



Saddle Creek Community Services District

Treasurer's Report

June 30, 2019

Saddle Creek Comm Srvs District
Treasurer's Report
June 2019

Statement of Cash Flows

For the 12 Months Ending June 30, 2019

| | Umpqua Bank Checking | 2018 Road Improvement Project | Calaveras Co Fund 2188 | LAIF | YTD Total |
|----------------------------------------------------------------------------|-------------------------|-------------------------------------|---------------------------|----------------|------------------|
| Net Income | (1,105) | (700,006) | (46,606) | 2,149 | (745,568) |
| OPERATING ACTIVITIES | | | | | |
| Adjustments to reconcile Net Income to Net Cash provided by Operations: | | | | | |
| 1200 Accounts Receivable | (3,186) | | | | (3,186) |
| 2000 Accounts Payable | 14,930 | | | | 14,930 |
| 2050 Umpqua CSDA Visa | 7,829 | | | | 7,829 |
| 2100 Payroll Taxes Payable | 6,063 | | | | 6,063 |
| 2110 Garnishments Payable | (179) | | | | (179) |
| 2150 Accrued Payroll | 13,026 | | | | 13,026 |
| 2200 Sales Tax Payable | (2) | | | | (2) |
| Net cash provided by operating activities | 37,376 | (700,006) | (46,606) | 2,149 | (707,087) |
| FINANCING ACTIVITIES | | | | | |
| 2500 Lease Payable - John Deere | 54,970 | | | | 54,970 |
| Net cash increase for period | 92,346 | (700,006) | (46,606) | 2,149 | (652,117) |
| Cash at beginning of period (7/1/2018) | 543,490 | 700,006 | 46,632 | 100,000 | 1,390,128 |
| Cash at end of period | 635,836 | - | 26 | 102,149 | 738,011 |

**Saddle Creek Comm Srvs District
Treasurer's Report
June 2019**

Cash Flow Projection

| FY 2018-19 | | | | | | | |
|------------|----------|----------|----------|----------|----------|----------|----------|
| Jun-2019 | Jul-2019 | Aug-2019 | Sep-2019 | Oct-2019 | Nov-2019 | Dec-2019 | Jan-2020 |

REGULAR CHECKING

| | | | | | | | | | | | | | | | | | |
|------------------------------------------------------|-----------|----------------|-----|-----------|----------------|-----------|---------------------------------------------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| Beginning Checking Account Balance | \$ | 722,865 | \$ | 635,011 | \$ | 557,691 | \$ | 526,340 | \$ | 464,988 | \$ | 403,637 | \$ | 342,286 | \$ | 280,934 | |
| Deposits | \$ | - | \$ | 30,000 | \$ | 30,000 | \$ | | \$ | | \$ | | \$ | | \$ | | |
| Assessments | \$ | - | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | |
| Other Income | \$ | 3,402 | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | |
| Disbursements | | | | | | | | | | | | | | | | | |
| Paychecks | \$ | 10,861 | \$ | 19,000 | \$ | 19,000 | \$ | 19,000 | \$ | 19,000 | \$ | 19,000 | \$ | 19,000 | \$ | 19,000 | |
| Payroll Taxes | \$ | 8,082 | (9) | \$ | 8,200 | \$ | 8,200 | \$ | 8,200 | \$ | 8,200 | \$ | 8,200 | \$ | 8,200 | \$ | 8,200 |
| Checks Written | \$ | | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | |
| Other Operating & Admin Costs | \$ | 36,930 | \$ | 14,000 | \$ | 14,000 | \$ | 14,000 | \$ | 14,000 | \$ | 14,000 | \$ | 14,000 | \$ | 14,000 | |
| Bonuses - IRA payments | \$ | | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | |
| Property Liability Insurance | \$ | 10,767 | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | |
| Worker's Comp Insurance | \$ | 12,975 | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ | |
| New Lease payments | \$ | 1,051 | (2) | \$ | 1,051 | \$ | 1,051 | \$ | 1,051 | \$ | 1,051 | \$ | 1,051 | \$ | 1,051 | \$ | 1,051 |
| Capital Outlay | \$ | - | (3) | | 8802 | | (Budget for this period is unknown at this time) | | | | | | | | | | |
| Projects Costs | | | | | | | (Radar Unit)(Spray Rig | | | | | | | | | | |
| Human Resources Practioners | \$ | 1,000 | | | | | (Budget for this period is unknown at this time) | | | | | | | | | | |
| Willdan | \$ | - | | | 6080 | | (Budget for this period is unknown at this time) | | | | | | | | | | |
| NBS | \$ | | | | 1087 | | (Budget for this period is unknown at this time) | | | | | | | | | | |
| SDFA (Road Construction Loan) | \$ | - | (4) | | | | | | | | | | | | | | |
| Landscape Architect | \$ | - | (5) | | | | (Budget for this period is unknown at this time) | | | | | | | | | | |
| Credit Card Payments | \$ | 7,520 | | \$ | 17,000 | \$ | 17,000 | \$ | 17,000 | \$ | 17,000 | \$ | 17,000 | \$ | 17,000 | \$ | 17,000 |
| ACS Debits - (Utilities, Lease Pymts,P/R processing) | \$ | 2,069 | | \$ | 2,100 | \$ | 2,100 | \$ | 2,100 | \$ | 2,100 | \$ | 2,100 | \$ | 2,100 | \$ | 2,100 |
| Total Disbursements | \$ | 91,256 | | \$ | 77,320 | \$ | 61,351 | \$ | 61,351 | \$ | 61,351 | \$ | 61,351 | \$ | 61,351 | \$ | 61,351 |
| Ending Checking Account Balance | \$ | 635,011 | | \$ | 557,691 | \$ | 526,340 | \$ | 464,988 | \$ | 403,637 | \$ | 342,286 | \$ | 280,934 | \$ | 219,583 |
| check | \$ | 0 | | | | | | | | | | | | | | | |
| Check | \$ | - | | | | | | | | | | | | | | | |

- (2) New \$55K lease for Compact tractor per Budget
- (3) \$1450.- Shed and \$10698. for trailer both within budget
- (4) Loan payment due May 4, 2019
- (5) Prelim Design \$25K, \$2K contingency - Budget

NOTE: This cash flow projection uses estimates of outlays using information available at the time of preparation

Saddle Creek Comm Srvs District

BALANCE SHEET

As of June 30, 2019

| | TOTAL |
|--------------------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1000 Umpqua Bank Checking | 635,011 |
| 1020 Cash - Fund 2188 | 26 |
| 1040 Local Agency Investment Fund (LAIF) | 102,149 |
| Total Bank Accounts | \$737,187 |
| Accounts Receivable | |
| 1200 Accounts Receivable | 3,000 |
| Total Accounts Receivable | \$3,000 |
| Other Current Assets | |
| 1300 A/R CLEARING | 186 |
| 1400 Undeposited Funds | 825 |
| Total Other Current Assets | \$1,011 |
| Total Current Assets | \$741,198 |
| Fixed Assets | |
| 1500 Capital Assets | |
| 1501 Equipment | 397,708 |
| 1503 Roads | 2,360,462 |
| 1504 Easements | 10,344,000 |
| 1505 Buildings | 79,000 |
| Total 1500 Capital Assets | 13,181,170 |
| 1550 Construction in Progress | 39,718 |
| 1600 Accumulated Depreciation | |
| 1601 Equipment | -265,516 |
| 1603 Roads | -782,098 |
| 1605 Buildings | -22,120 |
| Total 1600 Accumulated Depreciation | -1,069,734 |
| Total Fixed Assets | \$12,151,155 |
| TOTAL ASSETS | \$12,892,353 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 Accounts Payable | 14,930 |
| Total Accounts Payable | \$14,930 |
| Credit Cards | |
| 2050 Umpqua CSDA Visa | 7,729 |
| Total Credit Cards | \$7,729 |
| Other Current Liabilities | |
| 2100 Payroll Taxes Payable | 1,138 |
| 2150 Accrued Payroll | 13,026 |

| | TOTAL |
|----------------------------------------|---------------------|
| 2200 Sales Tax Payable | -1 |
| Total Other Current Liabilities | \$14,163 |
| Total Current Liabilities | \$36,821 |
| Long-Term Liabilities | |
| 2500 Lease Payable - John Deere | 97,387 |
| 2600 Series 2018 Installment Sale | 700,000 |
| Total Long-Term Liabilities | \$797,387 |
| Total Liabilities | \$834,208 |
| Equity | |
| 3800 Developer Capital Contributions | 12,198,796 |
| 3900 Fund Balance | 604,916 |
| Net Income | -745,568 |
| Total Equity | \$12,058,144 |
| TOTAL LIABILITIES AND EQUITY | \$12,892,353 |

SADDLE CREEK COMMUNITY SERVICES DISTRICT
 FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS

June 2019

| | | ACTUALS | | | BUDGET | | |
|------------------------------|--------------------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|------------------------|-----------------------|
| | | Last Year Jul-June | This Year Jul-June | Variance Incl/ (Decr) | This year's BUDGET | \$ Budget Remaining | % Budget Remaining |
| EXPENDITURES | | | | | | | |
| SERVICES AND SUPPLIES | | | | | | | |
| ADMINISTRATION | | | | | | | |
| OE01 | Audit Expense | \$ 7,500 | \$ 11,500 | \$ 4,000 | \$ 11,700 | \$ 200 | 2% |
| OE02 | Finance Expenses | \$ 447 | \$ 453 | \$ 6 | \$ 600 | \$ 147 | 25% |
| OE02-1 | Parcel Tax Implementation | \$ 4,832 | \$ 5,441 | \$ 610 | \$ 5,500 | \$ 59 | 1% |
| OE03 | Advertising | \$ 1,125 | \$ 378 | \$ (747) | \$ 500 | \$ 122 | 24% |
| OE04 | Legal Expenses | \$ (25) | \$ 1,575 | \$ 1,600 | \$ 1,700 | \$ 125 | 7% |
| OE05 | Management Fees | \$ 67,058 | \$ 75,521 | \$ 8,463 | \$ 69,400 | \$ (6,121) | -9% |
| OE06 | Insurance (Property Loss/Liability) | \$ 10,430 | \$ 10,767 | \$ 337 | \$ 9,500 | \$ (1,267) | -13% |
| OE07 | Miscellaneous/Contingency | \$ 6,655 | \$ 4,682 | \$ (1,974) | \$ 8,000 | \$ 3,318 | 41% |
| OE08 | Professional Development (Travel/Training) | \$ 11,496 | \$ 10,409 | \$ (1,086) | \$ 11,000 | \$ 591 | 5% |
| OE09 | Dues, Certifications & Subscriptions | \$ 7,608 | \$ 8,117 | \$ 509 | \$ 7,300 | \$ (817) | -11% |
| OE10 | Uniform Expenses | \$ 2,792 | \$ 3,055 | \$ 263 | \$ 3,000 | \$ (55) | -2% |
| OE11 | Electric Power/Water/Sewer | \$ 11,763 | \$ 9,819 | \$ (1,944) | \$ 5,800 | \$ (4,019) | -69% |
| OE12 | Telephone/Internet Service | \$ 6,257 | \$ 6,517 | \$ 260 | \$ 6,000 | \$ (517) | -9% |
| OE14 | Office Supplies/Postage | \$ 5,732 | \$ 4,948 | \$ (785) | \$ 5,700 | \$ 752 | 13% |
| OE15 | Office Equipment Repair/Replacement | \$ 6,540 | \$ 7,541 | \$ 1,000 | \$ 8,000 | \$ 459 | 6% |
| OE21 | Office Equipment Lease | \$ 2,187 | \$ 2,253 | \$ 67 | \$ 2,700 | \$ 447 | 17% |
| OE26 | County Fees/LAFCO | \$ 9,642 | \$ 5,602 | \$ (4,040) | \$ 10,500 | \$ 4,898 | 47% |
| OE29 | Accounting Services | | \$ 5,400 | | | | |
| OE30 | Reimbursable Maint/Repair Expense | \$ 9,552 | \$ 690 | \$ (8,862) | \$ 3,000 | \$ 2,310 | 77% |
| OE41 | HR Consultant | \$ 4,000 | \$ 7,400 | \$ 3,400 | \$ 6,000 | \$ (1,400) | -23% |
| PE03-1 | Payroll Taxes - Administration | \$ 7,566 | \$ 13,199 | \$ 5,633 | \$ - | | |
| PE06-1 | Employee Wages - Administration | \$ 113,475 | \$ 126,515 | \$ 13,040 | \$ - | | |
| | Total Administration | \$ 296,631 | \$ 321,782 | \$ 25,150 | \$ 175,900 | \$ (768) | 0% |
| COMMON AREAS | | | | \$ - | | \$ - | |
| OE16 | Gate Maintenance & Opener Purchase | \$ 15,141 | \$ 18,435 | \$ 3,295 | \$ 18,400 | \$ (35) | 0% |
| OE17 | Streets/Sidewalks/Lighting Maint & Repair | \$ 17,998 | \$ 17,463 | \$ (534) | \$ 11,100 | \$ (6,363) | -57% |
| OE17-2 | Storm Drains | | \$ 2,182 | \$ 2,182 | | | |
| PE03-5 | Payroll Taxes - Streets | \$ 6 | \$ 740 | \$ 734 | \$ - | | |
| PE06 -5 | Employee Wages - Streets | \$ 80 | \$ 9,426 | \$ 9,345 | \$ - | | |
| OE18-1 | Landscape Supplies & Repairs | \$ 30,996 | \$ 29,677 | \$ (1,319) | \$ 29,900 | \$ 223 | 1% |
| OE18-3 | Landscape Equipment Gas & Oil | \$ 5,156 | \$ 6,432 | \$ 1,276 | \$ 5,500 | \$ (932) | -17% |
| OE18-4 | Landscape Equipment Repair/Replacement | \$ 16,600 | \$ 15,786 | \$ (814) | \$ 17,500 | \$ 1,714 | 10% |
| PE03-2 | Payroll Taxes - Common Areas | \$ 11,669 | \$ 15,686 | \$ 4,017 | \$ - | | |
| PE06 -2 | Employee Wages - Common Areas | \$ 144,158 | \$ 191,257 | \$ 47,099 | \$ - | | |
| | Total Common Areas | \$ 241,803 | \$ 307,084 | \$ 65,282 | \$ 82,400 | \$ (5,394) | -7% |
| MOSQUITO ABATEMENT | | | | \$ - | | | |

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS

June 2019

| | | ACTUALS | | | BUDGET | | |
|-------------------------------------------|---------------------------------------------------|-----------------------|-----------------------|--------------------------|-----------------------|------------------------|-----------------------|
| | | Last Year Jul-June | This Year Jul-June | Variance Incl/ (Decr) | This year's BUDGET | \$ Budget Remaining | % Budget Remaining |
| EXPENDITURES | | | | | | | |
| OE22-1 | Mosquito Control Products | \$ 21,648 | \$ 15,553 | \$ (6,095) | \$ 16,000 | \$ 447 | 3% |
| OE22-2 | Mosquito Abatement Monitoring & Testing | \$ 3,357 | \$ 3,534 | \$ 177 | \$ 3,800 | \$ 266 | 7% |
| OE22-3 | Mosquito Abatement Vehicles Gas & Oil | \$ 6,956 | \$ 11,642 | \$ 4,686 | \$ 11,600 | \$ (42) | 0% |
| OE22-4 | Mosquito Abatement Equipment Maintenance | \$ 10,198 | \$ 8,906 | \$ (1,292) | \$ 9,200 | \$ 294 | 3% |
| PE03-4 | Payroll Taxes - Mosquito Abatement | \$ 996 | \$ 1,484 | \$ 488 | | | |
| PE06-4 | Employee Wages - Mosquito Abatement | \$ 12,806 | \$ 18,968 | \$ 6,162 | | | |
| | Total Mosquito Abatement | \$ 55,961 | \$ 60,087 | \$ 4,126 | \$ 40,600 | \$ 965 | 2% |
| | <i>Less: Distributed Payroll to Service Areas</i> | \$ (290,756) | \$ (377,274) | \$ (86,518) | | | |
| | TOTAL SERVICES & SUPPLIES | \$ 303,640 | \$ 311,679 | \$ 8,039 | \$ 298,900 | \$ (5,197) | -2% |
| PERSONNEL COSTS | | | | \$ - | | \$ - | |
| PE01 | Worker Compensation Insurance | \$ 12,407 | \$ 13,536 | \$ 1,129 | \$ 14,700 | \$ 1,164 | 8% |
| PE02 | Health Insurance | \$ 42,001 | \$ 48,581 | \$ 6,580 | \$ 73,800 | \$ 25,219 | 34% |
| PE03 | Payroll Taxes | \$ 20,237 | \$ 31,109 | \$ 10,872 | \$ 28,600 | \$ (2,509) | -9% |
| PE04 | Processing Fees | \$ 1,420 | \$ 1,728 | \$ 308 | \$ 1,900 | \$ 172 | 9% |
| PE05 | Directors Stipend | \$ 5,600 | \$ 6,500 | \$ 900 | \$ 6,000 | \$ (500) | -8% |
| PE06 | Employee Wages | \$ 270,518 | \$ 346,165 | \$ 75,646 | \$ 351,400 | \$ 5,235 | 1% |
| | TOTAL PERSONNEL COSTS | \$ 352,184 | \$ 447,619 | \$ 95,435 | \$ 476,400 | \$ 28,781 | 6% |
| EQUIPMENT OUTLAY | | | | \$ - | | \$ - | |
| | (1) Cart & (1) Fogger | \$ - | | \$ - | | | |
| CO04 | Trailer/Spray Rig/Tractor | | \$ 65,667 | | \$ 67,700 | \$ 2,033 | 3% |
| CO09 | Carport | | \$ 11,605 | | \$ 12,000 | \$ 395 | 3% |
| CO10 | Depreciation | \$ 88,960 | | | | | |
| CO04 | Radar Unit | | | \$ - | \$ 6,800 | \$ 6,800 | 100% |
| | TOTAL EQUIPMENT OUTLAY | \$ 88,960 | \$ 77,273 | \$ (11,687) | \$ 86,500 | \$ 9,227 | 11% |
| CAPITAL OUTLAY/STUDIES/ASSESEMENTS | | | | \$ - | | \$ - | |
| OE53-2 | Landscape Design | \$ 6,125 | \$ 9,904 | \$ 3,779 | \$ 25,875 | \$ 15,971 | 62% |
| OE53-1 | Landscape Improvements | \$ 40,983 | \$ 11,916 | \$ (29,068) | \$ - | \$ (11,916) | |
| OE51-4 | Road Improvement (1) | | \$ 718,875 | \$ 718,875 | \$ 724,063 | \$ 5,188 | 1% |
| OE51-1 | Road Project Design/Mgmt (Willdan) | \$ - | \$ 63,388 | \$ 63,388 | \$ 56,762 | \$ (6,626) | -12% |
| | TOTAL STUDIES & ASSESSMENTS | \$ 47,108 | \$ 804,082 | \$ 756,974 | \$ 806,700 | \$ 2,618 | 0% |
| DEBT SERVICE | | | | \$ - | | \$ - | |
| OE20 | John Deere Financing | \$ - | \$ 21,285 | \$ 21,285 | \$ 16,100 | \$ (5,185) | -32% |
| OE21 | John Deere Financing | | | | \$ 12,300 | | |
| OE20-01 | Interest Expense | \$ 1,839 | | | | | |
| | Series 2018 Installment Sale | | \$ 83,745 | | \$ 83,800 | | |
| | TOTAL DEBT SERVICE | \$ 1,839 | \$ 105,030 | \$ 103,191 | \$ 112,200 | \$ (5,185) | -5% |

SADDLE CREEK COMMUNITY SERVICES DISTRICT
 FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS

June 2019

| | ACTUALS | | | BUDGET | | |
|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|------------------------|-----------------------|
| | Last Year Jul-June | This Year Jul-June | Variance Inc/ (Decr) | This year's BUDGET | \$ Budget Remaining | % Budget Remaining |
| EXPENDITURES | | | | | | |
| TOTAL EXPENSES | \$ 793,730 | \$ 1,745,683 | \$ 951,952 | \$ 1,780,700 | \$ 30,245 | 2% |

PAYMENTS AND ASSESSMENTS RECEIVED

| | | | | | | |
|-------------------------------------------|-------------------|---------------------|---------------------|---------------------|------------------|--|
| <u>Assessment Income</u> | | | | | | |
| Pymt No. 3: (5%) Aug 2017 (FY18) | \$ 29,983 | | \$ (29,983) | \$ 51,275 | \$ 51,275 | |
| Pymt No. 1: (55%) Feb 2018 (FY19) | \$ 508,738 | \$ 567,157 | \$ 58,419 | \$ 564,025 | \$ (3,132) | |
| Pymt No. 2: (40%) May 2018 (FY19) | \$ 386,354 | \$ 407,427 | \$ 21,073 | \$ 410,200 | \$ 2,773 | |
| Total Assessment Income | \$ 925,075 | \$ 974,584 | \$ 28,436 | \$ 1,025,500 | \$ 50,916 | |
| <u>Reimbursement Income</u> | | | | | | |
| Total Reimbursement Income | | | \$ - | \$ 7,700 | \$ 7,700 | |
| <u>Other Income</u> | | | | | | |
| IN03 Weed Abatement | \$ 5,450 | \$ 19,725 | | | | |
| IN05 Investment Interest | \$ 1,015 | \$ 2,305 | | | | |
| IN30 Exp Reimbursement Income | \$ 8,468 | \$ 774 | | | | |
| IN41 Gate Opener Income | \$ 1,187 | \$ 670 | | | | |
| IN59 Rebates | \$ 2,435 | \$ 2,057 | | | | |
| Total Other Income | \$ 18,555 | \$ 25,531 | \$ 6,976 | \$ 3,000 | \$ (22,531) | |
| TOTAL PAYMENTS & ASSESSMENTS | \$ 943,630 | \$ 1,000,115 | \$ 56,485 | \$ 1,036,200 | \$ 36,085 | |
| Net Income | \$ 149,900 | \$ (745,568) | \$ (895,467) | \$ (744,500) | \$ 1,068 | |
| <u>Other Financing Sources & Uses</u> | | | | | | |
| Budget Balance | | \$ 700,000 | | \$ 708,500 | | |
| | | \$ (45,568) | | \$ - | | |

(1) \$36,000 has been added to the Road Project budget per Resolution #2018-16

Oct-18

Saddle Creek Comm Srvs District

CHECK DETAIL

June 2019

| DATE | NUM | NAME | MEMO/DESCRIPTION | AMOUNT |
|---------------------------|---------|-------------------------------------------|-----------------------------------------------|-------------|
| 1000 Umpqua Bank Checking | | | | |
| 06/01/2019 | 2165521 | John Deere Financial | Tractor Payment | (1,051.30) |
| 06/01/2019 | 2484 | Kampa Community Solutions, LLC | May Management Fees | (5,962.18) |
| 06/01/2019 | 2165164 | John Deere Financial | Tractor Payment | (1,335.71) |
| 06/04/2019 | | Intuit Full Service Payroll | Payroll Processing Fee | (141.00) |
| 06/05/2019 | DD | MICHAEL S STROMBERG | Pay Period: 05/16/2019-05/31/2019 | (1,332.73) |
| 06/05/2019 | DD | Ralph M. McGeorge | Pay Period: 05/16/2019-05/31/2019 | (1,952.97) |
| 06/05/2019 | DD | Gregory Hebard | Pay Period: 05/16/2019-05/31/2019 | (2,437.48) |
| 06/05/2019 | DD | KYLE W CEARLEY | Pay Period: 05/16/2019-05/31/2019 | (1,299.77) |
| 06/05/2019 | DD | Gregory Hebard | Direct Deposit 2 | (50.00) |
| 06/05/2019 | DD | BRADLEY S KURTZER | Pay Period: 05/16/2019-05/31/2019 | (649.67) |
| 06/05/2019 | DD | JEROD S MCELROY | Pay Period: 05/16/2019-05/31/2019 | (1,197.14) |
| 06/05/2019 | DD | DAMON H WAITE | Pay Period: 05/16/2019-05/31/2019 | (1,197.14) |
| 06/05/2019 | DD | NICOLE D MC CUTCHEN | Pay Period: 05/16/2019-05/31/2019 | (744.58) |
| 06/06/2019 | | SDU Child Support | Garnishment | (103.00) |
| 06/12/2019 | | IRS | Tax Payment for Period: 06/05/2019-06/07/2019 | (3,555.74) |
| 06/12/2019 | | CA EDD | Tax Payment for Period: 06/05/2019-06/07/2019 | (630.76) |
| 06/18/2019 | 2493 | Jim Wilson Excavation | Invoice #3333 | (4,000.00) |
| 06/18/2019 | 2496 | SDRMA-Health Ins. | Invoice #29167 | (4,014.72) |
| 06/18/2019 | 2494 | Mark Seeding Services Inc | Invoice #28393 | (7,915.50) |
| 06/18/2019 | 2498 | SDRMA-Prop/Liability Insurance | Invoice #66655 | (10,766.65) |
| 06/18/2019 | 2497 | SDRMA-Workers Comp Authority | Invoice #66206 | (12,974.75) |
| 06/18/2019 | 2488 | Warmerdam CPA Group | Invoice #'s 16272 & 16218 | (3,600.00) |
| 06/18/2019 | 2486 | Nicole Mc Cutchen | Reimbursement for stamps | (22.00) |
| 06/18/2019 | 2495 | Merced County Mosquito Abatement District | Saddle Creek Continuing Education 4-11-19 | (47.52) |
| 06/18/2019 | 2492 | DMV Renewal | License No: 82LF04 | (52.00) |
| 06/18/2019 | 2489 | Turf Star, Inc. | Invoice #7064661-00 | (69.69) |
| 06/18/2019 | 2491 | Aaronson, Dickerson etal | Invoice #519202 | (75.00) |
| 06/18/2019 | 2490 | VALLEY ENTRY SYSTEMS, INC. | Invoice #32116 | (150.00) |
| 06/18/2019 | 2487 | Signco | Invoice #37902 | (860.97) |
| 06/18/2019 | 2485 | Human Resources Practitioners | Invoice #115 & 116 | (1,000.00) |
| 06/20/2019 | DD | NICOLE D MC CUTCHEN | Pay Period: 06/01/2019-06/15/2019 | (970.87) |
| 06/20/2019 | DD | Ralph M. McGeorge | Pay Period: 06/01/2019-06/15/2019 | (1,952.89) |
| 06/20/2019 | DD | MICHAEL S STROMBERG | Pay Period: 06/01/2019-06/15/2019 | (1,123.73) |
| 06/20/2019 | DD | KYLE W CEARLEY | Pay Period: 06/01/2019-06/15/2019 | (1,099.17) |
| 06/20/2019 | DD | DAMON H WAITE | Pay Period: 06/01/2019-06/15/2019 | (1,011.63) |
| 06/20/2019 | DD | BRADLEY S KURTZER | Pay Period: 06/01/2019-06/15/2019 | (503.51) |
| 06/20/2019 | DD | JEROD S MCELROY | Pay Period: 06/01/2019-06/15/2019 | (1,011.63) |
| 06/20/2019 | DD | Gregory Hebard | Pay Period: 06/01/2019-06/15/2019 | (2,437.40) |
| 06/20/2019 | DD | Gregory Hebard | Direct Deposit 2 | (50.00) |
| 06/24/2019 | | SDU Child Support | Garnishment | (103.00) |
| 06/25/2019 | | Umpqua Bank Commerical CC | Umpqua CSDA Visa | (7,520.28) |
| 06/26/2019 | | CA EDD | Tax Payment for Period: 06/19/2019-06/21/2019 | (577.89) |

| DATE | NUM | NAME | MEMO/DESCRIPTION | AMOUNT |
|--------------------------------------------|-----|-------------|-----------------------------------------------|-----------------------|
| 06/26/2019 | | IRS | Tax Payment for Period: 06/19/2019-06/21/2019 | (3,317.64) |
| 06/27/2019 | dm | PG&E - 7193 | 8271717193-6 6/10/2019 STMT | (386.26) |
| Total for 1000 Umpqua Bank Checking | | | | \$ (91,255.87) |

Saddle Creek Comm Svcs District
1000 Umpqua Bank Checking, Period Ending 06/30/2019

RECONCILIATION REPORT

Reconciled on: 07/11/2019

Reconciled by: Ever Ventura

Any changes made to transactions after this date aren't included in this report.

Summary

USD

| | |
|----------------------------------------------|-------------------|
| Statement beginning balance..... | 835,969.29 |
| Checks and payments cleared (52)..... | -205,305.43 |
| Deposits and other credits cleared (3)..... | 3,402.42 |
| Statement ending balance..... | <u>634,066.28</u> |
| Uncleared transactions as of 06/30/2019..... | -5,017.06 |
| Register balance as of 06/30/2019..... | 635,011.40 |
| Cleared transactions after 06/30/2019..... | -5,962.18 |
| Uncleared transactions after 06/30/2019..... | -21,424.01 |
| Register balance as of 07/11/2019..... | 607,625.21 |

Details

Checks and payments cleared (52)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|--------------|---------|----------------------------------|--------------|
| 03/19/2019 | Bill Payment | 2450 | Cunningham Manufacturing | -10,697.55 |
| 05/28/2019 | Bill Payment | 2474 | City National Bank | -83,745.26 |
| 05/28/2019 | Bill Payment | 2475 | Jim Wilson Excavation | -2,292.00 |
| 05/28/2019 | Bill Payment | 2482 | SDRMA-Health Ins. | -4,014.72 |
| 05/28/2019 | Bill Payment | 2478 | MVCAC | -120.00 |
| 05/28/2019 | Bill Payment | 2483 | Cisco Fire Sprinklers Inc | -240.00 |
| 05/28/2019 | Bill Payment | 2480 | ORR Design Office | -9,904.00 |
| 05/28/2019 | Bill Payment | 2481 | Turf Star, Inc. | -350.82 |
| 05/28/2019 | Bill Payment | 2473 | Willdan | -950.00 |
| 05/28/2019 | Bill Payment | 2477 | Vector-borne Surveillance Acc... | -286.00 |
| 06/01/2019 | Bill Payment | 2484 | Kampa Community Solutions, ... | -5,962.18 |
| 06/01/2019 | Expense | 2165521 | John Deere Financial | -1,051.30 |
| 06/01/2019 | Expense | 2165164 | John Deere Financial | -1,335.71 |
| 06/04/2019 | Expense | | Intuit Full Service Payroll | -141.00 |
| 06/05/2019 | Check | DD | Gregory Hebard | -2,437.48 |
| 06/05/2019 | Check | DD | Gregory Hebard | -50.00 |
| 06/05/2019 | Check | DD | BRADLEY S KURTZER | -649.67 |
| 06/05/2019 | Check | DD | KYLE W GEARLEY | -1,299.77 |
| 06/05/2019 | Check | DD | NICOLE D MC CUTCHEN | -744.58 |
| 06/05/2019 | Check | DD | JEROD S MCELROY | -1,197.14 |
| 06/05/2019 | Check | DD | Ralph M. McGeorge | -1,952.97 |
| 06/05/2019 | Check | DD | MICHAEL S STROMBERG | -1,332.73 |
| 06/05/2019 | Check | DD | DAMON H WAITE | -1,197.14 |
| 06/06/2019 | Expense | | SDU Child Support | -103.00 |
| 06/12/2019 | Check | | IRS | -3,555.74 |
| 06/12/2019 | Check | | CA EDD | -630.76 |
| 06/18/2019 | Bill Payment | 2493 | Jim Wilson Excavation | -4,000.00 |
| 06/18/2019 | Bill Payment | 2491 | Aaronson, Dickerson etal | -75.00 |
| 06/18/2019 | Bill Payment | 2490 | VALLEY ENTRY SYSTEMS, I... | -150.00 |
| 06/18/2019 | Bill Payment | 2489 | Turf Star, Inc. | -69.69 |
| 06/18/2019 | Bill Payment | 2486 | Nicole Mc Cutchen | -22.00 |
| 06/18/2019 | Bill Payment | 2496 | SDRMA-Health Ins. | -4,014.72 |
| 06/18/2019 | Bill Payment | 2498 | SDRMA-Prop/Liability Insurance | -10,766.65 |
| 06/18/2019 | Bill Payment | 2497 | SDRMA-Workers Comp Autho... | -12,974.75 |
| 06/18/2019 | Bill Payment | 2494 | Mark Seeding Services Inc | -7,915.50 |
| 06/18/2019 | Bill Payment | 2495 | Merced County Mosquito Abat... | -47.52 |
| 06/18/2019 | Bill Payment | 2485 | Human Resources Practitioners | -1,000.00 |
| 06/20/2019 | Check | DD | JEROD S MCELROY | -1,011.63 |
| 06/20/2019 | Check | DD | NICOLE D MC CUTCHEN | -970.87 |

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|--------------|---------|--------------------------------|--------------------|
| 06/20/2019 | Check | DD | BRADLEY S KURTZER | -503.51 |
| 06/20/2019 | Check | DD | Gregory Hebard | -50.00 |
| 06/20/2019 | Check | DD | Gregory Hebard | -2,437.40 |
| 06/20/2019 | Check | DD | KYLE W CEARLEY | -1,099.17 |
| 06/20/2019 | Check | DD | Ralph M. McGeorge | -1,952.89 |
| 06/20/2019 | Check | DD | DAMON H WAITE | -1,011.63 |
| 06/20/2019 | Check | DD | MICHAEL S STROMBERG | -1,123.73 |
| 06/24/2019 | Expense | | SDU Child Support | -103.00 |
| 06/25/2019 | Expense | | Umpqua Bank Commerical CC | -7,520.28 |
| 06/26/2019 | Check | | IRS | -3,317.64 |
| 06/26/2019 | Check | | CA EDD | -577.89 |
| 06/27/2019 | Check | dm | PG&E - 7193 | -386.26 |
| 07/01/2019 | Bill Payment | 2499 | Kampa Community Solutions, ... | -5,962.18 |
| Total | | | | -205,305.43 |

Deposits and other credits cleared (3)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|---------|---------|-------|-----------------|
| 06/12/2019 | Deposit | | | 1,200.00 |
| 06/12/2019 | Deposit | | | 1,152.42 |
| 06/24/2019 | Deposit | | | 1,050.00 |
| Total | | | | 3,402.42 |

Additional Information

Uncleared checks and payments as of 06/30/2019

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|--------------|---------|---------------------|------------------|
| 11/01/2018 | Check | 2374 | BRADLEY D NICKELL | -257.97 |
| 05/28/2019 | Bill Payment | 2479 | DMV Renewal | -52.00 |
| 05/28/2019 | Bill Payment | 2476 | Saddle Creek 2 | -194.12 |
| 06/18/2019 | Bill Payment | 2488 | Warmerdam CPA Group | -3,600.00 |
| 06/18/2019 | Bill Payment | 2487 | Signco | -860.97 |
| 06/18/2019 | Bill Payment | 2492 | DMV Renewal | -52.00 |
| Total | | | | -5,017.06 |

Uncleared checks and payments after 06/30/2019

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|--------------|---------|--------------------------|-------------------|
| 07/01/2019 | Check | dm | USBank Equipment Finance | -144.79 |
| 07/01/2019 | Check | dm | John Deere Financial | -1,051.30 |
| 07/01/2019 | Check | dm | John Deere Financial | -1,335.71 |
| 07/01/2019 | Bill Payment | 2500 | Willdan | -6,080.50 |
| 07/05/2019 | Check | DD | KYLE W CEARLEY | -1,099.18 |
| 07/05/2019 | Check | DD | DAMON H WAITE | -1,011.63 |
| 07/05/2019 | Check | DD | MICHAEL S STROMBERG | -1,123.74 |
| 07/05/2019 | Check | DD | Ralph M. McGeorge | -1,952.90 |
| 07/05/2019 | Check | DD | Gregory Hebard | -2,437.40 |
| 07/05/2019 | Check | DD | Gregory Hebard | -50.00 |
| 07/05/2019 | Check | DD | BRADLEY S KURTZER | -519.75 |
| 07/05/2019 | Check | DD | NICOLE D MC CUTCHEN | -859.16 |
| 07/05/2019 | Check | DD | JEROD S MCELROY | -1,011.63 |
| 07/08/2019 | Expense | | SDU Child Support | -103.00 |
| 07/10/2019 | Check | | CA EDD | -570.57 |
| 07/10/2019 | Check | | IRS | -3,283.67 |
| Total | | | | -22,634.93 |

Uncleared deposits and other credits after 06/30/2019

7/12/2019

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|---------|---------|-------|--------------|
| 07/01/2019 | Deposit | | | 1,210.92 |
| Total | | | | 1,210.92 |

Saddle Creek Comm Srvs District

CREDIT CARD - TRANSACTION DETAIL BY ACCOUNT

June 2019

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | AMOUNT |
|-------------------------------------------------|---------------------|-------|-----------------------------|-------------------------------|-------------------|
| 2050 Umpqua CSDA Visa | | | | | |
| 06/02/2019 | Expense | 61242 | Hunt & Sons, Inc. | Mosquito supplies | 1,166.12 |
| 06/02/2019 | Expense | | Amazon | | 14.92 |
| 06/02/2019 | Expense | | Verizon Wireless | Verizon telephone | 106.26 |
| 06/03/2019 | Expense | | MVCAC | | 500.00 |
| 06/05/2019 | Expense | | Cal Waste Recovery Systems | | 72.58 |
| 06/06/2019 | Expense | | Saddle Creek Golf Course | | 53.48 |
| 06/10/2019 | Expense | | Dollar Tree Store | | 158.40 |
| 06/10/2019 | Expense | | Microsoft Office | Microsoft 360 Subscription | 12.50 |
| 06/11/2019 | Expense | | Intuit - QBO Online | | 30.99 |
| 06/11/2019 | Expense | | Belkorp Ag, LLC | | 168.39 |
| 06/12/2019 | Expense | | Payless IGA | | 85.26 |
| 06/12/2019 | Expense | | CVS Pharmacy | | 11.00 |
| 06/12/2019 | Expense | | Aramark Uniform Service | | 171.86 |
| 06/13/2019 | Expense | | Drifters Marina & Grill | | 56.99 |
| 06/14/2019 | Expense | | Hunt & Sons, Inc. | Mosquito supplies | 256.43 |
| 06/15/2019 | Expense | | Calaveras Telephone Co. | Calaveras utilities | 339.05 |
| 06/18/2019 | Expense | | Saddle Creek Country Club | | 34.52 |
| 06/20/2019 | Expense | | Drifters Marina & Grill | | 90.46 |
| 06/25/2019 | Expense | | Staples | | 170.27 |
| 06/26/2019 | Expense | | Napa Auto Parts | | 12.92 |
| 06/26/2019 | Expense | | Lowe's | | 40.79 |
| 06/27/2019 | Expense | | Saddle Creek Country Club | | 53.05 |
| 06/27/2019 | Expense | | Conlin Supply - Modesto | | 21.56 |
| 06/27/2019 | Expense | | Hughson Farm Supply | | 2,095.31 |
| 06/27/2019 | Expense | | Hughson Farm Supply | | 266.38 |
| 06/27/2019 | Expense | | Drifters Marina & Grill | | 59.88 |
| 06/27/2019 | Expense | | McDillard's Feed & Supply | Mosquito supplies | 70.00 |
| 06/28/2019 | Expense | | J.Milano Co., Inc. | | 1,249.35 |
| 06/28/2019 | Expense | | Larson Marine | | 244.16 |
| 06/28/2019 | Expense | | Young's Copper Ace Hardware | | 115.65 |
| Total for 2050 Umpqua CSDA Visa | | | | | \$7,728.53 |
| TE TOTAL EXPENSES | | | | | |
| 1SS SERVICES & SUPPLIES | | | | | |
| AE Administrative Expenses | | | | | |
| OE02 Finance Expenses | | | | | |
| 06/11/2019 | Expense | | Intuit - QBO Online | Monthly QuickBooks Online Fee | 30.99 |
| Total for OE02 Finance Expenses | | | | | \$30.99 |
| OE07 Miscellaneous/Contingency | | | | | |
| 06/10/2019 | Expense | | Dollar Tree Store | | 158.40 |
| 06/12/2019 | Expense | | Payless IGA | | 85.26 |
| 06/28/2019 | Expense | | J.Milano Co., Inc. | | 1,249.35 |
| Total for OE07 Miscellaneous/Contingency | | | | | \$1,493.01 |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | AMOUNT |
|--------------------------------------------------------------|---------------------|-------|-----------------------------|---------------------------------------|-------------------|
| OE08 Professional Development | | | | | |
| 06/06/2019 | Expense | | Saddle Creek Golf Course | | 53.48 |
| 06/13/2019 | Expense | | Drifters Marina & Grill | | 56.99 |
| 06/18/2019 | Expense | | Saddle Creek Country Club | | 34.52 |
| 06/20/2019 | Expense | | Drifters Marina & Grill | | 90.46 |
| 06/27/2019 | Expense | | Drifters Marina & Grill | | 59.88 |
| 06/27/2019 | Expense | | Saddle Creek Country Club | | 53.05 |
| Total for OE08 Professional Development | | | | | \$348.38 |
| OE09 Dues, Certs, Bonds & Subscriptions | | | | | |
| 06/03/2019 | Expense | | MVCAC | 2019-20 Corporate Membership Dues | 500.00 |
| Total for OE09 Dues, Certs, Bonds & Subscriptions | | | | | \$500.00 |
| OE12 Telephone | | | | | |
| 06/02/2019 | Expense | | Verizon Wireless | | 106.26 |
| 06/15/2019 | Expense | | Calaveras Telephone Co. | | 339.05 |
| Total for OE12 Telephone | | | | | \$445.31 |
| OE14 Office Supplies/Postage | | | | | |
| 06/02/2019 | Expense | | Amazon | | 14.92 |
| 06/10/2019 | Expense | | Microsoft Office | | 12.50 |
| 06/12/2019 | Expense | | CVS Pharmacy | | 11.00 |
| 06/25/2019 | Expense | | Staples | Office Supplies | 170.27 |
| Total for OE14 Office Supplies/Postage | | | | | \$208.69 |
| OE15 Office Equipment Repair/Replace | | | | | |
| 06/12/2019 | Expense | | Aramark Uniform Service | | 171.86 |
| 06/26/2019 | Expense | | Lowe's | | 40.79 |
| 06/27/2019 | Expense | | Hughson Farm Supply | Equipment repairs | 266.38 |
| 06/27/2019 | Expense | | Conlin Supply - Modesto | | 21.56 |
| 06/28/2019 | Expense | | Larson Marine | | 244.16 |
| Total for OE15 Office Equipment Repair/Replace | | | | | \$744.75 |
| Total for AE Administrative Expenses | | | | | \$3,771.13 |
| OE Operational Expenses | | | | | |
| OE22 Mosquito Abatement Expense | | | | | |
| OE22-2 Mosquito Abatement Monitor/Test | | | | | |
| 06/05/2019 | Expense | | Cal Waste Recovery Systems | Trash pickup | 72.58 |
| Total for OE22-2 Mosquito Abatement Monitor/Test | | | | | \$72.58 |
| OE22-3 Mosquito Abate Vehicles Gas/Oil | | | | | |
| 06/02/2019 | Expense | 61242 | Hunt & Sons, Inc. | | 1,166.12 |
| 06/14/2019 | Expense | | Hunt & Sons, Inc. | | 256.43 |
| 06/28/2019 | Expense | | Young's Copper Ace Hardware | | 115.65 |
| Total for OE22-3 Mosquito Abate Vehicles Gas/Oil | | | | | \$1,538.20 |
| OE22-4 Mosquito Abatement Equip Maint | | | | | |
| 06/11/2019 | Expense | | Belkorp Ag, LLC | | 168.39 |
| 06/26/2019 | Expense | | Napa Auto Parts | Mosquito Abatement Vehicle Expense | 12.92 |
| 06/27/2019 | Expense | | McDillard's Feed & Supply | | 70.00 |
| 06/27/2019 | Expense | | Hughson Farm Supply | Equipment repairs | 2,095.31 |
| Total for OE22-4 Mosquito Abatement Equip Maint | | | | | \$2,346.62 |
| Total for OE22 Mosquito Abatement Expense | | | | | \$3,957.40 |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | AMOUNT |
|------|----------------------------------------------|-----|------|------------------|-------------------|
| | Total for OE Operational Expenses | | | | \$3,957.40 |
| | Total for 1SS SERVICES & SUPPLIES | | | | \$7,728.53 |
| | Total for TE TOTAL EXPENSES | | | | \$7,728.53 |