	B	C	D	E	F	G	L	M
1	Mission Hills Community Services District							9
2	Budget to Actual Comparison							0.75
3	JUL 21 -MAR 22							3
4		Budgeted	Prorated Budget	Actual		Remainder	% of Budget	**Explanation**
5	**Income**	Fiscal Year 21-22	JUL 21 -MAR 22	JUL 21 -MAR 22	Difference	Budgeted Amount	**75%**	
6	Late Fees/Charges	$ 35,000	$ 26,250	$ 19,926	$ (6,324)	$ 15,074	57%	**No Late Fees Charged - Moratoruim Removed December 31, 2021 For Lock-Offs**
7	Water Service	$ 1,240,587	$ 930,440	$ 965,984	$ 35,544	$ 274,603	78%	**Usage Higher Than Budgeted**
8	Sewer Service	$ 1,013,445	$ 760,084	$ 754,259	$ (5,825)	$ 259,186	74%	**On Track with Budget**
9	Street Sweeping	$ 18,707	$ 14,030	$ 13,572	$ (458)	$ 5,135	73%	**Slightly Lower Than Budgeted - Rate Increase in January 2022**
10		$ 2,307,739	$ 1,730,804	$ 1,753,741	$ 22,937	$ 553,998	**76%**	**Revenue is 1% Above Budget**
11								
12								
13		Budgeted	Prorated Budget	Actual		Remainder		
14	**Expense**	Fiscal Year 21-22	JUL 21 -MAR 22	JUL 21 -MAR 22	Difference	Budgeted Amount		
15	Salaries & Wages	$ 715,469	$ 536,602	$ 529,468	$ 7,134	$ 186,001	74%	**Slightly Lower Than Budgeted**
16	Employee Benefits	$ 254,310	$ 190,733	$ 163,589	$ 27,143	$ 90,721	64%	**Lower Than Budgeted**
17	Director Fees	$ 23,000	$ 17,250	$ 11,125	$ 6,125	$ 11,875	48%	**Less Meetings Than Budgeted**
18	Depreciation	$ 372,648	$ 279,486	$ 279,486	$ -	$ 93,162	75%	**Depreciation On Track With Budget**
19	Election Expense	$ -	$ -	$ -	$ -	$ -	0%	**No Election Expense**
20	Vehicle Expense	$ 26,000	$ 19,500	$ 16,281	$ 3,219	$ 9,719	63%	**Slightly Lower Than Budgeted**
21	Insurance	$ 36,000	$ 27,000	$ 12,523	$ 14,477	$ 23,477	35%	**Lower Than Budgeted**
22	Memberships	$ 20,000	$ 15,000	$ 24,458	$ (9,458)	$ (4,458)	122%	**Timing of Memberships, ACWA, CSDA, Additional Memberships LCW**
23	Office Expenses	$ 23,000	$ 17,250	$ 19,373	$ (2,123)	$ 3,627	84%	**Higher Than Budgeted, Supplies New Employees**
24	Operating Supplies	$ 21,869	$ 16,402	$ 31,685	$ (15,284)	$ (9,816)	145%	**Higher Operating Supplies Ordered Than Budgeted, New Employees, Stocking Shop**
25	Chemicals	$ 78,000	$ 58,500	$ 64,662	$ (6,162)	$ 13,338	83%	**Slightly Higher Chemical Cost Than Budgeted**
26	Safety	$ 7,500	$ 5,625	$ 2,452	$ 3,173	$ 5,048	33%	**Safety Expense Lower Than Budgeted**
27	Contractual Services	$ 78,000	$ 58,500	$ 168,029	$ (109,529)	$ (90,029)	215%	**Large Portion is for County Manhole Project**
28	Professional Services	$ 150,000	$ 112,500	$ 194,112	$ (81,612)	$ (44,112)	129%	**Professional Fees Higher Than Budgeted - Includes Interim GM Expense**
29	Printing & Publication	$ 6,300	$ 4,725	$ 2,702	$ 2,023	$ 3,598	43%	**Lower Than Budgeted**
30	Equipment Lease	$ 13,500	$ 10,125	$ 7,501	$ 2,624	$ 5,999	56%	**Lower Than Budgeted**
31	Monitoring	$ 32,000	$ 24,000	$ 27,265	$ (3,265)	$ 4,735	85%	**Slightly Higher Than Budgeted - Timing L&C Testing**
32	Travel/Meetings/Meals	$ 20,000	$ 15,000	$ 8,224	$ 6,776	$ 11,776	41%	**Travel Expenses Lower Than Budgeted - Covid 19**
33	Utilities	$ 170,000	$ 127,500	$ 149,040	$ (21,540)	$ 20,960	88%	**Slightly Higher Utility Bills Than Budgeted**
34	Government Fees	$ 82,635	$ 61,976	$ 26,960	$ 35,016	$ 55,675	33%	**Less Government Fees Than Budgeted**
35	Repairs & Maintenance	$ 175,000	$ 131,250	$ 49,141	$ 82,109	$ 125,859	28%	**Less Repair Breaks Than Budgeted**
36	Miscellaneous Expenses	$ -	$ -	$ -	$ -	$ -	0%	**No Uncollectables or Write Offs**
37		$ 2,305,231	$ 1,728,923	$ 1,788,076	$ (59,153)	$ 517,155	**78%**	**Expenses Are 3% Above Budget**
38								
46	Resolution 15-229 - Budget Preparation and Approval Process							
47	C.3. - Whenever a budgeted expense line item has circumstances where a projected expense exceeds a 5% variance of the total budget,							
48	the GM will be required to seek a super majority approval from the BoD before the expense is finalized, when possible.							
49					5% =	$ 115,261.55		