

## MEMORANDUM

Date: June 5, 2019  
To: Finance Committee  
From: Tom Hennig, Director of Administration  
Subject: Review FY 2019-20 February Year to Date Financials

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### RECOMMENDED ACTION

No action requested

### BACKGROUND

The District financial reporting was suspended in March due to circumstances beyond our control. With assistance from The Pun Group, staff now has a solid foundation to begin producing accurate financial reports. One of the proposed deliverables in the contract was to revamp the budget reporting format to allow reports to be produced directly from the Great Plains financial software. The report included today is the first look at the new format.

### CURRENT STATUS

The financial summary for February is being presented for review at this time. We believe this report accurately represents the District's financial position as it relates to Revenues and Expenditures only. Staff is now working to begin the formal month-end closing processes. This will begin with re-closing December and January to fix problems discovered during the work by The Pun Group. As part of this process, finance staff will catch up with the allocations and expenditures for the various reserve accounts and reserve reporting format complete the year-to-date reserve transactions.

This report also presents the new format for producing the budget reports. Staff have worked over the last few months with The Pun Group as listed above as a deliverable. These reports are built into the Great Plains software as a standard reporting tool and will be the basis for reporting moving forward. Staff is also working to begin integrating financial related systems with the Great Plains software. In the future, these efforts will help to simplify monthly and other periodic reporting to the Board.

### NEXT STEPS

Over the next few weeks staff will work to implement the changes to our accounting processes to fulfill the plans established when hiring The Pun Group to help improve the accounting financial services for the District.

**RANCHO MURIETA CSD**  
**Summary of All CSD Funds**  
**For the Eight Months Ending 2/28/2019**  
**Budget to Actual Comparison Detail**

Account	Description	Period Budget	Period Actual	YTD Budget	YTD Actual	YTD Budget (Over)/Under	Annual Budget
3000	Charges for Services - Residential	\$393,483	\$384,349	\$3,502,449	\$3,451,203	\$51,246	\$5,173,430
3010	Charges for Services - Commercial	38,706	37,388	387,353	395,923	(8,570)	566,859
3020	Availability Charges	0	0	0	0	0	680
3050	Sales Other	700	701	5,600	6,667	(1,067)	8,400
3060	CIA Ditch Service Charges	0	0	0	0	0	1,800
3070	Property Taxes	54,167	372,467	433,336	378,104	55,232	650,000
3071	Property Taxes (Reserve Alloc)	(6,833)	0	(54,664)	0	(54,664)	(82,000)
	<b>Total General Income</b>	<b>480,223</b>	<b>794,905</b>	<b>4,274,074</b>	<b>4,231,898</b>	<b>42,176</b>	<b>6,319,169</b>
3180	Interest Income	20	243	3,625	8,014	(4,389)	7,219
	<b>Total Earnings Income</b>	<b>20</b>	<b>243</b>	<b>3,625</b>	<b>8,014</b>	<b>(4,389)</b>	<b>7,219</b>
3210	Meter Installation Fee	0	0	1,200	1,200	0	1,600
3220	Inspection Fees	0	0	886	759	127	1,265
3230	Telephone Line Contracts	518	572	4,144	4,577	(434)	6,215
3240	Fines/Rule Enforcement	175	175	1,400	1,400	0	2,100
3250	Late Charges	6,000	6,587	48,000	55,244	(7,244)	72,800
3300	Title Transfer Fees	1,350	300	10,800	6,900	3,900	16,200
3400	Security Gate Bar Code Income	650	1,220	5,200	6,280	(1,080)	7,800
3477	Project Reimbursement	382	1,773	3,056	19,246	(16,190)	4,584
3500	Misc Income	825	700	6,600	7,009	(409)	12,100
	<b>Total Other Income</b>	<b>9,900</b>	<b>11,327</b>	<b>81,285</b>	<b>102,614</b>	<b>(21,329)</b>	<b>124,664</b>
	<b>TOTAL REVENUE</b>	<b>490,142</b>	<b>806,475</b>	<b>4,358,984</b>	<b>4,342,526</b>	<b>16,458</b>	<b>6,451,052</b>
4000	Salaries & Wages	189,615	156,854	1,551,069	1,329,607	221,462	2,386,102
4010	Wages - Contra Account	0	0	0	(155)	155	0
4050	Employer Costs	57,129	38,146	431,887	356,822	75,065	660,405
4052	Payroll Taxes	14,099	11,433	107,445	84,643	22,802	160,248
4053	Other Employer Costs	13,489	13,043	111,719	103,570	8,149	166,775
4051	Pension Expense	28,990	33,438	234,579	218,001	16,578	357,243
4080	Tuition Reimbursement	0	0	1,435	0	1,435	2,870
	<b>Total Employee Services</b>	<b>303,322</b>	<b>252,913</b>	<b>2,438,135</b>	<b>2,092,488</b>	<b>345,646</b>	<b>3,733,643</b>
4100	Clerical Services	0	14,637	15,000	103,205	(88,205)	15,000
4150	Recruitment	820	0	14,560	6,757	7,804	17,840
4200	Travel/Meetings	725	189	13,160	3,635	9,525	16,555
4250	Office Supplies	3,045	5,050	24,660	22,225	2,435	37,090
4300	CWRS Contract Charges	48,311	49,217	386,356	392,946	(6,590)	579,691
4350	Mail Machine Lease	0	0	2,100	1,614	486	2,800
4400	Copy Machine Maintenance	1,622	1,546	12,976	10,669	2,307	19,464
4450	Insurance	10,332	6,347	82,658	81,178	1,481	123,988
4500	Postage	1,680	1,500	13,440	12,743	697	20,160
4550	Telephones	2,633	5,176	23,653	38,554	(14,901)	34,183

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**RANCHO MURIETA CSD**  
**Summary of All CSD Funds**  
**For the Eight Months Ending 2/28/2019**  
**Budget to Actual Comparison Detail**

Account	Description	Period Budget	Period Actual	YTD Budget	YTD Actual	YTD Budget (Over)/Under	Annual Budget
4600	Memberships	0	438	16,716	11,213	5,503	17,846
4650	Audit	0	0	15,000	15,500	(500)	15,000
4700	Legal	7,750	3,292	92,000	40,477	51,523	124,000
4750	Training/Safety	1,225	514	23,625	13,507	10,118	31,260
4800	Community Communications	100	0	4,000	567	3,433	8,200
4850	Equipment Maint	50	1,510	3,350	4,481	(1,131)	3,550
4900	Consulting	5,200	5,382	43,300	41,798	1,502	64,850
4950	CIA Ditch Operations	300	1,048	2,400	(36,226)	38,626	3,600
	<b>Total Administrative Services</b>	<b>83,793</b>	<b>95,846</b>	<b>788,954</b>	<b>764,839</b>	<b>24,115</b>	<b>1,135,077</b>
5050	Election	0	0	6,000	5,934	66	6,000
5100	Uniforms	1,300	1,129	10,600	12,156	(1,556)	16,000
5150	Equipment Repairs	400	591	3,200	1,386	1,814	4,800
5200	Building/Grounds Maint/Pest Cntr	2,850	2,086	22,238	23,364	(1,127)	33,383
5225	Bar Codes	500	0	4,000	4,625	(625)	6,000
5250	Vehicle Maint	3,750	6,708	30,000	33,579	(3,579)	45,000
5300	Vehicle Fuel	2,900	2,656	29,400	28,420	980	44,500
5310	Vehicle Lease	348	0	2,736	0	2,736	4,145
5315	Off Duty Sheriff	0	(2,923)	8,000	3,051	4,949	8,000
5375	Power	28,446	26,293	211,676	192,319	19,357	325,732
5400	Information System Maint	6,679	3,445	93,700	93,473	228	122,016
5450	Supplies	2,325	8,076	18,600	32,091	(13,491)	27,900
5500	Equipment Rental	1,300	0	13,400	0	13,400	21,600
5525	Road Paving	3,000	0	24,000	13,372	10,628	36,000
5550	Maintenance/Repairs	27,300	5,635	230,050	173,123	56,927	356,814
5555	Non-routine Maint/Repair	3,000	0	24,000	412	23,588	36,000
5575	Permits	0	0	6,500	5,692	808	6,500
5600	Chemicals	9,553	0	93,924	78,537	15,387	148,948
5605	Chemicals - T&O	0	0	5,500	2,661	2,839	10,000
5650	Lab Tests	2,750	2,808	21,000	17,256	3,744	32,000
5700	Removal (Hazardous Waste)	0	0	7,500	6,537	963	11,000
5725	Permits	100	0	54,086	59,264	(5,179)	69,536
5750	Tools	800	0	7,400	2,394	5,006	14,144
5800	Dam Inspection Costs	0	0	52,877	52,877	0	52,877
5850	Water Meters/Boxes	3,000	0	24,000	10,677	13,323	36,000
5950	Drainage Improvements	0	0	3,000	0	3,000	5,000
	<b>Total Operational Costs</b>	<b>100,301</b>	<b>56,503</b>	<b>1,007,387</b>	<b>853,201</b>	<b>154,185</b>	<b>1,479,894</b>
6000	Miscellaneous	4,635	2,944	37,172	30,889	6,283	56,643
6001	Admin Contingency	0	0	0	0	0	35,000
6002	Director Exp/Reimbursements	450	1,572	3,600	3,346	254	5,400
6003	Director Meeting Payments	1,500	1,000	12,000	5,900	6,100	18,000
7002	Conservation	600	500	10,720	9,748	972	13,260
7003	Sacto Water Authority	0	0	9,500	9,555	(55)	9,500

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7005	CGWA/SE Area Water	0	0	0	12,000	(12,000)	0
7010	Interest Expense	1,713	1,926	12,681	14,748	(2,067)	19,926
	<b>Total Other Expenses</b>	<b>8,897</b>	<b>7,942</b>	<b>85,673</b>	<b>86,186</b>	<b>(513)</b>	<b>157,729</b>
	<b>Total Operating Costs</b>	<b>496,313</b>	<b>413,204</b>	<b>4,320,148</b>	<b>3,796,714</b>	<b>523,434</b>	<b>6,506,342</b>
	<b>Net Income (Loss) before depreciation</b>	<b>(15,068)</b>	<b>385,329</b>	<b>(46,838)</b>	<b>459,625</b>	<b>(506,463)</b>	<b>(213,019)</b>
9000	Depreciation	120,000	117,366	960,000	938,926	21,074	1,440,000
	<b>Net Income (Loss) after depreciation</b>	<b>(135,068)</b>	<b>267,963</b>	<b>(1,006,838)</b>	<b>(479,301)</b>	<b>(527,537)</b>	<b>(1,653,019)</b>