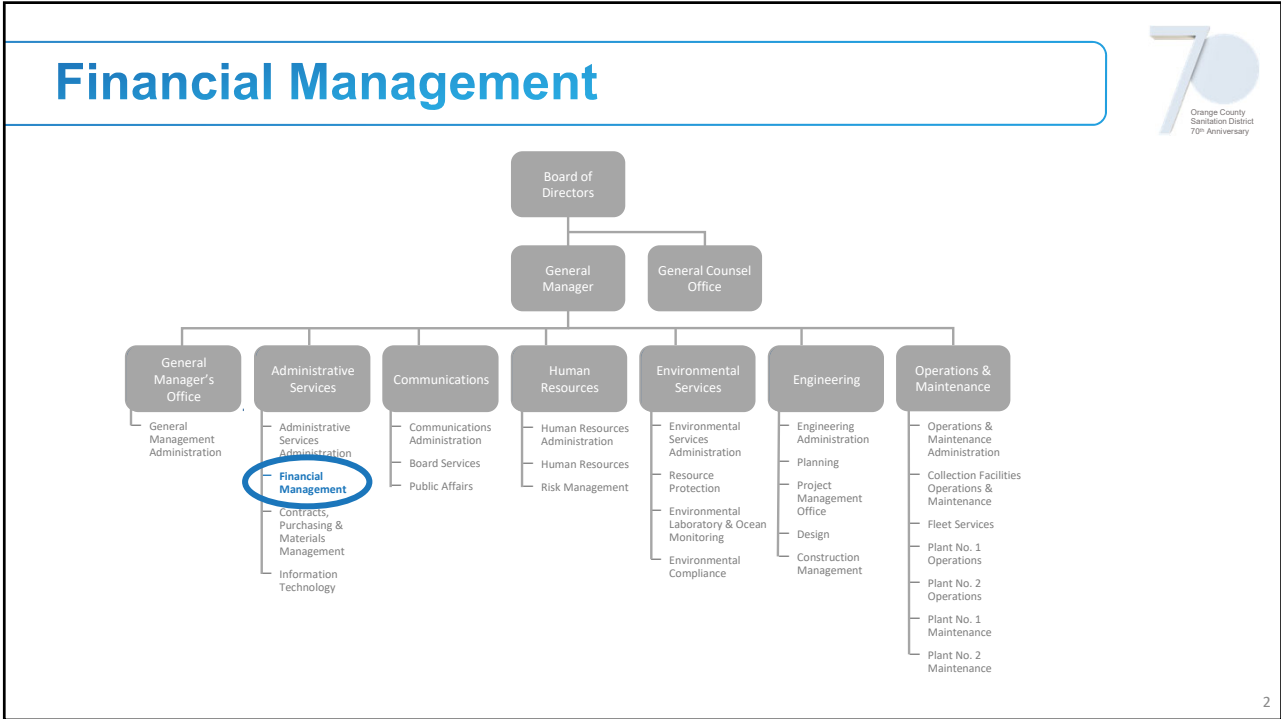
# Financial Management Overview

## Administration Committee

Presented by Ruth Zintzun, Finance Manager

September 11, 2024

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## Financial Management



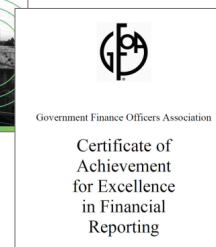
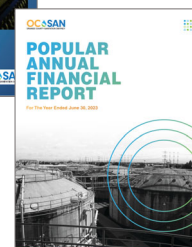
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## Financial Reporting



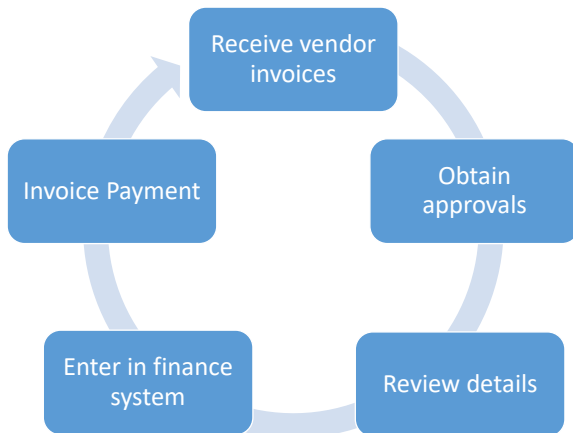
- Monthly, Quarterly and Annual Reports
- Financial Analysis
- Fiscal Transparency
  - 30 years of Certificate of Achievement for Excellence in Financial Report
- Transaction recording
  - 750+ journal entries per year



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## Accounts Payable



**\$377+ million in payments to vendors**

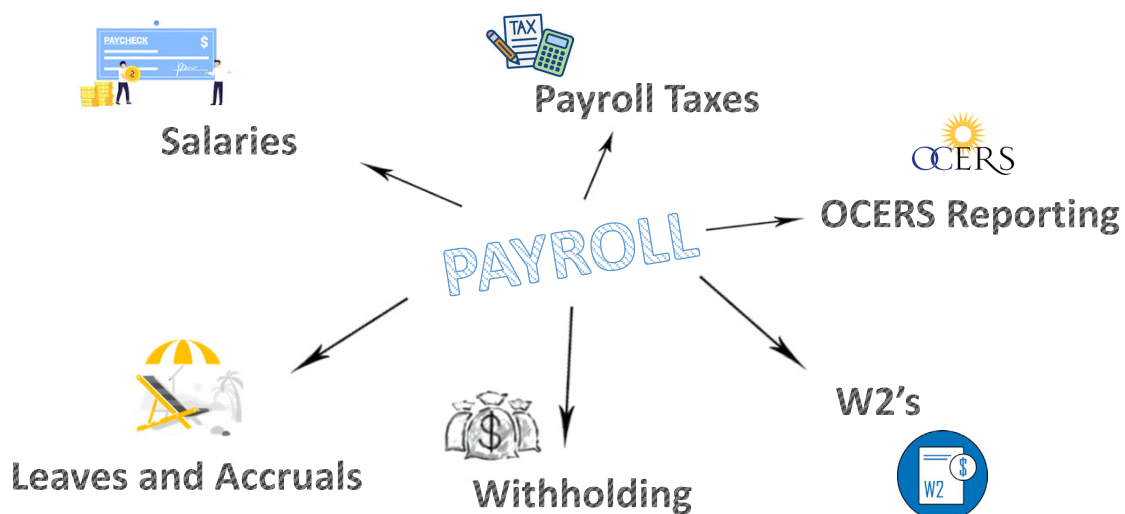


**Over 20,000 invoices paid**

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## Payroll



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## Revenue



### Sewer Service Fees

- Annual Sewer fee update, \$347 million
- Rebate Program for non-residential customers, average 200 requests per month
- Customer service

### Accounts Receivable

- Invoice OC San customers and other agencies
- Industrial Wastewater Discharge Program Annual Reconciliation
- Focus on aging to minimize delinquent accounts

### Capital Facilities Capacity Charges

- Communicate with 22 local agencies
- Provide CFCC calculations
- Review monthly remittances

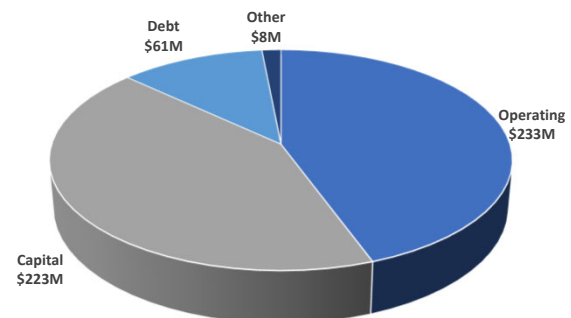
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## Budget



- Bi-Annual Budget
  - Operating
  - Capital Improvement Program
  - Debt Service
- Budget Update
- Capital Asset Tracking
  - 7,000+ assets



Total Expenses - \$525M

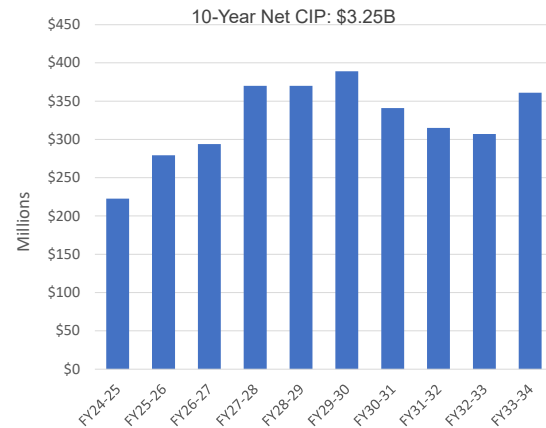
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## Planning

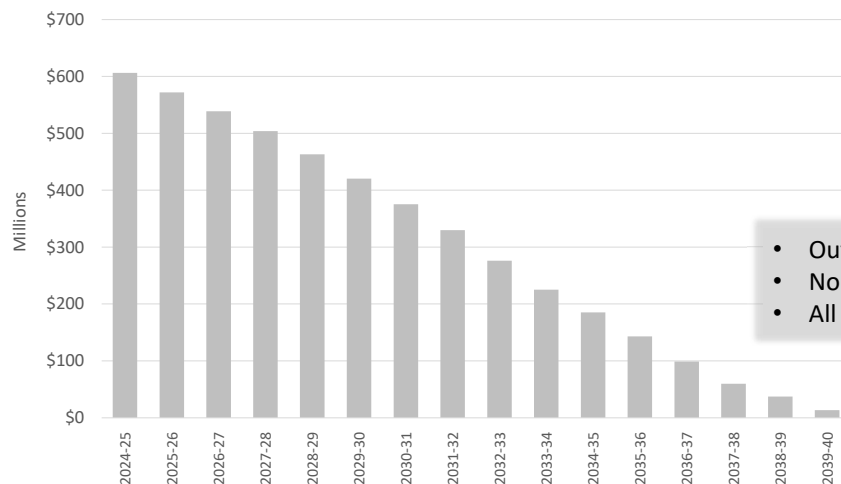


- Develop and monitor project schedules
  - Budget
  - Schedule
  - Duration
- Stakeholder communication
- Annual project validation



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## Debt



- Payments
- Reporting
- Compliance

- Outstanding debt – \$606 Million
- No new debt planned
- All debt to be paid off by 2040

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## Treasury



- Short & long-term investment portfolios
- All banking transactions
- California Government Code compliance
- Quarterly reporting



BNY MELLON



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## Real Estate



### Easements

- Over 600 easements
- Tracking
- Research
- Transfers
- Acquisition
  - Temporary construction
  - Permanent access

### Land acquisition

### Special Projects

### Property Management

- Tenant requests
- Rental increases

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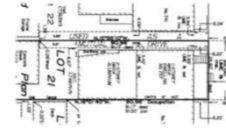
## Upcoming Efforts



CFCC Program Review



Upgrade Payroll System



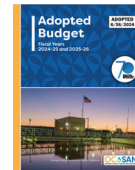
Easement Inventory



Credit Card Payments



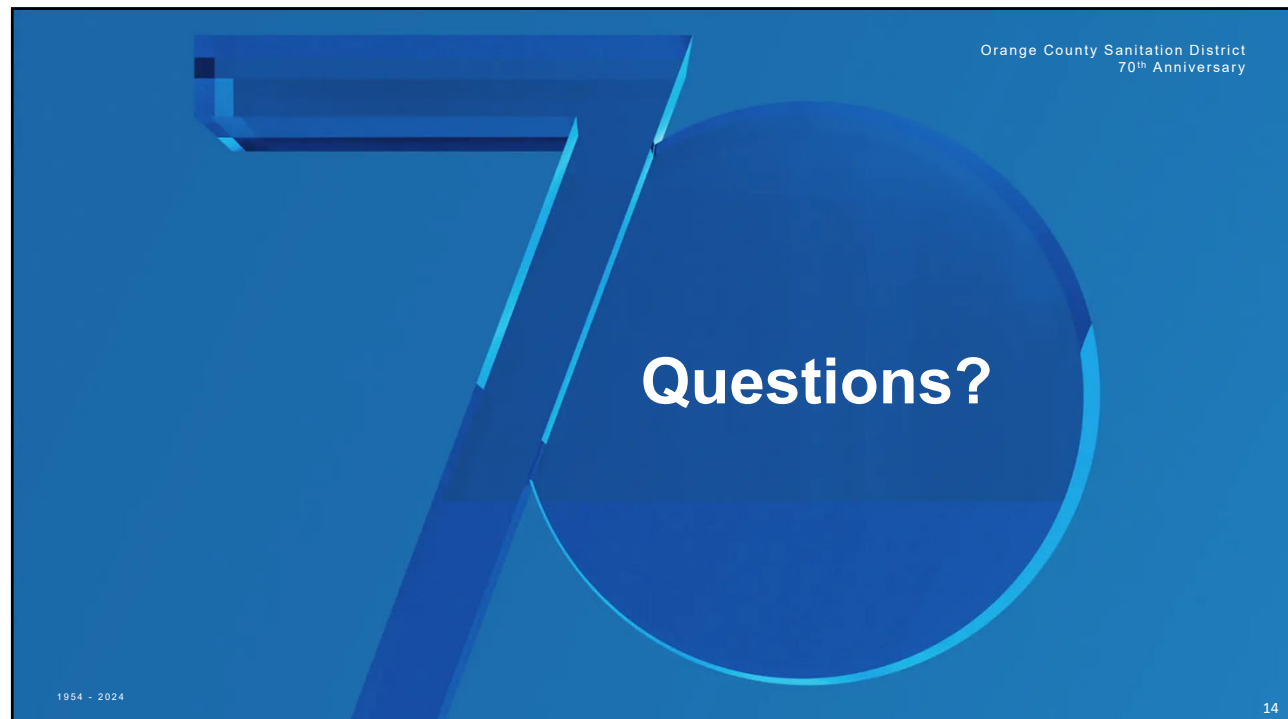
Monitor debt for refunding opportunities



Budget Update

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