



Saddle Creek Community Services District

Treasurer's Report

January 31, 2016

Saddle Creek Comm Srvs District
Statement of Cash Flows

For the 1 Month Ending January 31, 2016

	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	(64,584.30)	-	-	6.34	6.34	3.17	3.16	(64,565.29)
Adjustments to reconcile Net Income to Net Cash provided by Operations:								-
Re-issue PR check from 2014	225.00							225.00
2000 Accounts Payable	1,685.47							1,685.47
2040 CSDA Bank of the West MC	2,426.30							2,426.30
2100 Payroll Taxes Payable	348.41							348.41
2150 Accrued Payroll	-651.98							(651.98)
2201 Sales Tax Adjustment	16.84							16.84
Net cash provided by operating activities	(60,534.26)	-	-	6.34	6.34	3.17	3.16	(60,515.25)
Net cash increase for period	(60,534.26)	-	-	6.34	6.34	3.17	3.16	(60,515.25)
Cash at beginning of period	230,480.42	318,146.88	25,911.54	25,150.46	25,150.45	25,116.57	25,116.57	675,072.89
Cash at end of period	169,946.16	318,146.88	25,911.54	25,156.80	25,156.79	25,119.74	25,119.73	614,557.64

Prepared by: Dolores Baker
13-Feb-16

Saddle Creek Community Services District

BALANCE SHEET

January 31, 2016

ASSETS

Current Assets	
1000 Umpqua Bank Checking	169,946.16
1020 Cash - Fund 2188 - Calaveras Co	318,146.88
1080 Umpqua Bank CD Accounts	
1081 CD #7405	25,911.54
1082 CD #46165	25,156.80
1083 CD #46207	25,156.79
1084 CD #46249	25,119.74
1085 CD #46124	25,119.73
Total Umpqua Bank CD Accounts	<u>126,464.60</u>
Total Current Assets	\$ 614,557.64
Fixed Assets	
1500 Capital Assets	
1501 Equipment	267,138.76
1503 Roads	2,360,462.00
1504 Easements	10,344,000.00
1505 Buildings	79,000.00
Total 1500 Capital Assets	<u>\$ 13,050,600.76</u>
1600 Accumulated Depreciation	
1601 Equipment	(184,679.03)
1603 Roads	(616,865.62)
1605 Buildings	(16,590.00)
Total 1600 Accumulated Depreciation	<u>\$ (818,134.65)</u>
Total Fixed Assets	\$ 12,232,466.11
TOTAL ASSETS	\$ 12,847,023.75

LIABILITIES AND EQUITY

Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	9,285.37
Total Accounts Payable	<u>\$ 9,285.37</u>
Credit Cards	
2040 CSDA Bank of the West MC	15,102.86
Total Credit Cards	<u>\$ 15,102.86</u>
Other Current Liabilities	
2100 Payroll Taxes Payable	1,197.59
2150 Accrued Payroll	10,585.33
2201 Sales Tax Adjustment	35.20
Total Other Current Liabilities	<u>\$ 11,818.12</u>
Total Current Liabilities	\$ 36,206.35
Total Liabilities	\$ 36,206.35
Equity	
3800 Developer Capital Contributions	12,198,795.62
3900 Retained Earnings	676,587.07
Net Income	(64,565.29)
Total Equity	\$ 12,810,817.40
TOTAL LIABILITIES AND EQUITY	\$ 12,847,023.75

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2016 MONTHLY BUDGET REPORT
January 2016

Code	Current Year - 2016			Prior Year - 2015		
	(Approved)	(Expenditures)	(Expenditures)	(Adjusted)	(Expenditures)	(Expenditures)
	<u>FY 2016</u>	<u>Month of</u> <u>January</u>	<u>Year to Date</u>	<u>FY 2015</u>	<u>Month of</u> <u>January</u>	<u>Year to Date -</u> <u>Prior Year</u>
EXPENDITURES						
SERVICES AND SUPPLIES						
ADMINISTRATION						
OE01	Audit Expense	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ -
OE02	Accounting & Bookkeeping	\$ 500	\$ 31	\$ 31	\$ 500	\$ -
OE03	On-line Back-up/Notary Fees/Bonds	\$ 361	\$ 326	\$ 326	\$ 351	\$ -
OE04	Legal Expenses	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -
OE05	Management Fees	\$ 62,700	\$ 5,225	\$ 5,225	\$ 57,000	\$ 4,750
OE06	Insurance (Property Loss/Liability)	\$ 8,000	\$ -	\$ -	\$ 8,000	\$ -
OE07	Miscellaneous/Contingency	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -
OE08	Professional Development (Travel/Training)	\$ 6,000	\$ 1,843	\$ 1,843	\$ 6,000	\$ 355
OE09	Dues, Certifications & Subscriptions	\$ 4,000	\$ 1,598	\$ 1,598	\$ 4,000	\$ 531
OE10	Uniform Expenses	\$ 2,200	\$ -	\$ -	\$ 2,200	\$ 25
OE11	Electric Power/Water/Sewer	\$ 5,200	\$ 540	\$ 540	\$ 6,000	\$ 328
OE12	Telephone/Pager Service	\$ 4,000	\$ -	\$ -	\$ 5,000	\$ 353
OE13	Internet Service	\$ 1,200	\$ -	\$ -	\$ 1,200	\$ 90
OE14	Office Supplies/Postage	\$ 5,000	\$ 350	\$ 350	\$ 5,000	\$ 1,642
OE15	Office Equipment Repair/Replacement	\$ 3,000	\$ 548	\$ 548	\$ 3,000	\$ -
OE31	Records Management Services	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -
OE26	County Fees/LAFCO (2)	\$ 6,500	\$ -	\$ -	\$ 6,000	\$ -
OE30	Reimbursable Maint/Repair Expense (1)	\$ 19,500	\$ -	\$ -	\$ 10,000	\$ -
PE03-1	Payroll Taxes - Administration	\$ -	\$ 1,569	\$ 1,569	\$ -	\$ -
PE06-1	Employee Wages - Administration	\$ -	\$ 16,355	\$ 16,355	\$ -	\$ -
	Total Administration	\$ 141,561	\$ 28,385	\$ 28,385	\$ 127,651	\$ 8,074
COMMON AREAS						
OE16	Gate Maintenance & Opener Purchase	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -
OE18	Landscape Supplies & Repairs	\$ 21,000	\$ 8,045	\$ 8,045	\$ 21,000	\$ 3,471
OE19	Landscape Equipment Repair/Replacement	\$ 16,500	\$ 5,185	\$ 5,185	\$ 10,000	\$ 756
OE21	Landscape Equipment Gas & Oil	\$ 5,000	\$ 1,375	\$ 1,375	\$ 7,000	\$ 1,379
PE03 -2	Payroll Taxes - Common Areas	\$ -	\$ 1,101	\$ 1,101	\$ -	\$ -
PE06 -2	Employee Wages - Common Areas	\$ -	\$ 11,167	\$ 11,167	\$ -	\$ -
	Total Common Areas	\$ 46,500	\$ 26,873	\$ 26,873	\$ 42,000	\$ 5,606
FIRE PROTECTION						
	Fire Protection Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-3	Payroll Taxes - Fire Protection	\$ -	\$ 115	\$ 115	\$ -	\$ -
PE06-3	Employee Wages - Fire Protection	\$ -	\$ 1,084	\$ 1,084	\$ -	\$ -
	Total Fire Protection	\$ -	\$ 1,199	\$ 1,199	\$ -	\$ -

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2016 MONTHLY BUDGET REPORT
January 2016

Code	Current Year - 2016			Prior Year - 2015		
	(Approved)	(Expenditures)	(Expenditures)	(Adjusted)	(Expenditures)	(Expenditures)
	<u>FY 2016</u>	<u>Month of January</u>	<u>Year to Date</u>	<u>FY 2015</u>	<u>Month of January</u>	<u>Year to Date - Prior Year</u>
MOSQUITO ABATEMENT						
OE22	Mosquito Control Products (4)	\$ 14,500	\$ -	\$ -	\$ 14,513	\$ -
OE23	Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ 99	\$ 99	\$ 3,000	\$ 63
OE24	Mosquito Abatement Vehicles Gas & Oil	\$ 11,000	\$ -	\$ -	\$ 13,000	\$ 474
OE25	Mosquito Abatement Equipment Maintenance	\$ 5,000	\$ 2,147	\$ 2,147	\$ 5,890	\$ -
PE03-4	Payroll Taxes - Mosquito Abatement	\$ -	\$ -	\$ -	\$ -	\$ -
PE06-4	Employee Wages - Mosquito Abatement	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Mosquito Abatement	\$ 33,500	\$ 2,246	\$ 2,246	\$ 36,403	\$ 537
STREETS						
OE17	Streets & Main Gate Lighting Maint/Repair	\$ 13,500	\$ -	\$ -	\$ 13,500	\$ -
PE03-5	Payroll Taxes - Streets	\$ -	\$ 13	\$ 13		
PE06 -5	Employee Wages - Streets	\$ -	\$ 153	\$ 153		
	Total Streets	\$ 13,500	\$ 166	\$ 166	\$ 13,500	\$ -
WETLANDS						
	Wetlands Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-6	Employee Wages - Wetlands	\$ -	\$ -	\$ -		
PE06-6	Payroll Taxes - Wetlands	\$ -	\$ -	\$ -		
	Total Wetlands	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SERVICES & SUPPLIES	\$ 235,061	\$ 58,869	\$ 58,869	\$ 219,554	\$ 14,217
PERSONNEL EXPENDITURES						
PE01	Worker Compensation Insurance	\$ 16,035	\$ -	\$ -	\$ 16,000	\$ -
PE02	Health Insurance	\$ 60,145	\$ 5,410	\$ 5,410	\$ 58,780	\$ 3,284
PE03	Payroll Taxes	\$ 22,311	\$ 2,682	\$ 2,670	\$ 28,000	\$ 3,696
PE04	Processing Fees	\$ 1,400	\$ 115	\$ 115	\$ 1,400	\$ 115
PE05	Directors Stipend	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -
PE06	Employee Wages****	\$ 255,712	\$ 17,592	\$ 17,592	\$ 253,000	\$ 33,029
			\$ 25,799	\$ 25,787		
	<i>Distributed to Service Areas</i>		\$ (20,034)	\$ (20,021)		
	TOTAL PERSONNEL	\$ 361,603	\$ 5,765	\$ 5,765	\$ 363,180	\$ 40,124
*** Change in Acctg- No Accrual to better tie to Tax Returns						
CAPITAL OUTLAY						
CO04	Vrisimo Flail Mower (2015)				\$ 8,000	
CO04	John Deere Tractor w/loader & Bucket (2016)	\$ 72,157			\$ -	
	TOTAL CAPITAL OUTLAY	\$ 72,157			\$ 8,000	\$ -

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2016 MONTHLY BUDGET REPORT
January 2016

<u>Code</u>	<u>Current Year - 2016</u>			<u>Prior Year - 2015</u>		
	<u>(Approved)</u> <u>FY 2016</u>	<u>(Expenditures)</u> <u>Month of</u> <u>January</u>	<u>(Expenditures)</u> <u>Year to Date</u>	<u>(Adjusted)</u> <u>FY 2015</u>	<u>(Expenditures)</u> <u>Month of</u> <u>January</u>	<u>(Expenditures)</u> <u>Year to Date -</u> <u>Prior Year</u>
STUDIES AND ASSESSMENTS						
Landscape Design	\$ 12,000					
Pavement Assessment	\$ 15,000					
Financial Assessment	\$ 4,300					
TOTAL STUDIES & ASSESSMENTS	\$ 31,300					
DEBT SERVICE						
John Deere Financing	\$ 14,440					
TOTAL DEBT SERVICE	\$ 14,440					
TOTAL EXPENSES	\$ 714,561	\$ 64,634	\$ 64,634	\$ 590,734	\$ 54,341	\$ 54,341
PAYMENTS AND ASSESSMENTS RECEIVED						
<u>Assessment Income</u>						
Payment No. 1:				<i>Note Only</i>	<u>Date Rec'd:</u> <i>FY 2013-14</i>	<u>Amount:</u> \$ 311,982
Payment No. 2:						
Payment No. 3:						
Total Assessment Income	\$ 590,142			\$ 572,275		\$ 311,982
<u>Reimbursement Income</u>						
From: For:					<u>Date Rec'd:</u>	<u>Amount:</u>
Castle & Various						
Toro Equ Gate Repairs						
Castle & Tractor/Equipment Repairs						
Total Reimbursement Income	\$ 19,500			\$ 10,000		\$ -
<u>Other Income</u>						
From: For:					<u>Date Rec'd:</u>	<u>Amount:</u>
Castle & Weed Abatement						
Lot Ownr Weed Abatement		\$ 50	\$ 50			
Lot Ownr Gate Openers/Cards					Jan 2015	
Umpqua CD Interest		\$ 19	\$ 19		34	\$ 34
Calavera Interest Received						
Various Other Miscellaneous						
Central L Adapco Rebate (4)						
Total Other Income	\$ 1,634	\$ 69	\$ 69	\$ 8,000	\$ 34	\$ 34
TOTAL PAYMENTS & ASSESSMENTS	\$ 611,276	\$ 69	\$ 69	\$ 590,275	\$ 34	\$ 34
Net Income	\$ (103,285)	\$ (64,565)	\$ (64,565)	\$ (459)	\$ (54,307)	\$ (54,307)
<u>Other Financing Sources/Uses</u>						
John Deere Financing	\$ 72,157					
REVENUE (OVER) EXPENDITURES	\$ (31,128)					

Saddle Creek Comm Srvs District

Check Detail

January 2016

Date	Num	Name	Amount
01/01/2016	1865	California Special Districts Association	(1,523.00)
01/01/2016	1866	Kampa Community Solutions, LLC	(5,225.00)
01/04/2016	January	Intuit Full Service Payroll	(115.00)
01/05/2016	1867	California State Disbursement Unit	(118.50)
01/05/2016	1868	COURT-ORDERED DEBT COLLECTIONS	(50.00)
01/05/2016	DD	DOLORES C BAKER	(307.16)
01/05/2016	DD	Mark A. Dunlop	(1,101.98)
01/05/2016	DD	Gregory Hebard	(2,194.16)
01/05/2016	DD	HERNAN M HERNANDEZ	(1,051.98)
01/05/2016	DD	Ralph M. McGeorge	(1,495.08)
01/05/2016	DD	MICHELE L MENZIES	(47.81)
01/05/2016	DD	BRADLEY D NICKELL	(1,077.99)
01/05/2016	DD	CODY L PONDER	(1,056.48)
01/08/2016	CA	EDD	(470.92)
01/08/2016	IRS		(3,124.93)
01/19/2016	1872	Edward Jones	(3,000.00)
01/19/2016	1873	Capital Bank & Trust Co.	(3,500.00)
01/19/2016	1874	Bank of the West	(12,249.88)
01/19/2016	1876	California Chamber of Commerce	(156.53)
01/19/2016	1875	Don Cowper	(257.58)
01/19/2016	1877	Hernan Hernandez .	(100.00)
01/19/2016	1878	Kevin's Tree Service	(800.00)
01/19/2016	1879	SDRMA-Health Ins.	(5,410.08)
01/19/2016	1880	Sierra Aircraft Upholstery	(409.38)
01/19/2016	1881	Steve Marks	(1,840.00)
01/19/2016	1882	Turf Star, Inc.	(81.45)
01/20/2016	IRA	Gregory Hebard	(3,500.00)
01/20/2016	IRA	Ralph M. McGeorge	(3,000.00)
01/20/2016	1883	California State Disbursement Unit	(118.50)
01/20/2016	1884	COURT-ORDERED DEBT COLLECTIONS	(50.00)
01/20/2016	DD	DOLORES C BAKER	(284.91)
01/20/2016	DD	Mark A. Dunlop	(1,018.11)
01/20/2016	DD	Gregory Hebard	(2,194.58)
01/20/2016	DD	HERNAN M HERNANDEZ	(1,060.18)
01/20/2016	DD	Ralph M. McGeorge	(1,495.61)
01/20/2016	DD	MICHELE L MENZIES	(59.13)
01/20/2016	DD	BRADLEY D NICKELL	(1,036.60)
01/20/2016	DD	CODY L PONDER	(1,059.46)
01/20/2016	CA	EDD	(214.94)
01/25/2016	1889	THOMAS D PICKERING	(225.00)
01/25/2016	01/08/2016	PG&E - 7193	(254.40)
01/25/2016	01/15/16	CCWD	(285.88)
01/27/2016	IRS		(4,160.58)
01/27/2016	CA	EDD	(526.49)
			<u>(67,309.26)</u>