

# RANCHO MURIETA COMMUNITY SERVICES DISTRICT

15160 JACKSON ROAD  
RANCHO MURIETA, CALIFORNIA 95683



## SPECIAL BOARD MEETING

March 26, 2020

Call to Order Open Session 3:00 p.m.

**NOTICE IS HEREBY GIVEN** that the President of the Board of Directors of the Rancho Murieta Community Services District has called a Special Meeting of the Board to be held on March 26, 2020 at 3:00 p.m. **via ZOOM** video conference only pursuant to Gov. Newsom Executive Order N-29-20. You can join the conference by (1) logging on to <https://zoom.us/j/331393714>, entering Meeting ID no. 331 393 714, and using the audio on your computer, or (2) dialing into 1-669-900-9128 and entering the meeting code 331 393 714. Those wishing to join with audio only can simply call the telephone number above and enter the code. **PLEASE NOTE – MOBILE DEVICE USERS MAY NEED TO INSTALL AN APP PRIOR TO USE AND MAC AND PC DESKTOP AND LAPTOP USES WILL REQUIRE YOU TO RUN A ZOOM INSTALLER APPLICATION – PLEASE FOLLOW DIRECTIONS AS PROVIDED BY ZOOM. IT IS RECOMMENDED YOU ATTEMPT TO LOGIN AT LEAST 5 MINUTES BEFORE THE START OF THE MEETING.**

## AGENDA

1. **CALL TO ORDER, ROLL CALL** - Determination of Quorum - President Clark (**Roll Call**) 4:00
2. **ADOPT AGENDA** (*Motion*)
3. **COMMENTS FROM THE PUBLIC**  
*For this Special Meeting, members of the public may ONLY comment on items specifically agendized. Members of the public wishing to address a specific agendized item are encouraged to offer their public comment during consideration of that item. With certain exceptions, the Board may not discuss or take action on items that are not on the agenda.*  
  
*If you wish to address the Board at the time of the agendized item, as a courtesy, please state your name and address and reserve your comments to no more than 3 minutes so that others may be allowed to speak. (5 min.)*
4. **REVIEW FISCAL YEAR 2020-2021 DRAFT BUDGET** (Discussion/Action) (*Motion*) (30 min.)
  - A. Presentation of 2020/2021 Draft Budget
  - B. Authorize Staff to Mail Notice of Proposed Water, Sewer, and Solid Waste Utility Rates and Drainage and Security Special Taxes Increases and Public Hearing
  - C. Schedule Budget Hearing for May 20, 2020 @ 6:00 p.m.
5. **DIRECTOR COMMENTS/SUGGESTIONS**
6. **ADJOURNMENT** (*Motion*)

"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 and Executive Order No. N-29-20, 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](mailto: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 March 25, 2020. Posting locations are: 1) District Office; 2) Rancho Murieta Post Office; 3) Rancho Murieta Association; 4) Murieta Village Association.

# Rancho Murieta CSD

FISCAL YEAR 2020-21

PROPOSED BUDGET PRESENTATION

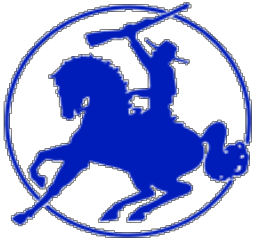
MARCH 26, 2020

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**Rancho Murieta**  
Community Services District



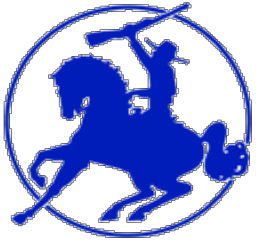
*Serving the community for over 30 years.*



# Order of Discussion

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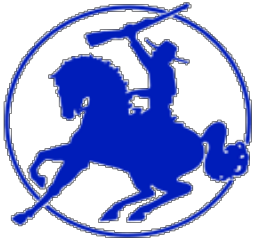
- Review of 2020-21 Budget
  - Budget Process
  - Sample Bill – Average Monthly Bill
  - Budget Drivers & Assumptions
  - Proposed Rates
  - Request for Motion to mail rate notice



# Budget Process

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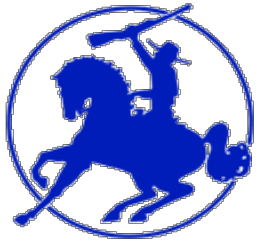
- ❖ A budget workshop was held on February 27, 2020 to discuss preliminary budget assumptions and gather input from the public and District Directors
- ❖ Following the budget workshop, the first draft budget was developed and is being presented here today. It identifies the maximum cost basis for the required Proposition 218 Notice which must be provided to property owners no less than 45 days prior to the public hearing
- ❖ The public hearing for the proposed rate increases will take place at the Regular Board meeting on May 20, 2020
- ❖ Formal rate increase and budget adoption will take place at the June 17, 2020 Regular Board meeting



# Budget Process

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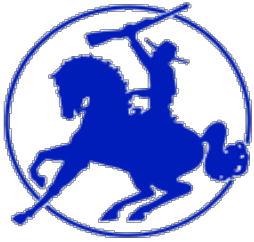
- ❖ This Public Hearing is conducted where the public is invited to address the Board regarding budget ideas, questions or concerns on the draft FY 2020-21 Budget
- ❖ Upon completion of this meeting we will ask the Board to approve the mailing of the Prop 218 rate notice to the residents and businesses of Rancho Murieta
- ❖ The final budget and associated rates, which can be lower but not higher than the rates identified in the Proposition 218 notice, are presented to the Board for approval and adoption at the regular June Board meeting for a July 1<sup>st</sup> effective date



# Budget Process

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- ❖ During the interim period between today and the May Board meeting, staff will continue to monitor potential areas of cost savings.
- ❖ This will be an effort to minimize the potential rate increase while still providing the quality of service expected by the residents of Rancho Murieta.

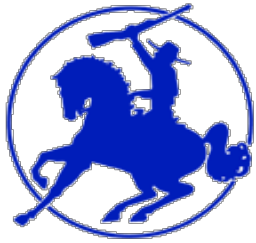


# SAMPLE BILL

## Rancho Murieta Community Services District

<b>Average Monthly Customer Bill</b>		Current Monthly Rates	Proposed Monthly Rates	\$ Change	% Change
<b>Residential Metered Lot</b>		July 1, 2019	July 1, 2020		
<b>Water</b>	<i>Average Usage in CF</i>	<b>1,426</b>	<b>1,426</b>		
	Residential Base (excluding reserves)	\$37.97	<b>\$39.87</b>	<b>\$1.90</b>	5.0%
	Reserve Contribution	7.75	<b>7.75</b>	-	0.0%
	Total Residential Base	\$45.72	<b>\$47.62</b>	<b>\$1.90</b>	4.2%
old rate	Water Usage \$0.0191 per cubic foot	27.24			
new rate	Water Usage \$0.0202 per cubic foot		<b>28.81</b>	<b>1.57</b>	5.8%
	<b>Total Water</b>	\$72.96	<b>\$76.43</b>	<b>\$3.47</b>	4.8%
	<b>WTP Debt Service Charge (interfund borrowing)</b>	6.00	<b>6.00</b>	-	0.0%
	<b>Sewer</b>				
	Residential Base (excluding reserves)	42.77	<b>45.19</b>	<b>2.42</b>	5.7%
	Reserve Contribution	6.76	<b>6.76</b>	-	0.0%
	Total Residential Base	\$49.53	<b>\$51.95</b>	<b>\$2.42</b>	4.9%
	<b>Solid Waste (avg. 64 Gallon Container)</b>	22.44	<b>23.51</b>	<b>1.07</b>	4.8%
	<b>Security Tax (Maximum Tax Ceiling \$29.73)</b>	29.73	<b>30.32</b>	<b>0.59</b>	2.0%
	<b>Drainage Tax (Maximum Tax Ceiling \$5.22)</b>	5.22	<b>5.32</b>	<b>0.10</b>	2.0%
	<b>Total RMCSD Bill</b>	<b>\$185.88</b>	<b>\$193.54</b>	<b>\$7.66</b>	<b>4.12%</b>





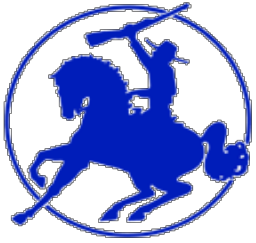
# SAMPLE BILL

## Rancho Murieta Community Services District

<b>Average Monthly Customer Bill</b>		Current Monthly Rates	Proposed Monthly Rates	\$ Change	% Change
<b>Murieta Village &amp; Murieta Gardens II</b>		July 1, 2019	July 1, 2020		
<b>Water</b>	<i>Average Usage in CF</i>	<b>418</b>	<b>418</b>		
Residential Base		\$37.97	<b>\$39.87</b>	<b>\$1.90</b>	5.0%
Reserve Contribution		7.75	<b>7.75</b>	-	0.0%
Total Residential Base		\$45.72	<b>\$47.62</b>	<b>\$1.90</b>	4.2%
old rate	Water Usage \$0.0191 per cubic foot	7.32			
new rate	Water Usage \$0.0202 per cubic foot		<b>7.98</b>	<b>0.66</b>	9.0%
<b>Total Water</b>		\$53.04	<b>\$55.60</b>	<b>\$2.56</b>	4.8%
<b>*WTP Debt Service Charge (interfund borrowing)</b>		6.00	<b>6.00</b>	-	0.0%
<b>Sewer</b>					
Residential Base (excluding reserves)		42.77	<b>45.19</b>	<b>2.42</b>	5.7%
Reserve Contribution		6.76	<b>6.76</b>	-	0.0%
Total Residential Base		\$ 49.53	<b>\$ 51.95</b>	<b>\$ 2.42</b>	4.9%
<b>Solid Waste (avg. 64 Gallon Container)</b>		22.44	<b>23.51</b>	<b>1.07</b>	4.8%
<b>Security Tax (Maximum Tax Ceiling \$7.31)</b>		7.17	<b>7.31</b>	<b>0.14</b>	2.0%
<b>Drainage Tax (Maximum Tax Ceiling \$3.56)</b>		3.49	<b>3.56</b>	<b>0.07</b>	2.0%
	<b>Total RMCSD Bill</b>	<b>\$ 141.67</b>	<b>\$ 147.94</b>	<b>\$ 6.27</b>	<b>4.42%</b>
<b>Vacant or Unmetered Lot</b>					
<b>Security Tax (Maximum Tax Ceiling \$23.32)</b>		\$23.32	<b>\$23.79</b>		2.0%
** <b>Water Standby</b>	\$10.00 PER YEAR	\$0.83	<b>\$0.83</b>		0.0%
** <b>Sewer Standby</b>	\$10.00 PER YEAR	\$0.83	<b>\$0.83</b>		0.0%
<b>Drainage Tax (Maximum Tax Ceiling \$5.12)</b>		\$5.12	<b>\$5.22</b>		2.0%
		<b>\$30.10</b>	<b>\$30.67</b>		
	% Change over prior year		<b>1.89%</b>		

\* This fee is billed annually at \$10.00 and is shown as a monthly rate for comparison purposes only.

\*\* This fee is not billed for the Murieta Gardens II properties due to not being part of the debt service customer base.



# Budget Drivers & Assumptions

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## Revenues

- ❖ Anticipated completion of the Murieta Gardens II project with 78 new customers
- ❖ Water consumption projected to increase slightly over calendar year 2019 demands
- ❖ Sacramento County property tax projected to increase \$27,380
- ❖ Security Reserves are funded by transfer of \$245,000 of Sacramento County property tax revenues which results in a contribution of \$49,000 for Security Reserves - Same as FY 2019-20

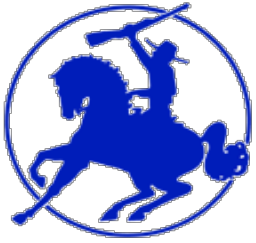


# Budget Drivers & Assumptions

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## Revenues

- ❖ Drainage Reserves are funded by transfer of \$100,000 of Sacramento County property tax revenues which results a contribution of \$33,000 for Drainage Reserves Same as FY 19-20
- ❖ Proposed rate increases of 2% on the residential monthly bill for Drainage and Security

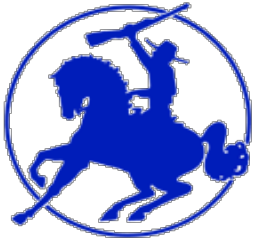


# Budget Drivers & Assumptions

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## Expenses - Staffing

- ❖ General Wages and Employer Costs
  - ❖ General wages increased 3% from the original budgeted amount of \$2,495,975 to \$2,571,689.
  - ❖ \$50,000 Pay for Performance pool (unrepresented)
  - ❖ Annual Contribution OPEB Trust will be determined by the new actuarial valuation report
  - ❖ Projected 10% increase in medical premium – Jan. 2021
  - ❖ Staffing costs reflects new retirees and new hires



# Budget Drivers & Assumptions

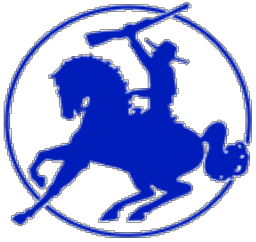
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## Expenses

### ❖ Wages and Employer Costs

### ❖ CalPERS Retirement & Unfunded Liability Increases

- Classic PERS Members – Hired before 1/1/13
  - 2% at 55 Plan
  - 11.031% plus \$20,873/month PERS Employer flat Contribution Rate
- New PERS Members - PEPRAs – Hired after 1/1/13
  - 2% at 62 Plan
  - 7.732% plus \$346/month PERS Employer flat Contribution Rate

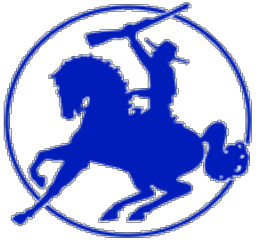


# Budget Drivers & Assumptions

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## Expenses

- ❖ 9.25% overall increase in SMUD fixed rates between January 2020 to January 2021
- ❖ \$31K related to Security Gate technology for improved Recording capabilities and video retention
- ❖ 1.76% increase in IT Support Contract - \$49,764
- ❖ \$10K Anticipated Election Expenses
- ❖ \$18K Budget for Regional Water Authority – 18% Increase
- ❖ \$12K Budget for Sacramento Water Authority
- ❖ \$39K GSRMA Liability and Workers Comp increase
- ❖ \$30K Funding for College Student Intern Program
- ❖ \$35K General Manager Initiatives

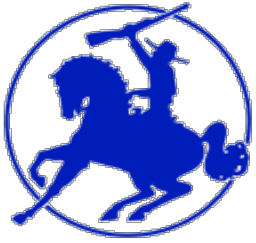


# Budget Drivers & Assumptions

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## Expenses

- ❖ Routine Maintenance & Repair Increased \$50K
- ❖ Replace Six Water Treatment Plant Filtration Modules \$7K
- ❖ Workers Comp Increased 25% or \$39K
- ❖ Solid Waste contract cost and related Sacramento County Admin fee estimated to increase 4.8% and 2%, respectively
- ❖ Chemical cost expected to remain static due to purchases under BACC contracts and estimated production demands
- ❖ Dam Inspection Fee Increase 8% to \$68K



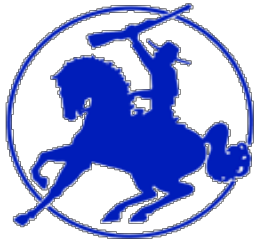
# Budget Drivers & Assumptions

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## Consulting Requests - \$122K Total

- ❖ Comprehensive Reserve Study \$20K
- ❖ Finance System RFP / Selection \$25K
- ❖ Cyber Security Internal/External RFP \$25K
- ❖ Security Fee Structure Analysis \$25K
- ❖ Salary Compensation Survey (Currently Underway) \$12
- ❖ MS4 Implementation for LID & Hydromodification Standards \$15K
- ❖ Water Fund General Consulting \$50K

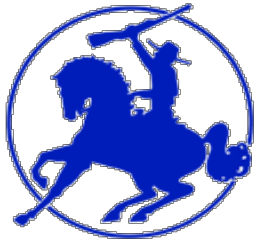




# Budget Drivers & Assumptions

## Approved Positions by Department

	Approved 2017-18	Approved 2018-19	Approved 2019-20	Proposed 2020-21
Administration	6.0	7.0	7.0	7.0
Water/Sewer	12.5	12.5	12.5	12.5
Security	17.0	17.0	17.0	17.0
<b>Total</b>	<b>35.5</b>	<b>36.5</b>	<b>36.5</b>	<b>36.5</b>



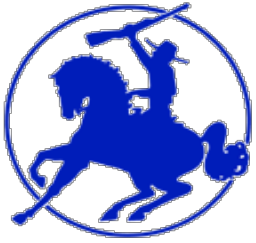
# Proposed RMA Area Rate Increase

Residential metered lot	Current Rate 2019-20	Proposed Rate 2020-21	Percent Increase
<b>Security</b>	\$29.73	\$30.32	2.0%
<b>Water</b>			
Base Charge	\$45.72	\$47.62	4.2%
Consumption/cubic foot	\$.0191	\$.0202	5.8%
WTP Debt Service Charge	\$6.00	\$6.00	0.0%
<b>Sewer</b>	\$49.53	\$51.95	4.9%
<b>Drainage</b>	\$5.22	\$5.32	2.0%
<b>Solid Waste</b>			
64 gallon container	\$22.44	\$23.51	4.8%



# Proposed Village/MG II Rate Increase

Residential metered lot	Current Rate 2019-20	Proposed Rate 2019-20	Percent Increase
<b>Security</b>	\$7.17	\$7.31	2.0%
<b>Water</b>			
Base Charge	\$45.72	\$47.62	4.2%
Consumption/cubic foot	\$.0191	\$.0202	9.0%
WTP Debt Service Charge	\$6.00	\$6.00	0.0%
<b>Sewer</b>	\$49.53	\$51.95	4.9%
<b>Drainage</b>	\$3.49	\$3.56	2.0%
<b>Solid Waste</b>			
64 gallon container	\$22.44	\$23.51	4.8%



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# QUESTIONS & ANSWERS

**RANCHO MURIETA CSD**  
**Summary of All CSD Funds**  
**For the Twelve Months Ending Wednesday, June 30, 2021**  
**RMCS Budget to Actual Comparison with Forecast Detail**

Account	Description	2018-19	Fiscal Year 2019-20	Budget 2020-2021		
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3000	Sales Residential	\$5,112,440	\$5,540,771	\$5,935,218	\$394,447	7.12%
3010	Sales Commercial	577,002	586,254	680,756	94,502	16.12%
3020	Availability Charges	540	460	420	(40)	(8.70%)
3050	Sales Other	9,473	8,400	8,400		0.00%
3060	CIA Ditch Service Charges		1,800	1,800		0.00%
3070	Property Taxes	682,880	674,370	701,750	27,380	4.06%
3071	Property Tax Allocation		(345,000)	(345,000)		0.00%
3071 + 3070	Non-Operating Rev-Property Tax Alloc		67,000	67,000		0.00%
3071 + 3070	Non-Operating Rev-Property Tax Alloc		196,000	196,000		0.00%
	<b>Total General Income</b>	<b>6,382,335</b>	<b>6,730,055</b>	<b>7,246,344</b>	<b>516,289</b>	<b>7.67%</b>
3180	Interest Income	19,367	10,765	8,840	(1,925)	(17.88%)
	<b>Total Earnings Income</b>	<b>19,367</b>	<b>10,765</b>	<b>8,840</b>	<b>(1,925)</b>	<b>(17.88%)</b>
3210	Meter Installation Fee	3,200	4,800	(800)	(5,600)	(116.67%)
3220	Inspection Fees	1,771	5,693	3,923	(1,770)	(31.09%)
3230	Telephone Line Contracts	6,866	7,175	7,200	25	0.35%
3240	Fines/Rule Enforcement	2,100	2,100	2,100		0.00%
3250	Late Charges	81,898	77,400	57,600	(19,800)	(25.58%)
3300	Title Transfer Fees	12,650	16,200	16,200		0.00%
3400	Security Gate Bar Code Income	9,410	7,800	7,800		0.00%
3477	Project Reimbursement	767,182	26,184	26,184		0.00%
3500	Misc Income	26,582	14,500	12,900	(1,600)	(11.03%)
	<b>Total Other Income</b>	<b>911,659</b>	<b>161,851</b>	<b>133,107</b>	<b>(28,745)</b>	<b>(17.76%)</b>
	<b>TOTAL REVENUE</b>	<b>7,313,361</b>	<b>6,902,671</b>	<b>7,388,291</b>	<b>485,620</b>	<b>7.04%</b>
4000	Salaries & Wages	2,163,040	2,390,975	2,571,689	180,713	7.56%
4010	Wages - Contra Account	(155)				0.00%
4050	Employer Costs	535,640	608,878	659,710	50,832	8.35%
4052	Payroll Taxes	127,702	173,281	205,339	32,058	18.50%
4053	Other Employer Costs	155,247	161,318	182,438	21,120	13.09%
4051	Pension Expense	322,127	385,443	496,410	110,967	28.79%
4080	Tuition Reimbursement		2,870	2,870		0.00%
	<b>Total Employee Services</b>	<b>3,303,601</b>	<b>3,722,766</b>	<b>4,118,456</b>	<b>395,690</b>	<b>10.63%</b>
4100	Clerical Services	185,519	166,350	61,350	(105,000)	(63.12%)
4150	Recruitment	12,887	18,060	18,060		0.00%
4200	Travel/Meetings	6,004	21,880	21,880		0.00%
4250	Office Supplies	37,913	29,640	31,640	2,000	6.75%
4300	CWRS Contract Charges	590,162	631,949	673,947	41,998	6.65%
4350	Mail Machine Lease	3,005	2,800	2,800		0.00%
4400	Copy Machine Maintenance	18,517	18,240	17,590	(650)	(3.56%)
4450	Insurance	123,938	146,958	153,553	6,595	4.49%
4500	Postage	20,293	18,000	18,000		0.00%
4550	Telephones	59,708	49,439	54,339	4,900	9.91%
4600	Memberships	12,088	19,325	17,370	(1,955)	(10.12%)
4650	Audit	17,000	16,275	25,000	8,725	53.61%
4700	Legal	57,125	130,950	98,550	(32,400)	(24.74%)
4750	Training/Safety	16,757	53,200	47,800	(5,400)	(10.15%)
4800	Community Communications	3,040	13,700	13,700		0.00%
4850	Equipment Maint	11,284	3,550	5,950	2,400	67.61%
4900	Consulting	85,858	187,400	190,750	3,350	1.79%
4950	CIA Ditch Operations	(30,758)	3,000	3,000		0.00%
	<b>Total Administrative Services</b>	<b>1,230,339</b>	<b>1,530,716</b>	<b>1,455,279</b>	<b>(75,437)</b>	<b>(4.93%)</b>
5050	Election	5,934		10,000	10,000	0.00%
5100	Uniforms	16,487	17,560	13,100	(4,460)	(25.40%)
5150	Equipment Repairs	4,009	4,800	4,800		0.00%
5200	Building/Grounds Maint/Pest Cntr	35,917	32,315	32,263	(53)	(0.16%)
5225	Bar Codes	4,625	6,900	6,900		0.00%
5250	Vehicle Maint	47,648	45,000	45,000		0.00%
5300	Vehicle Fuel	39,286	47,000	51,000	4,000	8.51%
5310	Vehicle Lease		4,762	4,762		0.00%
5315	Off Duty Sheriff	3,051	8,000	8,000		0.00%
5375	Power	317,049	297,320	329,812	32,492	10.93%
5400	Information System Maint	131,881	141,889	173,499	31,610	22.28%
5450	Supplies	43,756	30,900	19,900	(11,000)	(35.60%)
5500	Equipment Rental	1,706	13,800	11,400	(2,400)	(17.39%)

**RANCHO MURIETA CSD**  
**Summary of All CSD Funds**  
**For the Twelve Months Ending Wednesday, June 30, 2021**  
**RMCS D Budget to Actual Comparison with Forecast Detail**

Account	Description	2018-19	Fiscal Year 2019-20	Budget 2020-2021		
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
5525	Road Paving	22,547	24,000	18,000	(6,000)	(25.00%)
5550	Maintenance/Repairs	315,777	300,700	379,450	78,750	26.19%
5555	Non-routine Maint/Repair	1,242	36,000	39,000	3,000	8.33%
5575	Permits	5,865	6,000		(6,000)	(100.00%)
5600	Chemicals	108,797	167,250	148,000	(19,250)	(11.51%)
5605	Chemicals - T&O	5,488	11,000	3,000	(8,000)	(72.73%)
5650	Lab Tests	33,331	27,000	41,000	14,000	51.85%
5700	Removal (Hazardous Waste)	6,537	10,000	24,000	14,000	140.00%
5725	Permits	70,066	75,300	81,550	6,250	8.30%
5750	Tools	12,008	14,800	11,200	(3,600)	(24.32%)
5800	Dam Inspection Costs	52,877	63,500	65,000	1,500	2.36%
5850	Water Meters/Boxes	23,766	36,000	45,000	9,000	25.00%
5950	Drainage Improvements		5,150	1,700	(3,450)	(66.99%)
	<b>Total Operational Costs</b>	<b>1,309,650</b>	<b>1,426,946</b>	<b>1,567,335</b>	<b>140,389</b>	<b>9.84%</b>
6000	Miscellaneous	54,717	100,900	119,251	18,351	18.19%
6001	Admin Contingency	25,000	35,000	35,000		0.00%
6002	Director Exp/Reimbursements	4,749	5,400	5,400		0.00%
6003	Director Meeting Payments	11,800	18,000	18,000		0.00%
7002	Conservation	11,348	13,260	13,260		0.00%
7003	Sacto Water Authority	9,555	15,000	18,000	3,000	20.00%
7005	CGWA/SE Area Water	12,000	10,000	13,980	3,980	39.80%
7010	Interest Expense	22,308	24,684	24,330	(354)	(1.43%)
	<b>Total Other Expenses</b>	<b>151,477</b>	<b>222,244</b>	<b>247,221</b>	<b>24,977</b>	<b>11.24%</b>
	<b>Total Operating Costs</b>	<b>5,995,067</b>	<b>6,902,671</b>	<b>7,388,291</b>	<b>485,619</b>	<b>7.04%</b>
	<b>Total Profit/(Loss)</b>	<b>1,318,293</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(109.09%)</b>

**RANCHO MURIETA CSD**  
**Administration**  
**For the Twelve Months Ending Wednesday, June 30, 2021**  
**RMCS D Budget to Actual Comparison with Forecast Detail**

Account	Description	2018-19	Fiscal Year 2019-20	Budget 2020-2021		
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3060	CIA Ditch Service Charges		\$1,800	\$1,800		0.00%
3070	Property Taxes	682,880	674,370	701,750	27,380	4.06%
3071	Property Tax Allocation		(345,000)	(345,000)		0.00%
	<b>Total General Income</b>	<b>682,880</b>	<b>331,170</b>	<b>358,550</b>	<b>27,380</b>	<b>8.27%</b>
3180	Interest Income	3,320	240	240		0.00%
	<b>Total Earnings Income</b>	<b>3,320</b>	<b>240</b>	<b>240</b>		<b>0.00%</b>
3300	Title Transfer Fees	8,433	10,800	10,800		0.00%
3500	Misc Income	16,778	1,500	1,500		0.00%
	<b>Total Other Income</b>	<b>25,211</b>	<b>12,300</b>	<b>12,300</b>		<b>0.00%</b>
	<b>TOTAL REVENUE</b>	<b>711,411</b>	<b>343,710</b>	<b>371,090</b>	<b>27,380</b>	<b>7.97%</b>
4000	Salaries & Wages	607,585	599,117	720,300	121,183	20.23%
4050	Employer Costs	122,882	146,511	161,332	14,821	10.12%
4052	Payroll Taxes	34,445	46,627	53,787	7,160	15.36%
4053	Other Employer Costs	54,573	60,548	81,668	21,120	34.88%
4051	Pension Expense	87,772	49,148	148,944	99,796	203.05%
	<b>Total Employee Services</b>	<b>907,258</b>	<b>901,951</b>	<b>1,166,031</b>	<b>264,080</b>	<b>29.28%</b>
4100	Clerical Services	103,371	156,000	51,000	(105,000)	(67.31%)
4150	Recruitment	7,085	9,600	9,600		0.00%
4200	Travel/Meetings	3,581	18,000	18,000		0.00%
4250	Office Supplies	25,622	16,800	19,400	2,600	15.48%
4350	Mail Machine Lease	3,005	2,800	2,800		0.00%
4400	Copy Machine Maintenance	18,315	18,000	17,350	(650)	(3.61%)
4450	Insurance	112,938	135,958	142,553	6,595	4.85%
4500	Postage	20,293	18,000	18,000		0.00%
4550	Telephones	10,246	9,299	9,299		0.00%
4600	Memberships	5,938	10,750	10,750		0.00%
4650	Audit	17,000	16,275	25,000	8,725	53.61%
4700	Legal	36,357	35,000	60,000	25,000	71.43%
4750	Training/Safety	6,114	15,000	15,000		0.00%
4800	Community Communications	3,040	5,700	5,700		0.00%
4850	Equipment Maint	2,910	2,950	2,950		0.00%
4900	Consulting	1,290	100,400	70,000	(30,400)	(30.28%)
	<b>Total Administrative Services</b>	<b>377,104</b>	<b>570,532</b>	<b>477,402</b>	<b>(93,130)</b>	<b>(16.32%)</b>
5050	Election	5,934		10,000	10,000	0.00%
5200	Building/Grounds Maint/Pest Cntr	20,612	20,560	20,263	(298)	(1.45%)
5375	Power	1,262	925	1,900	975	105.41%
5400	Information System Maint	107,773	96,822	120,173	23,351	24.12%
	<b>Total Operational Costs</b>	<b>135,581</b>	<b>118,307</b>	<b>152,335</b>	<b>34,028</b>	<b>28.76%</b>
6000	Miscellaneous	11,611	16,100	27,700	11,600	72.05%
6001	Admin Contingency	25,000	35,000	35,000		0.00%
6002	Director Exp/Reimbursements	4,749	5,400	5,400		0.00%
6003	Director Meeting Payments	11,800	18,000	18,000		0.00%
	<b>Total Other Expenses</b>	<b>53,160</b>	<b>74,500</b>	<b>86,100</b>	<b>11,600</b>	<b>15.57%</b>
	<b>Total Operating Costs</b>	<b>1,473,103</b>	<b>1,665,290</b>	<b>1,881,868</b>	<b>216,578</b>	<b>13.01%</b>
	<b>Total Profit/(Loss)</b>	<b>(761,692)</b>	<b>(1,321,580)</b>	<b>(1,510,778)</b>	<b>(189,198)</b>	<b>14.32%</b>

**RANCHO MURIETA CSD**  
**Water**  
**For the Twelve Months Ending Wednesday, June 30, 2021**  
**RMCS Budget to Actual Comparison with Forecast Detail**

Account	Description	2018-19	Fiscal Year 2019-20		Budget 2020-2021	
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3000	Sales Residential	\$1,891,780	\$2,156,395	\$2,320,385	\$163,990	7.60%
3010	Sales Commercial	214,849	205,493	284,794	79,301	38.59%
3020	Availability Charges	230	230	200	(30)	(13.04%)
3050	Sales Other	9,473	8,400	8,400		0.00%
	<b>Total General Income</b>	<b>2,116,332</b>	<b>2,370,518</b>	<b>2,613,779</b>	<b>243,261</b>	<b>10.26%</b>
3180	Interest Income	1,953	5,725	3,800	(1,925)	(33.62%)
	<b>Total Earnings Income</b>	<b>1,953</b>	<b>5,725</b>	<b>3,800</b>	<b>(1,925)</b>	<b>(33.62%)</b>
3210	Meter Installation Fee	2,400	4,800	(800)	(5,600)	(116.67%)
3220	Inspection Fees	759	1,518	(252)	(1,770)	(116.60%)
3230	Telephone Line Contracts	6,866	7,175	7,200	25	0.35%
3250	Late Charges	20,474	20,400	15,600	(4,800)	(23.53%)
3477	Project Reimbursement	764,998	24,000	24,000		0.00%
3500	Misc Income	5,656	7,200	7,200		0.00%
	<b>Total Other Income</b>	<b>801,153</b>	<b>65,093</b>	<b>52,948</b>	<b>(12,145)</b>	<b>(18.66%)</b>
	<b>TOTAL REVENUE</b>	<b>2,919,439</b>	<b>2,441,336</b>	<b>2,670,527</b>	<b>229,191</b>	<b>9.39%</b>
4000	Salaries & Wages	544,391	604,860	624,218	19,358	3.20%
4010	Wages - Contra Account	(155)				0.00%
4050	Employer Costs	89,989	97,256	112,010	14,754	15.17%
4052	Payroll Taxes	29,922	41,110	48,826	7,716	18.77%
4053	Other Employer Costs	23,510	22,182	22,182		0.00%
4051	Pension Expense	97,195	101,060	112,766	11,706	11.58%
4080	Tuition Reimbursement		810	810		0.00%
	<b>Total Employee Services</b>	<b>784,852</b>	<b>867,278</b>	<b>920,812</b>	<b>53,534</b>	<b>6.17%</b>
4100	Clerical Services	5,564	9,150	9,150		0.00%
4150	Recruitment	992	2,580	2,580		0.00%
4200	Travel/Meetings	1,163	1,680	1,680		0.00%
4250	Office Supplies	3,036	3,600	3,000	(600)	(16.67%)
4400	Copy Machine Maintenance	101	120	120		0.00%
4450	Insurance	11,000	11,000	11,000		0.00%
4550	Telephones	20,147	15,600	20,500	4,900	31.41%
4600	Memberships	4,597	5,395	5,395		0.00%
4700	Legal	6,016	85,200	20,000	(65,200)	(76.53%)
4750	Training/Safety	3,568	13,200	13,200		0.00%
4900	Consulting	67,084	50,000	50,000		0.00%
4950	CIA Ditch Operations	(30,758)	3,000	3,000		0.00%
	<b>Total Administrative Services</b>	<b>92,510</b>	<b>200,525</b>	<b>139,625</b>	<b>(60,900)</b>	<b>(30.37%)</b>
5100	Uniforms	4,902	4,800	4,800		0.00%
5200	Building/Grounds Maint/Pest Cntr	4,092	2,100	2,100		0.00%
5250	Vehicle Maint	15,688	21,000	21,000		0.00%
5300	Vehicle Fuel	7,483	11,400	11,400		0.00%
5375	Power	171,637	168,200	169,685	1,485	0.88%
5400	Information System Maint	6,140	23,303	24,655	1,352	5.80%
5450	Supplies	15,483	15,900	12,700	(3,200)	(20.13%)
5500	Equipment Rental	1,706	6,000	6,000		0.00%
5525	Road Paving	22,547	24,000	18,000	(6,000)	(25.00%)
5550	Maintenance/Repairs	158,350	156,400	143,200	(13,200)	(8.44%)
5555	Non-routine Maint/Repair	1,242	24,000	24,000		0.00%
5600	Chemicals	63,837	107,000	82,000	(25,000)	(23.36%)
5605	Chemicals - T&O	5,488	11,000	3,000	(8,000)	(72.73%)
5650	Lab Tests	19,873	12,000	23,000	11,000	91.67%
5700	Removal (Hazardous Waste)			16,000	16,000	0.00%
5725	Permits	27,371	30,300	30,300		0.00%
5750	Tools	3,506	6,000	6,000		0.00%
5800	Dam Inspection Costs	52,877	63,500	65,000	1,500	2.36%
5850	Water Meters/Boxes	23,766	36,000	45,000	9,000	25.00%
	<b>Total Operational Costs</b>	<b>605,989</b>	<b>722,903</b>	<b>707,840</b>	<b>(15,063)</b>	<b>(2.08%)</b>
6000	Miscellaneous	3,617	20,050	14,350	(5,700)	(28.43%)
7002	Conservation	11,348	13,260	13,260		0.00%
7003	Sacto Water Authority	9,555	15,000	18,000	3,000	20.00%
7005	CGWA/SE Area Water	12,000	10,000	13,980	3,980	39.80%
7010	Interest Expense	21,026	23,580	23,580		0.00%



**RANCHO MURIETA CSD**  
**Water**  
**For the Twelve Months Ending Wednesday, June 30, 2021**  
**RMCS D Budget to Actual Comparison with Forecast Detail**

<u>Account</u>	<u>Description</u>	2018-19	<u>Fiscal Year 2019-20</u>	<u>Budget 2020-2021</u>		
		Unaudited Actual	Budget	<u>Proposed</u>	<u>\$</u> <u>Inc/Dec</u>	<u>%</u> <u>Inc/Dec</u>
	<b>Total Other Expenses</b>	<b>57,545</b>	<b>81,890</b>	<b>83,170</b>	<b>1,280</b>	<b>1.56%</b>
	<b>Total Operating Costs</b>	<b>1,540,896</b>	<b>1,872,596</b>	<b>1,851,448</b>	<b>(21,148)</b>	<b>(1.13%)</b>
	<b>Total Profit/(Loss)</b>	<b>1,378,543</b>	<b>568,740</b>	<b>819,079</b>	<b>250,340</b>	<b>44.02%</b>

**RANCHO MURIETA CSD**  
**Sewer**  
**For the Twelve Months Ending Wednesday, June 30, 2021**  
**RMCS Budget to Actual Comparison with Forecast Detail**

Account	Description	2018-19	Fiscal Year 2019-20	Budget 2020-2021		
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3000	Sales Residential	\$1,224,986	\$1,335,327	\$1,427,913	\$92,585	6.93%
3010	Sales Commercial	132,276	139,992	149,664	9,672	6.91%
3020	Availability Charges	310	230	220	(10)	(4.35%)
	<b>Total General Income</b>	<b>1,357,572</b>	<b>1,475,549</b>	<b>1,577,797</b>	<b>102,247</b>	<b>6.93%</b>
3180	Interest Income	6,590	2,500	2,500		0.00%
	<b>Total Earnings Income</b>	<b>6,590</b>	<b>2,500</b>	<b>2,500</b>		<b>0.00%</b>
3220	Inspection Fees	759	4,175	4,175		0.00%
3250	Late Charges	20,474	18,000	18,000		0.00%
3477	Project Reimbursement	2,184	2,184	2,184		0.00%
	<b>Total Other Income</b>	<b>23,417</b>	<b>24,359</b>	<b>24,359</b>		<b>0.00%</b>
	<b>TOTAL REVENUE</b>	<b>1,387,580</b>	<b>1,502,408</b>	<b>1,604,655</b>	<b>102,247</b>	<b>6.81%</b>
4000	Salaries & Wages	342,805	413,657	418,394	4,737	1.15%
4050	Employer Costs	63,529	63,689	73,882	10,193	16.00%
4052	Payroll Taxes	20,662	28,398	33,726	5,328	18.76%
4053	Other Employer Costs	16,290	16,015	16,015		0.00%
4051	Pension Expense	38,550	69,949	78,099	8,150	11.65%
4080	Tuition Reimbursement		560	560		0.00%
	<b>Total Employee Services</b>	<b>481,837</b>	<b>592,268</b>	<b>620,676</b>	<b>28,408</b>	<b>4.80%</b>
4100	Clerical Services	5,564				0.00%
4150	Recruitment	802	2,400	2,400		0.00%
4200	Travel/Meetings	1,163	1,200	1,200		0.00%
4250	Office Supplies	2,921	3,000	3,000		0.00%
4400	Copy Machine Maintenance	101	120	120		0.00%
4550	Telephones	20,145	18,300	21,000	2,700	14.75%
4600	Memberships	1,552	3,180	1,225	(1,955)	(61.48%)
4700	Legal	6,037	3,000	12,000	9,000	300.00%
4750	Training/Safety	5,379	15,000	15,000		0.00%
4900	Consulting	15,752	36,000	30,000	(6,000)	(16.67%)
	<b>Total Administrative Services</b>	<b>59,414</b>	<b>82,200</b>	<b>85,945</b>	<b>3,745</b>	<b>4.56%</b>
5100	Uniforms	4,745	4,800	4,800		0.00%
5200	Building/Grounds Maint/Pest Cntr	2,091	1,855	2,100	245	13.21%
5250	Vehicle Maint	17,052	15,000	15,000		0.00%
5300	Vehicle Fuel	20,041	20,000	24,000	4,000	20.00%
5375	Power	127,960	110,550	139,998	29,448	26.64%
5400	Information System Maint	3,314	2,400	9,617	7,217	300.71%
5450	Supplies	28,273	15,000	7,200	(7,800)	(52.00%)
5500	Equipment Rental		4,800	2,400	(2,400)	(50.00%)
5550	Maintenance/Repairs	155,638	128,800	234,000	105,200	81.68%
5555	Non-routine Maint/Repair		12,000	15,000	3,000	25.00%
5600	Chemicals	36,785	45,000	54,000	9,000	20.00%
5650	Lab Tests	12,351	15,000	15,000		0.00%
5700	Removal (Hazardous Waste)	6,537	10,000	8,000	(2,000)	(20.00%)
5725	Permits	42,695	45,000	51,250	6,250	13.89%
5750	Tools	6,445	3,600	3,600		0.00%
	<b>Total Operational Costs</b>	<b>463,927</b>	<b>433,805</b>	<b>585,965</b>	<b>152,160</b>	<b>35.08%</b>
6000	Miscellaneous	(4,389)	15,750	3,400	(12,350)	(78.41%)
	<b>Total Other Expenses</b>	<b>(4,389)</b>	<b>15,750</b>	<b>3,400</b>	<b>(12,350)</b>	<b>(78.41%)</b>
	<b>Total Operating Costs</b>	<b>1,000,789</b>	<b>1,124,023</b>	<b>1,295,986</b>	<b>171,963</b>	<b>15.30%</b>
	<b>Total Profit/(Loss)</b>	<b>386,791</b>	<b>378,385</b>	<b>308,669</b>	<b>(69,715)</b>	<b>(18.42%)</b>

**RANCHO MURIETA CSD**  
**Drainage**  
**For the Twelve Months Ending Wednesday, June 30, 2021**  
**RMCS D Budget to Actual Comparison with Forecast Detail**

Account	Description	2018-19	Fiscal Year 2019-20		Budget 2020-2021	
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3000	Sales Residential	\$167,310	\$171,127	\$180,846	\$9,720	5.68%
3010	Sales Commercial	32,257	34,874	36,345	1,471	4.22%
3071 + 3070	Non-Operating Rev-Property Tax Alloc		67,000	67,000		0.00%
	<b>Total General Income</b>	<b>199,567</b>	<b>273,001</b>	<b>284,192</b>	<b>11,191</b>	<b>4.10%</b>
3180	Interest Income	414				0.00%
	<b>Total Earnings Income</b>	<b>414</b>				<b>0.00%</b>
3210	Meter Installation Fee	800				0.00%
3220	Inspection Fees	253				0.00%
	<b>Total Other Income</b>	<b>1,053</b>				<b>0.00%</b>
	<b>TOTAL REVENUE</b>	<b>201,035</b>	<b>273,001</b>	<b>284,192</b>	<b>11,191</b>	<b>4.10%</b>
4000	Salaries & Wages	74,051	96,485	97,587	1,102	1.14%
4050	Employer Costs	13,671	15,666	18,048	2,382	15.20%
4052	Payroll Taxes	4,448	6,622	7,867	1,245	18.80%
4053	Other Employer Costs	3,524	3,528	3,528		0.00%
4051	Pension Expense	8,103	16,316	18,216	1,900	11.65%
	<b>Total Employee Services</b>	<b>103,798</b>	<b>138,617</b>	<b>145,246</b>	<b>6,629</b>	<b>4.78%</b>
4700	Legal	1,440	1,750	1,750		0.00%
4750	Training/Safety	229	1,000	1,000		0.00%
4800	Community Communications		8,000	8,000		0.00%
4900	Consulting	160	1,000	15,750	14,750	1475.00%
	<b>Total Administrative Services</b>	<b>1,828</b>	<b>11,750</b>	<b>26,500</b>	<b>14,750</b>	<b>125.53%</b>
5100	Uniforms	430	400	400		0.00%
5375	Power	9,150	10,545	9,662	(883)	(8.37%)
5500	Equipment Rental		3,000	3,000		0.00%
5550	Maintenance/Repairs	1,789	15,500	2,250	(13,250)	(85.48%)
5575	Permits	5,865	6,000		(6,000)	(100.00%)
5600	Chemicals	8,174	15,250	12,000	(3,250)	(21.31%)
5650	Lab Tests	1,107		3,000	3,000	0.00%
5750	Tools	2,058	5,200	1,600	(3,600)	(69.23%)
5950	Drainage Improvements		5,150	1,700	(3,450)	(66.99%)
	<b>Total Operational Costs</b>	<b>28,573</b>	<b>61,045</b>	<b>33,612</b>	<b>(27,433)</b>	<b>(44.94%)</b>
6000	Miscellaneous	450				0.00%
	<b>Total Other Expenses</b>	<b>450</b>				<b>0.00%</b>
	<b>Total Operating Costs</b>	<b>134,649</b>	<b>211,412</b>	<b>205,358</b>	<b>(6,054)</b>	<b>(2.86%)</b>
	<b>Total Profit/(Loss)</b>	<b>66,386</b>	<b>61,589</b>	<b>78,834</b>	<b>17,245</b>	<b>28.00%</b>

**RANCHO MURIETA CSD**  
**Solid Waste**  
**For the Twelve Months Ending Wednesday, June 30, 2021**  
**RMCS D Budget to Actual Comparison with Forecast Detail**

Account	Description	2018-19	Fiscal Year 2019-20	Budget 2020-2021		
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3000	Sales Residential	\$680,143	\$705,716	\$734,379	\$28,663	4.06%
	<b>Total General Income</b>	<b>680,143</b>	<b>705,716</b>	<b>734,379</b>	<b>28,663</b>	<b>4.06%</b>
3180	Interest Income	4,464	1,100	1,100		0.00%
	<b>Total Earnings Income</b>	<b>4,464</b>	<b>1,100</b>	<b>1,100</b>		<b>0.00%</b>
	<b>TOTAL REVENUE</b>	<b>684,607</b>	<b>706,816</b>	<b>735,479</b>	<b>28,663</b>	<b>4.06%</b>
4300	CWRS Contract Charges	590,162	631,949	673,947	41,998	6.65%
	<b>Total Administrative Services</b>	<b>590,162</b>	<b>631,949</b>	<b>673,947</b>	<b>41,998</b>	<b>6.65%</b>
6000	Miscellaneous	37,191	40,000	41,761	1,761	4.40%
	<b>Total Other Expenses</b>	<b>37,191</b>	<b>40,000</b>	<b>41,761</b>	<b>1,761</b>	<b>4.40%</b>
	<b>Total Operating Costs</b>	<b>627,354</b>	<b>671,949</b>	<b>715,708</b>	<b>43,759</b>	<b>6.51%</b>
	<b>Total Profit/(Loss)</b>	<b>57,254</b>	<b>34,867</b>	<b>19,771</b>	<b>(15,097)</b>	<b>(43.30%)</b>

**RANCHO MURIETA CSD**  
**Security**  
**For the Twelve Months Ending Wednesday, June 30, 2021**  
**RMCS Budget to Actual Comparison with Forecast Detail**

Account	Description	2018-19	Fiscal Year 2019-20		Budget 2020-2021	
		Unaudited Actual	Budget	Proposed	\$ Inc/Dec	% Inc/Dec
3000	Sales Residential	\$1,148,220	\$1,172,205	\$1,271,694	\$99,489	8.49%
3010	Sales Commercial	197,619	205,895	209,953	4,058	1.97%
3071 + 3070	Non-Operating Rev-Property Tax Alloc		196,000	196,000		0.00%
	<b>Total General Income</b>	<b>1,345,840</b>	<b>1,574,100</b>	<b>1,677,647</b>	<b>103,547</b>	<b>6.58%</b>
3180	Interest Income	2,626	1,200	1,200		0.00%
	<b>Total Earnings Income</b>	<b>2,626</b>	<b>1,200</b>	<b>1,200</b>		<b>0.00%</b>
3240	Fines/Rule Enforcement	2,100	2,100	2,100		0.00%
3250	Late Charges	40,949	39,000	24,000	(15,000)	(38.46%)
3300	Title Transfer Fees	4,217	5,400	5,400		0.00%
3400	Security Gate Bar Code Income	9,410	7,800	7,800		0.00%
3500	Misc Income	4,148	5,800	4,200	(1,600)	(27.59%)
	<b>Total Other Income</b>	<b>60,824</b>	<b>60,100</b>	<b>43,500</b>	<b>(16,600)</b>	<b>(27.62%)</b>
	<b>TOTAL REVENUE</b>	<b>1,409,289</b>	<b>1,635,400</b>	<b>1,722,347</b>	<b>86,947</b>	<b>5.32%</b>
4000	Salaries & Wages	594,207	676,856	711,190	34,333	5.07%
4050	Employer Costs	245,568	285,756	294,437	8,681	3.04%
4052	Payroll Taxes	38,225	50,524	61,133	10,609	21.00%
4053	Other Employer Costs	57,351	59,045	59,045		0.00%
4051	Pension Expense	90,506	148,970	138,385	(10,585)	(7.11%)
4080	Tuition Reimbursement		1,500	1,500		0.00%
	<b>Total Employee Services</b>	<b>1,025,857</b>	<b>1,222,652</b>	<b>1,265,690</b>	<b>43,039</b>	<b>3.52%</b>
4100	Clerical Services	71,020	1,200	1,200		0.00%
4150	Recruitment	4,009	3,480	3,480		0.00%
4200	Travel/Meetings	98	1,000	1,000		0.00%
4250	Office Supplies	6,334	6,240	6,240		0.00%
4550	Telephones	9,171	6,240	3,540	(2,700)	(43.27%)
4700	Legal	7,275	6,000	4,800	(1,200)	(20.00%)
4750	Training/Safety	1,468	9,000	3,600	(5,400)	(60.00%)
4850	Equipment Maint	8,375	600	3,000	2,400	400.00%
4900	Consulting	1,572		25,000	25,000	0.00%
	<b>Total Administrative Services</b>	<b>109,322</b>	<b>33,760</b>	<b>51,860</b>	<b>18,100</b>	<b>53.61%</b>
5100	Uniforms	6,410	7,560	3,100	(4,460)	(59.00%)
5150	Equipment Repairs	4,009	4,800	4,800		0.00%
5200	Building/Grounds Maint/Pest Cntr	9,122	7,800	7,800		0.00%
5225	Bar Codes	4,625	6,900	6,900		0.00%
5250	Vehicle Maint	14,907	9,000	9,000		0.00%
5300	Vehicle Fuel	11,763	15,600	15,600		0.00%
5310	Vehicle Lease		4,762	4,762		0.00%
5315	Off Duty Sheriff	3,051	8,000	8,000		0.00%
5375	Power	7,040	7,100	8,567	1,467	20.66%
5400	Information System Maint	14,653	19,364	19,054	(310)	(1.60%)
	<b>Total Operational Costs</b>	<b>75,580</b>	<b>90,886</b>	<b>87,582</b>	<b>(3,303)</b>	<b>(3.63%)</b>
6000	Miscellaneous	6,237	9,000	32,040	23,040	256.00%
7010	Interest Expense	1,282	1,104	750	(354)	(32.07%)
	<b>Total Other Expenses</b>	<b>7,519</b>	<b>10,104</b>	<b>32,790</b>	<b>22,686</b>	<b>224.52%</b>
	<b>Total Operating Costs</b>	<b>1,218,278</b>	<b>1,357,401</b>	<b>1,437,922</b>	<b>80,521</b>	<b>5.93%</b>
	<b>Total Profit/(Loss)</b>	<b>191,012</b>	<b>277,999</b>	<b>284,425</b>	<b>6,426</b>	<b>2.31%</b>