

**FY2022-23 Quarterly Cash and Investment Activity
Quarter 1**

	<u>10/1/2022</u>	<u>Income</u>	<u>Interest</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Withdrawals</u>	<u>12/31/2022</u>	<u>Net Change</u>	
Investment Accounts									
Cash with LAIF	2,025,781		6,893				2,032,674	6,893	Quarterly Interest: \$6,893
Cash with County-Operating	7,856,212	3,935,477	16,586		(2,150,000)	(125,750)	9,532,525	1,676,313	Property Tax/SSCs: \$3,935,477 Quarterly Interest: \$16,586 Transfers to MBT O&M: \$12,150,000 Debt Service Payment: \$125,750
Cash with County - Capital Replacement	6,149,302		12,551		(500,000)		5,661,853	(487,449)	Quarterly Interest: \$12,551 Transfers: \$500,000 to MBT CIP
Cash with County-Retiree Medical	184,983		367				185,350	367	Quarterly Interest: \$367
Cash Accounts									
MBT Operating account	151,701	57,997		2,150,000	(500,000)	(1,391,610)	468,088	316,387	Income: connection, permit, & other fees Transfers In: \$2,150,000 from County O&M Transfers Out: \$500,000 to MBT CIP Withdrawals: O&M Expenses
MBT Capital Improvement account	433,488			1,000,000		(968,237)	465,252	31,763	Transfers: \$1,000,000 from County CIP Withdrawals: Pmts on Capital Projects
Revolving fund account	1,400					(972)	428	(972)	Withdrawals: payments on O&M expenses paid outside normal processing
Insurance Reimbursement Acct	112,287		261				112,548	261	Quarterly Interest: \$261
MBT Recycled Water account	979,717		2,448			(7,135)	975,029	(4,688)	Withdrawals: pmts on Recycled Water Projects
Petty Cash	250						250	-	
Total Cash & Investment accounts	17,895,122	3,993,474	39,107	3,150,000	(3,150,000)	(2,493,704)	19,433,998	1,538,876	

MONTECITO SANITARY DISTRICT OPERATIONS AND MAINTENANCE EXPENDITURE STATUS REPORT
FOR THE PERIOD ENDED 12/31/2022

		2022-23 BUDGET	2022-23 ACTUALS	VARIANCE	% OF BUDGET
OPERATING EXPENDITURES					
SALARIES AND BENEFITS					
6100	STAFF SALARIES	\$ 1,910,563.00	\$ 933,576.58	\$ 976,986.42	49%
6105	BOARD SALARIES	52,800.00	20,240.00	32,560.00	38%
6108	AUTO ALLOWANCE - GM	3,600.00	1,800.00	1,800.00	50%
6270	STANDBY PAY	33,000.00	16,425.00	16,575.00	50%
6300	OVERTIME	30,000.00	-	30,000.00	0%
6400	PERS CONTRIBUTION	435,000.00	295,691.28	139,308.72	68%
6410	EMPLOYEE BENEFITS	65,000.00	25,800.33	39,199.67	40%
6500	FICA CONTRIBUTION	117,000.00	55,503.56	61,496.44	47%
6510	MEDICARE	27,500.00	13,743.57	13,756.43	50%
6520	UNEMPLOYMENT TAX - STATE	3,500.00	491.39	3,008.61	14%
6600	GROUP MEDICAL - ACWA	325,000.00	111,399.27	213,600.73	34%
6605	RETIREE MEDICAL BENEFITS	25,000.00	10,220.67	14,779.33	41%
6610	LIFE INSURANCE - ACWA	7,300.00	2,602.00	4,698.00	36%
6615	DISABILITY INS - STANDARD	26,000.00	7,855.18	18,144.82	30%
6620	WORKER'S COMPENSATION	50,000.00	3,553.00	46,447.00	7%
6640	DENTAL INSURANCE - ACWA	21,000.00	5,322.40	15,677.60	25%
6650	UNIFORM SERVICE - MISSION	11,500.00	2,413.43	9,086.57	21%
	TOTAL SALARIES AND BENEFITS	\$ 3,143,763.00	\$ 1,506,637.66	\$ 1,637,125.34	48%
SERVICES AND SUPPLIES					
7090	INS (GEN LIAB/AUTO/E&O) - CSRMA	\$ 60,000.00	\$ (1,092.12)	\$ 61,092.12	-2%
7091	PROPERTY INSURANCE	15,000.00	25,878.08	(10,878.08)	173%
7093	INS (EMP DISHONESTY BOND) - CSRMA	1,000.00	849.00	151.00	85%
7094	INS (MOBILE EQUIP) - CSRMA	10,000.00	9,408.00	592.00	94%
7110	EMPLOYEE PHYSICALS	2,500.00	892.50	1,607.50	36%
7121	PROPERTY MAINTENANCE	65,000.00	25,782.97	39,217.03	40%
7122	VEHICLE MAINTENANCE	13,000.00	6,285.63	6,714.37	48%
7126	COLL - EQUIPMENT RENTAL	1,000.00	-	1,000.00	0%
7127	COLL - SAFETY EQUIPMENT/SUPPLIES	8,000.00	222.80	7,777.20	3%
7129	LIFT STATION PARTS	30,000.00	5,939.16	24,060.84	20%
7133	VACCON EQUIPMENT & REPAIRS	15,000.00	2,509.01	12,490.99	17%
7134	CCTV EQUIPMENT/REPAIRS	15,000.00	1,060.09	13,939.91	7%
7136	COLL - MISC COLLECTION TOOLS	10,000.00	1,571.13	8,428.87	16%
7138	JETTER TRUCK EQUIP / REPAIRS	8,000.00	2,778.60	5,221.40	35%
7150	MECHANICAL MAINTENANCE	5,000.00	691.44	4,308.56	14%
7200	GENERAL OPERATING SUPPLIES	10,000.00	4,350.22	5,649.78	44%
7201	DRINKING WATER	2,500.00	815.50	1,684.50	33%
7202	GLOVES	8,000.00	3,155.70	4,844.30	39%
7205	COMMUNITY & EMPLOYEE GOODWILL	6,000.00	510.83	5,489.17	9%
7220	MAILING/SHIPPING EXPENSES	5,000.00	450.81	4,549.19	9%
7430	MEMBERSHIPS	60,000.00	29,069.17	30,930.83	48%
7440	MISCELLANEOUS EXPENSES	2,500.00	-	2,500.00	0%
7450	OFFICE EXPENSES	15,000.00	4,268.90	10,731.10	28%
7452	SCANNING & SHREDDING	10,000.00	-	10,000.00	0%
7454	BOOKS/SUBSCRIPTIONS/STUDY GUIDES	2,000.00	35.00	1,965.00	2%
7456	COMPUTER HARDWARE/SOFTWARE/LICENSING	37,500.00	8,295.01	29,204.99	22%
7461	PROFESSIONAL SERVICES/FEES - LEGAL	70,000.00	49,333.58	20,666.42	70%
7462	PROFESSIONAL FEES - ACCOUNTING	45,000.00	19,712.00	25,288.00	44%
7463	PROF SERVICES - ENGINEERING	50,000.00	-	50,000.00	0%
7464	PROFESSIONAL FEES - COMPUTER/GIS	60,000.00	16,559.81	43,440.19	28%
7466	PROF SERVICES - HUMAN RESOURCES	10,000.00	6,106.20	3,893.80	61%
7467	PROF SERVICES - SPECIAL LEGAL COUNSEL	50,000.00	7,650.00	42,350.00	15%
7500	PUBLIC OUTREACH	75,000.00	-	75,000.00	0%
7506	ADMINISTRATIVE FEES	30,000.00	9,734.37	20,265.63	32%
7508	COLLECTION/TREATMENT FINES	10,000.00	-	10,000.00	0%
7510	CONTRACTED SERVICES/LABOR	95,000.00	65,499.28	29,500.72	69%
7530	ADS/NOTICES FOR PUBLICATION	3,000.00	1,626.25	1,373.75	54%
7610	FURNITURE/FIXTURES	10,000.00	1,149.62	8,850.38	11%
7641	NPDES PERMIT EXPENSES-LAB	15,000.00	10,058.04	4,941.96	67%
7645	NPDES PERMIT REQUIREMENTS - OPERATIONS	50,000.00	15,414.00	34,586.00	31%
7650	ELECTION EXPENSES	7,000.00	-	7,000.00	0%
7651	ANALYZER CHEMICALS		1,752.74	(1,752.74)	#DIV/0!
7652	BIOSOLIDS DISPOSAL	60,000.00	28,682.72	31,317.28	48%
7653	CHEMICALS	220,000.00	143,102.84	76,897.16	65%
7654	GENERATOR SERVICE	10,000.00	689.66	9,310.34	7%
7655	HAZARDOUS MATERIALS DISPOSAL	2,000.00	-	2,000.00	0%
7656	PLANT EQUIPMENT RENTAL	5,000.00	-	5,000.00	0%

7657	PLANT MAINTENANCE MATERIALS	75,000.00	42,897.28	32,102.72	57%
7658	PLANT MAINTENANCE PROJECTS	5,000.00	-	5,000.00	0%
7659	PLANT SAFETY EXPENSES	5,000.00	471.10	4,528.90	9%
7661	POLYMER	10,000.00	-	10,000.00	0%
7662	SMALL TOOLS/EQUIP	4,000.00	3,045.16	954.84	76%
7670	SPECIAL PROJECTS	115,000.00	-	115,000.00	0%
7671	ASSET MANAGEMENT	100,000.00	-	100,000.00	0%
7675	COVID-19 EXPENSES	35,000.00	10,111.88	24,888.12	29%
7700	LAB CONSUMABLES-SMALL EQUIPMENT	32,000.00	8,238.67	23,761.33	26%
7702	LAB EQUIPMENT MAINTENANCE	10,000.00	7,914.47	2,085.53	79%
7703	CONTRACT LAB ANALYSES	10,000.00	5,013.80	4,986.20	50%
7704	ELAP ACCREDITATION	-	120.35	(120.35)	#DIV/0!
7722	BOARD TRAINING/CONF REGISTRATION	2,500.00	-	2,500.00	0%
7723	BOARD MEETINGS/TRAVEL EXPENSES	1,000.00	-	1,000.00	0%
7724	STAFF TRAINING/CONF REGISTRN	15,000.00	4,725.00	10,275.00	32%
7725	STAFF TRAVEL EXPENSES	15,000.00	2,560.46	12,439.54	17%
7726	STAFF CERTIFICATIONS/LICENSES	8,000.00	1,563.00	6,437.00	20%
7727	OSHA REQUIRED TRAINING	5,000.00	1,235.00	3,765.00	25%
7728	SAFETY BOOT ALLOWANCE	4,500.00	1,743.16	2,756.84	39%
7729	APPAREL AND UNIFORMS	2,500.00	-	2,500.00	0%
7731	LOCAL MEETING EXPENSES	2,500.00	97.20	2,402.80	4%
7740	FUEL AND OIL	25,000.00	9,922.42	15,077.58	40%
7761	WATER	15,000.00	4,090.21	10,909.79	27%
7762	NATURAL GAS	5,000.00	1,447.80	3,552.20	29%
7763	ELECTRICITY	175,000.00	88,543.81	86,456.19	51%
7766	TRASH / RECYCLING	16,000.00	8,570.31	7,429.69	54%
7767	TELEPHONE - LOCAL/LD	18,000.00	7,368.39	10,631.61	41%
7768	TELEPHONE CELLULAR	12,000.00	6,048.37	5,951.63	50%
	TOTAL SERVICES AND SUPPLIES	\$ 2,017,000.00	\$ 726,526.38	\$ 1,290,473.62	36%
	TOTAL OPERATING EXPENDITURES	\$ 5,160,763.00	\$ 2,233,164.04	\$ 2,927,598.96	43%

Fiscal Year 2022-23 Capital Improvement Program (CIP) Plan

Adopted by the Board on June 23, 2022

Collections:

Project No.	Description	Estimated Project Cost	Project Expenditures Through 6/30/2022	2022-23 Approved Budget	Project Expenditures Through 12/31/2022
FY2021-2022 Carryover	Highway 101 Sewer Main Relocation - Design	\$ 194,127	\$ -	\$ 89,445	\$ 58,368
FY2021-2022 Carryover	Lilac-Oak Grove Sewer Main Extension	\$ 2,051,473	\$ 1,564,325	\$ 750,000	\$ 896,256
C001	Collection System Condition Assessment & Prioritization Plan	\$ 40,000		\$ 40,000	
C002	Highway 101 Sewer Main Relocation - Construction	\$ 860,000		\$ 860,000	
C003	Olive Mill/San Ysidro Roundabout Relocation	\$ 250,000		\$ 250,000	\$ 21,225
C004	Large Diameter Sewer Main Rehabilitation	\$ 875,000		\$ 75,000	
C005	Manhole Rehab lining project	\$ 25,000		\$ 25,000	
CMAN	Manhole Adjustments	\$ 60,000	\$ -	\$ 60,000	\$ 28,405
CEME	Collection System Emergency Repairs	\$ 30,000	\$ -	\$ 30,000	\$ 27,182
CEQU	Equipment Replacement	\$ 459,000		459,000	
Collections Subtotal			\$ 1,564,325	\$ 2,638,445	\$ 1,031,436

Lift Stations:

Project No.	Description	Estimated Project Cost	Project Expenditures Through 6/30/2022	2022-23 Approved Budget	Project Expenditures Through 9/30/2022
L001	Lift Station Condition Assessment & Prioritization Plan	\$ 50,000		\$ 50,000	
L002	Channel Lift Station Improvement	\$ 60,000		\$ 60,000	
LEME	Lift Station Emergency Repairs	\$ 30,000		\$ 30,000	
Lift Stations Subtotal			\$ 1,564,325	\$ 140,000	\$ -

Treatment & Laboratory:

Project No.	Description	Estimated Project Cost	Project Expenditures Through 6/30/2022	2022-23 Approved Budget	Project Expenditures Through 9/30/2022
T001	Electrical Rehabilitation & Aeration Blower Replacement Project	\$ 1,440,000		\$ 1,440,000	\$ 356
T002	Skimmer troughs replacement	\$ 140,000		\$ 140,000	\$ 20,912
T003	SCADA Implementation	\$ 100,000		\$ 75,000	
T004	Disinfection Process -Pumps Replacement	\$ 40,000		\$ 40,000	\$ 51,070
T005	IPS Channel Improvements	\$ 141,000		\$ 141,000	
T006	Grinder No. 2 Replacement	\$ 40,000		\$ 40,000	
TEME	Treatment O/M Emergencies	\$ 100,000		\$ 100,000	
TEQU	Equipment Replacement	\$ 50,000	\$ -	\$ 50,000	\$ 5,261
Treatment Subtotal			\$ -	\$ 2,026,000	\$ 77,599

Facilities:

Project No.	Description	Estimated Project Cost	Project Expenditures Through 6/30/2022	2022-23 Approved Budget	Project Expenditures Through 9/30/2022
F001	Roof for Admin/Operations Building	\$ 65,000		\$ 65,000	
F002	Maintenance Gate controller with new keypads	\$ 13,500		\$ 13,500	
F003	Main Gate replacement with motorized gate and keypads	\$ 24,000		\$ 24,000	
F004	Remodel Men's Restroom in Maintenance Building	\$ 15,000		\$ 15,000	
Facilities Subtotal			\$ -	\$ 117,500	\$ -

Sewer Main Extensions:

Project No.	Description	Estimated Project Cost	Project Expenditures Through 6/30/2022	2022-23 Approved Budget	Project Expenditures Through 9/30/2022
S001	Septic to Sewer Strategic Plan (Alisos/Ashley & E Mountain 30% Design)	\$ 70,000		\$ 70,000	
Sewer Main Extensions Subtotal			\$ -	\$ 70,000	\$ -

Recycled Water:

Project No.	Description	Estimated Project Cost	Project Expenditures Through 6/30/2022	2022-23 Approved Budget	Project Expenditures Through 9/30/2022
T011	Recycled Water Final Design, Update CDP, and Title 22 Report for first phase	Unknown		\$ -	\$ 568
T012	Recycled Water Construction for first phase	Unknown		\$ -	\$ 4,571
T008	Recycled Water Construction for remaining phases	Unknown		\$ -	
Recycled Water Subtotal			\$ -	\$ -	\$ 5,138

	2022-2023 Approved Budget	2022-23 Expenditures Through 9/30/2022
Collections	\$ 2,638,445	\$ 1,031,436
Lift Stations	\$ 140,000	\$ -
Treatment & Laboratory	\$ 2,026,000	\$ 77,599
Facilities	\$ 117,500	\$ -
Sewer Main Extensions	\$ 70,000	\$ -
Recycled Water	\$ -	\$ 5,138
Total	\$ 4,991,945	\$ 1,114,173