



*Saddle Creek Community Services District*

# ***Treasurer's Report***

*October 31, 2015*

## Saddle Creek Comm Srvs District Statement of Cash Flows

For the 10 Months Ending October 31, 2015

	Umpqua Bank Checking	Calaveras Co Fund 2188	Umpqua Bank CD #7405	Umpqua Bank CD #46165	Umpqua Bank CD #46207	Umpqua Bank CD #46249	Umpqua Bank CD #46124	YTD Total
<b>OPERATING ACTIVITIES</b>								
<b>Net Income</b>	<b>118,746.65</b>	<b>(311,981.51)</b>	<b>61.81</b>	<b>31.40</b>	<b>31.39</b>	<b>30.12</b>	<b>30.12</b>	<b>(193,050.02)</b>
Adjustments to reconcile Net Income to Net Cash provided by Operations:								-
IN03 JE 5.6 Interest Income			22.03					<b>22.03</b>
2000 Accounts Payable	731.63							<b>731.63</b>
2040 CSDA Bank of the West MC	820.93							<b>820.93</b>
2060 CSD Visa - MLB	-5,247.38							<b>(5,247.38)</b>
2110 Wage Garnishments Payable	0.00							
2100 Payroll Liabilities	-1,411.30							<b>(1,411.30)</b>
2150 Accrued Payroll	1,815.89							<b>1,815.89</b>
2201 Sales Tax Adjustment	0.22							<b>0.22</b>
Board of Equilization Payable	-11.17							<b>(11.17)</b>
<b>Net cash provided by operating activities</b>	<b>115,445.47</b>	<b>(311,981.51)</b>	<b>83.84</b>	<b>31.40</b>	<b>31.39</b>	<b>30.12</b>	<b>30.12</b>	<b>(196,329.17)</b>
Net cash increase for period	115,445.47	(311,981.51)	83.84	31.40	31.39	30.12	30.12	(196,329.17)
<b>Cash at beginning of period</b>	<b>205,544.43</b>	<b>311,981.51</b>	<b>25,788.57</b>	<b>25,119.06</b>	<b>25,119.06</b>	<b>25,086.45</b>	<b>25,086.45</b>	<b>643,725.53</b>
<b>Cash at end of period</b>	<b>320,989.90</b>	<b>-</b>	<b>25,872.41</b>	<b>25,150.46</b>	<b>25,150.45</b>	<b>25,116.57</b>	<b>25,116.57</b>	<b>447,396.36</b>

Prepared by: Dolores Baker  
12-Nov-15

SADDLE CREEK COMMUNITY SERVICES DISTRICT  
**BUDGET AND PROFIT & LOSS REPORT**  
 October 2015



EXPENSES	Current Year - 2015				Prior Year - 2014			
	Approved BUDGET	CURRENT MONTH	YEAR TO DATE	% of Budget	Adjusted BUDGET	CURRENT MONTH	YEAR TO DATE	% of Budget
<b>Operating Expenses</b>								
OE01 Audit Expense	\$ 7,500	\$ -	\$ 7,500	100%	\$ 7,500	\$ -	\$ 7,500	100%
OE02 Accounting & Bookkeeping	\$ 500	\$ 31	\$ 217	43%	\$ 6,000	\$ 700	\$ 5,800	97%
OE03 On-line Back-up/Notary Fees/Bonds	\$ 351	\$ -	\$ 361	103%	\$ 1,000	\$ -	\$ 351	35%
OE04 Legal Expenses	\$ 1,500	\$ -	\$ -	0%	\$ 1,500	\$ -	\$ 500	33%
OE05 Management Fees	\$ 57,000	\$ 5,225	\$ 49,400	87%	\$ -	\$ 4,750	\$ 19,000	
OE06 Insurance (Property Loss/Liability)	\$ 8,000	\$ -	\$ 8,000	100%	\$ 8,000	\$ -	\$ 6,359	79%
OE07 Miscellaneous/Contingency	\$ 2,000	\$ 249	\$ 1,103	55%	\$ 5,000	\$ 240	\$ 2,358	47%
OE08 Professional Development (Travel/Training)	\$ 6,000	\$ 1,049	\$ 5,975	100%	\$ 5,000	\$ 36	\$ 5,061	101%
OE09 Dues, Certifications & Subscriptions	\$ 4,000	\$ -	\$ 3,385	85%	\$ 4,000	\$ 100	\$ 1,890	47%
OE10 Uniform Expenses	\$ 2,200	\$ -	\$ 1,603	73%	\$ 1,600	\$ -	\$ 1,862	116%
OE11 Electric Power/Water/Sewer	\$ 6,000	\$ 580	\$ 3,921	65%	\$ 5,000	\$ 292	\$ 4,079	82%
OE12 Telephone/Pager Service	\$ 5,000	\$ 341	\$ 3,030	61%	\$ 5,000	\$ 430	\$ 3,546	71%
OE13 Internet Service	\$ 1,200	\$ 90	\$ 899	75%	\$ 1,200	\$ 174	\$ 849	71%
OE14 Office Supplies/Postage	\$ 5,000	\$ 1,322	\$ 4,811	96%	\$ 4,500	\$ -	\$ 3,775	84%
OE15 Office Equipment Repair/Replacement	\$ 3,000	\$ -	\$ 3,054	102%	\$ 2,300	\$ -	\$ 1,943	84%
OE16 Gate Maintenance & Opener Purchase	\$ 4,000	\$ 769	\$ 3,794	95%	\$ 4,000	\$ 134	\$ 2,494	62%
OE17 Street & Main Gate Lighting Maint/Repair	\$ 13,500	\$ -	\$ 7,031	52%	\$ 13,500	\$ -	\$ 5,636	42%
OE18 Landscape Supplies & Repairs	\$ 21,000	\$ 432	\$ 19,515	93%	\$ 21,000	\$ 663	\$ 20,051	95%
OE19 Landscape Equipment Repair/Replacement	\$ 10,000	\$ -	\$ 11,284	113%	\$ 16,500	\$ -	\$ 16,466	100%
OE21 Landscape Equipment Gas & Oil	\$ 7,000	\$ -	\$ 4,446	64%	\$ 7,000	\$ 940	\$ 5,421	77%
OE22- Mosquito Control Products	\$ 14,513	\$ 5,780	\$ 11,188	77%	\$ 13,500	\$ 74	\$ 17,575	130%
OE22- Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ 355	\$ 1,972	66%	\$ 3,000	\$ 315	\$ 1,473	49%
OE22- Mosquito Abatement Vehicles Gas & Oil	\$ 13,000	\$ 919	\$ 7,702	59%	\$ 13,000	\$ -	\$ 8,679	67%
OE22- Mosquito Abatement Equipment Maintenance	\$ 5,890	\$ 187	\$ 4,441	75%	\$ 5,000	\$ -	\$ 5,890	118%
OE26 County Fees/LAFCO	\$ 6,000	\$ -	\$ 3,412	57%	\$ 6,500	\$ -	\$ 2,897	45%
OE30 Reimbursable Maint/Repair Expense	\$ 10,000	\$ -	\$ 19,242	192%	\$ -	\$ -	\$ 4,204	
OE31 Records Management Services	\$ 2,400	\$ -	\$ -	0%	\$ -	\$ -	\$ -	
<b>Total Operational Expenses:</b>	<b>\$ 219,554</b>	<b>\$ 17,329</b>	<b>\$ 187,286</b>	<b>85%</b>	<b>\$ 160,600</b>	<b>\$ 8,849</b>	<b>\$ 155,657</b>	<b>97%</b>
<b>Personnel Expenses</b>								
PE01 Worker Compensation Insurance	\$ 14,241	\$ -	\$ 17,882	126%	\$ 16,000	\$ 3,845	\$ 8,207	51%
PE02 Health Insurance	\$ 60,000	\$ 4,927	\$ 45,982	77%	\$ 58,780	\$ 1,528	\$ 39,223	67%
PE03 Payroll Taxes	\$ 23,972	\$ 1,670	\$ 17,132	71%	\$ 28,000	\$ 113.00	\$ 16,662	60%
PE04 Processing Fees	\$ 1,400	\$ 113	\$ 1,208	86%	\$ 1,400	\$ 900.00	\$ 1,142	82%
PE05 Directors Stipend	\$ 6,000	\$ -	\$ -	0%	\$ 6,000	\$ -	\$ 900	15%
PE06 Employee Wages	\$ 264,558	\$ 21,630	\$ 202,336	76%	\$ 310,000	\$ 17,321	\$ 190,527	61%
<b>Total Personnel Expenses:</b>	<b>\$ 370,171</b>	<b>\$ 28,340</b>	<b>\$ 284,540</b>	<b>77%</b>	<b>\$ 420,180</b>	<b>\$ 23,707</b>	<b>\$ 256,661</b>	<b>61%</b>

SADDLE CREEK COMMUNITY SERVICES DISTRICT  
**BUDGET AND PROFIT & LOSS REPORT**  
 October 2015

	Current Year - 2015				Prior Year - 2014			
	Approved BUDGET	CURRENT MONTH	YEAR TO DATE	% of Budget	Adjusted BUDGET	CURRENT MONTH	YEAR TO DATE	% of Budget
<b>Capital Outlay</b>								
CO04 2015 Chevrolet Silverado (2014)					\$	30,799		
CO04 (2) Workman MDX Cart (2014)					\$	22,768		
CO04 Workman HD w/Bed (2014)					\$	17,499		
<b>Total Capital Outlay:</b>	\$ -	\$ -	\$ -		<b>\$ 71,066</b>	\$ -	\$ -	
						\$ -	\$ -	
<b>TOTAL EXPENSES</b>	<b>\$ 589,725</b>	<b>\$ 45,669</b>	<b>\$ 471,826</b>	<b>80%</b>	<b>\$ 651,846</b>	<b>\$ 32,557</b>	<b>\$ 412,318</b>	<b>63%</b>

**INCOME**

<u>Assessment Income</u>	Rec'd 3 mos after Qtr End	Date Rec'd:	Amount:
Payment No. 1:	May	\$ 228,910	\$ 224,421
Payment No. 2:	Aug	\$ 28,614	\$ 28,053
Payment No. 3:	Feb next yr		
<b>Total Assessment Income</b>		<b>\$ 572,275</b>	<b>\$ 561,053</b>
		<b>\$ -</b>	<b>\$ 252,474</b>

<u>IN30 Reimbursement Income/Receivable</u>						
SDRMA	Gate Repairs	\$ 8,195				
Castle & Cooke	Street light Maint	\$ 2,561				
Employee - Personal portion	Lodging/Meals	\$ 248				
(1) SDRMA - Loss Prevention Allocation		\$ 2,472				
Castle & Cooke	Tractor/Equipment Repairs	\$ 5,842			\$ 4,204	
<b>Total Reimbursement Income</b>		<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 19,317</b>	<b>193%</b>	<b>\$ 4,204</b>

<u>Miscellaneous Income</u>								
Castle & Cooke	Weed Abatement	\$ -	\$ -			\$ 2,500		
Lot Owners	Weed Abatement	\$ 950	\$ 950		\$ 50	\$ 1,741		
IN03 Lot Owners	Gate Openers/Cards	\$ -	\$ 400		\$ 19	\$ 276		
IN05 Umpqua Bank	CD Interest	\$ 28	\$ 185		\$ 34	\$ 237		
IN06 Calaveras County	Interest Received		\$ 400		\$ 26	\$ 314		
Various	Other Miscellaneous			(2)	\$ 250	\$ 1,987		
<b>Total Miscellaneous Income</b>		<b>\$ 8,000</b>	<b>\$ 978</b>	<b>\$ 1,935</b>	<b>24%</b>	<b>\$ 379</b>	<b>\$ 7,056</b>	
<b>TOTAL INCOME</b>		<b>\$ 590,275</b>	<b>\$ 978</b>	<b>\$ 278,776</b>	<b>47%</b>	<b>\$ 561,053</b>	<b>\$ 379</b>	<b>\$ 263,734</b>

<b>Net Income</b>	<b>\$ 550</b>	<b>\$ (44,691)</b>	<b>\$ (193,050)</b>	<b>\$ (90,793)</b>	<b>\$ (32,178)</b>	<b>\$ (148,584)</b>
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(2) (2014) Lot line Adjustment Fee  
 Prepared by: D. Baker

**Saddle Creek Comm Srvs District**  
**Balance Sheet**  
As of October 31, 2015

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Bank Accounts	
1000 Umpqua Bank Checking	\$ 320,989.90
1080 Umpqua Bank CD Accounts	
1081 CD #7405	25,872.41
1082 CD #46165	25,150.46
1083 CD #46207	25,150.45
1084 CD #46249	25,116.57
1085 CD #46124	25,116.57
Total 1080 Umpqua Bank CD Accounts	\$ 126,406.46
<b>Total Bank Accounts</b>	<b>\$ 447,396.36</b>
<b>Total Current Assets</b>	<b>\$ 447,396.36</b>
<b>Fixed Assets</b>	
<b>1500 Capital Assets</b>	
1501 Equipment	267,138.76
1503 Roads	2,360,462.00
1504 Easements	10,344,000.00
1505 Buildings	79,000.00
<b>Total 1500 Capital Assets</b>	<b>\$ 13,050,600.76</b>
<b>1600 Accumulated Depreciation</b>	
1601 Equipment	(184,679.03)
1603 Roads	(616,865.62)
1605 Buildings	(16,590.00)
<b>Total 1600 Accumulated Depreciation</b>	<b>\$ (818,134.65)</b>
<b>Total Fixed Assets</b>	<b>\$ 12,232,466.11</b>
<b>TOTAL ASSETS</b>	<b>\$ 12,679,862.47</b>

**Saddle Creek Comm Srvs District**  
**Balance Sheet**  
As of October 31, 2015

	<b>Total</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 Accounts Payable	\$ 10,174.56
<b>Total Accounts Payable</b>	<b>10,174.56</b>
<b>Credit Cards</b>	
2040 CSDA Bank of the West MC	820.93
<b>Total Credit Cards</b>	<b>820.93</b>
<b>Other Current Liabilities</b>	
2100 Payroll Liabilities	(539.19)
2150 Accrued Payroll	11,593.22
2201 Sales Tax Adjustment	0.22
Board of Equalization Payable	13.95
<b>Total Other Current Liabilities</b>	<b>\$ 11,068.20</b>
<b>Total Current Liabilities</b>	<b>\$ 22,063.69</b>
<b>Total Liabilities</b>	<b>\$ 22,063.69</b>
<b>Equity</b>	
3800 Developer Capital Contributions	12,198,795.62
3900 Retained Earnings	652,053.18
Net Income	(193,050.02)
<b>Total Equity</b>	<b>12,657,798.78</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 12,679,862.47</b>

Thursday, Nov 12, 2015

Prepared by: D. Baker

## Saddle Creek Comm Srvs District Check Detail

October 2015

Date	Num	Name	Amount
10/01/2015	1826	Kampa Community Solutions, LLC	\$ (6,175.00)
10/02/2015	Auto Debit	Intuit Full Service Payroll	(113.00)
10/05/2015	1827	California State Disbursement Unit	(118.50)
10/05/2015	1828	COURT-ORDERED DEBT COLLECTIONS	(50.00)
10/05/2015	DD	DOLORES C BAKER	(47.50)
10/05/2015	DD	Gregory Hebard	(2,192.47)
10/05/2015	DD	HERNAN M HERNANDEZ	(967.59)
10/05/2015	DD	Ralph M. McGeorge	(1,494.27)
10/05/2015	DD	MICHELE L MENZIES	(93.04)
10/05/2015	DD	BRADLEY D NICKELL	(1,077.49)
10/05/2015	DD	CODY L PONDER	(972.14)
10/09/2015		CA EDD	(418.25)
10/09/2015		IRS	(2,651.74)
10/13/2015	1830	California Department of Public Health	(150.00)
10/13/2015	1832	K.A.R. Service	(5,780.08)
10/13/2015	1833	SC Fuels	(846.08)
10/13/2015	1834	SDRMA-Health Ins.	(4,926.60)
10/13/2015	1831	Bank of the West	(8,543.75)
10/19/2015	BD 092415	CCWD	(285.88)
10/20/2015	1837	California State Disbursement Unit	(103.00)
10/20/2015	1838	COURT-ORDERED DEBT COLLECTIONS	(50.00)
10/20/2015	1840	California State Disbursement Unit	(15.50)
10/20/2015	DD	DOLORES C BAKER	(259.48)
10/20/2015	DD	Mark A. Dunlop	(1,017.58)
10/20/2015	DD	Gregory Hebard	(2,192.46)
10/20/2015	DD	HERNAN M HERNANDEZ	(967.59)
10/20/2015	DD	Ralph M. McGeorge	(1,494.27)
10/20/2015	DD	MICHELE L MENZIES	(81.72)
10/20/2015	DD	BRADLEY D NICKELL	(1,077.49)
10/20/2015	DD	CODY L PONDER	(972.13)
10/21/2015		CA EDD	(77.10)
10/23/2015	10/08/2015	PG&E - 7193	(294.53)
10/23/2015		IRS	(3,016.36)
10/23/2015		CA EDD	(455.71)
		TOTAL	<b>\$ (48,978.30)</b>

Prepared by : D. Baker  
11/12/2015