



Saddle Creek Community Services District

Treasurer's Report

September 30, 2016

Saddle Creek Comm Srvs District

BALANCE SHEET

As of September 30, 2016

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	342,821
1080 Umpqua Bank CD Accounts	126,619
Total Bank Accounts	\$469,440
Accounts Receivable	
1200 Accounts Receivable	493
Total Accounts Receivable	\$493
Total Current Assets	\$469,933
Fixed Assets	
1500 Capital Assets	13,050,601
1600 Accumulated Depreciation	(818,135)
Total Fixed Assets	\$12,232,466
TOTAL ASSETS	\$12,702,399
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	5,225
Total Accounts Payable	\$5,225
Credit Cards	
2040 CSDA Bank of the West MC	7,552
Total Credit Cards	\$7,552
Other Current Liabilities	
2100 Payroll Taxes Payable	248
2150 Accrued Payroll	9,339
Board of Equalization Payable	12
Total Other Current Liabilities	\$9,599
Total Current Liabilities	\$22,377
Total Liabilities	\$22,377
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Retained Earnings	676,646
Net Income	(195,419)
Total Equity	\$12,680,023
TOTAL LIABILITIES AND EQUITY	\$12,702,399

Saddle Creek Comm Srvs District
Statement of Cash Flows

For the 9 Months Ending September 30, 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	122,660.83	(318,253.14)	116.89	18.89	18.89	9.43	9.43	(195,418.78)
Adjustments to reconcile Net Income to Net Cash provided by Operations:								-
1200 Accounts Receivable	(493.13)							(493.13)
2000 Accounts Payable	(2,422.42)							(2,422.42)
2040 CSDA Bank of the West MC	(5,124.09)							(5,124.09)
2100 Payroll Taxes Payable	(600.88)							(600.88)
2150 Accrued Payroll	(1,898.14)							(1,898.14)
2201 Sales Tax Adjustment	(6.50)							(6.50)
Net cash provided by operating activities	112,115.67	(318,253.14)	116.89	18.89	18.89	9.43	9.43	(205,963.94)
Net cash increase for period	112,115.67	(318,253.14)	116.89	18.89	18.89	9.43	9.43	(205,963.94)
Cash at beginning of period (1/1/2016)	230,705.42	318,253.14	25,911.54	25,150.46	25,150.45	25,116.57	25,116.57	675,404.15
Cash at end of period	342,821.09	-	26,028.43	25,169.35	25,169.34	25,126.00	25,126.00	469,440.21

12-Oct-16

Prepared by: Dolores Baker

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

Code	Current Year - 2016			Prior Year - 2015		
	(Approved) FY 2016	(Expenditures) Month of September	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of September	(Expenditures) Year to Date - Prior Year
EXPENDITURES						
SERVICES AND SUPPLIES						
ADMINISTRATION						
OE01	Audit Expense	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
OE02	Finance Expense	\$ 500	\$ 31	\$ 279	\$ 500	\$ 31
OE03	On-line Back-up/Notary Fees/Bonds	\$ 361	\$ -	\$ 326	\$ 351	\$ -
OE04	Legal Expenses	\$ 1,500	\$ -	\$ 200	\$ 1,500	\$ -
OE05	Management Fees	\$ 62,700	\$ 5,225	\$ 47,025	\$ 57,000	\$ 5,225
OE06	Insurance (Property Loss/Liability)	\$ 8,000	\$ -	\$ 8,274	\$ 8,000	\$ -
OE07	Miscellaneous/Contingency	\$ 2,000	\$ -	\$ 109	\$ 2,000	\$ -
OE08	Professional Development (Travel/Training)	\$ 6,000	\$ 519	\$ 6,377	\$ 6,000	\$ 726
OE09	Dues, Certifications & Subscriptions	\$ 4,000	\$ 525	\$ 3,819	\$ 4,000	\$ 500
OE10	Uniform Expenses	\$ 2,200	\$ -	\$ 1,748	\$ 2,200	\$ -
OE11	Electric Power/Water/Sewer	\$ 5,200	\$ 286	\$ 3,608	\$ 6,000	\$ 321
OE12	Telephone/Pager Service	\$ 4,000	\$ 424	\$ 2,987	\$ 5,000	\$ 332
OE13	Internet Service	\$ 1,200	\$ 90	\$ 629	\$ 1,200	\$ 90
OE14	Office Supplies/Postage	\$ 5,000	\$ 282	\$ 4,424	\$ 5,000	\$ 174
OE15	Office Equipment Repair/Replacement	\$ 3,000	\$ -	\$ 2,649	\$ 3,000	\$ 33
OE31	Records Management Services	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -
OE26	County Fees/LAFCO	\$ 6,500	\$ 90	\$ 3,009	\$ 6,000	\$ 460
OE30	Reimbursable Maint/Repair Expense	\$ 19,500	\$ -	\$ 8,299	\$ 10,000	\$ (193)
PE03-1	Payroll Taxes - Administration	\$ -	\$ 379	\$ 4,736	\$ -	\$ -
PE06-1	Employee Wages - Administration	\$ -	\$ 4,645	\$ 54,658	\$ -	\$ -
	Total Administration	\$ 141,561	\$ 12,494	\$ 160,655	\$ 127,651	\$ 7,699
COMMON AREAS						
OE16	Gate Maintenance & Opener Purchase	\$ 4,000	\$ -	\$ 3,110	\$ 4,000	\$ -
OE18	Landscape Supplies & Repairs	\$ 21,000	\$ -	\$ 22,112	\$ 21,000	\$ 714
OE19	Landscape Equipment Repair/Replacement	\$ 16,500	\$ 297	\$ 16,806	\$ 10,000	\$ -
OE21	Landscape Equipment Gas & Oil	\$ 5,000	\$ 50	\$ 5,609	\$ 7,000	\$ 846
PE03 -2	Payroll Taxes - Common Areas	\$ -	\$ 942	\$ 7,472	\$ -	\$ -
PE06 -2	Employee Wages - Common Areas	\$ -	\$ 12,313	\$ 90,239	\$ -	\$ -
	Total Common Areas	\$ 46,500	\$ 13,602	\$ 145,348	\$ 42,000	\$ 1,561
FIRE PROTECTION						
	Fire Protection Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-3	Payroll Taxes - Fire Protection	\$ -	\$ 3	\$ 1,908	\$ -	\$ -
PE06-3	Employee Wages - Fire Protection	\$ -	\$ 38	\$ 24,495	\$ -	\$ -
	Total Fire Protection	\$ -	\$ 41	\$ 26,403	\$ -	\$ -

SADDLE CREEK COMMUNITY SERVICES DISTRICT
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	(Approved) FY 2016	(Expenditures) Month of September	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of September	(Expenditures) Year to Date - Prior Year	
MOSQUITO ABATEMENT							
OE22-1	Mosquito Control Products	\$ 14,500	\$ -	\$ 11,238	\$ 14,513	\$ 142	\$ 5,408
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ -	\$ 2,889	\$ 3,000	\$ 45	\$ 1,616
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 11,000	\$ 97	\$ 4,138	\$ 13,000	\$ 25	\$ 6,783
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 5,000	\$ 820	\$ 5,519	\$ 5,890	\$ 305	\$ 4,253
PE03-4	Payroll Taxes - Mosquito Abatement	\$ -	\$ 74	\$ 993			
PE06-4	Employee Wages - Mosquito Abatement	\$ -	\$ 972	\$ 12,947			
	Total Mosquito Abatement	\$ 33,500	\$ 1,964	\$ 37,722	\$ 36,403	\$ 516	\$ 18,060
STREETS							
OE17	Streets & Main Gate Lighting Maint/Repair	\$ 13,500	\$ -	\$ 12,944	\$ 13,500	\$ -	\$ 7,031
PE03-5	Payroll Taxes - Streets	\$ -	\$ -	\$ 63			
PE06 -5	Employee Wages - Streets	\$ -	\$ -	\$ 823			
	Total Streets	\$ 13,500	\$ -	\$ 13,830	\$ 13,500	\$ -	\$ 7,031
WETLANDS							
	Wetlands Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-6	Employee Wages - Wetlands	\$ -	\$ 51	\$ 122			
PE06-6	Payroll Taxes - Wetlands	\$ -	\$ 670	\$ 1,591			
	Total Wetlands	\$ -	\$ 722	\$ 1,713	\$ -	\$ -	\$ -
	TOTAL SERVICES & SUPPLIES	\$ 235,061	\$ 28,823	\$ 385,672	\$ 219,554	\$ 9,775	\$ 169,957
PERSONNEL EXPENDITURES							
PE01	Worker Compensation Insurance	\$ 16,035	\$ -	\$ 20,871	\$ 16,000	\$ (843)	\$ 17,882
PE02	Health Insurance	\$ 60,145	\$ 4,508	\$ 43,279	\$ 58,780	\$ 4,927	\$ 41,055
PE03	Payroll Taxes	\$ 22,311	\$ 1,398	\$ 15,269	\$ 28,000	\$ 1,476	\$ 15,462
PE04	Processing Fees	\$ 1,400	\$ 113	\$ 1,025	\$ 1,400	\$ 113	\$ 1,095
PE05	Directors Stipend	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -	\$ -
PE06	Employee Wages	\$ 255,712	\$ 17,969	\$ 185,018	\$ 253,000	\$ 19,091	\$ 180,706
			\$ 23,988	\$ 265,462			
	<i>Distributed to Service Areas</i>		\$ (19,367)	\$ (200,047)			
	TOTAL PERSONNEL	\$ 361,603	\$ 4,621	\$ 65,415	\$ 363,180	\$ 24,763	\$ 256,199
CAPITAL OUTLAY							
CO04	Vrisimo Flail Mower (2015) **	\$ -	\$ -	\$ 2,146	\$ 8,000	\$ -	\$ -
CO04	John Deere Tractor w/loader & Bucket (2016)	\$ 72,157	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL OUTLAY	\$ 72,157	\$ -	\$ 2,146	\$ 8,000	\$ -	\$ -

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

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	(Approved) FY 2016	(Expenditures) Month of September	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of September	(Expenditures) Year to Date - Prior Year
STUDIES AND ASSESSMENTS						
Landscape Design	\$ 12,000	\$ 3,246	\$ 4,847			
Pavement Assessment	\$ 15,000	\$ -	\$ 4,500			
Financial Assessment	\$ 4,300	\$ -	\$ 4,000			
TOTAL STUDIES & ASSESSMENTS	\$ 31,300	\$ 3,246	\$ 13,347	\$ -	\$ -	\$ -
DEBT SERVICE						
John Deere Financing	\$ 14,440	\$ 1,336	\$ 6,679			
TOTAL DEBT SERVICE	\$ 14,440	\$ 1,336	\$ 6,679			
TOTAL EXPENSES	\$ 714,561	\$ 38,026	\$ 473,259	\$ 590,734	\$ 34,538	\$ 426,156

**Mower purchased in 2015 traded in against a different mower in 2016. \$2146. is the difference in cost.

PAYMENTS AND ASSESSMENTS RECEIVED

<u>Assessment Income</u>				<u>Date Rec'd:</u>	<u>Amount:</u>
Payment No. 1:				FY 2013-14	\$ 311,982
Payment No. 2:	up 2% from PY	\$ 90	\$ 262,765	Note Only	\$ 257,524
Payment No. 3:					
Total Assessment Income	\$ 590,142	\$ 90	\$ 262,765	\$ 572,275	\$ -
<u>Reimbursement Income</u>					
From:	For:				
G. Hebard	Personal Portion of Travel		\$ 96		\$ 248
SDRMA	Gate Repairs				\$ 9,667
Castle & Cooke	Tractor/Equipment Repairs		\$ 7,857	\$ 5,484	\$ 6,841
Castle & Cooke	Gold Electric 9588		\$ 346	\$ 2,561	\$ 2,561
Total Reimbursement Income		\$ 19,500	\$ -	\$ 8,299	\$ 10,000
<u>Other Income</u>					
From:	For:				
Castle & Cooke	Weed Abatement		\$ 2,500		
Lot Owners	Weed Abatement		\$ 2,300		
Lot Owners	Gate Openers/Cards	\$ 37	\$ 958	\$ 112	\$ 195
Umpqua Bank	CD Interest		\$ 173		\$ 157
Calaveras County	Interest Received		\$ 403		\$ 400
Various	Other Miscellaneous		\$ 100		\$ 205
SDRMA	Purch Card Program Rebate		\$ 342		
Total Other Income		\$ 1,634	\$ 37	\$ 6,777	\$ 8,000
TOTAL PAYMENTS & ASSESSMENTS		\$ 611,276	\$ 127	\$ 277,841	\$ 590,275
Net Income		\$ (103,285)	\$ (37,899)	\$ (195,419)	\$ (459)
<u>Other Financing Sources/Uses</u>					
John Deere Financing		\$ 72,157			
REVENUE (OVER) EXPENDITURES		\$ (31,128)	\$ (37,899)	\$ (195,419)	\$ (459)

Saddle Creek Comm Srvs District
Check Detail
September 2016

Date	Num	Name	Amount
09/01/2016	1999	Kampa Community Solutions, LLC	(5,225.00)
09/01/2016	1734559	John Deere Financial	(1,335.71)
09/02/2016	DD	DOLORES C BAKER	(115.24)
09/02/2016	DD	Gregory Hebard	(2,194.59)
09/02/2016	DD	HERNAN M HERNANDEZ	(1,173.83)
09/02/2016	DD	Ralph M. McGeorge	(1,495.60)
09/02/2016	DD	MICHELE L MENZIES	(113.03)
09/02/2016	DD	BRADLEY D NICKELL	(809.71)
09/02/2016	DD	CODY L PONDER	(1,036.74)
09/02/2016	Sept 2016	Intuit Full Service Payroll	(113.00)
09/05/2016	1997	California State Disbursement Unit	(118.50)
09/08/2016	IRS		(2,585.34)
09/08/2016	CA EDD		(391.82)
09/20/2016	DD	DOLORES C BAKER	(198.69)
09/20/2016	DD	Gregory Hebard	(2,194.58)
09/20/2016	DD	HERNAN M HERNANDEZ	(1,086.68)
09/20/2016	DD	Ralph M. McGeorge	(1,495.61)
09/20/2016	DD	MICHELE L MENZIES	(101.72)
09/20/2016	DD	BRADLEY D NICKELL	(797.79)
09/20/2016	DD	CODY L PONDER	(1,059.46)
09/20/2016	2000	Bank of the West	(5,970.62)
09/20/2016	2001	BRAD NICKELL	(100.00)
09/20/2016	2002	Merced County Mosquito Abatement District	(292.00)
09/20/2016	2003	Toulumne-Stanislaus IRWMA	(100.00)
09/20/2016	2004	SDRMA-Health Ins.	(4,508.40)
09/20/2016	2005	Turf Star, Inc.	(186.18)
09/20/2016	2006	Ewing	(268.37)
09/20/2016	2007	Gold Electric, Inc.	(5,930.00)
09/20/2016	2008	SDRMA-Workers Comp Authority	(488.98)
09/20/2016	2009	Shelby Masonry	(4,429.00)
09/20/2016	2010	TIFCO Industries	(140.23)
09/20/2016	2011	California State Disbursement Unit	(118.50)
09/23/2016	IRS		(2,567.82)
09/23/2016	CA EDD		(390.79)
09/26/2016	1609122631931	PG&E - 7193	(285.63)
			(49,419.16)
			(49,419.16)