



Saddle Creek Community Services District

Treasurer's Report

January 31, 2017

Saddle Creek Comm Srvs District
Statement of Cash Flows

For the 1 Months Ending January 31, 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	(58,688)	-	-	6	6	3	3	(58,670)
Adjustments to reconcile Net Income to Net Cash provided by Operations:								-
2000 Accounts Payable	(5,318)							(5,318)
2040 CSDA Bank of the West MC	121							121
2100 Payroll Taxes Payable	306							306
2150 Accrued Payroll	699							699
Other Current Payables	132							132
Net cash provided by operating activities	(62,748)	-	-	6	6	3	3	(62,730)
Net cash increase for period	(62,748)	-	-	6	6	3	3	(62,730)
Cash at beginning of period (1/1/2017)	227,669	324,589	26,068	25,176	25,176	25,129	25,129	678,936
Cash at end of period	164,921	324,589	26,068	25,182	25,182	25,132	25,132	616,206

13-Feb-17

Prepared by: Dolores Baker

Saddle Creek Comm Srvs District

BALANCE SHEET

As of January 31, 2017

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	164,921
1020 Cash - Fund 2188	324,589
1080 Umpqua Bank CD Accounts	126,697
Total Bank Accounts	\$616,206
Total Current Assets	\$616,206
Fixed Assets	
1500 Capital Assets	13,050,601
1600 Accumulated Depreciation	(818,135)
Total Fixed Assets	\$12,232,466
TOTAL ASSETS	\$12,848,672
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	27,132
Total Accounts Payable	\$27,132
Credit Cards	
2040 CSDA Bank of the West MC	2,019
Total Credit Cards	\$2,019
Other Current Liabilities	
2100 Payroll Taxes Payable	933
2110 Wage Garnishments Payable	(23)
2150 Accrued Payroll	9,554
2201 Sales Tax Adjustment	131
Board of Equalization Payable	17
Total Other Current Liabilities	\$10,611
Total Current Liabilities	\$39,762
Long-Term Liabilities	
2500 Lease Payable - John Deere	72,341
Total Long-Term Liabilities	\$72,341
Total Liabilities	\$112,103
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Retained Earnings	596,443
Net Income	(58,670)
Total Equity	\$12,736,569
TOTAL LIABILITIES AND EQUITY	\$12,848,672

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

		<u>Current Year - 2017</u>			<u>Prior Year - 2016</u>		
		<u>(Approved)</u>	<u>(Expenditures)</u>	<u>(Expenditures)</u>	<u>(Adjusted)</u>	<u>(Expenditures)</u>	<u>(Expenditures)</u>
		<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>January</u>			<u>January</u>	<u>Prior Year</u>
EXPENDITURES							
SERVICES AND SUPPLIES							
<u>ADMINISTRATION</u>							
OE01	Audit Expense	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ -	\$ -
OE02	Accounting & Bookkeeping	\$ 500	\$ 31	\$ 31	\$ 500	\$ 31	\$ 31
OE03	On-line Back-up/Notary Fees/Bonds	\$ 360	\$ -	\$ -	\$ 361	\$ 326	\$ 326
OE04	Legal Expenses	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -
OE05	Management Fees	\$ 65,500	\$ 5,408	\$ 5,408	\$ 62,700	\$ 5,225	\$ 5,225
OE06	Insurance (Property Loss/Liability)	\$ 8,500	\$ -	\$ -	\$ 8,000	\$ -	\$ -
OE07	Miscellaneous/Contingency	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	\$ -
OE08	Professional Development (Travel/Training)	\$ 8,500	\$ 857	\$ 857	\$ 6,000	\$ 1,843	\$ 1,843
OE09	Dues, Certifications & Subscriptions	\$ 4,500	\$ 1,784	\$ 1,784	\$ 4,000	\$ 1,598	\$ 1,598
OE10	Uniform Expenses	\$ 2,200	\$ 1,364	\$ 1,364	\$ 2,200	\$ -	\$ -
OE11	Electric Power/Water/Sewer	\$ 9,000	\$ (70)	\$ (70)	\$ 5,200	\$ 540	\$ 540
OE12	Telephone/Internet Service	\$ 6,100	\$ 274	\$ 274	\$ 5,200	\$ -	\$ -
OE14	Office Supplies/Postage	\$ 5,000	\$ 1,716	\$ 1,716	\$ 5,000	\$ 350	\$ 350
OE15	Office Equipment Repair/Replacement	\$ 5,000	\$ -	\$ -	\$ 3,000	\$ 548	\$ 548
OE31	Records Management Services	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -	\$ -
OE26	County Fees/LAFCO	\$ 6,500	\$ -	\$ -	\$ 6,500	\$ -	\$ -
OE30	Reimbursable Maint/Repair Expense	\$ 10,500	\$ 941	\$ 941	\$ 19,500	\$ -	\$ -
PE03-1	Payroll Taxes - Administration	\$ -	\$ 1,351	\$ 1,351	\$ -	\$ 1,569	\$ 1,569
PE06-1	Employee Wages - Administration	\$ -	\$ 14,186	\$ 14,186	\$ -	\$ 16,355	\$ 16,355
Total Administration		\$ 145,560	\$ 27,841	\$ 27,841	\$ 141,561	\$ 28,385	\$ 28,385
<u>COMMON AREAS</u>							
OE16	Gate Maintenance & Opener Purchase	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -	\$ -
OE18	Landscape Supplies & Repairs	\$ 22,110	\$ 2,238	\$ 2,238	\$ 21,000	\$ 8,045	\$ 8,045
OE19	Landscape Equipment Repair/Replacement	\$ 16,500	\$ 7,011	\$ 7,011	\$ 16,500	\$ 5,185	\$ 5,185
OE21	Landscape Equipment Gas & Oil	\$ 5,000	\$ 64	\$ 64	\$ 5,000	\$ 1,375	\$ 1,375
PE03 -2	Payroll Taxes - Common Areas	\$ -	\$ 980	\$ 980	\$ -	\$ 1,101	\$ 1,101
PE06 -2	Employee Wages - Common Areas	\$ -	\$ 10,101	\$ 10,101	\$ -	\$ 11,167	\$ 11,167
Total Common Areas		\$ 47,610	\$ 20,395	\$ 20,395	\$ 46,500	\$ 26,873	\$ 26,873
<u>FIRE PROTECTION</u>							
	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 2017 MONTHLY BUDGET REPORT
January 2017

		<u>Current Year - 2017</u>			<u>Prior Year - 2016</u>		
		<u>(Approved)</u>	<u>(Expenditures)</u>	<u>(Expenditures)</u>	<u>(Adjusted)</u>	<u>(Expenditures)</u>	<u>(Expenditures)</u>
		<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>January</u>			<u>January</u>	<u>Prior Year</u>
MOSQUITO ABATEMENT							
OE22-1	Mosquito Control Products	\$ 14,500	\$ 4,714	\$ 4,714	\$ 14,500	\$ -	\$ -
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ 460	\$ 460	\$ 3,000	\$ 99	\$ 99
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 11,000	\$ 1,103	\$ 1,103	\$ 11,000	\$ -	\$ -
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 5,000	\$ 40	\$ 40	\$ 5,000	\$ 2,147	\$ 2,147
PE03-4	Payroll Taxes - Mosquito Abatement	\$ -	\$ 18	\$ 18	\$ -		
PE06-4	Employee Wages - Mosquito Abatement	\$ -	\$ 236	\$ 236	\$ -		
	Total Mosquito Abatement	\$ 33,500	\$ 6,571	\$ 6,571	\$ 33,500	\$ 2,246	\$ 2,246
STREETS							
OE17	Streets & Main Gate Lighting Maint/Repair	\$ 13,500	\$ 1,758	\$ 1,758	\$ 13,500	\$ -	
PE03-5	Payroll Taxes - Streets	\$ -	\$ 66	\$ 66	\$ -	\$ 13	\$ 13
PE06 -5	Employee Wages - Streets	\$ -	\$ 730	\$ 730	\$ -	\$ 153	\$ 153
	Total Streets	\$ 13,500	\$ 2,554	\$ 2,554	\$ 13,500	\$ 166	\$ 166
WETLANDS							
	Wetlands Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-6	Employee Wages - Wetlands	\$ -	\$ -	\$ -	\$ -		
PE06-6	Payroll Taxes - Wetlands	\$ -	\$ -	\$ -	\$ -		
	Total Wetlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SERVICES & SUPPLIES	\$ 240,170	\$ 57,361	\$ 57,361	\$ 235,061	\$ 58,869	\$ 58,869
PERSONNEL COSTS							
PE01	Worker Compensation Insurance	\$ 20,300	\$ -	\$ -	\$ 16,035	\$ -	\$ -
PE02	Health Insurance**	\$ 57,550	\$ -	\$ -	\$ 60,145	\$ 5,410	\$ 5,410
PE03	Payroll Taxes	\$ 21,410	\$ 2,415	\$ 2,415	\$ 22,311	\$ 2,682	\$ 2,670
PE04	Processing Fees	\$ 1,400	\$ 113	\$ 113	\$ 1,400	\$ 115	\$ 115
PE05	Directors Stipend	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -	\$ -
PE06	Employee Wages	\$ 250,400	\$ 15,153	\$ 15,153	\$ 255,712	\$ 17,592	\$ 17,591
			\$ 17,681	\$ 17,681		\$ 25,799	\$ 25,786
	Distributed to Service Areas		\$ (17,568)	\$ (17,568)		\$ (20,034)	\$ (20,021)
	TOTAL UNDISTRIBUTED PERSONNEL COSTS	\$ 357,060	\$ 113	\$ 113	\$ 361,603	\$ 5,765	\$ 5,765
** 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
FY 2017 MONTHLY BUDGET REPORT
January 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>January</u>	<u>(Expenditures)</u> <u>Year to Date</u>	<u>(Adjusted)</u> <u>FY 2016</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	\$ 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	\$ 1,336	\$ 14,440		
TOTAL DEBT SERVICE	\$ 16,100	\$ 1,336	\$ 1,336	\$ 14,440	\$ -	\$ -
TOTAL EXPENSES	\$ 716,030	\$ 58,810	\$ 58,810	\$ 734,061	\$ 64,634	\$ 64,634
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:						
Castle & Various						
Toro Equ Gate Repairs						
Castle & Tractor/Equipment Repairs						
Total Reimbursement Income	\$ 10,500			\$ 19,500		\$ -
<u>Other Income</u>						
From: For:						
C&C Weed Abatement						
Lot Ownr Weed Abatement					50	\$ 50
Lot Ownr Gate Openers/Cards		\$ 9	\$ 9			
Umpqua CD Interest		\$ 19	\$ 19		19	\$ 19
C Co Interest Received						
Various Other Miscellaneous						
SDRMA 2016-17 PL Pro-rated		\$ 112	\$ 112			
Total Other Income	\$ 6,400	\$ 140	\$ 140	\$ 1,634	\$ 69	\$ 69
TOTAL PAYMENTS & ASSESSMENTS	\$ 618,800	\$ 140	\$ 140	\$ 611,276	\$ 69	\$ 69
Excess of Expenditures of Income				\$ (122,785)	\$ (64,565)	\$ (64,565)
<u>Other Financing Sources and Uses</u>						
John Deere Financing				\$ 72,157		
Net Income	\$ (97,230)	\$ (58,670)	\$ (58,670)	\$ (50,628)	\$ (64,565)	\$ (64,565)

Saddle Creek Comm Srvs District
CHECK DETAIL
January 2017

Date	Num	Name	Memo/Description	Amount
01/01/2017	2047	Ca. Special District		-1,622.00
01/01/2017	2048	Kampa Community Solutions, LLC	Management Fees	-5,407.88
01/05/2017	DD	BRADLEY D NICKELL	Pay Period: 12/16/2016-12/31/2016	-702.80
01/05/2017	DD	MICHELE L MENZIES	Pay Period: 12/16/2016-12/31/2016	-113.04
01/05/2017	2049	California State Disbursement Unit	Garnishments Payable	-118.50
01/05/2017	DD	DOLORES C BAKER	Pay Period: 12/16/2016-12/31/2016	-48.50
01/05/2017	DD	CODY L PONDER	Pay Period: 12/16/2016-12/31/2016	-945.59
01/05/2017	2058	HERNAN M HERNANDEZ	Pay Period: 12/16/2016-12/31/2016	-1,075.28
01/05/2017	P/R Fee	Intuit Full Service Payroll	Payroll Service Fee	-113.00
01/05/2017	DD	Ralph M. McGeorge	Pay Period: 12/16/2016-12/31/2016	-1,497.80
01/05/2017	DD	Gregory Hebard	Pay Period: 12/16/2016-12/31/2016	-2,199.24
01/11/2017		CA EDD	Tax Payment for Period: 01/04/2017-01/06/2017	-374.06
01/11/2017		IRS	Tax Payment for Period: 01/04/2017-01/06/2017	-2,457.34
01/17/2017	2061	Edward Jones	2016 IRA Contribution - Ralph McGeorge	-3,000.00
01/17/2017	2060	Capital Bank & Trust Co.	2016 IRA Contribution - Gregory Hebard	-3,500.00
01/17/2017	2064	Ralph McGeorge	Boot Reimbursement	-100.00
01/17/2017	2062	Calaveras First Company, Inc.	Budget Public Hearing Notice	-116.10
01/17/2017	2065	California Chamber of Commerce	Employer Notification	-161.83
01/17/2017	2067	VALLEY ENTRY SYSTEMS, INC.	4th Qtr Gate Maintenance Service	-325.00
01/17/2017	2063	Valley Farm Supply Stores, Inc.	Back Pack Blower	-547.75
01/17/2017	2068	Turf Star, Inc.	Landscape Maint. Equipment Repairs	-768.94
01/17/2017	2066	NBS	Special Tax Consultant	-5,133.92
01/17/2017	2069	Bank of the West	Credit Card Payment	-20,171.81
01/19/2017		CA EDD	Tax Payment for Period: 10/01/2016-12/31/2016	-230.56
01/20/2017	DD	MICHELE L MENZIES	Pay Period: 01/01/2017-01/15/2017	-56.51
01/20/2017	DD	Ralph M. McGeorge	Pay Period: 01/01/2017-01/15/2017	-1,539.48
01/20/2017	2070	California State Disbursement Unit	Disbursements Payable	-118.50
01/20/2017	DD	Gregory Hebard	Pay Period: 01/01/2017-01/15/2017	-2,255.15
01/20/2017	DD	DOLORES C BAKER	Pay Period: 01/01/2017-01/15/2017	-359.78
01/20/2017	DD	CODY L PONDER	Pay Period: 01/01/2017-01/15/2017	-571.90
01/20/2017	DD	BRADLEY D NICKELL	Pay Period: 01/01/2017-01/15/2017	-714.70
01/20/2017	2059	HERNAN M HERNANDEZ	Pay Period: 01/01/2017-01/15/2017	-924.33
01/25/2017		IRS	Tax Payment for Period: 01/18/2017-01/20/2017	-3,434.25
01/25/2017		CA EDD	Tax Payment for Period: 01/18/2017-01/20/2017	-426.47
				-\$ 61,132.01