

SADDLE CREEK COMMUNITY SERVICES DISTRICT  
FY 2014 MONTHLY BUDGET REPORT  
September, 2014

	Current Year - 2014			Prior Year - 2013		
	(Approved) FY 2014	(Expenditures) Month of September	(Expenditures) Year to Date	(Approved) FY 2013	(Expenditures) Month of September	(Expenditures) Year to Date - Prior Year
<b>OPERATIONAL EXPENSES</b>						
Audit Expense	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
Accounting & Bookkeeping	\$ 6,000	\$ 350	\$ 5,100	\$ 5,000	\$ 331	\$ 4,102
On-line Back-up/Notary Fees/Bonds	\$ 1,000	\$ -	\$ 351	\$ 700	\$ 585	\$ 936
Legal Expenses	\$ 1,500	\$ -	\$ 500	\$ 1,500	\$ -	\$ 406
Management Fees	\$ 28,500	\$ 4,750	\$ 14,250	\$ -	\$ -	\$ -
Insurance (Property Loss/Liability)	\$ 8,000	\$ -	\$ 6,359	\$ 7,000	\$ -	\$ 6,065
Miscellaneous/Contingency	\$ 5,000	\$ -	\$ 2,118	\$ 5,000	\$ -	\$ 41
Professional Development (Travel/Training)	\$ 5,000	\$ 151	\$ 4,451	\$ 5,000	\$ 100	\$ 3,489
Dues, Certifications & Subscriptions	\$ 4,000	\$ -	\$ 1,790	\$ 4,000	\$ -	\$ 1,936
Uniform Expenses	\$ 1,600	\$ -	\$ 1,862	\$ 1,600	\$ -	\$ 542
Electric Power/Water/Sewer	\$ 5,000	\$ 577	\$ 3,787	\$ 5,000	\$ 554	\$ 3,725
Telephone/Pager Service	\$ 5,000	\$ 342	\$ 3,116	\$ 5,000	\$ 362	\$ 3,350
Internet Service	\$ 1,200	\$ 75	\$ 675	\$ 1,200	\$ 75	\$ 775
Office Supplies/Postage	\$ 4,500	\$ 270	\$ 3,390	\$ 4,500	\$ 373	\$ 3,625
Office Equipment Repair/Replacement	\$ 2,300	\$ -	\$ 1,788	\$ 2,300	\$ -	\$ 1,900
Gate Maintenance & Opener Purchase	\$ 4,000	\$ 545	\$ 2,359	\$ 16,500	\$ -	\$ 13,264
Street & Main Gate Lighting Maint/Repair	\$ 13,500	\$ -	\$ 5,636	\$ 8,300	\$ -	\$ 5,133
Landscape Supplies & Repairs	\$ 21,000	\$ 581	\$ 19,388	\$ 21,000	\$ 183	\$ 19,236
Landscape Equipment Repair/Replacement	\$ 16,500	\$ -	\$ 16,466	\$ 16,583	\$ 678	\$ 15,662
Lease/Purchase Tractor	\$ -	\$ -	\$ -	\$ 3,909	\$ -	\$ 3,127
Landscape Equipment Gas & Oil	\$ 7,000	\$ -	\$ 4,481	\$ 7,000	\$ 1,026	\$ 3,284
Mosquito Control Products (4)	\$ 13,500	\$ 861	\$ 14,513	\$ 11,000	\$ -	\$ 9,512
Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ -	\$ 1,157	\$ 2,800	\$ -	\$ 1,196
Mosquito Abatement Vehicles Gas & Oil	\$ 13,000	\$ 1,001	\$ 8,679	\$ 13,000	\$ -	\$ 8,064
Mosquito Abatement Equipment Maintenance	\$ 5,000	\$ -	\$ 5,890	\$ 5,000	\$ 1,711	\$ 4,470
County Fees/LAFCO (2)	\$ 6,500	\$ -	\$ 2,897	\$ -	\$ -	\$ -
Reimbursable Maint/Repair Expense (1)	\$ -	\$ -	\$ 4,204	\$ -	\$ -	\$ 7,662
<b>Total Operational Expenses:</b>	<b>\$ 189,100</b>	<b>\$ 9,503</b>	<b>\$ 142,707</b>	<b>\$ 160,392</b>	<b>\$ 5,978</b>	<b>\$ 129,002</b>
<b>PERSONNEL EXPENSES</b>						
Worker Compensation Insurance	\$ 16,000	\$ 3,063	\$ 8,207	\$ 15,500	\$ -	\$ 7,817
Health Insurance	\$ 58,780	\$ 3,845	\$ 35,378	\$ 57,000	\$ 3,873	\$ 31,761
Payroll Taxes	\$ 28,000	\$ 1,537	\$ 15,133	\$ 27,000	\$ 1,724	\$ 18,015
Processing Fees	\$ 1,400	\$ 113	\$ 1,029	\$ 1,400	\$ 115	\$ 1,021
Directors Stipend	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -	\$ -
Employee Wages	\$ 281,500	\$ 18,807	\$ 173,206	\$ 309,500	\$ 21,229	\$ 200,088
<b>Total Personnel Expenses:</b>	<b>\$ 391,680</b>	<b>\$ 27,365</b>	<b>\$ 232,953</b>	<b>\$ 416,400</b>	<b>\$ 26,941</b>	<b>\$ 258,702</b>

SADDLE CREEK COMMUNITY SERVICES DISTRICT  
FY 2014 MONTHLY BUDGET REPORT  
September, 2014

	<u>Current Year - 2014</u>			<u>Prior Year - 2013</u>		
	<u>(Approved)</u> <u>FY 2014</u>	<u>(Expenditures)</u> <u>Month of</u> <u>September</u>	<u>(Expenditures)</u> <u>Year to Date</u>	<u>(Approved)</u> <u>FY 2013</u>	<u>(Expenditures)</u> <u>Month of</u> <u>September</u>	<u>(Expenditures)</u> <u>Year to Date -</u> <u>Prior Year</u>
<u>CAPITAL OUTLAY</u>						
2" SDS Rotary Hammer (2013)	\$	-	\$ -	\$ 1,350	\$ -	\$ 1,349
Workman MDE Cart (2013)	\$	-	\$ -	\$ 12,500	\$ -	\$ 11,886
<u>Total Capital Outlay:</u>	\$	-	\$ -	\$ 13,850	\$ -	\$ 13,235
<u>Total Expenses:</u>	\$	580,780	\$ 36,868	\$ 590,642	\$ 32,919	\$ 400,939

PAYMENTS AND ASSESSMENTS RECEIVED

Assessment Income

	<u>Date Rec'd:</u>	<u>Amount:</u>	<u>Date Rec'd:</u>	<u>Amount:</u>
Payment No. 1:	Feb 7, 2014	\$ 305,793	Feb 15, 2013	\$ 299,925
Payment No. 2:	May 30, 2014	\$ 224,421	Jun 10, 2013	\$ 217,111
Payment No. 3:	Aug 29, 2014	\$ 28,053	Sep 13, 2013	\$ 27,710
Adjustment to Income (3)			Oct. 31, 2013	\$ 2,703

Reimbursement Income

From:	For:	<u>Date Rec'd:</u>	<u>Amount:</u>	<u>Date Rec'd:</u>	<u>Amount:</u>
Castle & Cooke	Various			Various	\$ 9,854
Toro Equipment	Gate Repairs			Sep 13, 2013	\$ 680
Castle & Cooke	Tractor/Equipment Repairs	Mar-Aug, 2014	\$ 4,204		

Other Income

From:	For:	<u>Date Rec'd:</u>	<u>Amount:</u>	<u>Date Rec'd:</u>	<u>Amount:</u>
Castle & Cooke	Weed Abatement	Oct, 2014	\$ 2,500	Jul-Aug, 2013	\$ 3,000
Lot Owners	Weed Abatement	Aug-Sep, 2014	\$ 1,650	Jul-Nov, 2013	\$ 2,200
Lot Owners	Gate Openers/Cards	Jan-Sep, 2014	\$ 298	Jan-Nov, 2013	\$ 1,326
Umpqua Bank	CD Interest	Jan-Sep, 2014	\$ 181	Jan-Nov, 2013	\$ 384
Calaveras County	Interest Received	Jan-Sep, 2014	\$ 288	Jan-Dec, 2013	\$ 516
Various	Other Miscellaneous	Jan-Sep, 2014	\$ 14	Jan-Dec, 2013	\$ 55
Central Life Sciences	Adapco Rebate (4)	Aug 15, 2014	\$ 1,724		

Notes

- (1) Equip Maint/Repair expenses billed to Castle & Cooke - Payment shown in Reimbursement Income
- (2) County Admin/LAFCO Fees recorded from County Auditor's Statement
- (3) Adjustment to Income made to reallocate County/LAFCO Fees and County Interest Received to their proper accounts (2013)
- (4) Net expenditures for Act OE22 - Mosquito Control Products:      \$ 12,789      Budget amount \$ 711

**Saddle Creek Community Services District**  
**Balance Sheet**  
 As of September 30, 2014

	Sep 30, 14
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Umpqua Bank Checking	382,473.26
<b>1080 · Umpqua Bank CD Accounts</b>	
1081 · CD #7405	25,765.84
1082 · CD #46165	25,109.57
1083 · CD #46207	25,109.57
1084 · CD #46249	25,078.86
1085 · CD #46124	25,078.86
<b>Total 1080 · Umpqua Bank CD Accounts</b>	126,142.70
<b>Total Checking/Savings</b>	508,615.96
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	2,500.00
<b>Total Accounts Receivable</b>	2,500.00
<b>Total Current Assets</b>	511,115.96
<b>Fixed Assets</b>	
<b>1500 · Capital Assets</b>	
1501 · Equipment	196,071.70
1503 · Roads	2,360,462.00
1504 · Easements	10,344,000.00
1505 · Buildings	79,000.00
<b>Total 1500 · Capital Assets</b>	12,979,533.70
<b>1600 · Accumulated Depreciation</b>	
1601 · Equipment	-175,726.94
1603 · Roads	-569,656.38
1605 · Buildings	-15,010.00
<b>Total 1600 · Accumulated Depreciation</b>	-760,393.32
<b>Total Fixed Assets</b>	12,219,140.38
<b>TOTAL ASSETS</b>	<b>12,730,256.34</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	2,342.92
<b>Total Accounts Payable</b>	2,342.92
<b>Credit Cards</b>	
2060 · CSD Visa - MLB	422.16
<b>Total Credit Cards</b>	422.16
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	520.72
2150 · Accrued Payroll	10,323.53
2200 · Sales Tax Payable	6.28
<b>Total Other Current Liabilities</b>	10,850.53
<b>Total Current Liabilities</b>	13,615.61
<b>Total Liabilities</b>	13,615.61
<b>Equity</b>	
3800 · Developer Capital Contributions	12,198,795.62
3900 · Retained Earnings	630,672.26
Net Income	-112,577.15
<b>Total Equity</b>	12,716,640.73
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>12,730,256.34</b>

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## Saddle Creek Community Services District Check Detail September 2014

Num	Date	Name	Account	Paid Amount
DD	9/5/2014	Mark A. Dunlop	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-85.08
			PE06 · Employee Wages	-1,049.32
			PE03 · Payroll Taxes	-86.78
			2100 · Payroll Liabilities	29.28
			2100 · Payroll Liabilities	286.06
TOTAL				-905.84
DD	9/5/2014	Gregory Hebard	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-3,215.63
			PE03 · Payroll Taxes	-246.00
			2100 · Payroll Liabilities	223.02
			2100 · Payroll Liabilities	1,017.52
TOTAL				-2,221.09
DD	9/5/2014	HERNAN HERNANDEZ	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-882.40
			PE03 · Payroll Taxes	-67.51
			2100 · Payroll Liabilities	16.32
			2100 · Payroll Liabilities	209.72
TOTAL				-723.87
DD	9/5/2014	Ralph M. McGeorge	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-1,872.67
			PE03 · Payroll Taxes	-143.25
			2110 · Wage Garnishments Payable	103.00
			2100 · Payroll Liabilities	37.17
			2100 · Payroll Liabilities	427.40
TOTAL				-1,448.35
DD	9/5/2014	PHYLLIS J RICHARDS	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-96.00
			PE03 · Payroll Taxes	-11.66
			2100 · Payroll Liabilities	3.74
			2100 · Payroll Liabilities	0.96
			2100 · Payroll Liabilities	0.57
			2100 · Payroll Liabilities	14.70
TOTAL				-87.69
DD	9/5/2014	BRADLEY D NICKELL	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-147.80
			PE06 · Employee Wages	-529.44
			PE06 · Employee Wages	-73.68
			PE03 · Payroll Taxes	-57.44
			2100 · Payroll Liabilities	7.51
			2100 · Payroll Liabilities	131.22
TOTAL				-669.63
DD	9/5/2014	JASON M PRICE	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-882.40
			PE03 · Payroll Taxes	-107.20
			2100 · Payroll Liabilities	34.41
			2100 · Payroll Liabilities	12.85

**Saddle Creek Community Services District**  
**Check Detail**  
**September 2014**

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Num	Date	Name	Account	Paid Amount
			2100 · Payroll Liabilities	5.29
			2100 · Payroll Liabilities	171.57
TOTAL				-765.48
<b>DD</b>	<b>9/19/2014</b>	<b>Mark A. Dunlop</b>	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-1,247.84
			PE03 · Payroll Taxes	-95.46
			2100 · Payroll Liabilities	35.41
			2100 · Payroll Liabilities	320.44
TOTAL				-987.45
<b>DD</b>	<b>9/19/2014</b>	<b>HERNAN HERNANDEZ</b>	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-970.64
			PE03 · Payroll Taxes	-74.24
			2100 · Payroll Liabilities	20.45
			2100 · Payroll Liabilities	236.42
TOTAL				-788.01
<b>DD</b>	<b>9/19/2014</b>	<b>Ralph M. McGeorge</b>	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-1,872.67
			PE03 · Payroll Taxes	-143.27
			2110 · Wage Garnishments Payable	103.00
			2100 · Payroll Liabilities	37.18
			2100 · Payroll Liabilities	427.44
TOTAL				-1,448.32
<b>DD</b>	<b>9/19/2014</b>	<b>BRADLEY D NICKELL</b>	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-882.40
			PE03 · Payroll Taxes	-67.51
			2100 · Payroll Liabilities	8.83
			2100 · Payroll Liabilities	164.51
TOTAL				-776.57
<b>DD</b>	<b>9/19/2014</b>	<b>JASON M PRICE</b>	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-948.58
			PE03 · Payroll Taxes	-115.26
			2100 · Payroll Liabilities	36.99
			2100 · Payroll Liabilities	14.96
			2100 · Payroll Liabilities	5.69
			2100 · Payroll Liabilities	188.35
TOTAL				-817.85
<b>DD</b>	<b>9/19/2014</b>	<b>PHYLLIS J RICHARDS</b>	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-126.00
			PE03 · Payroll Taxes	-15.32
			2100 · Payroll Liabilities	4.92
			2100 · Payroll Liabilities	1.26
			2100 · Payroll Liabilities	0.76
			2100 · Payroll Liabilities	19.28
TOTAL				-115.10
<b>DD</b>	<b>9/19/2014</b>	<b>Gregory Hebard</b>	<b>1000 · Umpqua Bank Checking</b>	
			PE06 · Employee Wages	-3,215.63

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## Saddle Creek Community Services District Check Detail September 2014

Num	Date	Name	Account	Paid Amount
			PE03 · Payroll Taxes	-245.99
			2100 · Payroll Liabilities	223.03
			2100 · Payroll Liabilities	1,017.50
TOTAL				-2,221.09
<b>P/R Fee</b>	<b>9/2/2014</b>	<b>Intuit Full Service Payroll</b>	<b>1000 · Umpqua Bank Checking</b>	
			PE04 · Processing Fees	-113.00
TOTAL				-113.00
<b>P/R Tax</b>	<b>9/10/2014</b>	<b>IRS</b>	<b>1000 · Umpqua Bank Checking</b>	
			2100 · Payroll Liabilities	-2,258.19
TOTAL				-2,258.19
<b>P/R Tax</b>	<b>9/10/2014</b>	<b>CA EDD</b>	<b>1000 · Umpqua Bank Checking</b>	
			2100 · Payroll Liabilities	-327.11
TOTAL				-327.11
<b>P/R Tax</b>	<b>9/24/2014</b>	<b>CA EDD</b>	<b>1000 · Umpqua Bank Checking</b>	
			2100 · Payroll Liabilities	-341.12
TOTAL				-341.12
<b>P/R Tax</b>	<b>9/24/2014</b>	<b>IRS</b>	<b>1000 · Umpqua Bank Checking</b>	
			2100 · Payroll Liabilities	-2,373.94
TOTAL				-2,373.94
<b>1610</b>	<b>9/5/2014</b>	<b>California State Disbursement Unit</b>	<b>1000 · Umpqua Bank Checking</b>	
	9/5/2014		2110 · Wage Garnishments Payable	-103.00
TOTAL				-103.00
<b>1612</b>	<b>9/16/2014</b>	<b>Ruth A. Pavilonis</b>	<b>1000 · Umpqua Bank Checking</b>	
161	8/29/2014	Board of Equalization	IN40 · Sales Refunds - Gate Opener	-9.30
			2200 · Sales Tax Payable	-0.70
TOTAL				-10.00
<b>1613</b>	<b>9/16/2014</b>	<b>Calaveras Telephone - Internet</b>	<b>1000 · Umpqua Bank Checking</b>	
	8/31/2014		OE13 · Internet Service	-74.95
TOTAL				-74.95
<b>1614</b>	<b>9/16/2014</b>	<b>Calaveras Telephone Co.</b>	<b>1000 · Umpqua Bank Checking</b>	
	8/31/2014		OE12 · Telephone & Pager Service	-247.96
TOTAL				-247.96
<b>1615</b>	<b>9/16/2014</b>	<b>California Waste Recovery Systems</b>	<b>1000 · Umpqua Bank Checking</b>	
	9/1/2014		OE22 · Mosquito Control Products	-30.45
TOTAL				-30.45

**Saddle Creek Community Services District**  
**Check Detail**  
**September 2014**

10/16/14

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
<b>1616</b>	<b>9/16/2014</b>	<b>Co Occupational Medical Partners</b>	<b>1000 · Umpqua Bank Checking</b>	
22432-6	8/31/2014		OE08 · Professional Development	-165.00
TOTAL				-165.00
<b>1617</b>	<b>9/16/2014</b>	<b>Golden State Cellular</b>	<b>1000 · Umpqua Bank Checking</b>	
2436197	8/21/2014		OE12 · Telephone & Pager Service	-75.60
TOTAL				-75.60
<b>1618</b>	<b>9/16/2014</b>	<b>J.Milano Co., Inc.</b>	<b>1000 · Umpqua Bank Checking</b>	
145428-IN	9/11/2014		OE22 · Mosquito Control Products	-58.16
TOTAL				-58.16
<b>1619</b>	<b>9/16/2014</b>	<b>Karen F. Roberts</b>	<b>1000 · Umpqua Bank Checking</b>	
140010	8/31/2014		OE02 · Accounting & Bookkeeping	-406.25
TOTAL				-406.25
<b>1620</b>	<b>9/16/2014</b>	<b>Lake Tulloch True Value Hardware</b>	<b>1000 · Umpqua Bank Checking</b>	
07/26/14-08/25/14	8/25/2014		OE22 · Mosquito Control Products	-40.29
TOTAL				-40.29
<b>1621</b>	<b>9/16/2014</b>	<b>PG&amp;E - 7193</b>	<b>1000 · Umpqua Bank Checking</b>	
08/11/14-09/10/14	9/10/2014		OE11 · Electric Power/Water/Sewer	-315.33
TOTAL				-315.33
<b>1622</b>	<b>9/16/2014</b>	<b>SC Fuels</b>	<b>1000 · Umpqua Bank Checking</b>	
0159264-IN	8/12/2014		OE21 · Landscape Equipment Gas & Oil	-1,922.53
0174237-IN	9/8/2014		OE24 · Mosquito Abate Vehicles Gas/Oil	-1,001.45
TOTAL				-2,923.98
<b>1623</b>	<b>9/16/2014</b>	<b>SDRMA-Health Ins.</b>	<b>1000 · Umpqua Bank Checking</b>	
15390	9/4/2014		PE02 · Health Insurance	-3,845.40
TOTAL				-3,845.40
<b>1624</b>	<b>9/16/2014</b>	<b>SDRMA-Workers Comp Authority</b>	<b>1000 · Umpqua Bank Checking</b>	
48403	9/2/2014		PE01 · Workers' Compensation Insurance	-2,580.00
48761	9/5/2014		PE01 · Workers' Compensation Insurance	-482.55
TOTAL				-3,062.55
<b>1625</b>	<b>9/16/2014</b>	<b>Valley Entry Systems, Inc.</b>	<b>1000 · Umpqua Bank Checking</b>	
20782	9/4/2014		OE16 · Gate Maint/Repair/Staff/Openers	-545.00
TOTAL				-545.00
<b>1626</b>	<b>9/16/2014</b>	<b>Valley Farm Supply Stores, Inc.</b>	<b>1000 · Umpqua Bank Checking</b>	
H109041	8/31/2014		OE22 · Mosquito Control Products	-1,237.63
			OE22 · Mosquito Control Products	-51.90

**Saddle Creek Community Services District**  
**Check Detail**  
**September 2014**

10/16/14

Num	Date	Name	Account	Paid Amount
TOTAL				-1,289.53
<b>1627</b>	<b>9/16/2014</b>	<b>MLB Visa</b>	<b>1000 · Umpqua Bank Checking</b>	
08/08/14-09/05/14	9/5/2014		2060 · CSD Visa - MLB	-1,654.70
TOTAL				-1,654.70
<b>1628</b>	<b>9/19/2014</b>	<b>California State Disbursement Unit</b>	<b>1000 · Umpqua Bank Checking</b>	
	9/19/2014		2110 · Wage Garnishments Payable	-103.00
TOTAL				-103.00
<b>1629</b>	<b>9/29/2014</b>	<b>Kampa Community Solutions, LLC</b>	<b>1000 · Umpqua Bank Checking</b>	
	9/30/2014		OE05 · Management Fees	-4,750.00
TOTAL				-4,750.00