



Saddle Creek Community Services District

Treasurer's Report

February 28, 2017

Saddle Creek Comm Srvs District
Balance Sheet
As of February 28, 2017

ASSETS

Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	435,672
1080 Umpqua Bank CD Accounts	126,736
Total Bank Accounts	\$ 562,408
Accounts Receivable	
1200 Accounts Receivable	5,233
Total Accounts Receivable	\$ 5,233
Total Current Assets	\$ 567,641
Fixed Assets	
1500 Capital Assets	13,026,429
1600 Accumulated Depreciation	(793,963)
Total Fixed Assets	\$ 12,232,466
TOTAL ASSETS	\$ 12,800,107

LIABILITIES AND EQUITY

Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	16,393
Total Accounts Payable	\$ 16,393
Credit Cards	
2040 CSDA Bank of the West MC	6,258
Total Credit Cards	\$ 6,258
Other Current Liabilities	
2100 Payroll Taxes Payable	948
2110 Wage Garnishments Payable	(23)
2150 Accrued Payroll	8,397
2201 Sales Tax Adjustment	131
Board of Equalization Payable	19
Total Other Current Liabilities	\$ 9,472
Total Current Liabilities	\$ 32,124
Long-Term Liabilities	
2500 Lease Payable - John Deere	63,334
Total Long-Term Liabilities	\$ 63,334
Total Liabilities	\$ 95,458
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Retained Earnings	605,106
Net Income	(99,253)
Total Equity	\$ 12,704,649
TOTAL LIABILITIES AND EQUITY	\$ 12,800,107

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2017 MONTHLY BUDGET REPORT
February 2017

		Current Year - 2017			Prior Year - 2016		
		(Approved)	(Expenditures)	(Expenditures)	(Adjusted)	(Expenditures)	(Expenditures)
		<u>FY 2017</u>	<u>Month of</u>	<u>Year to Date</u>	<u>FY 2016</u>	<u>Month of</u>	<u>Year to Date -</u>
			<u>February</u>			<u>February</u>	<u>Prior Year</u>
EXPENDITURES							
SERVICES AND SUPPLIES							
<u>ADMINISTRATION</u>							
OE01	Audit Expense	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ -	\$ -
OE02	Accounting & Bookkeeping	\$ 500	\$ 31	\$ 62	\$ 500	\$ 31	\$ 62
OE03	On-line Back-up/Notary Fees/Bonds	\$ 360	\$ -	\$ -	\$ 361	\$ -	\$ 326
OE04	Legal Expenses	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ 5,225
OE05	Management Fees	\$ 65,500	\$ 5,408	\$ 10,816	\$ 62,700	\$ -	\$ -
OE06	Insurance (Property Loss/Liability)	\$ 8,500	\$ -	\$ -	\$ 8,000	\$ -	\$ -
OE07	Miscellaneous/Contingency	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	\$ -
OE08	Professional Development (Travel/Training)	\$ 8,500	\$ 1,213	\$ 2,040	\$ 6,000	\$ 1,903	\$ 3,746
OE09	Dues, Certifications & Subscriptions	\$ 4,500	\$ -	\$ 1,784	\$ 4,000	\$ -	\$ 1,598
OE10	Uniform Expenses	\$ 2,200	\$ -	\$ 1,364	\$ 2,200	\$ 1,148	\$ 1,148
OE11	Electric Power/Water/Sewer	\$ 9,000	\$ 705	\$ 635	\$ 5,200	\$ 268	\$ 808
OE12	Telephone/Internet Service	\$ 6,100	\$ 456	\$ 386	\$ 5,200	\$ 424	\$ 424
OE14	Office Supplies/Postage	\$ 5,000	\$ -	\$ 1,716	\$ 5,000	\$ 15	\$ 365
OE15	Office Equipment Repair/Replacement	\$ 5,000	\$ 970	\$ 970	\$ 3,000	\$ -	\$ 548
OE31	Records Management Services	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -	\$ -
OE26	County Fees/LAFCO	\$ 6,500	\$ -	\$ -	\$ 6,500	\$ -	\$ -
OE30	Reimbursable Maint/Repair Expense	\$ 10,500	\$ 4,292	\$ 5,233	\$ 19,500	\$ 96	\$ 96
PE03-1	Payroll Taxes - Administration	\$ -	\$ 414	\$ 1,765	\$ -	\$ 125	\$ 1,670
PE06-1	Employee Wages - Administration	\$ -	\$ 6,014	\$ 20,201	\$ -	\$ 1,352	\$ 17,707
Total Administration		\$ 145,560	\$ 19,502	\$ 46,969	\$ 141,561	\$ 5,363	\$ 33,723
<u>COMMON AREAS</u>							
OE16	Gate Maintenance & Opener Purchase	\$ 4,000	\$ 325	\$ 325	\$ 4,000	\$ -	\$ -
OE18	Landscape Supplies & Repairs	\$ 22,110	\$ 2,107	\$ 4,345	\$ 21,000	\$ 4,004	\$ 12,049
OE19	Landscape Equipment Repair/Replacement	\$ 16,500	\$ -	\$ 7,011	\$ 16,500	\$ 2,574	\$ 7,767
OE21	Landscape Equipment Gas & Oil	\$ 5,000	\$ 674	\$ 736	\$ 5,000	\$ 437	\$ 1,375
PE03 -2	Payroll Taxes - Common Areas	\$ -	\$ 791	\$ 1,771	\$ -	\$ 666	\$ 1,767
PE06 -2	Employee Wages - Common Areas	\$ -	\$ 8,438	\$ 18,540	\$ -	\$ 6,976	\$ 18,408
Total Common Areas		\$ 47,610	\$ 12,335	\$ 32,729	\$ 46,500	\$ 14,657	\$ 41,366
<u>FIRE PROTECTION</u>							
	Fire Protection Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-3	Payroll Taxes - Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115
PE06-3	Employee Wages - Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,084
Total Fire Protection		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,199

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		Current Year - 2017			Prior Year - 2016		
		(Approved) <u>FY 2017</u>	(Expenditures) <u>Month of</u> <u>February</u>	(Expenditures) <u>Year to Date</u>	(Adjusted) <u>FY 2016</u>	(Expenditures) <u>Month of</u> <u>February</u>	(Expenditures) <u>Year to Date -</u> <u>Prior Year</u>
MOSQUITO ABATEMENT							
OE22-1	Mosquito Control Products	\$ 14,500	\$ -	\$ 4,714	\$ 14,500	\$ -	\$ -
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ 1,045	\$ 1,506	\$ 3,000	\$ 945	\$ 1,043
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 11,000	\$ 42	\$ 1,145	\$ 11,000	\$ 361	\$ 361
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 5,000	\$ 37	\$ 77	\$ 5,000	\$ 1,334	\$ 3,481
PE03-4	Payroll Taxes - Mosquito Abatement	\$ -	\$ 204	\$ 222	\$ -	\$ 158	\$ 158
PE06-4	Employee Wages - Mosquito Abatement	\$ -	\$ 2,623	\$ 2,860	\$ -	\$ 2,064	\$ 2,064
	Total Mosquito Abatement	\$ 33,500	\$ 3,952	\$ 10,523	\$ 33,500	\$ 4,861	\$ 7,107
STREETS							
OE17	Streets & Main Gate Lighting Maint/Repair	\$ 13,500	\$ 257	\$ 2,015	\$ 13,500	\$ -	\$ -
PE03-5	Payroll Taxes - Streets	\$ -	\$ 29	\$ 94	\$ -	\$ -	\$ 13
PE06 -5	Employee Wages - Streets	\$ -	\$ 348	\$ 1,078	\$ -	\$ -	\$ 153
	Total Streets	\$ 13,500	\$ 633	\$ 3,187	\$ 13,500	\$ -	\$ 166
WETLANDS							
	Wetlands Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-6	Payroll Taxes - Wetlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE06-6	Employee Wages - Wetlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Wetlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SERVICES & SUPPLIES	\$ 240,170	\$ 36,423	\$ 93,409	\$ 235,061	\$ 24,880	\$ 83,560
PERSONNEL COSTS							
PE01	Worker Compensation Insurance	\$ 20,300	\$ -	\$ -	\$ 16,035	\$ -	\$ -
PE02	Health Insurance**	\$ 57,550	\$ 9,340	\$ 9,340	\$ 60,145	\$ 5,410	\$ 10,820
PE03	Payroll Taxes	\$ 21,410	\$ 1,437	\$ 3,852	\$ 22,311	\$ 950	\$ 3,723
PE04	Processing Fees	\$ 1,400	\$ 113	\$ 226	\$ 1,400	\$ 115	\$ 230
PE05	Directors Stipend	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -	\$ -
PE06	Employee Wages	\$ 250,400	\$ 17,424	\$ 32,576	\$ 255,712	\$ 10,392	\$ 39,416
			\$ 28,314	\$ 45,994		\$ 16,867	\$ 54,189
	Distributed to Service Areas		\$ (18,861)	\$ (36,428)		\$ (11,342)	\$ (43,139)
	TOTAL UNDISTRIBUTED PERSONNEL COSTS	\$ 357,060	\$ 9,453	\$ 9,566	\$ 361,603	\$ 5,525	\$ 11,050
** SDRMA new system delayed billing - Dbl in Feb							
CAPITAL OUTLAY							
CO04	John Deer Roto Tiller (2017)	\$ 5,200					
CO04	Cart - Mosquito Abatement (2016)				\$ 17,107		
CO04	Vrisimo Flail Mower (2015)				\$ 2,150		
CO04	John Deere Tractor w/loader & Bucket (2016)				\$ 72,400		
	TOTAL CAPITAL OUTLAY	\$ 5,200	\$ -	\$ -	\$ 91,657	\$ -	\$ -

SADDLE CREEK COMMUNITY SERVICES DISTRICT
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February 2017

	<u>Current Year - 2017</u>			<u>Prior Year - 2016</u>		
	<u>(Approved)</u> <u>FY 2017</u>	<u>(Expenditures)</u> <u>Month of</u> <u>February</u>	<u>(Expenditures)</u> <u>Year to Date</u>	<u>(Adjusted)</u> <u>FY 2016</u>	<u>(Expenditures)</u> <u>Month of</u> <u>February</u>	<u>(Expenditures)</u> <u>Year to Date -</u> <u>Prior Year</u>
STUDIES AND ASSESSMENTS						
Landscape Design	\$ 20,000			\$ 12,000		
Re-seeding and Irrigation Renovation	\$ 60,000					
Pavement Assessment	\$ -			\$ 15,000		
Financial Assessment	\$ 17,500			\$ 4,300		
TOTAL STUDIES & ASSESSMENTS	\$ 97,500		\$ -	\$ 31,300		
DEBT SERVICE						
John Deere Financing	\$ 16,100	\$ 1,336	\$ 2,672	\$ 14,440		
TOTAL DEBT SERVICE	\$ 16,100	\$ 1,336	\$ 2,672	\$ 14,440	\$ -	\$ -
TOTAL EXPENSES	\$ 716,030	\$ 47,211	\$ 105,647	\$ 734,061	\$ 30,405	\$ 94,610
PAYMENTS AND ASSESSMENTS RECEIVED						
<u>Assessment Income</u>						
Payment No. 1: (40%) May 2017						
Payment No. 2: (5%) Aug 2017						
Payment No. 3: (55%) Feb 2018						
Total Assessment Income	\$ 601,900			\$ 590,142		\$ -
<u>Reimbursement Income</u>						
From: For:						
C&C Water Truck Repairs		\$ 941	\$ 942			
Toro Equ Gate Repairs						
C&C Tractor Repairs		\$ 4,292	\$ 4,292			
Total Reimbursement Income	\$ 10,500	\$ 5,233	\$ 5,234	\$ 19,500		\$ -
<u>Other Income</u>						
From: For:						
C&C Weed Abatement						
Lot Ownr Weed Abatement					\$	50
Lot Ownr Gate Openers/Cards		\$ 28	\$ 36			
Umpqua CD Interest			\$ 19		\$	19
C Co Interest Received		\$ 39	\$ 39		\$ 39	\$ 39
Various Other Miscellaneous				\$ 342	\$	341
SDRMA 16-17 PL Pro-rated/Loss Prev Allow		\$ 954	\$ 1,066			
Total Other Income	\$ 6,400	\$ 1,022	\$ 1,161	\$ 1,634	\$ 381	\$ 449
TOTAL PAYMENTS & ASSESSMENTS	\$ 618,800	\$ 6,255	\$ 6,395	\$ 611,276	\$ 381	\$ 449
Excess of Expenditures of Income				\$ (122,785)	\$ (30,024)	\$ (94,161)
<u>Other Financing Sources and Uses</u>						
John Deere Financing				\$ 72,157		
Net Income	\$ (97,230)	\$ (40,957)	\$ (99,252)	\$ (50,628)	\$ (30,024)	\$ (94,161)

Saddle Creek Comm Srvs District Statement of Cash Flows

For the 2 Months Ending February 28, 2017

	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
OPERATING ACTIVITIES								
Net Income	(99,310)	-	39	6	6	3	3	(99,253)
Adjustments to reconcile Net Income to Net Cash provided by Operations:								-
1200 Accounts Receivable	(5,233)							(5,233)
2000 Accounts Payable	(16,400)							(16,400)
2040 CSDA Bank of the West MC	4,360							4,360
2100 Payroll Taxes Payable	322							322
2150 Accrued Payroll	(458)							(458)
Other Current Payables	134							134
Net cash provided by operating activities	(116,585)	-	39	6	6	3	3	(116,528)
Net cash increase for period	(116,585)	-	39	6	6	3	3	(116,528)
Cash at beginning of period (1/1/2017)	552,257	-	26,068	25,176	25,176	25,129	25,129	678,935
Cash at end of period	435,672	-	26,107	25,182	25,182	25,132	25,132	562,407

Note: the \$324,589. showing as the beginning balance in Fund 2188 in the January Report was accrued back to 2016, as the Revenue is reported in that year.
Consequently, the Umpqua Checking beginning balance was increased by that amount.

10-Mar-17

Prepared by: Dolores Baker

Saddle Creek Comm Srvs District

CHECK DETAIL

February 2017

Date	Transaction Type	Num	Name	Memo/Description	Amount
02/01/2017	Expense	1795458	John Deere Financial	Tractor Payment	-1,335.71
02/01/2017	Bill Payment (Check)	2071	Kampa Community Solutions, LLC	Management Fees	-5,407.88
02/03/2017	Check	DD	MICHELE L MENZIES	Pay Period: 01/16/2017-01/31/2017	-90.42
02/03/2017	Check	DD	BRADLEY D NICKELL	Pay Period: 01/16/2017-01/31/2017	-762.29
02/03/2017	Check	DD	CODY L PONDER	Pay Period: 01/16/2017-01/31/2017	-853.41
02/03/2017	Check	DD	Ralph M. McGeorge	Pay Period: 01/16/2017-01/31/2017	-1,496.61
02/03/2017	Check	DD	HERNAN M HERNANDEZ	Pay Period: 01/16/2017-01/31/2017	-1,199.60
02/03/2017	Check	DD	DOLORES C BAKER	Pay Period: 01/16/2017-01/31/2017	-401.86
02/03/2017	Check	DD	Gregory Hebard	Pay Period: 01/16/2017-01/31/2017	-2,255.15
02/05/2017	Bill Payment (Check)	2072	California State Disbursement Unit	Garnishment Payable	-118.50
02/05/2017	Check		Intuit Full Service Payroll	Monthly Payroll Service Charge	-113.00
02/08/2017	Check		CA EDD	Tax Payment for Period: 02/01/2017-02/03/2017	-435.49
02/08/2017	Check		IRS	Tax Payment for Period: 02/01/2017-02/03/2017	-2,621.14
02/17/2017	Check	DD	BRADLEY D NICKELL	Pay Period: 02/01/2017-02/15/2017	-738.49
02/17/2017	Check	DD	CODY L PONDER	Pay Period: 02/01/2017-02/15/2017	-761.27
02/17/2017	Check	DD	MICHELE L MENZIES	Pay Period: 02/01/2017-02/15/2017	-33.92
02/17/2017	Check	DD	DOLORES C BAKER	Pay Period: 02/01/2017-02/15/2017	-365.79
02/17/2017	Check	DD	HERNAN M HERNANDEZ	Pay Period: 02/01/2017-02/15/2017	-1,050.38
02/17/2017	Check	DD	Ralph M. McGeorge	Pay Period: 02/01/2017-02/15/2017	-1,496.63
02/17/2017	Check	DD	Gregory Hebard	Pay Period: 02/01/2017-02/15/2017	-2,255.14
02/21/2017	Bill Payment (Check)	2074	COURT-ORDERED DEBT COLLECTIONS	Garnishment Payable	-50.00
02/21/2017	Bill Payment (Check)	2079	Gold Electric, Inc.	Photocell replacement on 2 lamp posts	-257.02
02/21/2017	Bill Payment (Check)	2080	MVCAC	Conference Charg	-62.50
02/21/2017	Bill Payment (Check)	2073	Public Health Foundation Enterprises Inc	Mosquito Abatement Monitoring & Testing	-540.00
02/21/2017	Bill Payment (Check)	2075	SDRMA-Health Ins.	Health Benefits	-4,670.00
02/21/2017	Bill Payment (Check)	2076	Signco	Voided	0.00
02/21/2017	Bill Payment (Check)	2081	California State Disbursement Unit	Garnishment Payable	-118.50
02/21/2017	Bill Payment (Check)	2077	Turf Star, Inc.	Landscape Equipment Maintenance	-351.40
02/21/2017	Bill Payment (Check)	2078	Bank of the West	Credit Card Payment	-21,663.28
02/23/2017	Check		CA EDD	Tax Payment for Period: 02/15/2017-02/17/2017	-419.20
02/23/2017	Check		IRS	Tax Payment for Period: 02/15/2017-02/17/2017	-2,478.14
02/24/2017	Expense		PG&E - 7193	Utilities	-418.88
					-\$ 54,821.60