



Saddle Creek Community Services District

Treasurer's Report

December 2015

Saddle Creek Comm Srvs District
Statement of Cash Flows

For the 12 Months Ending December 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
OPERATING ACTIVITIES								
Net Income	17,859.23	6,165.37	100.94	31.40	31.39	30.12	30.12	24,248.57
Adjustments to reconcile Net Income to Net Cash provided by Operations:								-
IN03 JE 5.6 Interest Income			22.03					22.03
2000 Accounts Payable	-1,843.03							(1,843.03)
2040 CSDA Bank of the West MC	12,676.56							12,676.56
2060 CSD Visa - MLB	-5,247.38							(5,247.38)
2110 Wage Garnishments Payable	0.00							
2100 Payroll Liabilities	37.39							37.39
2150 Accrued Payroll	1,459.98							1,459.98
2201 Sales Tax Adjustment	0.22							0.22
Board of Equilization Payable	-6.98							(6.98)
Net cash provided by operating activities	24,935.99	6,165.37	122.97	31.40	31.39	30.12	30.12	31,347.36
Net cash increase for period	24,935.99	6,165.37	122.97	31.40	31.39	30.12	30.12	31,347.36
Cash at beginning of period	205,544.43	311,981.51	25,788.57	25,119.06	25,119.06	25,086.45	25,086.45	643,725.53
Cash at end 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

Prepared by: Dolores Baker
9-Jan-16

Saddle Creek Comm Srvs District Balance Sheet

As of December 31, 2015

ASSETS

Current Assets

Bank Accounts

1000 Umpqua Bank Checking	\$	230,480.42
1020 Cash - Fund 2188		318,146.88
1080 Umpqua Bank CD Accounts		
1081 CD #7405		25,911.54
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		126,445.59
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Total Bank Accounts		675,072.89
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Total Current Assets		675,072.89
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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		13,050,600.76
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1600 Accumulated Depreciation

1601 Equipment		(184,679.03)
1603 Roads		(616,865.62)
1605 Buildings		(16,590.00)

Total 1600 Accumulated Depreciation		(818,134.65)
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Total Fixed Assets		12,232,466.11
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TOTAL ASSETS	\$	12,907,539.00
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LIABILITIES AND EQUITY

Liabilities

Current Liabilities

2000 Accounts Payable	\$	7,599.90
2040 CSDA Bank of the West MC		12,676.56
2100 Payroll Taxes Payable		909.50
2150 Accrued Payroll		11,237.31
2201 Sales Tax Payable		18.36

Total Current Liabilities		32,441.63
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Total Liabilities		32,441.63
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Equity

3800 Developer Capital Contributions		12,198,795.62
3900 Retained Earnings		652,053.18
Net Income		24,248.57

Total Equity		12,875,097.37
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TOTAL LIABILITIES AND EQUITY	\$	12,907,539.00
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SADDLE CREEK COMMUNITY SERVICES DISTRICT
BUDGET AND PROFIT & LOSS REPORT
 December 2015

EXPENSES	Current Year - 2015				Prior Year - 2014		
	Approved BUDGET	CURRENT MONTH	YEAR TO DATE	% of Budget	Adjusted BUDGET	CURRENT MONTH	YEAR TO DATE
Operating Expenses							
OE01 Audit Expense	\$ 7,500	\$ -	\$ 7,500	100%	\$ 7,500	\$ -	\$ 7,500
OE02 Accounting & Bookkeeping	\$ 500	\$ 31	\$ 278	56%	\$ 6,000	\$ 81	\$ 6,556
OE03 On-line Back-up/Notary Fees/Bonds	\$ 351	\$ -	\$ 361	103%	\$ 1,000	\$ -	\$ 351
OE04 Legal Expenses	\$ 1,500	\$ -	\$ -	0%	\$ 1,500	\$ -	\$ 500
OE05 Management Fees	\$ 57,000	\$ 5,225	\$ 59,850	105%	\$ 28,500	\$ 4,750	\$ 28,500
OE06 Insurance (Property Loss/Liability)	\$ 8,000	\$ -	\$ 8,000	100%	\$ 8,000	\$ -	\$ 6,359
OE07 Miscellaneous/Contingency	\$ 2,000	\$ 701	\$ 2,155	108%	\$ 5,000	\$ 1,131	\$ 4,738
OE08 Professional Development (Travel/Training)	\$ 6,000	\$ 68	\$ 6,813	114%	\$ 5,000	\$ -	\$ 5,268
OE09 Dues, Certifications & Subscriptions	\$ 4,000	\$ 419	\$ 4,128	103%	\$ 4,000	\$ 1,578	\$ 3,491
OE10 Uniform Expenses	\$ 2,200	\$ 161	\$ 1,964	89%	\$ 1,600	\$ 70	\$ 1,932
OE11 Electric Power/Water/Sewer	\$ 6,000	\$ 534	\$ 4,707	78%	\$ 5,000	\$ 390	\$ 5,016
OE12 Telephone/Pager Service	\$ 5,000	\$ 701	\$ 4,062	81%	\$ 5,000	\$ 352	\$ 4,233
OE13 Internet Service	\$ 1,200	\$ 180	\$ 1,169	97%	\$ 1,200	\$ 90	\$ 1,036
OE14 Office Supplies/Postage	\$ 5,000	\$ 174	\$ 5,017	100%	\$ 4,500	\$ 949	\$ 4,870
OE15 Office Equipment Repair/Replacement	\$ 3,000	\$ 920	\$ 3,974	132%	\$ 2,300	\$ -	\$ 2,062
OE16 Gate Maintenance & Opener Purchase	\$ 4,000	\$ -	\$ 3,794	95%	\$ 4,000	\$ 125	\$ 3,020
OE17 Street & Main Gate Lighting Maint/Repair	\$ 13,500	\$ 156	\$ 13,599	101%	\$ 13,500	\$ 4,929	\$ 12,640
OE18 Landscape Supplies & Repairs	\$ 21,000	\$ 1,461	\$ 21,043	100%	\$ 21,000	\$ 786	\$ 20,868
OE19 Landscape Equipment Repair/Replacement	\$ 10,000	\$ 920	\$ 12,204	122%	\$ 16,500	\$ 27	\$ 16,493
OE21 Landscape Equipment Gas & Oil	\$ 7,000	\$ 478	\$ 4,924	70%	\$ 7,000	\$ 286	\$ 6,582
OE26 County Fees/LAFCO	\$ 6,000	\$ 2,900	\$ 6,312	105%	\$ 6,500	\$ 2,861	\$ 5,758
OE30 Reimbursable Maint/Repair Expense	\$ 10,000	\$ -	\$ 19,242	192%	\$ -	\$ -	\$ 4,204
OE31 Records Management Services	\$ 2,400	\$ -	\$ -	0%	\$ -	\$ -	\$ -
Total OE Expenses	\$ 183,151	\$ 15,029	\$ 191,096	104%	\$ 154,600	\$ 18,405	\$ 151,978
OE22-1 Mosquito Control Products	\$ 14,513	\$ 145	\$ 14,952	103%	\$ 13,500	\$ -	\$ 17,673
OE22-2 Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ 400	\$ 2,850	95%	\$ 3,000	\$ 351	\$ 1,823
OE22-3 Mosquito Abatement Vehicles Gas & Oil	\$ 13,000	\$ 300	\$ 10,489	81%	\$ 13,000	\$ 1,543	\$ 10,222
OE22-4 Mosquito Abatement Equipment Maintenance	\$ 5,890	\$ -	\$ 4,440	75%	\$ 5,000	\$ -	\$ 5,890
Total Mosquito Abatement Expenses	\$ 36,403	\$ 845	\$ 32,731	90%	\$ 34,500	\$ 1,894	\$ 35,608
Total Operational Expenses	\$ 219,554	\$ 15,874	\$ 223,827	102%	\$ 189,100	\$ 20,299	\$ 187,587
Personnel Expenses							
PE01 Worker Compensation Insurance	\$ 14,241	\$ -	\$ 17,882	126%	\$ 16,000	\$ 2,580	\$ 10,787
PE02 Health Insurance	\$ 60,000	\$ 5,410	\$ 56,319	94%	\$ 58,780	\$ 4,927	\$ 49,533
PE03 Payroll Taxes	\$ 23,972	\$ 2,697	\$ 21,432	89%	\$ 28,000	\$ 2,278.31	\$ 20,316
PE04 Processing Fees	\$ 1,400	\$ 115	\$ 1,438	103%	\$ 1,400	\$ 123.00	\$ 1,376
PE05 Directors Stipend	\$ 6,000	\$ 5,500	\$ 5,500	92%	\$ 6,000	\$ 4,300.00	\$ 5,200
PE06 Employee Wages	\$ 264,558	\$ 22,281	\$ 245,506	93%	\$ 210,400	\$ 17,404	\$ 224,385
Total Personnel Expenses	\$ 370,171	\$ 36,003	\$ 348,077	94%	\$ 320,580	\$ 31,612	\$ 311,597
Capital Outlay							

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

		Current Year - 2015				Prior Year - 2014		
		Approved BUDGET	CURRENT MONTH	YEAR TO DATE	% of Budget	Adjusted BUDGET	CURRENT MONTH	YEAR TO DATE
CO04	Mower	\$ 8,000	\$ 7,540	\$ 7,540				
CO04	2015 Chevrolet Silverado (2014)					\$ 30,799		
CO04	(2) Workman MDX Cart (2014)					\$ 22,769		
CO04	Workman HD w/Bed (2014)	\$ -				\$ 17,499		
Total Capital Outlay		\$ 8,000	\$ 7,540	\$ 7,540		\$ 71,100	\$ 71,067	\$ 71,067
						\$ -	\$ -	\$ -
TOTAL EXPENSES		\$ 597,725	\$ 59,417	\$ 579,444	97%	\$ 580,780	\$ 122,978	\$ 570,250

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	\$ 321,047	\$ 321,047	\$ 314,751	\$ 314,751			
Total Assessment Income		\$ 572,275	\$ 321,047	\$ 578,571	101%	\$ 561,053	\$ 314,751	\$ 567,225

IN30	<u>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	
SDLF	Clerk Ed Scholarship		\$ 525					
Total Reimbursement Income		\$ 10,000	\$ -	\$ 19,842	198%	\$ -	\$ -	\$ 4,204

<u>Miscellaneous Income</u>								
Castle & Cooke	Weed Abatement	\$ -	\$ -				\$ 2,500	
Lot Owners	Weed Abatement		\$ 1,150				\$ 1,741	
IN03	Lot Owners	\$ 56	\$ 456			\$ 56	\$ 509	
IN05	Umpqua Bank	\$ 143	\$ 224				\$ 238	
IN06	Calaveras County		\$ 400			\$ 66	\$ 380	
IRS	Form 940 Refund	\$ 2,906.56	\$ 2,906.56				\$ 1,987	
Total Miscellaneous Income		\$ 8,000	\$ 3,106	\$ 5,136	64%	\$ 121	\$ 7,355	
TOTAL INCOME		\$ 590,275	\$ 324,153	\$ 603,549	102%	\$ 561,053	\$ 314,872	\$ 578,784

	NET INCOME	\$ (7,450)	\$ 264,736	\$ 24,105		\$ (19,727)	\$ 191,894	\$ 8,533
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Saddle Creek Comm Srvs District
Check Detail
December 2015

Date	Num	Name	Amount
12/01/2015	1848	Kampa Community Solutions, LLC	(5,225.00)
12/02/2015	Auto Debit	Intuit Full Service Payroll	(115.00)
12/04/2015	DD	DOLORES C BAKER	(26.30)
12/04/2015	DD	Mark A. Dunlop	(1,017.57)
12/04/2015	DD	Gregory Hebard	(2,192.47)
12/04/2015	DD	HERNAN M HERNANDEZ	(967.59)
12/04/2015	DD	Ralph M. McGeorge	(1,494.27)
12/04/2015	DD	MICHELE L MENZIES	(25.20)
12/04/2015	DD	BRADLEY D NICKELL	(1,077.49)
12/04/2015	DD	CODY L PONDER	(972.13)
12/05/2015	1849	California State Disbursement Unit	(118.50)
12/05/2015	1850	COURT-ORDERED DEBT COLLECTIONS	(50.00)
12/09/2015		IRS	(2,967.88)
12/09/2015		CA EDD	(452.87)
12/15/2015	1852	KENNETH R ALBERTSON	(1,000.95)
12/15/2015	1854	KENT R LAZARUS	(886.17)
12/15/2015	1855	CHARLES M ROBINSON	(967.62)
12/15/2015	1856	SUE N RUSS	(967.62)
12/15/2015	1857	Bank of the West	(4,046.59)
12/15/2015	1858	K.A.R. Service	(3,619.31)
12/15/2015	1859	Mark Dunlop	(159.46)
12/15/2015	1860	SDRMA-Health Ins.	(5,410.08)
12/15/2015	1861	Turf Star, Inc.	(1,484.00)
12/15/2015	1862	Public Health Foundation Enterprises Inc	(117.00)
12/16/2015	1869	LAWRENCE D HOFFMAN	(1,037.09)
12/18/2015	PE 11/23/2015	CCWD	(285.88)
12/18/2015	DD	DOLORES C BAKER	(588.33)
12/18/2015	DD	Mark A. Dunlop	(1,017.59)
12/18/2015	DD	Gregory Hebard	(2,192.46)
12/18/2015	DD	HERNAN M HERNANDEZ	(967.58)
12/18/2015	DD	Ralph M. McGeorge	(1,494.27)
12/18/2015	DD	MICHELE L MENZIES	(59.13)
12/18/2015	DD	BRADLEY D NICKELL	(956.42)
12/18/2015	DD	CODY L PONDER	(972.13)
12/18/2015		CA EDD	(38.70)
12/18/2015		IRS	(767.89)
12/20/2015	1863	California State Disbursement Unit	(118.50)
12/20/2015	1864	COURT-ORDERED DEBT COLLECTIONS	(50.00)
12/23/2015		CA EDD	(472.65)
12/23/2015		IRS	(3,254.48)
12/28/2015		PG&E - 7193	(248.00)
			(49,882.17)

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