

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

November 2018

		ACTUALS			BUDGET		
		Last Year Jul-Nov	This Year Jul-Nov	Variance Inc/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES							
SERVICES AND SUPPLIES							
<u>ADMINISTRATION</u>							
OE01	Audit Expense			\$ -	\$ 11,700	\$ 11,700	100%
OE02	Finance Expenses	\$ 155	\$ 190	\$ 35	\$ 600	\$ 410	68%
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	\$ 27,580	\$ 28,391	\$ 811	\$ 69,400	\$ 41,009	59%
OE06	Insurance (Property Loss/Liability)			\$ -	\$ 9,500	\$ 9,500	100%
OE07	Miscellaneous/Contingency	\$ 2,125	\$ 1,701	\$ (424)	\$ 8,000	\$ 6,299	79%
OE08	Professional Development (Travel/Training)	\$ 5,447	\$ 3,374	\$ (2,073)	\$ 11,000	\$ 7,626	69%
OE09	Dues, Certifications & Subscriptions	\$ 5,615	\$ 3,214	\$ (2,401)	\$ 7,300	\$ 4,086	56%
OE10	Uniform Expenses	\$ 1,845	\$ 2,427	\$ 582	\$ 3,000	\$ 573	19%
OE11	Electric Power/Water/Sewer	\$ 2,259	\$ 5,660	\$ 3,401	\$ 5,800	\$ 140	2%
OE12	Telephone/Internet Service	\$ 2,199	\$ 2,515	\$ 315	\$ 6,000	\$ 3,485	58%
OE14	Office Supplies/Postage	\$ 3,624	\$ 3,182	\$ (442)	\$ 5,700	\$ 2,518	44%
OE15	Office Equipment Repair/Replacement	\$ 5,916	\$ 2,918	\$ (2,998)	\$ 8,000	\$ 5,082	64%
OE21	Office Equipment Lease	\$ 712	\$ 1,241	\$ 529	\$ 2,700	\$ 1,459	54%
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		\$ 1,100	\$ 1,100	\$ 6,000	\$ 4,900	82%
PE03-1	Payroll Taxes - Administration	\$ 3,022	\$ 4,880	\$ 1,858	\$ -		
PE06-1	Employee Wages - Administration	\$ 36,116	\$ 63,406	\$ 27,290	\$ -		
	Total Administration	\$ 102,570	\$ 129,848	\$ 27,278	\$ 175,900	\$ 114,338	65%
<u>COMMON AREAS</u>							
				\$ -		\$ -	
OE16	Gate Maintenance & Opener Purchase	\$ 5,719	\$ 7,021	\$ 1,302	\$ 18,400	\$ 11,380	62%
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	\$ 5,227	\$ 5,146	\$ -		
OE18-1	Landscape Supplies & Repairs	\$ 12,681	\$ 21,667	\$ 8,987	\$ 29,900	\$ 8,233	28%
OE18-3	Landscape Equipment Gas & Oil	\$ 999	\$ 2,794	\$ 1,796	\$ 5,500	\$ 2,706	49%
OE18-4	Landscape Equipment Repair/Replacement	\$ 10,636	\$ 8,655	\$ (1,981)	\$ 17,500	\$ 8,845	51%
	Payroll Taxes - Common Areas	\$ 5,073	\$ 5,398	\$ 324	\$ -		
PE06 -2	Employee Wages - Common Areas	\$ 66,317	\$ 65,078	\$ (1,239)	\$ -		
	Total Common Areas	\$ 106,081	\$ 124,197	\$ 18,116	\$ 82,400	\$ 34,310	42%

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EXPENDITURES							
MOSQUITO ABATEMENT				\$ -			
OE22-1	Mosquito Control Products	\$ 4,279	\$ 3,041	\$ (1,239)	\$ 16,000	\$ 12,959	81%
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 698	\$ 243	\$ (454)	\$ 3,800	\$ 3,557	94%
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 3,804	\$ 5,002	\$ 1,199	\$ 11,600	\$ 6,598	57%
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 1,803	\$ 1,939	\$ 136	\$ 9,200	\$ 7,261	79%
PE03-4	Payroll Taxes - Mosquito Abatement	\$ 170	\$ 247	\$ 77			
PE06-4	Employee Wages - Mosquito Abatement	\$ 2,227	\$ 3,081	\$ 854			
Total Mosquito Abatement		\$ 12,982	\$ 13,554	\$ 572	\$ 40,600	\$ 30,375	75%
<i>Less: Distributed Payroll to Service Areas</i>		\$ (113,013)	\$ (147,722)	\$ (34,709)			
TOTAL SERVICES & SUPPLIES		\$ 108,619	\$ 119,877	\$ 11,258	\$ 298,900	\$ 179,023	60%
PERSONNEL COSTS				\$ -		\$ -	
PE01	Worker Compensation Insurance	\$ (320)	\$ 561	\$ 881	\$ 14,700	\$ 14,139	96%
PE02	Health Insurance	\$ 20,548	\$ 19,502	\$ (1,046)	\$ 73,800	\$ 54,298	74%
PE03	Payroll Taxes	\$ 8,272	\$ 10,930	\$ 2,658	\$ 28,600	\$ 17,670	62%
PE04	Processing Fees	\$ 557	\$ 717	\$ 160	\$ 1,900	\$ 1,183	62%
PE05	Directors Stipend			\$ -	\$ 6,000	\$ 6,000	100%
PE06	Employee Wages	\$ 104,741	\$ 136,792	\$ 32,051	\$ 351,400	\$ 214,608	61%
TOTAL PERSONNEL COSTS		\$ 133,798	\$ 168,503	\$ 34,705	\$ 476,400	\$ 307,897	65%
EQUIPMENT OUTLAY				\$ -			
	(1) Cart & (1) Fogger	\$ 17,786		\$ (17,786)			
	Trailer/Spray Rig/Tractor				\$ 67,700	\$ 67,700	100%
	Carport		\$ 7,489		\$ 12,000	\$ 4,511	38%
	Radar Unit			\$ -	\$ 6,800	\$ 6,800	100%
TOTAL EQUIPMENT OUTLAY		\$ 17,786	\$ 7,489	\$ (10,296)	\$ 86,500	\$ 79,011	91%
CAPITAL OUTLAY/STUDIES/ASSESEMENTS				\$ -			
OE53-2	Landscape Design			\$ -	\$ 25,875	\$ 25,875	100%
OE53-1	Landscape Improvements	\$ 22,421		\$ (22,421)	\$ -	\$ -	
OE17-2	Road Improvement (1)		\$ 682,931	\$ 682,931	\$ 724,063	\$ 41,132	6%
OE17-1	Road Project Design/Mgmt (Willdan)	\$ 5,959	\$ 47,719	\$ 41,760	\$ 56,762	\$ 9,043	16%
OE17-2	Storm Drains		\$ 2,134	\$ 2,134			
TOTAL STUDIES & ASSESSMENTS		\$ 28,380	\$ 732,784	\$ 704,404	\$ 806,700	\$ 76,050	9%

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EXPENDITURES							
DEBT SERVICE				\$ -			
OE20	John Deere Financing	\$ 6,679	\$ 6,679	\$ -	\$ 16,100	\$ 9,421	59%
OE21	John Deere Financing				\$ 12,300		
	Series 2018 Installment Sale				\$ 83,800		
TOTAL DEBT SERVICE		\$ 6,679	\$ 6,679	\$ -	\$ 112,200	\$ 9,421	8%
TOTAL EXPENSES		\$ 295,261	\$ 1,035,331	\$ 740,070	\$ 1,780,700	\$ 651,403	37%
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	\$ 5,725				
IN05	Investment Interest	\$ 477	\$ 1,415				
IN30	Exp Reimbursement Income	\$ 7,968	\$ 84				
IN41	Gate Opener Income	\$ 667	\$ 450				
IN59	Other Income						
	Total Other Income	\$ 12,612	\$ 7,674	\$ (4,938)	\$ 3,000	\$ (4,674)	
TOTAL PAYMENTS & ASSESSMENTS		\$ 42,595	\$ 58,229	\$ 15,634	\$ 1,036,200	\$ 977,971	
Net Income		\$ (252,666)	\$ (977,103)	\$ (724,436)	\$ (744,500)	\$ 232,603	
<u>Other Financing Sources & Uses</u>							
	Budget Balance		\$ 700,000		\$ 708,500		
			\$ (277,103)		\$ -		

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