

## MEMORANDUM

Date: October 18, 2021  
To: Board of Directors  
From: Paula O'Keefe, Director of Administration  
Subject: Administration / Financial Update

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On October 5, 2021, the Finance Committee met and discussed the following items:

- Status presentation regarding the Tyler Technologies proposal for the District's new ERP
- Water shutoff moratorium extended until December 31, 2021
- Update on the FY 2020-21 annual audit

The following is the summary of the October 2021 monthly Board Financial Report. The following are highlights from various internal financial reports. Please feel free to call me before the Board meeting regarding any questions you may have relating to these reports.

### ***Monthly Budget to Actuals***

Staff have made all entries to complete the first quarter of the current FY 2021-22. While there are still some outstanding invoices remaining to be paid, most invoices will be caught up in the current month of October. Attached are the Budget to Actuals report for first quarter, FY 2021-22.

### ***Procurement and Contracts***

Staff continue to work through backlog and have caught up most of the invoicing. Staff projects all A/P processing will be maintained as of October.

### ***Capital Improvement Projects Updates***

No updates at this time.

### ***Reserve Fund Purchases authorized by the General Manager***

No authorized purchases by the General Manager in the month of sept.

### ***Reserve Funds Balance Sheet***

Staff are presenting the current totals as of September 30, 2021. It is important to note that the final reserve totals are dependent upon year end close and are not finalized for FY 2020-21 at this time.

An extensive analysis of the District's reserves, Capital Improvement Projects and reserve usage and the reserve policy is being finalized to determine the total amount of available reserves and the appropriate management and usage of funds.

## FY 2021-22 - Draft Reserve Beginning Balances

TB run ending 09/30/2021

<i>Reserve Descriptions</i>	<i>Account #</i>	<i>FY 2021-22 Beginning Balance July 1, 2021</i>	<i>YTD Total Debit</i>	<i>YTD Total Credit</i>	<i>Year to Date Ending Balance September 30, 2021</i>
Capital Improvement Reserve Fees - Admin	100-2510	0	0	0	0
Unreserved Fund Balance	100-2800	0	0		0
	<i>Subtotal</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Water Capital Replacement	200-2505	1,990,869	67,460	0	1,923,409
Capital Improvement Reserves Fees - Admin Alloc	200-2505-99	39,990	0	0	39,990
Capital Improvement Reserves Fees - Water	200-2510	(115,491)	0	0	(115,491)
Capital Improvement Reserves Fees - Admin Alloc	200-2510-99	210,003	0	0	210,003
Water Supply Augmentation	200-2511	2,008,948	0	11,813	2,020,761
WTP Construction Fund Reserve	200-2513	(794,549)	47,251	46,984	(794,816)
Unreserved Fund Balance	200-2800	1,340,521	114,444	35,438	1,261,515
	<i>Subtotal</i>	<i>4,680,292</i>	<i>229,155</i>	<i>94,235</i>	<i>4,545,371</i>
Sewer Capital Improvement Connection	250-2500	4,342		0	4,342
Sewer Capital Replacement	250-2505	3,139,652	0	94,013	3,233,665
Capital Replacement Reserve Admin	250-2505-99	29,236	0	0	29,236
Capital Improvement Reserves Fees - Sewer	250-2510	73,246	0	0	73,246
Capital Improvement Reserves Fees - Admin Alloc	250-2510-99	159,077	0	0	159,077
Unreserved Fund Balance	250-2800	1,448,601	94,013	0	1,354,589
	<i>Subtotal</i>	<i>4,854,154</i>	<i>94,013</i>	<i>94,013</i>	<i>4,854,154</i>
Drainage Capital Replacement	260-2505	78,534	0	0	78,534
Capital Improvement Reserves Fees - Admin Alloc	260-2505-99	3,866	0	0	3,866
Capital Improvement Reserves Fees - Drainage	260-2510	344,134	0	0	344,134
Capital Improvement Reserves Fees - Admin Alloc	260-2510-99	35,262	0	0	35,262
Unreserved Fund Balance	260-2800	98,254	0	0	98,254
	<i>Subtotal</i>	<i>560,049</i>	<i>0</i>	<i>0</i>	<i>560,049</i>
Capital Improvement Reserves Fees - Admin Alloc	400-2505-99	6,418	0	0	6,418
Unreserved Fund Balance	400-2800	244,476	0	0	244,476
	<i>Subtotal</i>	<i>250,894</i>	<i>0</i>	<i>0</i>	<i>250,894</i>
Capital Replacement Reserve Security	500-2505	58,468	0	0	58,468
Capital Improvement Reserves Fees - Admin Alloc	500-2505-99	7,701	0	0	7,701
Capital Improvement Reserve Fees - Security	500-2510	(41,393)	0	0	(41,393)
Capital Improvement Reserves Fees - Admin Alloc	500-2510-99	135,466	0	0	135,466
Security Impact Fee Reserves	500-2513	38,488	0	0	38,488
Unreserved Fund Balance	500-2800	339,551	6,591	0	332,960
	<i>Subtotal</i>	<i>538,280</i>	<i>6,591</i>	<i>0</i>	<i>531,690</i>
<b>Total Reserves</b>		<b>10,883,668</b>	<b>329,758</b>	<b>188,247</b>	<b>10,742,157</b>

### **Interfund Borrowing**

The following are the updated totals for the repayment of the interfund borrowing as of September 30, 2021.

<b>Inter-fund Borrowing</b>	<b>Fiscal Yr Beg Balance</b>		<b>YTD Repayment</b>	<b>Period End Balance</b>
	<b>7/1/2021</b>	<b>YTD Interest</b>		<b>9/30/2021</b>
WTP Construction Loan from Sewer	667,862	862	35,200	632,662
WTP Construction Loan from WSA	222,627	287	11,733	210,893
<b>Total Inter-fund Borrowing</b>	<b>890,489</b>	<b>1,149</b>	<b>46,933</b>	<b>843,555</b>

### **Utility Billing**

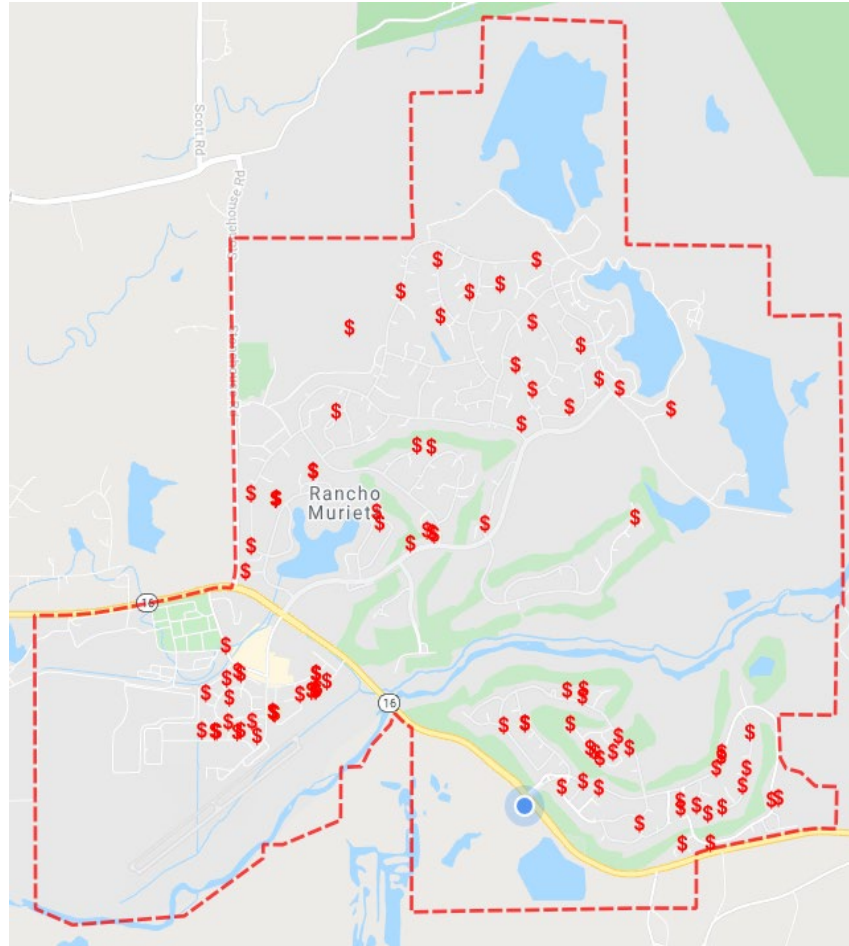
The District is currently working with several residents to resolve outstanding payments to bring these accounts current and in good standing. There are many residents who are not current with their bills and the District reminds all residents with past-due accounts that the District offers a payment plan to assist with bringing their accounts current. We encourage residents to work with the District to prevent additional late fee assessments.

The water shut off moratorium has been delayed and will expire on December 31, 2021. While the District is still working with customers on their past due balances, the District will delay the preparation of issuing notices to all past due accounts that could be potentially shut off for non-payment until after the beginning of the new year. District staff are prepared to work with those residents who have significantly large past due balances through the payment plan to assist with repayment and potentially prevent water shut offs.

## **Aging Report**

As a reminder, the Board of Directors voted to begin charging late fees on all accounts that are delinquent as of the January 25, 2021, billing cycle and interest on the balance of past due accounts at the December 16, 2020, Board Meeting. There are a total of 85 accounts that are at least two months behind on payments. The total amount due to the District for outstanding balances is \$104,381.12.

The District recently procured GIS services and have created an aging map that identifies the locations of past due accounts.



## ***Security Opinion Poll Survey***

At this time, there are no financial updates to the Security Opinion Poll survey in relation to cost to the District.

**RANCHO MURIETA CSD**  
**ALL FUNDS**  
**For the Three Months Ending Thursday, September 30, 2021**  
**Fiscal Year 2020-2021**

Description	Annual Budget	YTD Actual	YTD Budget (Over)/Under	% Completed
<b>REVENUES</b>				
Sales Residential	6,161,333	1,556,124	4,605,209	25%
Sales Commercial	754,466	264,701	489,765	35%
Property Tax	731,750	-	731,750	0%
Other Income	172,804	50,806	121,998	29%
Capital Project Reserve from Fund Balance	812,000	-	812,000	0%
<b>TOTAL REVENUE</b>	<b>7,820,353</b>	<b>1,871,631</b>	<b>5,948,722</b>	<b>24%</b>
<b>EXPENDITURES</b>				
Administration	1,976,562	426,343	1,550,219	22%
Water	1,895,710	520,848	1,374,862	27%
Wastewater	1,159,843	367,912	791,931	32%
Storm Drainage	214,428	31,735	182,693	15%
Sold Waste	922,243	1,378	920,865	0%
Security	1,392,246	395,783	996,463	28%
Capital Project	812,000	-	812,000	0%
<b>TOTAL EXPENDITURES</b>	<b>7,561,032</b>	<b>1,743,999</b>	<b>5,817,033</b>	<b>23%</b>
<b>TRANSFERS</b>				
Transfer from Administration	(534,623)	-	(534,623)	0%
Transfer to Drainage	82,107	-	82,107	0%
Transfer to Security	452,516	-	452,516	0%
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>TOTAL OPERATING COSTS</b>	<b>7,561,032</b>	<b>1,743,999</b>	<b>5,817,033</b>	<b>23%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>259,321</b>	<b>127,632</b>	<b>131,689</b>	<b>49%</b>

**RANCHO MURIETA CSD  
ADMINISTRATION  
For the Three Months Ending Thursday, September 30, 2021  
Fiscal Year 2021-2022**

Description	Annual Budget	YTD Actual	YTD Budget (Over)/Under	% Completed
CIA Ditch Service Charges	12,000	-	12,000	0%
Property Taxes	731,750	-	731,750	0%
Interest Income	240	161	79	67%
Title Transfer Fees	10,800	6,100	4,700	56%
Misc Income	1,500	1,338	162	89%
Capital Project Reserve from Fund Balance	150,000	-	150,000	0%
<b>TOTAL REVENUE</b>	<b>756,290</b>	<b>7,599</b>	<b>748,691</b>	<b>1%</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Salaries & Wages	727,200	127,505	599,695	18%
Employer Costs	213,218	29,517	183,701	14%
Payroll Taxes	52,276	2,310	49,966	4%
Other Employer Costs	81,668	4,220	77,448	5%
Pension Expense	124,528	80,005	44,523	64%
Tuition Reimbursement	2,400	-	2,400	0%
Clerical Services	75,000	37,633	37,367	50%
Recruitment	6,000	1,227	4,773	20%
Travel/Meetings	18,000	593	17,407	3%
Office Supplies	12,000	2,463	9,537	21%
Mail Machine Lease	2,100	507	1,593	24%
Copy Machine Maintenance	9,600	950	8,650	10%
Insurance	200,484	15,648	184,836	8%
Postage	18,000	3,879	14,121	22%
Telephones	6,000	1,076	4,924	18%
Memberships	10,750	4,392	6,358	41%
Audit	24,500	-	24,500	0%
Legal	60,000	21,699	38,301	36%
Training/Safety	15,000	125	14,875	1%
Community Communications	5,700	375	5,325	7%
Equipment Maint	2,950	1,219	1,731	41%
Consulting	45,000	27,309	17,691	61%
Building/Grounds Maint/Pest Cntr	21,600	2,129	19,471	10%
Information System Maint	163,087	44,942	118,145	28%
Miscellaneous	21,100	7,335	13,765	35%
Admin Contingency	35,000	9,183	25,817	26%
Director Exp/Reimbursements	5,400	102	5,298	2%
Director Meeting Payments	18,000	-	18,000	0%
Capital Projects	150,000	-	150,000	0%
<b>Administration Operating Costs</b>	<b>2,126,561</b>	<b>426,343</b>	<b>1,700,218</b>	<b>20%</b>
<b>Administration Cost Allocation</b>	<b>(1,976,562)</b>			
<b>Transfers</b>				
Transfer to Drainage	82,107	-	82,107	0.00%
Transfer to Security	452,516	-	452,516	0.00%
<b>Transfers</b>	<b>534,623</b>	<b>-</b>	<b>534,623</b>	<b>0%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>221,667</b>	<b>7,599</b>	<b>214,068</b>	<b>3%</b>

**RANCHO MURIETA CSD  
WATER  
For the Three Months Ending Thursday, September 30, 2021  
Fiscal Year 2021-2022**

Description	Annual Budget	YTD Actual	YTD Budget (Over)/Under	% Completed
Sales Residential	2,229,226	785,102	1,444,124	35%
Sales Commercial	329,915	167,837	162,078	51%
Availability Charges	200	-	200	0%
Sales Other	8,400	1,711	6,689	20%
Interest Income	3,800	-	3,800	0%
Reserve Interest Income	-	18	(18)	0%
Meter Installation Fee	4,000	-	4,000	0%
Inspection Fees	1,265	-	1,265	0%
Telephone Line Contracts	7,320	-	7,320	0%
Late Charges	19,200	7,603	11,597	40%
Project Reimbursement	24,000	-	24,000	0%
Misc Income	7,200	394	6,806	5%
Capital Project Reserve from Fund Balance	280,000	-	280,000	0%
<b>TOTAL REVENUE</b>	<b>2,914,526</b>	<b>962,665</b>	<b>1,951,861</b>	<b>33%</b>

**EXPENDITURES**

**Water - SOS**

Salaries & Wages	24,088	1,591	22,497	7%
Employer Costs	4,045	-	4,045	0%
Payroll Taxes	1,888	22	1,866	1%
Other Employer Costs	870	-	870	0%
Pension Expense	4,690	-	4,690	0%
Clerical Services	150	-	150	0%
Power	62,025	2,489	59,536	4%
Supplies	7,500	-	7,500	0%
Equipment Rental	3,000	-	3,000	0%
Maintenance/Repairs	30,000	4,912	25,088	16%
Chemicals	3,000	-	3,000	0%
Chemicals - T&O	3,000	-	3,000	0%
Dam Inspection Costs	65,000	-	65,000	0%
Miscellaneous	250	-	250	0%
Capital Improvement	280,000	-	280,000	0%
Admin Allocation	77,086	-	77,086	0%
<b>Subtotal</b>	<b>566,592</b>	<b>9,014</b>	<b>557,578</b>	<b>2%</b>

**Water - WT**

Salaries & Wages	207,924	55,498	152,426	27%
Employer Costs	42,468	-	42,468	0%
Payroll Taxes	19,811	887	18,924	4%
Other Employer Costs	8,568	-	8,568	0%
Pension Expense	49,243	-	49,243	0%
Power	61,348	10,669	50,679	17%
Supplies	1,200	706	494	59%
Equipment Rental	600	-	600	0%
Maintenance/Repairs	70,000	53,295	16,705	76%
Chemicals	79,000	27,617	51,383	35%
Lab Tests	23,000	12,093	10,907	53%
Miscellaneous	4,800	-	4,800	0%
Interest Expense	23,580	200	23,380	1%

Admin Allocation	243,117	-	243,117	0%
<b>Subtotal</b>	<b>834,659</b>	<b>160,965</b>	<b>673,694</b>	<b>19%</b>
<b>Water - WT &amp; D</b>				
Salaries & Wages	207,924	43,195	164,729	21%
Employer Costs	42,468	-	42,468	0%
Payroll Taxes	19,811	662	19,149	3%
Other Employer Costs	8,568	-	8,568	0%
Pension Expense	49,243	-	49,243	0%
Power	41,278	4,077	37,201	10%
Supplies	4,000	153	3,847	4%
Equipment Rental	2,400	1,697	703	71%
Road Paving	18,000	8,700	9,300	48%
Maintenance/Repairs	36,000	11,169	24,831	31%
Removal (Hazardous Waste)	16,000	-	16,000	0%
Water Meters/Boxes	45,000	-	45,000	0%
Miscellaneous	600	-	600	0%
Admin Allocation	199,633	-	199,633	0%
<b>Subtotal</b>	<b>690,925</b>	<b>69,653</b>	<b>621,272</b>	<b>10%</b>
<b>Water Admin</b>				
Salaries & Wages	138,940	90,966	47,974	65%
Employer Costs	20,220	27,054	(6,834)	134%
Payroll Taxes	9,432	4,164	5,268	44%
Other Employer Costs	4,176	14,033	(9,857)	336%
Pension Expense	23,122	80,302	(57,180)	347%
Tuition Reimbursement	810	-	810	0%
Clerical Services	9,000	-	9,000	0%
Recruitment	2,580	331	2,249	13%
Travel/Meetings	1,680	-	1,680	0%
Office Supplies	3,000	805	2,195	27%
Copy Machine Maintenance	120	-	120	0%
Insurance	11,500	14,778	(3,278)	129%
Telephones	22,000	5,702	16,298	26%
Memberships	5,395	-	5,395	0%
Legal	20,000	2,402	17,598	12%
Training/Safety	13,200	-	13,200	0%
Consulting	100,000	22,313	77,687	22%
CIA Ditch Operations	36,000	996	35,004	3%
Uniforms	4,800	3,015	1,785	63%
Building/Grounds Maint/Pest Cntr	2,100	130	1,970	6%
Vehicle Maint	21,000	2,449	18,551	12%
Vehicle Fuel	11,400	1,097	10,303	10%
Information System Maint	24,655	3,974	20,681	16%
Maintenance/Repairs	7,200	527	6,673	7%
Non-routine Maint/Repair	24,000	-	24,000	0%
Permits	30,300	-	30,300	0%
Tools	6,000	-	6,000	0%
Miscellaneous	5,500	-	5,500	0%
Conservation	13,260	187	13,073	1%
Sacto Water Authority	18,000	5,991	12,009	33%
CGWA/SE Area Water	13,980	-	13,980	0%
Admin Allocation	216,202	-	216,202	0%
<b>Subtotal</b>	<b>819,572</b>	<b>281,216</b>	<b>538,356</b>	<b>34%</b>
<b>TOTAL COSTS</b>	<b>2,911,748</b>	<b>520,848</b>	<b>2,390,900</b>	<b>18%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>2,778</b>	<b>441,817</b>	<b>(439,039)</b>	<b>15904%</b>



**RANCHO MURIETA CSD**  
**SEWER**  
**For the Three Months Ending Thursday, September 30, 2021**  
**Fiscal Year 2021-2022**

Description	Annual Budget	YTD Actual	YTD Budget (Over)/Under	% Completed
Sales Residential	1,479,998	278,885	1,201,113	19%
Sales Commercial	153,192	30,754	122,438	20%
Availability Charges	220	90	130	41%
Interest Income	2,500	-	2,500	0%
Reserve Interest Income	-	237	(237)	0%
Inspection Fees	4,175	-	4,175	0%
Late Charges	18,000	7,603	10,397	42%
Project Reimbursement	2,184	364	1,820	17%
Misc Income	-	148	(148)	0%
Capital Project Reserve from Fund Balance	347,000	-	347,000	0%
<b>TOTAL REVENUE</b>	<b>2,007,269</b>	<b>318,081</b>	<b>1,689,188</b>	<b>16%</b>

**EXPENDITURES**

**Sewer - SC**

Salaries & Wages	123,616	8,790	114,826	7%
Employer Costs	28,314	-	28,314	0%
Payroll Taxes	13,207	134	13,073	1%
Other Employer Costs	60	-	60	0%
Pension Expense	32,827	-	32,827	0%
Power	41,278	1,558	39,720	4%
Supplies	1,200	-	1,200	0%
Equipment Rental	1,200	2,224	(1,024)	185%
Maintenance/Repairs	120,000	25,691	94,309	21%
Miscellaneous	600	270	330	45%
Admin Allocation	126,500	-	126,500	0%
<b>Subtotal</b>	<b>488,802</b>	<b>38,667</b>	<b>450,135</b>	<b>8%</b>

**Sewer - ST & D**

Salaries & Wages	163,361	57,928	105,433	35%
Employer Costs	31,377	-	31,377	0%
Payroll Taxes	16,320	887	15,433	5%
Other Employer Costs	7,068	-	7,068	0%
Pension Expense	40,565	-	40,565	0%
Power	17,634	11,046	6,588	63%
Supplies	6,000	1,724	4,276	29%
Equipment Rental	1,200	-	1,200	0%
Maintenance/Repairs	90,000	68,185	21,815	76%
Chemicals	54,000	12,731	41,269	24%
Lab Tests	15,000	3,148	11,852	21%
Removal (Hazardous Waste)	8,000	-	8,000	0%
Miscellaneous	500	-	500	0%
Admin Allocation	217,422	-	217,422	0%
<b>Subtotal</b>	<b>668,447</b>	<b>155,649</b>	<b>512,798</b>	<b>23%</b>

**Sewer Admin**

Salaries & Wages	72,264	11,573	60,691	16%
Employer Costs	12,138	-	12,138	0%
Payroll Taxes	5,661	173	5,488	3%

Other Employer Costs	3,211	9,732	(6,521)	303%
Pension Expense	14,070	45,182	(31,112)	321%
Tuition Reimbursement	560	192	368	34%
Clerical Services	-	2,000	(2,000)	0%
Recruitment	2,400	66	2,334	3%
Travel/Meetings	1,200	-	1,200	0%
Office Supplies	3,000	1,279	1,721	43%
Copy Machine Maintenance	120	-	120	0%
Insurance	-	7,953	(7,953)	0%
Telephones	22,000	5,702	16,298	26%
Memberships	1,225	288	937	24%
Legal	12,000	5,073	6,927	42%
Training/Safety	15,000	-	15,000	0%
Consulting	30,000	8,040	21,960	27%
Uniforms	4,800	950	3,850	20%
Building/Grounds Maint/Pest Cntr	2,100	72	2,028	3%
Vehicle Maint	15,000	474	14,526	3%
Vehicle Fuel	24,000	1,097	22,903	5%
Information System Maint	9,617	1,654	7,963	17%
Maintenance/Repairs	24,000	57,077	(33,077)	238%
Non-routine Maint/Repair	15,000	3,776	11,224	25%
Permits	51,250	11,206	40,044	22%
Tools	3,600	37	3,563	1%
Miscellaneous	2,300	-	2,300	0%
Capital Improvement	347,000	-	347,000	0%
Admin Allocation	146,266	-	146,266	0%
<b>Subtotal</b>	<b>839,782</b>	<b>173,596</b>	<b>666,186</b>	<b>21%</b>
<b>TOTAL COSTS</b>	<b>1,997,031</b>	<b>367,912</b>	<b>1,629,119</b>	<b>18%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>10,238</b>	<b>(49,831)</b>	<b>60,069</b>	<b>(487%)</b>

**RANCHO MURIETA CSD  
DRAINAGE  
For the Three Months Ending Thursday, September 30, 2021  
Fiscal Year 2021-2022**

Description	Annual Budget	YTD Actual	YTD Budget (Over)/Under	% Completed
Sales Residential	170,380	29,706	140,674	17%
Sales Commercial	44,536	9,059	35,477	20%
Misc Income	-	13	(13)	0%
<b>TOTAL REVENUE</b>	<b>214,916</b>	<b>38,778</b>	<b>176,138</b>	<b>18%</b>
<b>EXPENDITURES</b>				
<b>Drainage</b>				
Salaries & Wages	104,783	7,203	97,580	7%
Employer Costs	17,592	-	17,592	0%
Payroll Taxes	8,207	242	7,965	3%
Other Employer Costs	3,528	1,562	1,966	44%
Pension Expense	20,403	20,537	(134)	101%
Insurance	-	1,373	(1,373)	0%
Legal	1,750	165	1,585	9%
Training/Safety	1,000	-	1,000	0%
Community Communications	8,000	-	8,000	0%
Consulting	15,750	-	15,750	0%
Uniforms	400	-	400	0%
Power	9,465	653	8,812	7%
Equipment Rental	3,000	-	3,000	0%
Maintenance/Repairs	2,250	-	2,250	0%
Chemicals	12,000	-	12,000	0%
Lab Tests	3,000	-	3,000	0%
Tools	1,600	-	1,600	0%
Drainage Improvements	1,700	-	1,700	0%
Admin Allocation	83,016	-	83,016	0%
<b>Subtotal</b>	<b>297,444</b>	<b>31,735</b>	<b>265,709</b>	<b>11%</b>
<b>Transfers</b>				
Transfer from Administration	82,107	-	82,107	0%
<b>Subtotal</b>	<b>82,107</b>	<b>-</b>	<b>82,107</b>	<b>0%</b>
<b>TOTAL COSTS</b>	<b>297,023</b>	<b>38,778</b>	<b>258,245</b>	<b>13%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(82,107)</b>	<b>-</b>	<b>(171,677)</b>	<b>(4.28%)</b>

**RANCHO MURIETA CSD**  
**SOLID WASTE**  
**For the Three Months Ending Thursday, September 30, 2021**  
**Fiscal Year 2021-2022**

Description	Annual Budget	YTD Actual	YTD Budget (Over)/Under	% Completed
Sales Residential	984,986	161,478	823,508	16%
Interest Income	1,100	-	1,100	0%
Misc Income	-	85	(85)	0%
<b>TOTAL REVENUE</b>	<b>986,086</b>	<b>161,563</b>	<b>824,523</b>	<b>16%</b>
 <b>EXPENDITURES</b>				
<b>Solid Waste</b>				
Other Employer Costs	-	742	(742)	0%
CWRS Contract Charges	878,876	-	878,876	0%
Insurance	-	636	(636)	0%
Miscellaneous	43,367	-	43,367	0%
Admin Allocation	39,531	-	39,531	0%
<b>TOTAL COSTS</b>	<b>961,774</b>	<b>1,378</b>	<b>960,396</b>	<b>0%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>24,312</b>	<b>160,185</b>	<b>(135,873)</b>	<b>659%</b>

**RANCHO MURIETA CSD  
SECURITY  
For the Three Months Ending Thursday, September 30, 2021  
Fiscal Year 2021-2022**

Description	Annual Budget	YTD Actual	YTD Budget (Over)/Under	% Completed
Sales Residential	1,296,743	300,952	995,791	23%
Sales Commercial	226,823	57,051	169,772	25%
Interest Income	1,200		1,200	0%
Fines/Rule Enforcement	2,100	350	1,750	17%
Late Charges	24,000	15,206	8,794	63%
Title Transfer Fees	5,400	3,050	2,350	56%
Security Gate Bar Code Income	7,800	1,750	6,050	22%
Misc Income	4,200	4,146	54	99%
Capital Project Reserve from Fund Balance	35,000	-	35,000	0%
<b>TOTAL REVENUE</b>	<b>1,603,266</b>	<b>382,505</b>	<b>1,220,761</b>	<b>24%</b>

**EXPENDITURES**

**Security - Gate**

Salaries & Wages	366,775	69,970	296,805	19%
Employer Costs	15,842	23,147	(7,305)	146%
Payroll Taxes	6,472	3,919	2,553	61%
Other Employer Costs	106,218	-	106,218	0%
Pension Expense	71,884	42,634	29,250	59%
Clerical Services	600	7,841	(7,241)	1307%
Recruitment	2,100	-	2,100	0%
Office Supplies	120	-	120	0%
Telephones	360	40	320	11%
Training/Safety	1,200	119	1,081	10%
Uniforms	1,000	-	1,000	0%
Equipment Repairs	3,600	1,434	2,166	40%
Building/Grounds Maint/Pest Cntr	3,600	231	3,369	6%
Bar Codes	6,900	2,598	4,302	38%
Power	7,284	1,163	6,121	16%
Information System Maint	14,388	2,398	11,990	17%
Miscellaneous	-	4,091	(4,091)	0%
Admin Allocation	312,297	-	312,297	0%
<b>Subtotal</b>	<b>920,640</b>	<b>159,585</b>	<b>761,055</b>	<b>17%</b>

**Security - Patrol**

Salaries & Wages	256,307	46,571	209,736	18%
Employer Costs	139,578	15,990	123,588	11%
Payroll Taxes	27,120	621	26,499	2%
Other Employer Costs	27,120	-	27,120	0%
Pension Expense	58,480	39,032	19,448	67%
Tuition Reimbursement	1,500	-	1,500	0%
Clerical Services	600	9,046	(8,446)	1508%
Recruitment	1,380	182	1,198	13%
Office Supplies	120	890	(770)	742%
Telephones	3,000	249	2,751	8%
Training/Safety	1,200	-	1,200	0%
Uniforms	1,500	-	1,500	0%
Equipment Repairs	1,200	-	1,200	0%
Building/Grounds Maint/Pest Cntr	4,200	188	4,012	4%
Vehicle Maint	9,000	1,010	7,990	11%

Vehicle Fuel	15,600	1,162	14,438	7%
Vehicle Lease	4,762	292	4,470	6%
Off Duty Sheriff	8,000	3,595	4,405	45%
Information System Maint	3,466	96	3,370	3%
Miscellaneous	-	28	(28)	0%
Interest Expense	-	22	(22)	0%
Admin Allocation	290,555	-	290,555	0%

<b>Subtotal</b>	<b>854,688</b>	<b>118,974</b>	<b>735,714</b>	<b>14%</b>
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**Security Admin**

Salaries & Wages	100,102	29,831	70,271	30%
Employer Costs	40,302	1,627	38,675	4%
Payroll Taxes	7,221	1,127	6,094	16%
Other Employer Costs	9,305	11,890	(2,585)	128%
Pension Expense	19,020	-	19,020	0%
Clerical Services	-	15,457	(15,457)	0%
Recruitment	-	204	(204)	0%
Travel/Meetings	1,000	132	868	13%
Office Supplies	6,000	-	6,000	0%
Insurance	-	10,207	(10,207)	0%
Telephones	420	98	322	23%
Legal	4,800	19,590	(14,790)	408%
Training/Safety	1,200	-	1,200	0%
Equipment Maint	3,000	29	2,971	1%
Consulting	25,000	26,570	(1,570)	106%
Uniforms	600	398	202	66%
Information System Maint	600	65	535	11%
Miscellaneous	1,200	-	1,200	0%
Capital Improvement	35,000	-	35,000	0%
Admin Allocation	112,664	-	112,664	0%

<b>Subtotal</b>	<b>367,434</b>	<b>117,225</b>	<b>250,209</b>	<b>32%</b>
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**Transfers**

Transfer from Administration	452,516	-	(1,570)	106.28%
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<b>Subtotal</b>	<b>452,516</b>	<b>-</b>	<b>(1,570)</b>	<b>0%</b>
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<b>TOTAL COSTS</b>	<b>2,142,762</b>	<b>395,784</b>	<b>1,746,978</b>	<b>18%</b>
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<b>SURPLUS / (DEFICIT)</b>	<b>(86,980)</b>	<b>(13,279)</b>	<b>(527,787)</b>	<b>15%</b>
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