



RANCHO MURIETA COMMUNITY SERVICES DISTRICT

15160 Jackson Road, Rancho Murieta, CA 95683
Office - 916-354-3700 * Fax - 916-354-2082

FINANCE COMMITTEE

(Directors Martin Pohll and Stephen Booth)

REGULAR MEETING

December 5, 2023 at 10:00 a.m.

All persons present at District meetings will place their cellular devices in silent and/or vibrate mode (no ringing of any kind). During meetings, these devices will be used only for emergency purposes and, if used, the party called/calling will exit the meeting room for conversation. Other electronic and internet enabled devices are to be used in the "silent" mode. Under no circumstances will recording devices or problems associated with them be permitted to interrupt or delay District meetings.

AGENDA

1. Call to Order

2. *Information Item* Audit Update

3. *Information Item* Financial Reports

- **Budget to Actuals, Operating Budget**
 - i. FY23-24
 - ii. FY22-23
- **Budget to Actuals, Capital Outlay Projects**
 - i. By Project

4. *Information Item* Financial Management Policies and Objectives

5. *Information Item* Financial Accounting System analysis

6. *Information Item* District FY24-25 Budget

- i. Indirect Cost Rate Analysis
- ii. Service Rates

7. *Information Item* Discuss Letter From Brad Beer

8. Comments from the Public

9. Director and Staff Comments/Suggestions

10. Adjournment

"In accordance with California Government Code Section 54957.5, any writing or document that is a public record, relates to an open session agenda item and is distributed less than 24 hours prior to a special meeting, will be made available for public inspection in the District offices during normal business hours. If, however, the document is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the location of the meeting."

In compliance with the Americans with Disabilities Act, if you are an individual with a disability and you need a disability-related modification or accommodation to participate in this meeting or need assistance to participate in this teleconference meeting, please contact the District Office at 916-354-3700 or awilder@rmcsd.com. Requests must be made as soon as possible.

Note: This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of this posting is December 1, 2023. Posting locations are: 1) District Office; 2) Rancho Murieta Association; 4) Murieta Village Association.

Status Sheet of 2 Audit Tasks

12/4/2023

Task 004	District	#56
Support for activity posted to net position/retained earnings, ex. CY income/loss, during year. Resolve any unbalanced Audit Adjustment Accounts. Fund balances should roll forward; Update \$123,000 in Audit Adjustment Accounts are not yet resolved. Working to correct the journal entries		Incomplete

Task 006	District	#76
Copy of the Management Discussion and Analysis, when available. Update pending finalization of Richardson report		Incomplete

Rancho Murieta CSD
FY 2023-24 Budget and Actual Summary - By Fund
As of November 30, 2023
All Funds

	<u>Budget</u> <u>2023-2024</u>	<u>YTD</u> <u>Total</u> <u>2023-2024</u>	<u>% of</u> <u>Budget</u>	<u>Remaining</u> <u>Budget</u> <u>2023-2024</u>
REVENUES				
100 - Administration	\$ 860,450	\$ 483,570	56.20%	\$ 376,880
200 - Water	4,271,112	1,900,554	44.50%	2,370,558
250 - Wastewater	2,594,401	1,034,228	39.86%	1,560,173
260 - Drainage	240,000	93,389	38.91%	146,611
400 - Solid Waste	1,416,427	582,789	41.15%	833,638
500 - Security	1,587,960	634,919	39.98%	953,041
Total Revenues	<u>10,970,350</u>	<u>4,729,449</u>	<u>43.11%</u>	<u>6,240,901</u>
EXPENDITURES				
100 - Administration	2,046,308	759,377	37.11%	1,286,931
200 - Water	4,054,025	1,041,676	25.69%	3,012,349
250 - Wastewater	2,282,405	947,998	41.54%	1,334,407
260 - Drainage	221,694	32,923	14.85%	188,771
400 - Solid Waste	1,394,424	593,888	42.59%	800,536
500 - Security	1,254,124	623,568	49.72%	630,556
Total Expenditures	<u>11,252,980</u>	<u>3,999,430</u>	<u>35.54%</u>	<u>7,253,550</u>
Increase (Decrease) in Net Position	<u>\$ (282,630)</u>	<u>\$ 730,020</u>		

Rancho Murieta CSD
FY 2022-23 Budget and Actual - By Account
As of November 30, 2023
AGENCY - WIDE

Projected Beginning Available Fund	Budget 2023-2024	100 Administrative	200 Water	250 Wastewater	260 Drainage	400 Solid Waste	500 Security	Year to Date Total	% of Budget	Remaining Budget 2023-2024
REVENUES										
Property Tax	\$ 818,000	340,833	-	-	-	-	-	340,833	41.67%	\$ 477,167
Charges for Services										
Residential Fees	7,151,819	-	1,243,573	710,910	81,133	582,789	526,205	3,144,611	43.97%	4,007,208
Commercial Fees	978,610	-	242,911	77,866	12,256	-	106,698	439,731	44.93%	538,879
Reserves Fees	896,280	-	190,850	203,783	-	-	-	394,632	44.03%	501,648
WTP Debt Service Fee	196,400	-	78,348	-	-	-	-	78,348	39.89%	118,052
Late Fees & Penalties	38,100	-	-	-	-	-	-	-	0.00%	38,100
Connection and Permit Fees	555,320	-	132,637	41,670	-	-	1,142	175,449	31.59%	379,871
Other Revenue										
Misc Revenue	290,471	-	12,234	-	-	-	-	13,109	4.51%	277,362
Interest Income	45,350	142,736	-	-	-	-	-	142,736	314.74%	(97,386)
Total Revenues	10,970,350	483,570	1,900,554	1,034,228	93,389	582,789	634,919	4,729,449	43.11%	6,240,901
EXPENDITURES										
Salaries	2,956,858	285,618	258,816	240,181	12,249	-	347,148	1,144,012	38.69%	1,812,846
Benefits & Pension	1,440,066	173,073	128,129	99,863	11,487	-	155,434	567,985	39.44%	872,081
Insurance	41,081	-	-	-	-	40,580	-	40,580	98.78%	501
Professional Services	873,100	170,645	24,732	20,740	6,996	-	1,170	224,283	25.69%	648,817
Materials & Supplies	500,700	9,885	68,090	41,200	-	-	403	119,579	23.88%	381,121
Maintenance & Repairs	638,100	39,538	158,066	109,534	1,912	-	27,829	336,879	52.79%	301,221
Contract Sub-hauler	1,259,167	-	-	-	-	508,080	-	508,080	40.35%	751,087
County Surcharge	94,176	-	-	-	-	45,228	-	45,228	48.02%	48,948
Utilities	440,000	10,237	95,492	42,088	175	-	-	163,405	37.14%	276,595
Other Expenses	701,481	67,381	89,936	103,596	-	-	76,171	337,084	48.05%	364,397
Water Studies	425,000	-	134,774	-	-	-	-	134,774	31.71%	290,226
Capital Improvement	1,883,251	3,000	218,416	290,794	105	-	-	512,315	27.20%	1,370,936
Total Expenditures	11,252,980	759,377	1,176,450	947,998	32,923	593,888	623,568	4,134,204	36.74%	7,118,776
RESULTS FROM OPERATIONS	(282,630)	(275,807)	724,104	86,230	60,466	(11,099)	11,352	595,246		

Notes

(A) Property taxes are received in three installments during the year 55% (Dec), 40% (Apr), and 5% (End of year).

(B) Loan payments and proceeds of \$159,651 are included in Misc Revenue and Other Expenses in the budget column above. These items are not reflected in the actual YTD operating results by fund.

**Rancho Murieta CSD
FY 2023-24 Budget and Actual
As of November 30, 2023
100 Administration Fund**

		Budget 2023-2024	2023-2024 Actual YTD	% of Budget	Remaining Budget 2023-2024
REVENUES					
100	Property Tax	\$ 818,000	340,833	41.7%	\$ 477,167
	Charges for Services		-		
	Misc Revenue	42,000	-	0.0%	42,000
	Interest Income	450	142,736	31719.2%	(142,286)
	Total Revenues	860,450	483,570	56.2%	376,880
EXPENDITURES					
	Salaries	877,606	285,618	32.5%	591,988
	Benefits & Pension	570,002	173,073	30.4%	396,929
	Professional Services	435,000	170,645	39.2%	264,355
	Materials & Supplies	57,700	9,885	17.1%	47,815
	Maintenance & Repairs		39,538	0.0%	(39,538)
	Utilities		10,237	0.0%	(10,237)
	Other Expenses	106,000	67,381	63.6%	38,619
	Capital Improvement		3,000	0.0%	(3,000)
	Total Expenditures	2,046,308	759,377	37.1%	1,286,931
	RESULTS FROM OPERATIONS	(1,185,858)	(275,807)		

Notes to Budget and Actual:

- (a) Property taxes are received in three installments during the year 55% (Dec), 40% (Apr), and 5% (End of year). For the purposes of this presentation, property tax revenues are recognized on the straight line basis.
- (b) Administrative allocations are made at the end of the fiscal year during the closing process for the external audit.
- (c) Property taxes are allocated as approved per budget resolution to Wastewater, Drainage, Solid Waste and Security.

Rancho Murieta CSD
FY 2023-24 Budget and Actual
As of November 30, 2023
200 Water Fund

200	Budget 2023-2024	2023-2024 Actual YTD	% of Budget	Remaining Budget 2023-2024
REVENUES				
Charges for Services				
Residential Fees	2,567,000	1,243,573	48.4%	1,323,427
Commercial Fees	427,000	242,911	56.9%	184,089
Reserves Fees	449,232	190,850	42.5%	258,382
WTP Debt Service Fee	196,400	78,348	39.9%	118,052
Late Fees & Penalties	10,000	-	0.0%	10,000
Connection and Permit Fees	544,320	132,637	24.4%	411,683
Other Revenue				
Other Users	8,400	-		
Misc Revenue	68,760	12,234	17.8%	56,526
Total Revenues	4,271,112	1,900,554	44.5%	2,362,158
EXPENDITURES				
01 Supervision				
Salaries	176,098	42,700	24.2%	133,398
Benefits & Pension	49,226	16,634	33.8%	32,592
Professional Services	150,000	14,045	9.4%	135,955
Materials & Supplies	48,600	1,754	3.6%	46,846
Maintenance & Repairs	60,000	23,463	39.1%	36,537
Other Expenses	242,800	89,936	37.0%	152,864
Capital Improvement	993,552	218,416	22.0%	775,136
Water Studies	425,000	134,774	31.7%	290,226
Water Plant Debt	159,651	-		
Total	2,304,927	406,946	17.7%	1,313,330
02 Source of Supply				
Salaries	25,220	2,968	11.8%	22,252
Benefits & Pension	10,498	22,533	214.6%	(12,035)
Professional Services	50,000	-	0.0%	50,000
Materials & Supplies	27,500	19	0.1%	27,481
Maintenance & Repairs	40,000	16,736	41.8%	23,264
Utilities	93,000	20,008	21.5%	72,992
Other Expenses	5,000	-	0.0%	5,000
Total	251,218	62,264	24.8%	188,954
03 Treatment				
Salaries	284,806	88,130	30.9%	196,676
Benefits & Pension	120,934	47,832	39.6%	73,102
Professional Services	20,000	10,687	53.4%	9,313
Materials & Supplies	155,000	56,458	36.4%	98,542
Maintenance & Repairs	150,000	64,341	42.9%	85,659
Utilities	140,000	52,838	37.7%	87,162
Other Expenses	5,000	-	0.0%	5,000
Total	875,740	320,285	36.6%	555,455
04 Transmission & Delivery				
Salaries	284,806	125,018	43.9%	159,788
Benefits & Pension	105,334	41,131	39.0%	64,203
Professional Services	15,000	-	0.0%	15,000
Materials & Supplies	47,000	9,859	21.0%	37,141
Maintenance & Repairs	80,000	53,526	66.9%	26,474
Utilities	85,000	22,646	26.6%	62,354
Other Expenses	5,000	-	0.0%	5,000
Total	622,140	252,180	40.5%	369,960
TOTAL OPERATING EXPENDITURES	4,054,025	1,041,676	25.7%	2,427,698
RESULTS FROM OPERATIONS	217,087	858,878		

Rancho Murieta CSD
FY 2023-24 Budget and Actual
As of November 30, 2023
250 Wastewater Fund

	Budget 2023-2024	2023-2024 Actual YTD	% of Budget	Remaining Budget 2023-2024
Projected Beginning Available Fund				
250				
REVENUES				
Charges for Services				
Residential Fees	1,694,592	710,910	42.0%	983,682
Commercial Fees	228,610	77,866	34.1%	150,744
Reserves Fees	447,048	203,783	45.6%	243,265
WTP Debt Service Fee		-	0.0%	-
Late Fees & Penalties	20,000	-	0.0%	20,000
Connection and Permit Fees	2,000	41,670	2083.5%	(39,670)
Other Revenue				
Loan Proceeds	159,651	-		159,651
Interest Income	42,500	-	0.0%	42,500
Total Revenues	2,594,401	1,034,228	39.9%	1,560,173
EXPENDITURES				
01 Supervision				
Salaries	75,659	42,842	56.6%	32,817
Benefits & Pension	31,361	9,967	31.8%	21,394
Professional Services	65,000	12,032	18.5%	52,968
Materials & Supplies	41,500	-	0.0%	41,500
Maintenance & Repairs	75,500	15,639	20.7%	59,861
Other Expenses	125,380	103,596	82.6%	21,784
Capital Improvement	889,699	290,794	32.7%	598,905
Total	1,304,099	474,871	36.4%	829,228
Collection				
05				
Salaries	176,537	146,876	83.2%	29,661
Benefits & Pension	77,155	57,780	74.9%	19,375
Professional Services	3,000	-	0.0%	3,000
Materials & Supplies	3,000	290	9.7%	2,710
Maintenance & Repairs	100,000	24,467	24.5%	75,533
Utilities	72,000	30,023	41.7%	41,977
Total	431,692	259,436	60.1%	172,256
Treatment				
06				
Salaries	214,367	50,463	23.5%	163,904
Benefits & Pension	87,247	32,116	36.8%	55,131
Professional Services	2,000	8,708	435.4%	(6,708)
Materials & Supplies	90,000	40,910	45.5%	49,090
Maintenance & Repairs	100,000	69,428	69.4%	30,572
Utilities	50,000	12,066	24.1%	37,934
Other Expenses	3,000	-	0.0%	3,000
Total	546,614	213,691	39.1%	332,923
TOTAL OPERATING EXPENDITURES	2,282,405	947,998	41.5%	1,334,407
RESULTS FROM OPERATIONS	311,996	45,356		

**Rancho Murieta CSD
FY 2023-24 Budget and Actual
As of November 30, 2023
260 Drainage Fund**

	Budget 2023-2024	2023-2024 Actual YTD	% of Budget	Remaining Budget 2023-2024
Projected Beginning Available Fund				
260				
REVENUES				
Charges for Services				
Residential Fees	191,000	81,133	42.5%	109,867
Commercial Fees	49,000	12,256	25.0%	36,744
Total Revenues	240,000	93,389	38.9%	146,611
EXPENDITURES				
Salaries	113,488	12,249	10.8%	101,239
Benefits & Pension	29,806	11,487	38.5%	18,319
Professional Services	33,500	6,996	20.9%	26,504
Materials & Supplies	19,400	-	0.0%	19,400
Maintenance & Repairs	12,000	1,912	15.9%	10,088
Other Expenses	13,500	-	0.0%	13,500
Capital Improvement		105	0.0%	(105)
TOTAL OPERATING EXPENDITURES	221,694	32,923	14.9%	188,771
RESULTS FROM OPERATIONS	18,306	60,466		

Rancho Murieta CSD
FY 2023-24 Budget and Actual
As of November 30, 2023
400 Solid Waste Fund

	Budget 2023-2024	2023-2024 Actual YTD	% of Budget	Remaining Budget 2023-2024
Projected Beginning Available Fund				
400				
REVENUES				
Charges for Services				
Residential Fees	1,415,227	582,789	41.2%	832,438
Other Revenue				
Interest Income	1,200	-	0.0%	1,200
Total Revenues	1,416,427	582,789	41.1%	833,638
EXPENDITURES				
Contract Sub-hauler	1,259,167	508,080	40.4%	751,087
Insurance	41,081	40,580	98.8%	501
County Surcharge	94,176	45,228	48.0%	48,948
TOTAL OPERATING EXPENDITURES	1,394,424	593,888	42.6%	800,536
RESULTS FROM OPERATIONS	22,003	(11,099)		

Rancho Murieta CSD
FY 2023-24 Budget and Actual
As of November 30, 2023
500 Security Fund

	Budget 2023-2024	2023-2024 Actual YTD	% of Budget	Remaining Budget 2023-2024
Projected Beginning Available Fund				
500				
REVENUES				
Charges for Services				
Residential Fees	\$ 1,284,000	526,205	41.0%	757,795
Commercial Fees	274,000	106,698	38.9%	167,302
Late Fees & Penalties	8,100	-	0.0%	8,100
Connection and Permit Fees	9,000	1,142	12.7%	7,858
Other Revenue				
Misc Revenue	11,660	875	7.5%	10,785
Interest Income	1,200	-	0.0%	1,200
Total Revenues	1,587,960	634,919	40.0%	953,041
EXPENDITURES				
01 Supervision				
Salaries	113,580	62,740	55.2%	50,840
Benefits & Pension	56,998	27,741	48.7%	29,257
Professional Services	5,900	653	11.1%	5,247
Materials & Supplies	1,000	-	0.0%	1,000
Maintenance & Repairs	2,000	1,082	54.1%	918
Other Expenses	2,150	68,501	3186.1%	(66,351)
Total	181,628	160,718	88.5%	20,910
07 Gate				
Salaries	424,227	208,353	49.1%	215,874
Benefits & Pension	197,326	92,234	46.7%	105,092
Professional Services	50,900	145	0.3%	50,755
Materials & Supplies	5,000	12	0.2%	4,988
Maintenance & Repairs	7,600	8,058	106.0%	(458)
Utilities	-	11,083	0.0%	(11,083)
Other Expenses	17,000	6,410	37.7%	10,590
Total	702,053	326,295	46.5%	375,758
08 Patrol				
Salaries	190,464	76,055	39.9%	114,409
Benefits & Pension	104,179	35,458	34.0%	68,721
Professional Services	42,800	372	0.9%	42,428
Materials & Supplies	5,000	391	7.8%	4,609
Maintenance & Repairs	11,000	18,690	169.9%	(7,690)
Utilities	-	4,328	0.0%	(4,328)
Other Expenses	17,000	1,260	7.4%	15,740
Total	370,443	136,555	36.9%	233,888
TOTAL OPERATING EXPENDITURES	1,254,124	623,568	49.7%	630,556
RESULTS FROM OPERATIONS	333,836	11,352		

RANCHO MURIETA CSD
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To: From: To:
 Check Number First Last Check Date 11/1/2023 11/30/2023
 Vendor ID First Last Checkbook ID First Last
 Vendor Name First Last

Sorted By: Checkbook ID

* Voided Checks

Check Number	Check Date	Vendor	Checkbook ID	Amount
0011603	11/6/2023	A&D Automatic Gate and Access	CSD CHECKING	\$2,373.12
0011604	11/6/2023	Adkins Consulting Engineering, LLP	CSD CHECKING	\$4,028.75
0011605	11/6/2023	Aqua-Metric Sales Company	CSD CHECKING	\$12,070.16
0011606	11/6/2023	Aramark Uniform & Career Apparel, LLC	CSD CHECKING	\$1,360.22
0011607	11/6/2023	Arnolds For Awards	CSD CHECKING	\$74.61
0011608	11/6/2023	California Special Districts Association	CSD CHECKING	\$9,000.00
0011609	11/6/2023	CWEA	CSD CHECKING	\$319.00
0011610	11/6/2023	Chemtrade Chemicals US LLC	CSD CHECKING	\$3,834.39
0011611	11/6/2023	Cisco Air Systems, Inc	CSD CHECKING	\$2,095.50
0011612	11/6/2023	CIT	CSD CHECKING	\$475.22
0011613	11/6/2023	Clark Pest Control	CSD CHECKING	\$739.00
0011614	11/6/2023	Concentra DBA Occupational Health Centers	CSD CHECKING	\$229.00
0011615	11/6/2023	County of Sacramento	CSD CHECKING	\$168.00
0011616	11/6/2023	Crime Alert Security	CSD CHECKING	\$224.68
0011617	11/6/2023	CUES, Inc.	CSD CHECKING	\$5,149.54
0011618	11/6/2023	Hastie's Capitol Sand and Gravel Co.	CSD CHECKING	\$1,233.03
0011619	11/6/2023	HDR Engineering, Inc	CSD CHECKING	\$3,343.26
0011620	11/6/2023	LUXURY CLEANING SERVICE	CSD CHECKING	\$2,000.00
0011621	11/6/2023	Municipal Resource Group, LLC	CSD CHECKING	\$5,230.02
0011622	11/6/2023	Pace Supply Corp	CSD CHECKING	\$483.62
0011623	11/6/2023	Professional Lock & Safe, Inc.	CSD CHECKING	\$324.69
0011624	11/6/2023	Rancho Murieta Association	CSD CHECKING	\$460.25
0011625	11/6/2023	Secretary of State	CSD CHECKING	\$40.00
0011627	11/6/2023	State of California	CSD CHECKING	\$96.00
0011628	11/6/2023	State of California	CSD CHECKING	\$850.00
0011629	11/6/2023	Streamline	CSD CHECKING	\$375.00
0011630	11/6/2023	Univar Solutions USA Inc	CSD CHECKING	\$4,965.00
0011631	11/6/2023	UPS	CSD CHECKING	\$77.37
0011632	11/6/2023	Wagner & Bonsignore Consulting Civil Engine	CSD CHECKING	\$2,801.25
0011633	11/6/2023	Walker's Office Supplies, Inc	CSD CHECKING	\$152.52
0011634	11/6/2023	West Yost Associates	CSD CHECKING	\$1,987.00
0011635	11/6/2023	W.W. Grainger Inc.	CSD CHECKING	\$2,089.01
0011636	11/8/2023	Aramark Uniform & Career Apparel, LLC	CSD CHECKING	\$260.89
0011637	11/8/2023	California Laboratory Services	CSD CHECKING	\$3,195.20
0011638	11/8/2023	California Waste Recovery Systems	CSD CHECKING	\$105,215.04
0011639	11/8/2023	Charlie Sue Back	CSD CHECKING	\$210.49
0011640	11/8/2023	Greenfield Communications	CSD CHECKING	\$329.00
0011641	11/8/2023	Intelligent Technical Solutions, LLC	CSD CHECKING	\$7,567.64
0011642	11/8/2023	KWA Safety & Hazmat Consultants, Inc.	CSD CHECKING	\$1,760.00
0011643	11/8/2023	Muniquip, LLC	CSD CHECKING	\$8,432.26
0011644	11/8/2023	Old Republic Title	CSD CHECKING	\$76.33
0011645	11/8/2023	Rancho Murieta Country Club	CSD CHECKING	\$700.00
0011646	11/8/2023	Streamline	CSD CHECKING	\$375.00
0011647	11/8/2023	Todd Smith	CSD CHECKING	\$107.89
0011648	11/15/2023	A&D Automatic Gate and Access	CSD CHECKING	\$802.50
0011649	11/15/2023	Aqua-Metric Sales Company	CSD CHECKING	\$7,196.36
0011650	11/15/2023	Aztec Construction	CSD CHECKING	\$10,425.14
0011651	11/15/2023	Bartkiewicz, Kronick & Shanahan	CSD CHECKING	\$31,843.50
0011652	11/15/2023	Best Best & Krieger	CSD CHECKING	\$1,914.00
0011653	11/15/2023	Caltronics	CSD CHECKING	\$270.02
0011654	11/15/2023	Crime Alert Security	CSD CHECKING	\$75.95
0011655	11/15/2023	Galls/Quartermaster	CSD CHECKING	\$120.71
0011656	11/15/2023	Kelly Benitez	CSD CHECKING	\$40.00
0011657	11/15/2023	Mel Outram	CSD CHECKING	\$376.46
0011658	11/15/2023	Pace Supply Corp	CSD CHECKING	\$1,461.17
0011659	11/15/2023	Solitude Lake Management LLC	CSD CHECKING	\$2,275.00
0011660	11/15/2023	State of California	CSD CHECKING	\$503.00
0011661	11/15/2023	Underground Service Alert of N. Cal and Nev	CSD CHECKING	\$422.43

RANCHO MURIETA CSD
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Check Date	Vendor	Checkbook ID	Amount
0011662	11/15/2023	Vitaliy Perepelka	CSD CHECKING	\$59.99
0011663	11/15/2023	Wagner & Bonsignore Consulting Civil Engine	CSD CHECKING	\$828.75
0011664	11/15/2023	Walker's Office Supplies, Inc	CSD CHECKING	\$200.32
0011665	11/15/2023	Warlito Gabriel	CSD CHECKING	\$102.34
0011666	11/16/2023	Travis Bohannon	CSD CHECKING	\$800.00
0011667	11/29/2023	ABS Direct	CSD CHECKING	\$2,970.51
0011668	11/29/2023	Adkins Consulting Engineering, LLP	CSD CHECKING	\$13,246.62
0011669	11/29/2023	Applications By Design, Inc.	CSD CHECKING	\$2,520.00
0011670	11/29/2023	Aramark Uniform & Career Apparel, LLC	CSD CHECKING	\$243.39
0011671	11/29/2023	California CAD Solutions inc.	CSD CHECKING	\$9,750.00
0011672	11/29/2023	California Waste Recovery Systems	CSD CHECKING	\$1,598.37
0011673	11/29/2023	CIT	CSD CHECKING	\$475.22
0011674	11/29/2023	Concrete Equipment Services, Inc	CSD CHECKING	\$436.68
0011675	11/29/2023	County of Sacramento	CSD CHECKING	\$42.00
0011676	11/29/2023	HDR Engineering, Inc	CSD CHECKING	\$1,419.20
0011677	11/29/2023	Ken Grady Company, Inc.	CSD CHECKING	\$875.00
0011678	11/29/2023	Liebert Cassidy Whitmore	CSD CHECKING	\$1,394.00
0011679	11/29/2023	NTU Technologies, Inc.	CSD CHECKING	\$17,038.20
0011680	11/29/2023	Pace Supply Corp	CSD CHECKING	\$398.45
0011681	11/29/2023	River City Rentals	CSD CHECKING	\$240.88
0011682	11/29/2023	State of California	CSD CHECKING	\$32.00
0011683	11/29/2023	State of California	CSD CHECKING	\$4,263.61
0011684	11/29/2023	Walker's Office Supplies, Inc	CSD CHECKING	\$61.80
0011685	11/29/2023	Univar USA Inc.	CSD CHECKING	\$3,435.60
Total Checks:	82		Total Amount of Checks:	\$317,038.12

District Funds on Deposit at Financial Institutions, 11/30/23 sorted by Balance

TOTAL FUNDS: \$16,296,662

LAIF	Savings	3.15%	\$8,541,938
Banner Bank	CD	5.75%	\$2,950,373
PARS- OPEB	Investment Trust	-2.57%	\$2,409,036
El Dorado Savings	Savings	0.02%	\$855,925
CAMP	Savings	4.80%	\$659,276
Wilmington Trust	CFD Reserve Fund	4.97%	\$402,110
Wilmington Trust	CFD Surplus	4.97%	\$221,288
El Dorado Savings	Regular Checking	0.02%	\$101,999
Wilmington Trust	CFD Special Tax Fund	4.97%	\$60,367
Banner Bank	MoneyMarket	5.50%	\$42,663
Wilmington Trust	CFD Acq & Construct	4.97%	\$25,018
Wilmington Trust	CFD Admin Exp	4.97%	\$23,384
El Dorado Savings	Payroll Checking	0.02%	\$3,284

District Funds on Deposit at Financial Institutions, 11/30/23 sorted by Return

12/4/2023

TOTAL FUNDS: \$16,296,662

Banner Bank	CD	5.75%	\$2,950,373
Banner Bank	MoneyMarket	5.50%	\$42,663
Wilmington Trust	CFD Reserve Fund	4.97%	\$402,110
Wilmington Trust	CFD Special Tax Fund	4.97%	\$60,367
Wilmington Trust	CFD Acq & Construct	4.97%	\$25,018
Wilmington Trust	CFD Admin Exp	4.97%	\$23,384
Wilmington Trust	CFD Surplus	4.97%	\$221,288
CAMP	Savings	4.80%	\$659,276
LAIF	Savings	3.15%	\$8,541,938
El Dorado Savings	Regular Checking	0.02%	\$101,999
El Dorado Savings	Payroll Checking	0.02%	\$3,284
El Dorado Savings	Savings	0.02%	\$855,925
PARS- OPEB	Investment Trust	-2.57%	\$2,409,036

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

Category:	Financial	Policy # P20 46 23-
Title:	District Investment Policy	

PURPOSE

This statement is intended to provide policy and direction to the Finance Officer of the District for the prudent and beneficial use of all funds and monies of the District without regard to source or restrictions. Any reference to portfolio shall mean the total of District cash and securities under management by the Finance Officer. Permitted investments shall be listed in Exhibit A.

AUTHORITY

The Government Code of the State of California (Government Code), primarily section 53601 and related subsections authorizes the types of investment vehicles allowed in a California local agency's portfolio. The investment vehicles emphasize preservation of capital and are a conservative set of investments. The authority to invest (as defined in the Government Code) is delegated to the local agency's legislative body for re-delegation to its finance officer. Under no circumstances is the local agency finance officer permitted to purchase an investment that is not specifically authorized by law and within the scope of investments delegated by the local agency's governing Board.

BASIC POLICY AND OBJECTIVES

The Rancho Murieta Community Services District investment policy is a conservative policy guided by three principles of public fund management. In specific order of importance the three principles are:

- 1) Safety of Principal. Investments shall be undertaken in a manner which first seeks to preserve portfolio principal.
- 2) Liquidity. Investments shall be made with maturity dates that are compatible with cash flow requirements and which will permit easy and rapid conversion into cash, at all times, without a substantial loss of value.
- 3) Return on Investment. Investments shall be undertaken to produce an acceptable rate of return after first consideration for principal and liquidity.

FOLLOWING ARE OBJECTIVES:

DIVERSIFICATION The District shall maintain a portfolio of authorized investments with diversified maturities, issuers and security types to avoid the risk inherent in over investing in any one sector. The Finance Officer shall evaluate or cause to have evaluated each potential investment, seeking quality of issuer, underlying security or collateral, potential negative effects of market volatility on the investment and shall diversify the portfolio to reduce exposure and assure adherence to the Basic Policy and Objectives paragraph of this policy.

PRUDENT INVESTOR STANDARD Investments will be made with the same standard of care that persons of prudence, discretion and intelligence exercise when managing their own affairs, not for speculation, but for investment with particular consideration for safety of capital as well as probable income derived.

REPORTING REQUIREMENTS Each month the Finance Officer shall prepare and submit a report of investment transactions to the Board of Directors. This report will be sufficiently detailed to provide information for investment evaluation.

PERFORMANCE REVIEW An annual appraisal of the investment portfolio shall be conducted to evaluate the effectiveness of the District's investment program. The purpose of this review, in addition to evaluation of performance, is to provide the platform for recommendations of change and improvements to the portfolio to the Board of Directors.

GRANDFATHER CLAUSE Any investment held by the District at the time of this policy is adopted shall not be sold to conform to any part of this policy unless its sale is judged to be prudent by the Finance Officer.

CONFLICTS OF INTEREST The Finance Officer shall perform his/her duties under this Investment Policy in accordance with the provisions of Section 1126 of the Government Code as well as any other state law referred to in this policy.

EXCEPTIONS When the Finance Officer determines that an exception to one of the numerical limits is in the best interest of the District, such exception is permitted as long as it is consistent with applicable State and Federal laws. Exceptions to this policy shall be reported to the Board of Directors within five working days along with a detailed explanation for the variance.

CONFLICTS In the event any provision of this Statement of Investment Policy is in conflict with any of the statutes referred to herein or any other State or Federal statute, the provisions of each statute shall govern.

SAFEKEEPING All securities purchased may be delivered against payment and held in safekeeping pursuant to a safekeeping agreement. All financial institutions shall be instructed to mail confirmations and safekeeping receipts directly to the Finance Officer of the District.

<p>Approved by Rancho Murieta Community Services District Board of Directors</p>	<p>April 20, 2016</p>
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EXHIBIT "A"

PERMITTED INVESTMENTS

	<u>Investment Type</u>	<u>Maximum Investment</u>	<u>Maximum Maturity</u>
1A)	Investment pool authorized under CA Account Statues governed by Government Code Sections 16429.1-16429.4	Maximum permitted by State Treasurer ¹	Liquid
1B)	Investment pool authorized under CA Account Statues governed by Government Code Section 53601	Maximum permitted by State Treasurer¹	Liquid
2)	California Asset Management Program (CAMP)	Unlimited	—Liquid Account
3)	U.S. Treasury Obligations	Unlimited	5 Years
4)	Bank Savings Account	25%	—Liquid Account
5)	Federal Agencies	75%	5 Years
6)	Commercial Paper	20%	270 Days
7)	Negotiable Certificates of Deposit	2 30%	2 Years
8)	Re-purchase Agreements	20%	180 Days
9)	Municipal Obligations	20%	5 Years
10)	Corporate Debt	25%	5 Years
11)	Supranational Debt	30%	5 Years

ADDITIONAL LIMITS ON INVESTMENTS:

1A) No notes.

~~1B) No notes.~~

3) U.S. Treasury Obligations are limited to Treasury Bills, Treasury Notes, and Treasury Bonds.

4) Bank Savings Accounts must be collateralized at 110% of account balance.

5) Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.

¹Limits subject to change; established by State Treasurer.

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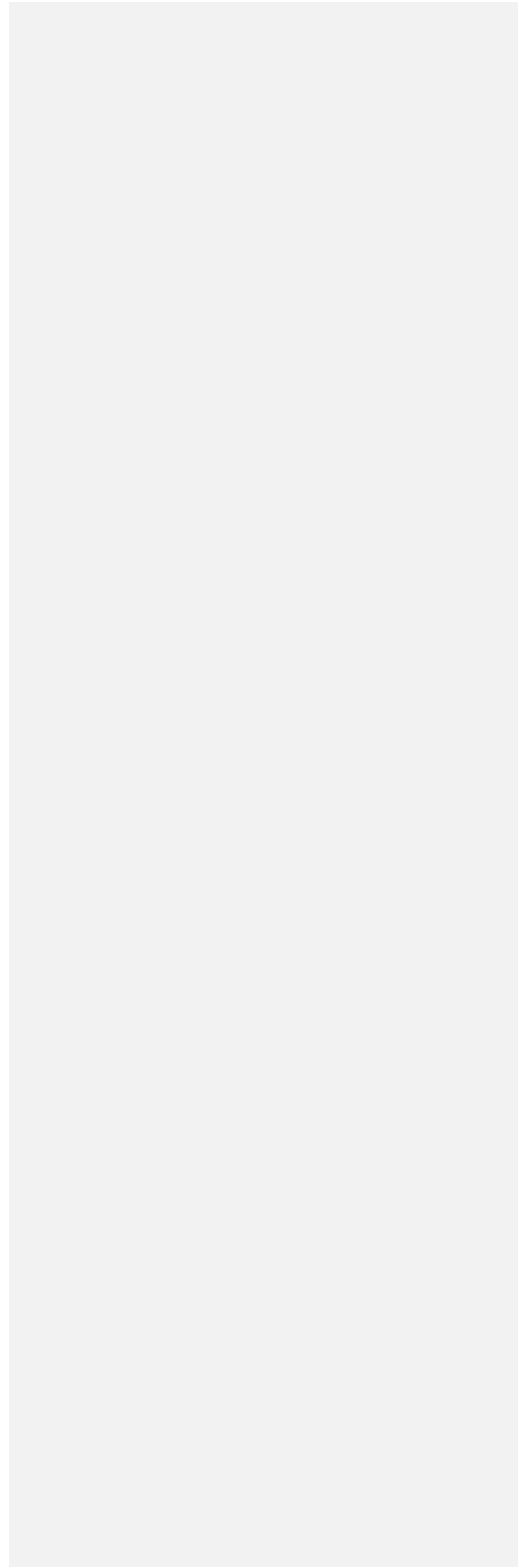
- 6) Must be a U.S. corporation with over \$500 million in assets. The commercial paper must be of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical-rating organization. The District may purchase no more than 10 percent of the outstanding commercial paper of any single issuer. Additionally, District purchases may not exceed 10% per issuer.
- 7) Negotiable certificates of deposit must be issued by a nationally or state-chartered bank, a savings association, or a federal association (as defined by Section 5102 of the Financial Code), or a state or federal credit union, or by a state-licensed branch of a foreign bank. Purchases are limited to institutions which have long-term debt rated in the "A" category or higher, or the equivalent, by a nationally recognized rating organization.
- 8) The District will enter into repurchase agreements only with primary government securities dealers as designated by the Federal Reserve Bank of New York. Repurchase agreements shall be governed by a master repurchase agreement adopted by the Public Securities Association. All securities underlying repurchase agreements shall be delivered to the District's custodial bank, or be handled under a properly executed "tri-party" custodial arrangement. Collateral for repurchase agreements is restricted to U.S. Treasury issues or Federal Agency issues.

The underlying collateral must be at least 102% of the repurchase agreement amount. If the value of securities held as collateral slips below 102% of the value of the cash transferred, then additional cash or acceptable securities must be delivered to the third party custodian. Market value shall be recalculated each time there is a substitution of collateral. For repurchase agreements with terms to maturity of greater than three days, the value of the collateral securities shall be marked to market weekly by the custodian, and if additional collateral securities is required, then that collateral must be delivered within two business days. If a collateral deficiency is not corrected within two days, the collateral securities will be liquidated.

A perfect first security interest in the collateral securities, under the Uniform Commercial Code, shall be created for the benefit of the District. Collateral securities shall be held free and clear of any lien and shall be an independent third party acting solely as an agent for the District, and such third party shall be (i) a Federal Reserve Bank, or (ii) a bank which is a member of the Federal Deposit Insurance Corporation and which has combined capital, surplus, and undivided profits of not less than \$50 million.

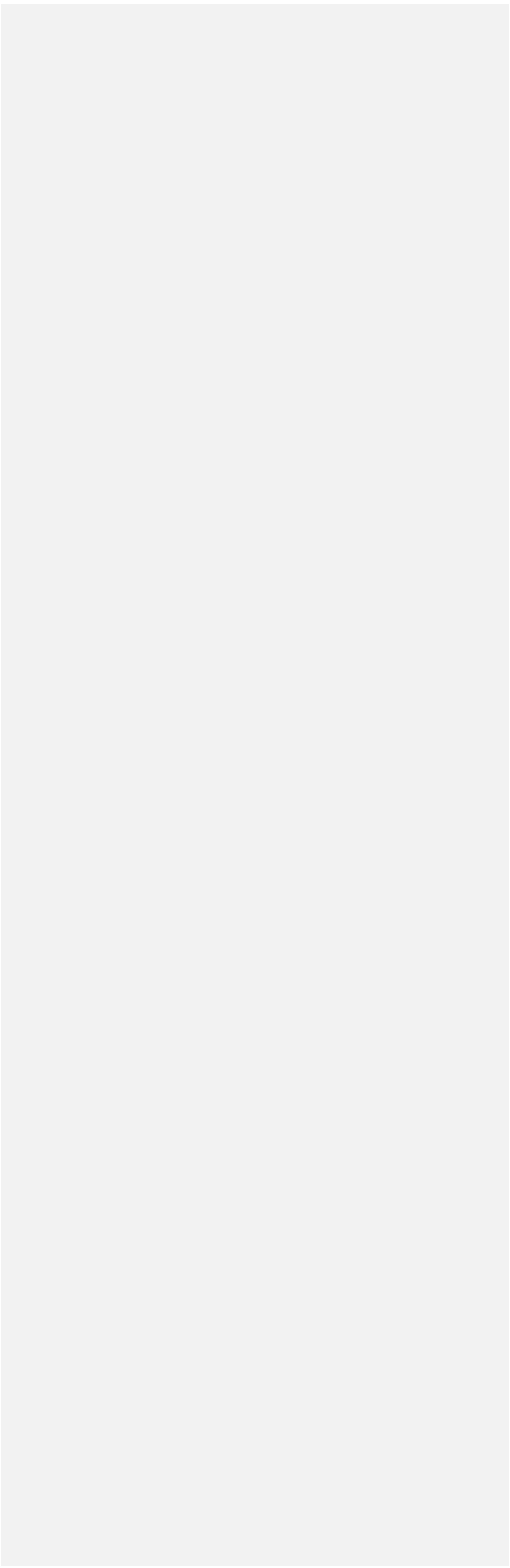
- 9) Obligations must be issued by the State of California or any local agency within the state, including bonds payable solely out of revenues from a revenue-producing property owned, controlled, or operated by the state or any local agency by a department, board, agency, or authority of the state or any local agency. Registered treasury notes or bonds issued by any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California. Securities eligible for investment must be rated in the "A" category or its equivalent, or higher, by a nationally recognized statistical-rating organization. District purchases may not exceed 5% per issuer.
- 10) Purchases are limited to corporate and depository institution debt securities issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Notes eligible for investment shall be rated "A" or better by a nationally recognized rating service. District purchases may not exceed 10% per issuer.

- 11) Must be United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and



Development, International Finance Corporation, or Inter-American Development Bank.
Investments under this subdivision shall be rated "AA" or better by an NRSRO.

| ~~4Limits subject to change; established by State Treasurer.~~



RANCHO MURIETA COMMUNITY SERVICES DISTRICT

Category:	Financial	Policy # P2023-02
Title:	District Investment Policy	

PURPOSE

This statement is intended to provide policy and direction to the Finance Officer of the District for the prudent and beneficial use of all funds and monies of the District without regard to source or restrictions. Any reference to portfolio shall mean the total of District cash and securities under management by the Finance Officer. Permitted investments shall be listed in Exhibit A.

AUTHORITY

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- 2) Liquidity. Investments shall be made with maturity dates that are compatible with cash flow requirements and which will permit easy and rapid conversion into cash, at all times, without a substantial loss of value.
- 3) Return on Investment. Investments shall be undertaken to produce an acceptable rate of return after first consideration for principal and liquidity.

FOLLOWING ARE OBJECTIVES:

DIVERSIFICATION The District shall maintain a portfolio of authorized investments with diversified maturities, issuers and security types to avoid the risk inherent in over investing in any one sector. The Finance Officer shall evaluate or cause to have evaluated each potential investment, seeking quality of issuer, underlying security or collateral, potential negative effects of market volatility on the investment and shall diversify the portfolio to reduce exposure and assure adherence to the Basic Policy and Objectives paragraph of this policy.

PRUDENT INVESTOR STANDARD Investments will be made with the same standard of care that persons of prudence, discretion and intelligence exercise when managing their own affairs, not for speculation, but for investment with particular consideration for safety of capital as well as probable income derived.

REPORTING REQUIREMENTS Each month the Finance Officer shall prepare and submit a report of investment transactions to the Board of Directors. This report will be sufficiently detailed to provide information for investment evaluation.

PERFORMANCE REVIEW An annual appraisal of the investment portfolio shall be conducted to evaluate the effectiveness of the District's investment program. The purpose of this review, in addition to evaluation of performance, is to provide the platform for recommendations of change and improvements to the portfolio to the Board of Directors.

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CONFLICTS OF INTEREST The Finance Officer shall perform his/her duties under this Investment Policy in accordance with the provisions of Section 1126 of the Government Code as well as any other state law referred to in this policy.

EXCEPTIONS When the Finance Officer determines that an exception to one of the numerical limits is in the best interest of the District, such exception is permitted as long as it is consistent with applicable State and Federal laws. Exceptions to this policy shall be reported to the Board of Directors within five working days along with a detailed explanation for the variance.

CONFLICTS In the event any provision of this Statement of Investment Policy is in conflict with any of the statutes referred to herein or any other State or Federal statute, the provisions of each statute shall govern.

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<p>Approved by Rancho Murieta Community Services District Board of Directors</p>	<p>April 20, 2016</p>
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EXHIBIT "A"**PERMITTED INVESTMENTS**

	<u>Investment Type</u>	<u>Maximum Investment</u>	<u>Maximum Maturity</u>
1A)	Investment pool authorized under CA Account Statues governed by Government Code Sections 16429.1-16429.4	Maximum permitted by State Treasurer ¹	Liquid
1B)	Investment pool authorized under CA Account Statues governed by Government Code Section 53601	Maximum permitted by State Treasurer ¹	Liquid
2)	California Asset Management Program (CAMP)	Unlimited	Liquid Account
3)	U.S. Treasury Obligations	Unlimited	5 Years
4)	Bank Savings Account	25%	Liquid Account
5)	Federal Agencies	75%	5 Years
6)	Commercial Paper	20%	270 Days
7)	Negotiable Certificates of Deposit	30%	2 Years
8)	Re-purchase Agreements	20%	180 Days
9)	Municipal Obligations	20%	5 Years
10)	Corporate Debt	25%	5 Years
11)	Supranational Debt	30%	5 Years

ADDITIONAL LIMITS ON INVESTMENTS:

- 1A) No notes.
- 1B) No notes.
- 3) U.S. Treasury Obligations are limited to Treasury Bills, Treasury Notes, and Treasury Bonds.
- 4) Bank Savings Accounts must be collateralized at 110% of account balance.

¹Limits subject to change; established by State Treasurer.

- 5) Federal agency or United States government–sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
- 6) Must be a U.S. corporation with over \$500 million in assets. The commercial paper must be of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical-rating organization. The District may purchase no more than 10 percent of the outstanding commercial paper of any single issuer. Additionally, District purchases may not exceed 10% per issuer.
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- 8) The District will enter into repurchase agreements only with primary government securities dealers as designated by the Federal Reserve Bank of New York. Repurchase agreements shall be governed by a master repurchase agreement adopted by the Public Securities Association. All securities underlying repurchase agreements shall be delivered to the District’s custodial bank, or be handled under a properly executed “tri-party” custodial arrangement. Collateral for repurchase agreements is restricted to U.S. Treasury issues or Federal Agency issues.

The underlying collateral must be at least 102% of the repurchase agreement amount. If the value of securities held as collateral slips below 102% of the value of the cash transferred, then additional cash or acceptable securities must be delivered to the third party custodian. Market value shall be recalculated each time there is a substitution of collateral. For repurchase agreements with terms to maturity of greater than three days, the value of the collateral securities shall be marked to market weekly by the custodian, and if additional collateral securities is required, then that collateral must be delivered within two business days. If a collateral deficiency is not corrected within two days, the collateral securities will be liquefied.

A perfect first security interest in the collateral securities, under the Uniform Commercial Code, shall be created for the benefit of the District. Collateral securities shall be held free and clear of any lien and shall be an independent third party acting solely as an agent for the District, and such third party shall be (i) a Federal Reserve Bank, or (ii) a bank which is a member of the Federal Deposit Insurance Corporation and which has combined capital, surplus, and undivided profits of not less than \$50 million.

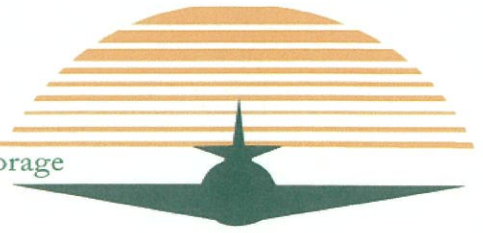
- 9) Obligations must be issued by the State of California or any local agency within the state, including bonds payable solely out of revenues from a revenue-producing property owned, controlled, or operated by the state or any local agency by a department, board, agency, or authority of the state or any local agency. Registered treasury notes or bonds issued by any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California. Securities eligible for investment must be rated in the “A” category or its equivalent, or higher, by a nationally recognized statistical-rating organization. District purchases may not exceed 5% per issuer.
- 10) Purchases are limited to corporate and depository institution debt securities issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United

States. Notes eligible for investment shall be rated "A" or better by a nationally recognized rating service. District purchases may not exceed 10% per issuer.

- 11) Must be United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank. Investments under this subdivision shall be rated "AA" or better by an NRSRO.



Rancho Murieta Airport, Inc.
Airport, Self Storage, RV & Boat Storage



November 28, 2023

RMCS
Beverly Sutliff
P.O. Box 1050
Rancho Murieta, CA 95683

Re: Account Number 001-008600300-000
Rancho Murieta Airport, 7443 Murieta Drive

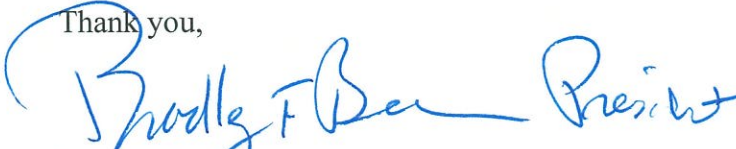
Ms. Sutliff,

We are in receipt of your letter dated November 16, 2023 regarding the balance due on the account. Please reach out to the General Manager, Mimi Morris regarding this issue as we are still awaiting a response from her and the Board of Directors to a letter sent on June 5, 2023. A copy of the letter, along with all correspondence between the Airport and the District over the last year are attached for your review.

As you can see by the attached, we have requested information with two General Managers and an Interim General Manager and were supposed to have had this resolved well over a year ago as mentioned herein. In addition, due to the lack of response from the District or its Board of Directors our next step will be to do a PRA Request for rate increase information across the entire District in those years where the rate increased more than the maximum amount allowed by Measure J to include copies of all billings across the entire District. We will also be filing a formal Grievance against the Board of Directors as they have continued to ignore this matter and have allowed staff to be non-responsive.

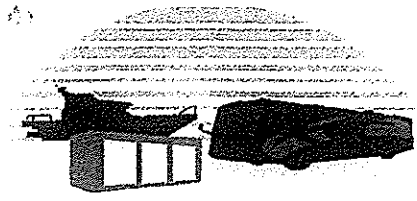
Rancho Murieta Airport has been patiently waiting for a response from the District for well over a year, if you can help facilitate a response it would be greatly appreciated.

Thank you,

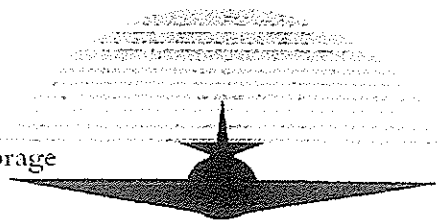

Bradley Beer

CC: Mimi Morris, General Manager
RMCS Board of Directors
Robert Pye, Attorney
Kevin James, Attorney

7443 Murieta Drive, Rancho Murieta, CA 95683
Phone: (916) 354-9889



Rancho Murieta Airport, Inc.
Airport, Self Storage, RV & Boat Storage



June 5, 2023

RMCS
Mimi Morris, General Manager
P.O. Box 1050
Rancho Murieta, CA 95683

Re: Account Number 8600300
Rancho Murieta Airport, 7443 Murieta Drive

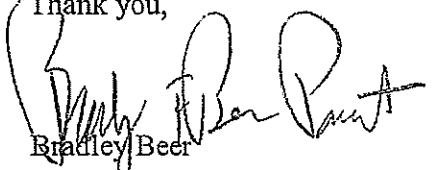
Ms. Morris,

As you have now taken over the position of managing the Rancho Murieta Community Services District, I would like to make you aware of an ongoing request that we have had with the district that is going on a year, to which there has been no response.

The Security Tax rate that is currently being charged to Rancho Murieta Airport is incorrect and I have requested documentation from the district on how the rate is calculated for the Airport. I have provided the district with all the information I have on the subject a multitude of times with no response from any of the district staff.

In addition, I have attended a meeting with district staff and was told the issue would be looked into and information would be provided, but to date there has been no response. I have included a copy of the most recent letter sent by our attorney regarding the matter.

I now ask that you step up, investigate the issue, determine how the Security Tax for the Airport is being calculated and to justify the current rate being charged, and provide that information to me.

Thank you,

Bradley Beer

Law Offices Of
Robert B. Pye
6060 Sunrise Vista Drive, Suite 2140
Citrus Heights, California 95610
Tel (916) 834-7280

May 23, 2023

Mr. Michael Fritschi, General Manager
Rancho Murieta Community Services District
P.O. Box 1050
Rancho Murieta, CA 95863

Re: April 11, 2023 Meeting
District Security Fees

Dear Mr. Fritschi:

I am writing as a follow up to our meeting on April 11, 2023. At that meeting, which was attended by myself, Brad Beer, Tosha Van Vorst, yourself, Paula O'Keefe and the District's attorney, we discussed the Security Fees being billed to Rancho Murieta Airport (the "Airport") and the basis for those fees. We discussed the fact that on several occasions, the District had increased the rate charged to the Airport in excess of the allowable 2% annual increase as set forth in Measure J. Due to those unauthorized increases, the current rate is substantially in excess of the allowable statutory rate set forth in Measure J.

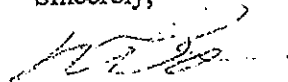
At the conclusion of the meeting, you requested some backup documentation, including four letters from the Airport to the District regarding protest of fees and requests for documentation regarding calculation of the security fees. Those items were delivered to the District office on April 17, 2023. We were told that you would review the information provided at the meeting and the additional documents and respond with an answer regarding the fee calculation.

As of this date, we have received no response to our request. Since approximately six weeks have passed and our request should be rather simple, i.e. how do you justify the current security fee and how was it calculated, the problem must be that there is no legitimate basis for the fee and the Airport has been overcharged for a long period of time. If not, please provide the requested documentation.

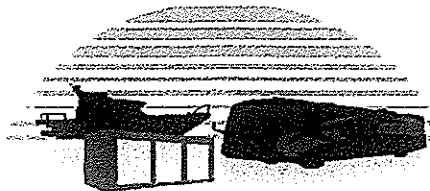
Please confirm at your earliest convenience that the security fees for the Airport will be adjusted in accordance with Measure J and that a refund of overcharges will be made in a timely manner.

Thank you for your prompt attention to this matter.

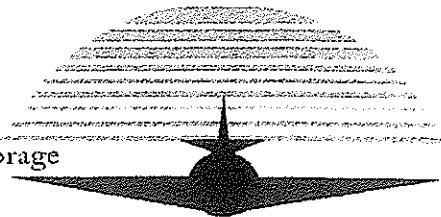
Sincerely,



Robert B. Pye



Rancho Murieta Airport, Inc.
Airport, Self Storage, RV & Boat Storage



April 17, 2023

RMCS
Michael Fritschi
Paula O'Keefe
P.O. Box 1050
Rancho Murieta, CA 95683

Re: Account Number 8600300
Rancho Murieta Airport, 7443 Murieta Drive

Enclosed as requested please find copies of all letter sent to Rancho Murieta Community Services District protesting the security tax amount and its calculation as you requested at our meeting on Tuesday, April 11, 2023. Rancho Murieta Airport has requested an explanation on how the security tax has been and currently is calculated multiple times, to date this information has not been provided. I ask that you please provide the information on how the rate is currently calculated and how it has been calculated in the past at the time of the large increases of the rate.

Thank you,

A handwritten signature in black ink, appearing to read "Tosha Van Vorst". The signature is fluid and cursive, with a long horizontal stroke at the end.

Tosha Van Vorst
Operations Manager

Security Tax

From: Bradley Beer (stor_tec@yahoo.com)

To: mfritschi@rmcsd.com; rbpye@netscape.net; toshavanvorst@gmail.com

Date: Tuesday, March 7, 2023 at 09:56 AM PST

Mike, Lets meet and get this handled as you guys keep billing us an erroneous amount and I want it rectified. Please have your Counsel at the meeting because I am bringing mine! Pleas check with your people and lets come up with a date and time that fits for all parties.

Brad

Re: Meet to discuss Airport Property Tax

From: Robert Pye (rbpye@netscape.net)

To: stor_tec@yahoo.com; pokeefe@rmcsd.com; ajr@bkslawfirm.com; mfritschi@rmcsd.com

Cc: toshavanvorst@gmail.com

Date: Thursday, March 9, 2023 at 11:28 AM PST

Good Morning

Either the 11th or 13 will work for me

Robert B. Pye
Attorney at Law
6060 Sunrise Vista Drive, Suite 2140
Citrus Heights, CA 95610
(916) 834-7280

THIS IS A PRIVILEGED AND CONFIDENTIAL COMMUNICATION THAT IS INTENDED TO BE VIEWED ONLY BY THE INTENDED RECIPIENT. IF YOU HAVE RECEIVED THIS MESSAGE IN ERROR, PLEASE DELETE IT AND NOTIFY THE SENDER IMMEDIATELY. ANY DISSEMINATION, DISTRIBUTION, OR COPYING OF THIS TRANSMISSION IS STRICTLY PROHIBITED.

On Thursday, March 9, 2023 at 08:55:14 AM PST, Michael Fritschi <mfritschi@rmcsd.com> wrote:

11th, 12th and 13th of April mornings (after 9) work best for me. First week of April are committee meetings all week.

Michael T. Fritschi, P.E.

Interim General Manager

Rancho Murieta Community Services District

Direct Office 916-354-3730

Cell 916-870-2991

www.rmcsd.com

From: Bradley Beer <stor_tec@yahoo.com>

Sent: Thursday, March 9, 2023 8:33 AM

To: Paula O'Keefe <pokeefe@rmcsd.com>; Andrew Ramos <ajr@bkslawfirm.com>; Michael Fritschi <mfritschi@rmcsd.com>
Cc: Tosha Van Vorst <toshavanvorst@gmail.com>; Robert Pye <rbpye@netscape.net>
Subject: Re: Meet to discuss Airport Property Tax

Mike,

I did not realize the 29th was a Wednesday, Wednesdays do not work, there is a conflict for one of our attendees. Can we look at the first weeks in April?

Thanks,

Brad

On Wednesday, March 8, 2023 at 02:16:24 PM PST, Michael Fritschi <mfritschi@rmcsd.com> wrote:

Fw: Meeting

From: Bradley Beer (stor_tec@yahoo.com)
To: rbpye@netscape.net
Date: Tuesday, March 7, 2023 at 03:59 PM PST

Can you do the 29th?

----- Forwarded Message -----
From: Michael Fritschi <mfritschi@rmcsd.com>
To: Bradley Beer <stor_tec@yahoo.com>
Sent: Tuesday, March 7, 2023 at 03:53:49 PM PST
Subject: RE: Meeting

How about the 29th, same time?

Michael T. Fritschi, P.E.

Interim General Manager

Rancho Murieta Community Services District

Direct Office 916-354-3730

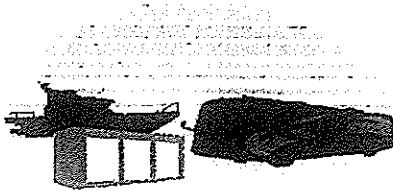
Cell 916-870-2991

www.rmcsd.com

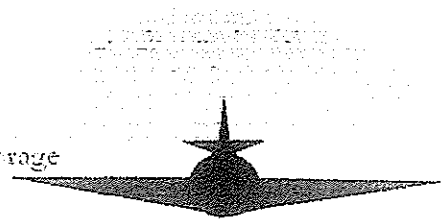
From: Bradley Beer <stor_tec@yahoo.com>
Sent: Tuesday, March 7, 2023 2:18 PM
To: Michael Fritschi <mfritschi@rmcsd.com>; Robert Pye <rbpye@netscape.net>; Tosha Van Vorst <toshavanvorst@gmail.com>
Subject: Meeting

We have a conflict, Can we do the 28th at 9AM?

Brad



Rancho Murieta Airport, Inc.
Airport, Self Storage, RV & Boat Storage



November 7, 2022

RMCS D
Accounting
P.O. Box 1050
Rancho Murieta, CA 95683

Re: Account Number 8600300
Rancho Murieta Airport, 7443 Murieta Drive

Enclosed please find the November payment for the above referenced account.

Please note the October payment was sent via Priority Mail and it was received by RMCS D on October 7, 2022, please see the enclosed tracking information, therefore our payment does not include the "Late Charge" on the invoice received.

In addition, as there has been no response to letters sent by both myself and the President of the Airport, Mr. Bradley Beer, regarding the calculation of the security fee, we have continued to pay what from our calculations is the correct fee of \$2,253.35.

The Rate Collection Error was brought up at the last Board Meeting in October to Tim Maybe and he informed Mr. Bradley Beer that it was being worked on, on CSD's end. We ask that CSD please recalculate the security fee once and for all, so we can move forward without taking further action.

Should you have any questions we would be happy to discuss the Airport account and security fee calculation as we have requested just such since June of this year.

Thank you,

Tosha Van Vorst
Operations Manager

7443 Murieta Drive, Rancho Murieta, CA 95683
Phone: (916) 354-9889

Rancho Murieta Airport, Inc.
 7443 MURIETA DR
 RANCHO MURIETA, CA, 956839725
 (916) 354-9889

El Dorado Savings Bank, F.S.B.
 Rancho Murieta, CA 95683
 90-7097/3211

7579

11/7/2022

Pay to the
 Order of

RMCS D

\$ **3,447.37

Three Thousand Four Hundred Forty-Seven and 37/100

Dollars

RMCS D
 PO Box 1050
 Rancho Murieta, CA 95683-1050

⑈007579⑈ ⑆321670978⑆ 44309911⑈

RANCHO MURIETA AIRPORT, INC.

7579

RMCS D

Date Type Reference
 11/7/2022 Bill 8600300

Original Amt.
 3,447.37

Balance Due
 3,447.37

11/7/2022
 Discount
 Check Amount

Payment
 3,447.37
 3,447.37

El Dorado Savings - C

3,447.37

RANCHO MURIETA AIRPORT, INC.

7579

RMCS D

Date Type Reference
 11/7/2022 Bill 8600300

Original Amt.
 3,447.37

Balance Due
 3,447.37

11/7/2022
 Discount
 Check Amount

Payment
 3,447.37
 3,447.37

El Dorado Savings - C

3,447.37

PAID BY BANK
 11/10/2022



Rancho Murieta Community Services District
 15160 Jackson Rd, PO Box 1050
 Rancho Murieta, CA 95683
 916-354-3700 www.rmcsd.com

STATEMENT DATE

10/25/2022

STATEMENT PERIOD

9/25/2022 - 10/25/2022

SERVICE ADDRESS

AIRPORT OFFICE

ACCOUNT NUMBER

8600300

DUE DATE

Due upon receipt



1699

RANCHO MURIETA AIRPORT, INC
 7443 MURIETA DRIVE
 RANCHO MURIETA CA 95683

S001699

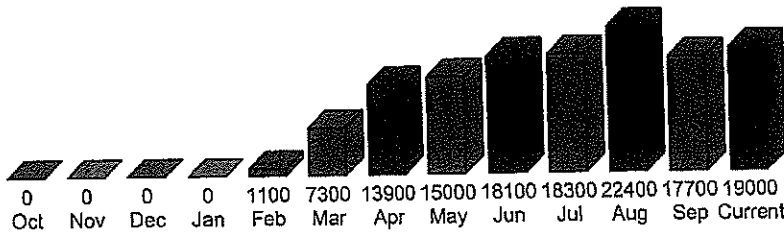
CUR. READING	DAYS	METER NBR	USAGE (CF)	RATE	AMOUNT
1332	30	90229195	19000	\$0.0217	\$412.30

MESSAGE CENTER

WATER SHUT OFFS - The District has resumed water shut offs. If you have a past due balance, we urge you to bring your account current by either paying in full or entering a payment installment plan. Please contact us at 916-354-3700 to discuss payment options. The District Board of directors would like to encourage businesses and residents to voluntarily reduce water use by 20%. Please view the this link from web page. <https://www.ranchomurietaacsd.com/be-water-smart>

WATER COM BASE	\$453.60
WATER COM USAGE	\$412.30
DRAINAGE TAX AIRPORT	\$176.03
LATE CHARGE	\$267.50
SEC TAX AIRPORT	2252.15 \$3,196.26
SEWER COMMERCIAL	\$145.59
WTP DEBT SERVICE-COMMERCIAL	\$6.00

RECENT WATER USAGE



Current Charges	\$4,389.78
Previous Bill	\$10,498.5
Penalties	\$267.50
Payments	(\$7,823.50)
Adjustments	

Total Amount Due \$7,332.30

Due Upon Receipt - Terms on the reverse side.

Meeting Request

From: Crystal Matter (crystal@matterlawapc.com)

To: tmaybe@rmcsd.com

Cc: stor_tec@yahoo.com

Date: Monday, October 3, 2022 at 08:22 AM PDT

Dear Tim:

Brad and I want to meet with you to discuss security fees.

Do you have availability this Friday 10/7 or Monday 10/10?

Regards,

Crystal L. Matter

Security Fees

From: Bradley Beer (stor_tec@yahoo.com)

To: tmaybe@rmcsd.com; toshavanvorst@gmail.com; rbpye@netscape.net; cgreisen@jps.net

Date: Tuesday, October 4, 2022 at 02:42 PM PDT

Tim, I would then formally ask for a meeting to discuss the Security Fee at the Airport. I have sent a request on June 13th of this year for an explanation to the General Manager but got no response. My staff went back to 2004 and calculated the fee forward and I believe our compilation to be accurate. If you wish to have your District Council at the meeting that's ok with me as I intend on bring mine to hopefully bring this issue to a conclusion. Please give me some times and dates that you are available to meet, as again I would like to resolve the Fee once and for all. Perhaps in the mean time you can also research the fees established and calculate the 2% maximum annual increase as we have done.

Brad Beer

President
Rancho Murieta Airport Inc.

Re: Rancho Murieta Airport Security Fee

From: Bradley Beer (stor_tec@yahoo.com)

To: tmaybe@rmcsd.com

Cc: rjenco@rmcsd.com; lbutler@rmcsd.com; jmerchant@rmcsd.com; mpohl@rmcsd.com; rbpye@netscape.net; toshavanvorst@gmail.com

Date: Thursday, October 6, 2022 at 11:56 AM PDT

Thank you for your prompt response, in the meantime please have your Book Keeping Department go back in your financial records and examine the charges that were imposed in 2002 as I am sure that they match up with ours as the Math does not lie. In doing this research ahead of our meeting will bring this matter to a resolution much quicker.

Bradley Beer

President Rancho Murieta Airport Inc.

On Thursday, October 6, 2022 at 11:36:48 AM PDT, Tim Maybee <tmaybe@rmcsd.com> wrote:

Hello Mr. Beer,

I will follow up with staff regarding this letter that you enclosed. I know staff is working with District legal counsel to set up dates for a meeting. As soon as the District gets some hard dates, we will reach out to you for our meeting.

Thank you for your time.

From: Bradley Beer <stor_tec@yahoo.com>
Sent: Thursday, October 6, 2022 10:22 AM
To: Tim Maybee <TMaybee@rmcsd.com>
Cc: Randy Jenco <rjenco@rmcsd.com>; Linda Butler <lbutler@rmcsd.com>; John Merchant <jmerchant@rmcsd.com>; Martin Pohl <MPohl@rmcsd.com>; Robert Pye <rbpye@netscape.net>; Tosha Van Vorst <toshavanvorst@gmail.com>
Subject: Rancho Murieta Airport Security Fee

Mr. Maybee,

I ask that you please review the attached letter and enclosures, and respond.

Thank you,

Bradley Beer
President
Rancho Murieta Airport, Inc.

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(<https://reg.usps.com/xsell?app=UspsTools&ref=homepageBanner&appURL=https%3A%2F%2Finformeddelivery.usps.com/box/pages/intro/start.action>)

Tracking Number:

[Remove X](#)

9505513821422279289451

[Copy](#)

[Add to Informed Delivery \(https://informeddelivery.usps.com/\)](https://informeddelivery.usps.com/)

Latest Update

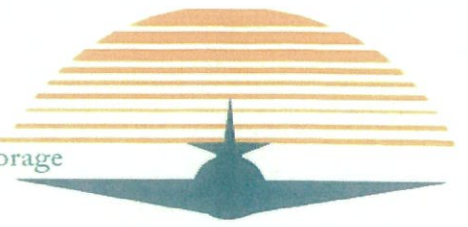
Your item has been delivered and is available at a PO Box at 8:14 am on October 7, 2022 in SLOUGHHOUSE, CA 95683.

- Delivered**
Delivered, PO Box
SLOUGHHOUSE, CA 95683
October 7, 2022, 8:14 am
- Arrived at Post Office**
SLOUGHHOUSE, CA 95683
October 7, 2022, 7:03 am
- Departed USPS Regional Facility**
SACRAMENTO CA DISTRIBUTION CENTER
October 7, 2022, 5:27 am
- Arrived at USPS Regional Facility**
SACRAMENTO CA DISTRIBUTION CENTER
October 6, 2022, 9:48 pm
- Departed Post Office**
SLOUGHHOUSE, CA 95683
October 6, 2022, 5:06 pm
- USPS in possession of item**
SLOUGHHOUSE, CA 95683
October 6, 2022, 10:15 am
- [Hide Tracking History](#)

Feedback



Rancho Murieta Airport, Inc.
Airport, Self Storage, RV & Boat Storage



October 6, 2022

Rancho Murieta Community Services District
Attention: President, Board of Directors, Tim Maybee
P.O. Box 1050
Rancho Murieta, CA 95683

Re: Account Number 8600300
Rancho Murieta Airport

Dear Mr. Maybee:

Enclosed for your review please find a copy of a letter sent to the General Manager, Mr. Tom Hennig on September 19, 2022.

On June 13, 2022, Rancho Murieta Airport, Inc. sent the Rancho Murieta Community Services District correspondence requesting an explanation as to how the increased security fees were calculated by the District. Receiving no response, my office followed up in both July and August 2022 and we were advised that the District's response had been prepared and was pending approval by the General Manager. To date, no response has been received. It is the District's responsibility to respond to a rate payer in a timely fashion, to which Mr. Hennig has failed to do on numerous occasions which is completely unprofessional and frankly incompetent.

Due to the District's refusal to respond to my correspondence and subsequent follow-ups, we researched the historical security fee charged to the Airport. Based on our records, the Airport was charged \$760.68 per month from 2002-2004, so we used that as the starting point for our calculations.

Measure J allows for a maximum 2% per year increase in security fees charged to ratepayers. Measure J also permits the District to charge additional fees to the Airport for increased square footage. The enclosed spreadsheet calculates the allowable security fee based on a 2% increase and additional square footage as permitted by Measure J¹. As you can see, the Airport was overcharged because they were invoiced for more than a 2% increase several times over the last 20 years (and at times potentially under billed). Based on our data, the maximum allowable amount the Airport should be paying is \$2,253.85 per month based on these calculations.

Accordingly, the Airport has paid \$2,253.85 for the security fee for the months of July through September. The Airport will continue to pay this amount until such time the District responds to our requests for an explanation on how the District is calculating the security fee charged and an audited fee calculation by the District is provided, as I know that the District


¹ Assuming that the 2% per year increase was approved by the Board, which it was not.

has the same financial information that I have in my financial records from the 2002 date as indicated herein.

Mr. Hennig has publically announced that the District is reviewing past billings to find those customers both over and under charged, and the District will collect on under billed accounts, so it stands to reason that the District will also refund those accounts that have been overcharged. Based on the available financial records of payments made to the District from 2002 forward, the Airport has over paid for security in the amount of \$24,220.61, which does not include interest on the over paid amount, over the course of 20 years. The Airport hereby demands reimbursement for over paid Security Fees/Taxes the District billed in error or whether the District wishes for the Airport to apply these amounts to each of the invoices for security over a period of the next ten months.

I look forward to receiving your formal response in writing within the next ten days as it is important to me to resolve this matter once and for all.

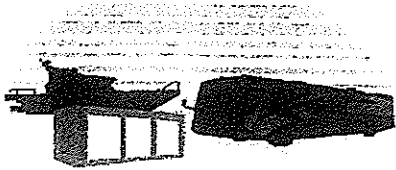
Sincerely,



Bradley Beer
President

Enclosure(s): Copy of September 19, 2022 Letter to Mr. Tom Hennig

CC via email: Randy Jenco
Linda Butler
John Merchant
Martin Pohl
Robert Pye



Rancho Murieta Airport, Inc.
Airport, Self Storage, RV & Boat Storage



June 13, 2022

RMCS
Accounting
P.O. Box 1050
Rancho Murieta, CA 95683

Re: Account Number 8600300
Rancho Murieta Airport, 7443 Murieta Drive

It has come to our attention that the Security Tax on the Airport has increased from \$1,370.60 to \$2,665.02 which seems to have taken effect on the March 25, 2022 invoice.

We received no notice of this increase and are hoping it is a billing error. If not, could you please provide the information and reasoning for the increase?

Thank you,

A handwritten signature in black ink, appearing to read 'Tosha Van Vorst'.

Tosha Van Vorst
Operations Manager

7443 Murieta Drive, Rancho Murieta, CA 95683
Phone: (916) 354-9889