

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS

October 2018

		ACTUALS			BUDGET		
		Last Year Jul-Oct	This Year Jul-Oct	Variance Inc/ (Decr)	This year's <i>BUDGET</i>	\$ Budget Remaining	% Budget Remaining
EXPENDITURES							
SERVICES AND SUPPLIES							
<u>ADMINISTRATION</u>							
OE01	Audit Expense			\$ -	\$ 11,700	\$ 11,700	100%
OE02	Finance Expenses	\$ 124	\$ 159	\$ 35	\$ 600	\$ 441	74%
OE02-1	Parcel Tax Implementation	\$ 1,209		\$ (1,209)	\$ 5,500	\$ 5,500	100%
OE03	Advertising	\$ 580	\$ 57	\$ (523)	\$ 500	\$ 443	89%
OE04	Legal Expenses		\$ 525	\$ 525	\$ 1,700	\$ 1,175	69%
OE05	Management Fees	\$ 21,902	\$ 22,713	\$ 811	\$ 69,400	\$ 46,687	67%
OE06	Insurance (Property Loss/Liability)			\$ -	\$ 9,500	\$ 9,500	100%
OE07	Miscellaneous/Contingency	\$ 974	\$ 511	\$ (462)	\$ 8,000	\$ 7,489	94%
OE08	Professional Development (Travel/Training)	\$ 4,911	\$ 2,747	\$ (2,164)	\$ 11,000	\$ 8,253	75%
OE09	Dues, Certifications & Subscriptions	\$ 2,354	\$ 423	\$ (1,932)	\$ 7,300	\$ 6,877	94%
OE10	Uniform Expenses	\$ 1,023	\$ 2,427	\$ 1,404	\$ 3,000	\$ 573	19%
OE11	Electric Power/Water/Sewer	\$ 1,991	\$ 4,421	\$ 2,430	\$ 5,800	\$ 1,379	24%
OE12	Telephone/Internet Service	\$ 1,762	\$ 2,045	\$ 283	\$ 6,000	\$ 3,955	66%
OE14	Office Supplies/Postage	\$ 3,092	\$ 2,959	\$ (133)	\$ 5,700	\$ 2,741	48%
OE15	Office Equipment Repair/Replacement	\$ 5,802	\$ 1,881	\$ (3,922)	\$ 8,000	\$ 6,119	76%
OE21	Office Equipment Lease	\$ 543	\$ 953	\$ 411	\$ 2,700	\$ 1,747	65%
OE26	County Fees/LAFCO	\$ 397	\$ 5,068	\$ 4,671	\$ 10,500	\$ 5,432	52%
OE30	Reimbursable Maint/Repair Expense	\$ 3,768		\$ (3,768)	\$ 3,000	\$ 3,000	100%
OE41	HR Consultant			\$ -	\$ 6,000	\$ 6,000	100%
PE03-1	Payroll Taxes - Administration	\$ 2,344	\$ 3,655	\$ 1,311	\$ -		
PE06-1	Employee Wages - Administration	\$ 27,253	\$ 52,523	\$ 25,271	\$ -		
	Total Administration	\$ 80,030	\$ 103,067	\$ 23,038	\$ 175,900	\$ 129,011	73%
<u>COMMON AREAS</u>							
				\$ -		\$ -	
OE16	Gate Maintenance & Opener Purchase	\$ 4,748	\$ 2,231	\$ (2,517)	\$ 18,400	\$ 16,169	88%
OE17	Streets/Sidewalks/Lighting Maint & Repair	\$ 4,570	\$ 7,953	\$ 3,382	\$ 11,100	\$ 3,147	28%
PE03-5	Payroll Taxes - Streets	\$ 6	\$ 405	\$ 399	\$ -		
PE06 -5	Employee Wages - Streets	\$ 80	\$ 5,557	\$ 5,476	\$ -		
OE18-1	Landscape Supplies & Repairs	\$ 12,402	\$ 18,726	\$ 6,323	\$ 29,900	\$ 11,174	37%
OE18-3	Landscape Equipment Gas & Oil	\$ 698	\$ 2,713	\$ 2,014	\$ 5,500	\$ 2,787	51%
OE18-4	Landscape Equipment Repair/Replacement	\$ 10,257	\$ 8,139	\$ (2,118)	\$ 17,500	\$ 9,361	53%
	Payroll Taxes - Common Areas	\$ 4,128	\$ 4,195	\$ 67	\$ -		
PE06 -2	Employee Wages - Common Areas	\$ 53,962	\$ 50,457	\$ (3,505)	\$ -		
	Total Common Areas	\$ 90,853	\$ 100,375	\$ 9,523	\$ 82,400	\$ 42,639	52%

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EXPENDITURES						
MOSQUITO ABATEMENT						
			\$ -			
OE22-1	Mosquito Control Products	\$ 3,333	\$ 1,921	\$ (1,412)	\$ 16,000	\$ 14,079 88%
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 698	\$ 125	\$ (572)	\$ 3,800	\$ 3,675 97%
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 3,661	\$ 3,756	\$ 95	\$ 11,600	\$ 7,844 68%
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 1,207	\$ 1,603	\$ 396	\$ 9,200	\$ 7,597 83%
PE03-4	Payroll Taxes - Mosquito Abatement	\$ 170	\$ 184	\$ 13		
PE06-4	Employee Wages - Mosquito Abatement	\$ 5,557	\$ 2,248	\$ (3,310)		
	Total Mosquito Abatement	\$ 14,627	\$ 9,837	\$ (4,790)	\$ 40,600	\$ 33,195 82%
	<i>Less: Distributed Payroll to Service Areas</i>	\$ (93,502)	\$ (119,224)	\$ (25,722)		
	TOTAL SERVICES & SUPPLIES	\$ 92,008	\$ 94,056	\$ 2,048	\$ 298,900	\$ 204,844 69%
PERSONNEL COSTS						
				\$ -		
PE01	Worker Compensation Insurance	\$ (320)	\$ 561	\$ 881	\$ 14,700	\$ 14,139 96%
PE02	Health Insurance	\$ 16,812	\$ 15,602	\$ (1,210)	\$ 73,800	\$ 58,198 79%
PE03	Payroll Taxes	\$ 6,649	\$ 8,827	\$ 2,179	\$ 28,600	\$ 19,773 69%
PE04	Processing Fees	\$ 446	\$ 572	\$ 126	\$ 1,900	\$ 1,328 70%
PE05	Directors Stipend			\$ -	\$ 6,000	\$ 6,000 100%
PE06	Employee Wages	\$ 83,523	\$ 110,455	\$ 26,932	\$ 351,400	\$ 240,945 69%
	TOTAL PERSONNEL COSTS	\$ 107,109	\$ 136,017	\$ 28,908	\$ 476,400	\$ 340,383 71%
EQUIPMENT OUTLAY						
				\$ -		
	(1) Cart & (1) Fogger	\$ 17,786		\$ (17,786)		
	Trailer/Spray Rig/Tractor				\$ 67,700	\$ 67,700 100%
	Carport				\$ 12,000	\$ 12,000 100%
	Radar Unit				\$ 6,800	\$ 6,800 100%
	TOTAL EQUIPMENT OUTLAY	\$ 17,786	\$ -	\$ (17,786)	\$ 86,500	\$ 86,500 100%
CAPITAL OUTLAY/STUDIES/ASSESEMENTS						
				\$ -		
OE53-2	Landscape Design			\$ -	\$ 25,875	\$ 25,875 100%
OE53-1	Landscape Improvements	\$ 7,421		\$ (7,421)	\$ -	\$ -
OE17-2	Road Improvement (1)		\$ 682,931	\$ 682,931	\$ 724,063	\$ 41,132 6%
OE17-1	Road Project Design/Mgmt (Willdan)	\$ 1,066	\$ 33,168	\$ 32,102	\$ 56,762	\$ 23,594 42%
OE17-2	Storm Drains		\$ 2,134	\$ 2,134		
	TOTAL STUDIES & ASSESSMENTS	\$ 8,487	\$ 718,233	\$ 709,746	\$ 806,700	\$ 90,601 11%

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EXPENDITURES							
DEBT SERVICE				\$ -			
OE20	John Deere Financing	\$ 5,343	\$ 5,343	\$ -	\$ 16,100	\$ 10,757	67%
OE21	John Deere Financing				\$ 12,300		
	Series 2018 Installment Sale				\$ 83,800		
TOTAL DEBT SERVICE		\$ 5,343	\$ 5,343	\$ -	\$ 112,200	\$ 10,757	10%
TOTAL EXPENSES		\$ 230,733	\$ 953,649	\$ 722,916	\$ 1,780,700	\$ 733,085	41%
PAYMENTS AND ASSESSMENTS RECEIVED							
<u>Assessment Income</u>							
	Pymt No. 3: (5%) Aug 2017 (FY17)	\$ 29,983	\$ 50,555	\$ 20,572	\$ 51,275	\$ 720	
	Pymt No. 1: (55%) Feb 2018 (FY18)			\$ -	\$ 564,025	\$ 564,025	
	Pymt No. 2: (40%) May 2018 (FY18)			\$ -	\$ 410,200	\$ 410,200	
	Total Assessment Income	\$ 29,983	\$ 50,555	\$ 20,572	\$ 1,025,500	\$ 974,945	
<u>Reimbursement Income</u>							
	Total Reimbursement Income			\$ -		\$ -	
				\$ -	\$ 7,700	\$ 7,700	
<u>Other Income</u>							
IN03	Weed Abatement	\$ 3,500	\$ 5,700				
IN05	Investment Interest	\$ 402	\$ 869				
IN30	Exp Reimbursement Income	\$ 3,768	\$ 84				
IN41	Gate Opener Income	\$ 567	\$ 450				
IN59	Other Income						
	Total Other Income	\$ 8,237	\$ 7,103	\$ (1,134)	\$ 3,000	\$ (4,103)	
TOTAL PAYMENTS & ASSESSMENTS		\$ 38,220	\$ 57,658	\$ 19,438	\$ 1,036,200	\$ 978,542	
Net Income		\$ (192,513)	\$ (895,991)	\$ (703,478)	\$ (744,500)	\$ 151,491	
<u>Other Financing Sources & Uses</u>			\$ 700,000		\$ 708,500		
Budget Balance			\$ (195,991)		\$ -		

(1) \$36,000 has been added to the Road Project budget per Resolution #2018-16