

SADDLE CREEK COMMUNITY SERVICES DISTRICT  
**FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS**  
*February 2019*

		ACTUALS			BUDGET		
		Last Year Jul-Feb	This Year Jul-Feb	Variance Inc/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
<b>EXPENDITURES</b>							
<b>SERVICES AND SUPPLIES</b>							
<u>ADMINISTRATION</u>							
OE01	Audit Expense			\$ -	\$ 11,700	\$ 11,700	100%
OE02	Finance Expenses	\$ 217	\$ 267	\$ 50	\$ 600	\$ 333	56%
OE02-1	Parcel Tax Implementation	\$ 2,298	\$ 2,177	\$ (121)	\$ 5,500	\$ 3,323	60%
OE03	Advertising	\$ 906	\$ 378	\$ (528)	\$ 500	\$ 122	24%
OE04	Legal Expenses		\$ 525	\$ 525	\$ 1,700	\$ 1,175	69%
OE05	Management Fees	\$ 38,937	\$ 40,032	\$ 1,095	\$ 69,400	\$ 29,368	42%
OE06	Insurance (Property Loss/Liability)	\$ 188		\$ (188)	\$ 9,500	\$ 9,500	100%
OE07	Miscellaneous/Contingency	\$ 3,378	\$ 3,152	\$ (227)	\$ 8,000	\$ 4,848	61%
OE08	Professional Development (Travel/Training)	\$ 7,115	\$ 5,492	\$ (1,623)	\$ 11,000	\$ 5,508	50%
OE09	Dues, Certifications & Subscriptions	\$ 6,627	\$ 3,980	\$ (2,647)	\$ 7,300	\$ 3,320	45%
OE10	Uniform Expenses	\$ 2,467	\$ 2,732	\$ 265	\$ 3,000	\$ 268	9%
OE11	Electric Power/Water/Sewer	\$ 3,360	\$ 7,409	\$ 4,049	\$ 5,800	\$ (1,609)	-28%
OE12	Telephone/Internet Service	\$ 3,477	\$ 3,458	\$ (19)	\$ 6,000	\$ 2,542	42%
OE14	Office Supplies/Postage	\$ 4,874	\$ 3,274	\$ (1,601)	\$ 5,700	\$ 2,426	43%
OE15	Office Equipment Repair/Replacement	\$ 5,916	\$ 3,497	\$ (2,419)	\$ 8,000	\$ 4,503	56%
OE21	Office Equipment Lease	\$ 1,300	\$ 1,674	\$ 374	\$ 2,700	\$ 1,026	38%
OE26	County Fees/LAFCO	\$ 5,020	\$ 10,224	\$ 5,205	\$ 10,500	\$ 276	3%
OE30	Reimbursable Maint/Repair Expense	\$ 4,268		\$ (4,268)	\$ 3,000	\$ 3,000	100%
OE41	HR Consultant	\$ 2,000	\$ 4,100	\$ 2,100	\$ 6,000	\$ 1,900	32%
PE03-1	Payroll Taxes - Administration	\$ 5,307	\$ 7,854	\$ 2,547	\$ -		
PE06-1	Employee Wages - Administration	\$ 55,191	\$ 90,858	\$ 35,667	\$ -		
	<b>Total Administration</b>	\$ 152,846	\$ 191,083	\$ 38,237	\$ 175,900	\$ 83,529	47%
<u>COMMON AREAS</u>				\$ -		\$ -	
OE16	Gate Maintenance & Opener Purchase	\$ 7,695	\$ 11,537	\$ 3,842	\$ 18,400	\$ 6,863	37%
OE17	Streets/Sidewalks/Lighting Maint & Repair	\$ 5,688	\$ 10,568	\$ 4,879	\$ 11,100	\$ 532	5%
PE03-5	Payroll Taxes - Streets	\$ 6	\$ 405	\$ 399	\$ -		
PE06 -5	Employee Wages - Streets	\$ 80	\$ 5,227	\$ 5,146	\$ -		
OE18-1	Landscape Supplies & Repairs	\$ 18,487	\$ 29,105	\$ 10,618	\$ 29,900	\$ 795	3%
OE18-3	Landscape Equipment Gas & Oil	\$ 2,025	\$ 4,935	\$ 2,910	\$ 5,500	\$ 565	10%
OE18-4	Landscape Equipment Repair/Replacement	\$ 11,251	\$ 9,019	\$ (2,232)	\$ 17,500	\$ 8,481	48%
	Payroll Taxes - Common Areas	\$ 7,780	\$ 7,981	\$ 202	\$ -		
PE06 -2	Employee Wages - Common Areas	\$ 95,265	\$ 95,838	\$ 573	\$ -		
	<b>Total Common Areas</b>	\$ 148,277	\$ 174,615	\$ 26,337	\$ 82,400	\$ 17,237	21%

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<b>EXPENDITURES</b>							
<b>MOSQUITO ABATEMENT</b>				\$ -			
OE22-1	Mosquito Control Products	\$ 6,088	\$ 3,470	\$ (2,618)	\$ 16,000	\$ 12,530	78%
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 760	\$ 724	\$ (36)	\$ 3,800	\$ 3,076	81%
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 4,162	\$ 5,587	\$ 1,425	\$ 11,600	\$ 6,013	52%
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 2,087	\$ 4,902	\$ 2,815	\$ 9,200	\$ 4,298	47%
PE03-4	Payroll Taxes - Mosquito Abatement	\$ 266	\$ 260	\$ (6)			
PE06-4	Employee Wages - Mosquito Abatement	\$ 3,409	\$ 3,248	\$ (161)			
	<b>Total Mosquito Abatement</b>	\$ 16,772	\$ 18,192	\$ 1,420	\$ 40,600	\$ 25,916	64%
	<i>Less: Distributed Payroll to Service Areas</i>	\$ (167,305)	\$ (211,671)	\$ (44,367)			
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	\$ 150,590	\$ 172,218	\$ 21,628	\$ 298,900	\$ 126,682	42%
<b>PERSONNEL COSTS</b>				\$ -		\$ -	
PE01	Worker Compensation Insurance	\$ (320)	\$ 561	\$ 881	\$ 14,700	\$ 14,139	96%
PE02	Health Insurance	\$ 28,349	\$ 28,507	\$ 158	\$ 73,800	\$ 45,293	61%
PE03	Payroll Taxes	\$ 13,359	\$ 16,501	\$ 3,141	\$ 28,600	\$ 12,099	42%
PE04	Processing Fees	\$ 795	\$ 1,019	\$ 224	\$ 1,900	\$ 881	46%
PE05	Directors Stipend	\$ 5,600	\$ 6,500	\$ 900	\$ 6,000	\$ (500)	-8%
PE06	Employee Wages	\$ 153,946	\$ 195,171	\$ 41,225	\$ 351,400	\$ 156,229	44%
	<b>TOTAL PERSONNEL COSTS</b>	\$ 201,729	\$ 248,259	\$ 46,530	\$ 476,400	\$ 228,141	48%
<b>EQUIPMENT OUTLAY</b>				\$ -			
	(1) Cart & (1) Fogger	\$ 28,960		\$ (28,960)			
	Trailer/Spray Rig/Tractor				\$ 67,700	\$ 67,700	100%
	Carport		\$ 11,644		\$ 12,000	\$ 356	3%
	Radar Unit			\$ -	\$ 6,800	\$ 6,800	100%
	<b>TOTAL EQUIPMENT OUTLAY</b>	\$ 28,960	\$ 11,644	\$ (17,316)	\$ 86,500	\$ 74,856	87%
<b>CAPITAL OUTLAY/STUDIES/ASSESEMENTS</b>				\$ -			
OE53-2	Landscape Design			\$ -	\$ 25,875	\$ 25,875	100%
OE53-1	Landscape Improvements	\$ 35,927		\$ (35,927)	\$ -	\$ -	
OE17-2	Road Improvement (1)		\$ 718,875	\$ 718,875	\$ 724,063	\$ 5,188	1%
OE17-1	Road Project Design/Mgmt (Willdan)	\$ 12,926	\$ 47,719	\$ 34,792	\$ 56,762	\$ 9,043	16%
OE17-2	Storm Drains		\$ 2,134	\$ 2,134			
	<b>TOTAL STUDIES &amp; ASSESSMENTS</b>	\$ 48,854	\$ 768,728	\$ 719,874	\$ 806,700	\$ 40,106	5%

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<b>EXPENDITURES</b>								
<b>DEBT SERVICE</b>					\$ -			
OE20	John Deere Financing		\$ 9,350	\$ 9,350	\$ -	\$ 16,100	\$ 6,750	42%
OE21	John Deere Financing					\$ 12,300		
	Series 2018 Installment Sale					\$ 83,800		
<b>TOTAL DEBT SERVICE</b>			<b>\$ 9,350</b>	<b>\$ 9,350</b>	<b>\$ -</b>	<b>\$ 112,200</b>	<b>\$ 6,750</b>	<b>6%</b>
<b>TOTAL EXPENSES</b>			<b>\$ 439,482</b>	<b>\$ 1,210,198</b>	<b>\$ 770,716</b>	<b>\$ 1,780,700</b>	<b>\$ 476,536</b>	<b>27%</b>
<b>PAYMENTS AND ASSESSMENTS RECEIVED</b>								
<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)		\$ 508,738	\$ 567,157	\$ 58,419	\$ 564,025	\$ (3,132)	
	Pymt No. 2: (40%) May 2018 (FY18)				\$ -	\$ 410,200	\$ 410,200	
Total Assessment Income			\$ 538,721	\$ 617,712	\$ 78,991	\$ 1,025,500	\$ 407,788	
<u>Reimbursement Income</u>								
Total Reimbursement Income					\$ -		\$ -	
<u>Other Income</u>								
IN03	Weed Abatement		\$ 3,500	\$ 4,500				
IN05	Investment Interest		\$ 580	\$ 2,052				
IN30	Exp Reimbursement Income		\$ 8,468	\$ 84				
IN41	Gate Opener Income		\$ 827	\$ 450				
IN59	Other Income - CC rebate			\$ 1,057				
Total Other Income			\$ 13,375	\$ 8,143	\$ (5,233)	\$ 3,000	\$ (5,143)	
<b>TOTAL PAYMENTS &amp; ASSESSMENTS</b>			<b>\$ 552,096</b>	<b>\$ 625,854</b>	<b>\$ 73,758</b>	<b>\$ 1,036,200</b>	<b>\$ 410,346</b>	
<b>Net Income</b>			<b>\$ 112,614</b>	<b>\$ (584,344)</b>	<b>\$ (696,958)</b>	<b>\$ (744,500)</b>	<b>\$ (160,156)</b>	
<u>Other Financing Sources &amp; Uses</u>				<b>\$ 700,000</b>		<b>\$ 708,500</b>		
Budget Balance				<b>\$ 115,656</b>		<b>\$ -</b>		

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