



*Saddle Creek Community Services District*

# ***Treasurer's Report***

*August 30, 2016*

SADDLE CREEK COMMUNITY SERVICES DISTRICT  
FY 2016 MONTHLY BUDGET REPORT  
**August 2016**

Code	Current Year - 2016			Prior Year - 2015		
	(Approved) FY 2016	(Expenditures) Month of August	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of August	(Expenditures) Year to Date - Prior Year
<b>EXPENDITURES</b>						
<b>SERVICES AND SUPPLIES</b>						
<u>ADMINISTRATION</u>						
OE01	Audit Expense	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
OE02	Finance Expense	\$ 500	\$ 31	\$ 248	\$ 500	\$ 31
OE03	On-line Back-up/Notary Fees/Bonds	\$ 361	\$ -	\$ 326	\$ 351	\$ 35
OE04	Legal Expenses	\$ 1,500	\$ -	\$ 200	\$ 1,500	\$ -
OE05	Management Fees	\$ 62,700	\$ 5,225	\$ 41,800	\$ 57,000	\$ 5,700
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	\$ -	\$ 5,858	\$ 6,000	\$ 160
OE09	Dues, Certifications & Subscriptions	\$ 4,000	\$ 392	\$ 3,294	\$ 4,000	\$ -
OE10	Uniform Expenses	\$ 2,200	\$ 200	\$ 1,748	\$ 2,200	\$ -
OE11	Electric Power/Water/Sewer	\$ 5,200	\$ 326	\$ 3,323	\$ 6,000	\$ 338
OE12	Telephone/Pager Service	\$ 4,000	\$ 335	\$ 2,564	\$ 5,000	\$ 237
OE13	Internet Service	\$ 1,200	\$ 90	\$ 539	\$ 1,200	\$ 90
OE14	Office Supplies/Postage	\$ 5,000	\$ 1,097	\$ 4,142	\$ 5,000	\$ 265
OE15	Office Equipment Repair/Replacement	\$ 3,000	\$ -	\$ 2,649	\$ 3,000	\$ -
OE31	Records Management Services	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -
OE26	County Fees/LAFCO	\$ 6,500	\$ -	\$ 2,919	\$ 6,000	\$ -
OE30	Reimbursable Maint/Repair Expense	\$ 19,500	\$ 493	\$ 8,299	\$ 10,000	\$ 8,046
PE03-1	Payroll Taxes - Administration	\$ -	\$ 246	\$ 4,357	\$ -	\$ -
PE06-1	Employee Wages - Administration	\$ -	\$ 2,898	\$ 50,013	\$ -	\$ -
	<b>Total Administration</b>	\$ 141,561	\$ 11,333	\$ 148,161	\$ 127,651	\$ 14,902
<u>COMMON AREAS</u>						
OE16	Gate Maintenance & Opener Purchase	\$ 4,000	\$ 941	\$ 3,110	\$ 4,000	\$ 300
OE18	Landscape Supplies & Repairs	\$ 21,000	\$ -	\$ 22,112	\$ 21,000	\$ (199)
OE19	Landscape Equipment Repair/Replacement	\$ 16,500	\$ 750	\$ 16,509	\$ 10,000	\$ -
OE21	Landscape Equipment Gas & Oil	\$ 5,000	\$ 1,700	\$ 5,559	\$ 7,000	\$ 197
PE03 -2	Payroll Taxes - Common Areas	\$ -	\$ 1,108	\$ 6,530	\$ -	\$ -
PE06 -2	Employee Wages - Common Areas	\$ -	\$ 14,485	\$ 77,925	\$ -	\$ -
	<b>Total Common Areas</b>	\$ 46,500	\$ 18,984	\$ 131,745	\$ 42,000	\$ 297
<u>FIRE PROTECTION</u>						
	Fire Protection Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-3	Payroll Taxes - Fire Protection	\$ -	\$ 12	\$ 1,905	\$ -	\$ -
PE06-3	Employee Wages - Fire Protection	\$ -	\$ 151	\$ 24,457	\$ -	\$ -
	<b>Total Fire Protection</b>	\$ -	\$ 162	\$ 26,362	\$ -	\$ -

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<b>MOSQUITO ABATEMENT</b>							
OE22-1	Mosquito Control Products	\$ 14,500	\$ 74	\$ 11,238	\$ 14,513	\$ 195	\$ 5,266
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ 88	\$ 2,889	\$ 3,000	\$ 140	\$ 1,571
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 11,000	\$ 61	\$ 4,041	\$ 13,000	\$ 934	\$ 6,758
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 5,000	\$ 60	\$ 4,699	\$ 5,890	\$ 269	\$ 3,948
PE03-4	Payroll Taxes - Mosquito Abatement	\$ -	\$ 80	\$ 918			
PE06-4	Employee Wages - Mosquito Abatement	\$ -	\$ 1,050	\$ 11,974			
	<b>Total Mosquito Abatement</b>	<b>\$ 33,500</b>	<b>\$ 1,412</b>	<b>\$ 35,759</b>	<b>\$ 36,403</b>	<b>\$ 1,538</b>	<b>\$ 17,544</b>
<b>STREETS</b>							
OE17	Streets & Main Gate Lighting Maint/Repair	\$ 13,500	\$ 10,359	\$ 12,944	\$ 13,500	\$ 1,804	\$ 7,031
PE03-5	Payroll Taxes - Streets	\$ -	\$ -	\$ 63			
PE06 -5	Employee Wages - Streets	\$ -	\$ -	\$ 823			
	<b>Total Streets</b>	<b>\$ 13,500</b>	<b>\$ 10,359</b>	<b>\$ 13,830</b>	<b>\$ 13,500</b>	<b>\$ 1,804</b>	<b>\$ 7,031</b>
<b>WETLANDS</b>							
	Wetlands Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-6	Employee Wages - Wetlands	\$ -	\$ 26	\$ 70			
PE06-6	Payroll Taxes - Wetlands	\$ -	\$ 341	\$ 921			
	<b>Total Wetlands</b>	<b>\$ -</b>	<b>\$ 367</b>	<b>\$ 991</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 235,061</b>	<b>\$ 42,618</b>	<b>\$ 356,849</b>	<b>\$ 219,554</b>	<b>\$ 18,541</b>	<b>\$ 160,182</b>
<b>PERSONNEL EXPENDITURES</b>							
PE01	Worker Compensation Insurance	\$ 16,035	\$ 489	\$ 20,871	\$ 16,000	\$ -	\$ 18,725
PE02	Health Insurance	\$ 60,145	\$ 4,508	\$ 38,771	\$ 58,780	\$ 4,927	\$ 36,128
PE03	Payroll Taxes	\$ 22,311	\$ 1,446	\$ 13,820	\$ 28,000	\$ 1,435	\$ 13,986
PE04	Processing Fees	\$ 1,400	\$ 113	\$ 912	\$ 1,400	\$ 115	\$ 982
PE05	Directors Stipend	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -	\$ -
PE06	Employee Wages	\$ 255,712	\$ 18,583	\$ 166,378	\$ 253,000	\$ 18,474	\$ 161,615
			\$ 25,139	\$ 240,752			
	<i>Distributed to Service Areas</i>		\$ (20,029)	\$ (179,958)			
	<b>TOTAL PERSONNEL</b>	<b>\$ 361,603</b>	<b>\$ 5,110</b>	<b>\$ 60,794</b>	<b>\$ 363,180</b>	<b>\$ 24,951</b>	<b>\$ 231,436</b>
<b>CAPITAL OUTLAY</b>							
CO04	Vrisimo Flail Mower (2015) **		\$ -	\$ 2,146	\$ 8,000		
CO04	John Deere Tractor w/loader & Bucket (2016)	\$ 72,157			\$ -		
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 72,157</b>	<b>\$ -</b>	<b>\$ 2,146</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ -</b>

**SADDLE CREEK COMMUNITY SERVICES DISTRICT**  
**FY 2016 MONTHLY BUDGET REPORT**  
**August 2016**

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	(Approved) FY 2016	(Expenditures) Month of August	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of August	(Expenditures) Year to Date - Prior Year
<b>STUDIES AND ASSESSMENTS</b>						
Landscape Design	\$ 12,000	\$ 1,601	\$ 1,601			
Pavement Assessment	\$ 15,000	\$ -	\$ 4,500			
Financial Assessment	\$ 4,300	\$ -	\$ 4,000			
<b>TOTAL STUDIES &amp; ASSESSMENTS</b>	<b>\$ 31,300</b>	<b>\$ 1,601</b>	<b>\$ 10,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEBT SERVICE</b>						
John Deere Financing	\$ 14,440	\$ 1,336	\$ 5,343			
<b>TOTAL DEBT SERVICE</b>	<b>\$ 14,440</b>	<b>\$ 1,336</b>	<b>\$ 5,343</b>			
<b>TOTAL EXPENSES</b>	<b>\$ 714,561</b>	<b>\$ 50,665</b>	<b>\$ 435,234</b>	<b>\$ 590,734</b>	<b>\$ 43,492</b>	<b>\$ 391,618</b>

\*\*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	\$ 29,186	\$ 262,675	FY 2013-14	\$ 257,524		
Payment No. 3:							
<b>Total Assessment Income</b>	<b>\$ 590,142</b>	<b>\$ 29,186</b>	<b>\$ 262,675</b>	<b>\$ 572,275</b>	<b>\$ 28,614</b>	<b>\$ 257,524</b>	
<u>Reimbursement Income</u>							
<b>From:</b>	<b>For:</b>						
G. Hebard	Personal Portion of Travel		\$ 96		\$ 248		
SDRMA	Gate Repairs				\$ 9,667		
Castle & Cooke	Tractor/Equipment Repairs	\$ 493	\$ 7,857		\$ 1,357		
Castle & Cooke	Golf Course Items		\$ 346				
<b>Total Reimbursement Income</b>		<b>\$ 19,500</b>	<b>\$ 493</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 11,272</b>	
<u>Other Income</u>							
<b>From:</b>	<b>For:</b>						
Castle & Cooke	Weed Abatement		\$ 2,500				
Lot Owners	Weed Abatement	\$ 100	\$ 2,300				
Lot Owners	Gate Openers/Cards	\$ 102	\$ 921		\$ 83		
Umpqua Bank	CD Interest	\$ 39	\$ 173	\$ 39	\$ 157		
Calaveras County	Interest Received	\$ 156	\$ 403	\$ 116	\$ 400		
Various	Other Miscellaneous		\$ 100		\$ 205		
SDRMA	Purch Card Program Rebate		\$ 342				
<b>Total Other Income</b>		<b>\$ 1,634</b>	<b>\$ 398</b>	<b>\$ 8,000</b>	<b>\$ 155</b>	<b>\$ 846</b>	
<b>TOTAL PAYMENTS &amp; ASSESSMENTS</b>		<b>\$ 611,276</b>	<b>\$ 30,077</b>	<b>\$ 277,714</b>	<b>\$ 590,275</b>	<b>\$ 28,769</b>	<b>\$ 269,641</b>
<b>Net Income</b>		<b>\$ (103,285)</b>	<b>\$ (20,588)</b>	<b>\$ (157,520)</b>	<b>\$ (459)</b>	<b>\$ (14,723)</b>	<b>\$ (121,977)</b>
<u>Other Financing Sources/Uses</u>							
John Deere Financing		\$ 72,157					
<b>REVENUE (OVER) EXPENDITURES</b>		<b>\$ (31,128)</b>	<b>\$ (20,588)</b>	<b>\$ (157,520)</b>	<b>\$ (459)</b>	<b>\$ (14,723)</b>	<b>\$ (121,977)</b>

**Saddle Creek Comm Srvs District**  
**Statement of Cash Flows**

For the 8 Months Ending August 31, 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
<b>OPERATING ACTIVITIES</b>								
<b>Net Income</b>	<b>160,559.55</b>	<b>(318,253.14)</b>	<b>116.89</b>	<b>18.89</b>	<b>18.89</b>	<b>9.43</b>	<b>9.43</b>	<b>(157,520.06)</b>
Adjustments to reconcile Net Income to Net Cash provided by Operations:								-
1200 Accounts Receivable	(493.13)							(493.13)
2000 Accounts Payable	15,342.73							15,342.73
2040 CSDA Bank of the West MC	(11,363.35)							(11,363.35)
2100 Payroll Taxes Payable	(625.69)							(625.69)
2150 Accrued Payroll	(1,915.99)							(1,915.99)
2201 Sales Tax Adjustment	(9.29)							(9.29)
<b>Net cash provided by operating activities</b>	<b>161,494.83</b>	<b>(318,253.14)</b>	<b>116.89</b>	<b>18.89</b>	<b>18.89</b>	<b>9.43</b>	<b>9.43</b>	<b>(156,584.78)</b>
Net cash increase for period	161,494.83	(318,253.14)	116.89	18.89	18.89	9.43	9.43	(156,584.78)
<b>Cash at beginning of period (1/1/2016)</b>	<b>230,705.42</b>	<b>318,253.14</b>	<b>25,911.54</b>	<b>25,150.46</b>	<b>25,150.45</b>	<b>25,116.57</b>	<b>25,116.57</b>	<b>675,404.15</b>
<b>Cash at end of period</b>	<b>392,200.25</b>	<b>-</b>	<b>26,028.43</b>	<b>25,169.35</b>	<b>25,169.34</b>	<b>25,126.00</b>	<b>25,126.00</b>	<b>518,819.37</b>

15-Sep-16

Prepared by: Dolores Baker

# Saddle Creek Comm Srvs District

## BALANCE SHEET

As of August 31, 2016

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	392,200
1080 Umpqua Bank CD Accounts	126,619
<b>Total Bank Accounts</b>	<b>\$518,819</b>
Accounts Receivable	
1200 Accounts Receivable	493
<b>Total Accounts Receivable</b>	<b>\$493</b>
<b>Total Current Assets</b>	<b>\$519,313</b>
Fixed Assets	
1500 Capital Assets	13,050,601
1600 Accumulated Depreciation	(818,135)
<b>Total Fixed Assets</b>	<b>\$12,232,466</b>
<b>TOTAL ASSETS</b>	<b>\$12,751,779</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	22,990
<b>Total Accounts Payable</b>	<b>\$22,990</b>
Credit Cards	
2040 CSDA Bank of the West MC	1,313
<b>Total Credit Cards</b>	<b>\$1,313</b>
Other Current Liabilities	
2100 Payroll Taxes Payable	223
2150 Accrued Payroll	9,321
Board of Equalization Payable	9
<b>Total Other Current Liabilities</b>	<b>\$9,554</b>
<b>Total Current Liabilities</b>	<b>\$33,857</b>
<b>Total Liabilities</b>	<b>\$33,857</b>
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Retained Earnings	676,646
Net Income	(157,520)
<b>Total Equity</b>	<b>\$12,717,921</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$12,751,779</b>

**Saddle Creek Comm Srvs District**  
**Check Detail**  
**August 2016**

<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Amount</b>
08/01/2016	1983	Kampa Community Solutions, LLC	(5,225.00)
08/01/2016	1722503	John Deere Financial	(1,335.71)
08/03/2016		Monthly Fee Intuit Full Service Payroll	(113.00)
08/05/2016	1987	California State Disbursement Unit	(118.50)
08/05/2016	1985	COURT-ORDERED DEBT COLLECTIONS	(60.00)
08/05/2016		DD DOLORES C BAKER	(126.38)
08/05/2016		DD Gregory Hebard	(2,194.59)
08/05/2016		DD HERNAN M HERNANDEZ	(989.32)
08/05/2016		DD Ralph M. McGeorge	(1,495.60)
08/05/2016		DD MICHELE L MENZIES	(79.12)
08/05/2016		DD BRADLEY D NICKELL	(866.67)
08/05/2016		DD CODY L PONDER	(933.06)
08/10/2016		IRS	(2,559.07)
08/10/2016		CA EDD	(389.38)
08/16/2016	1986	ADAPCO, Inc.	(1,480.55)
08/16/2016	1987	Turf Star, Inc.	(170.37)
08/16/2016	1988	Bank of the West	(6,175.41)
08/16/2016	1989	Greg Hebard	(100.00)
08/16/2016	1990	VALLEY ENTRY SYSTEMS, INC.	(252.00)
08/16/2016	1991	MVCAC	(387.00)
08/16/2016	1992	SDRMA-Health Ins.	(4,508.40)
08/19/2016		DD DOLORES C BAKER	(232.07)
08/19/2016		DD Gregory Hebard	(2,194.59)
08/19/2016		DD HERNAN M HERNANDEZ	(1,198.73)
08/19/2016		DD Ralph M. McGeorge	(1,495.60)
08/19/2016		DD MICHELE L MENZIES	(113.04)
08/19/2016		DD BRADLEY D NICKELL	(866.67)
08/19/2016		DD CODY L PONDER	(944.57)
08/19/2016	1998	Calaveras County Sheriff's Office	(255.64)
08/20/2016	1996	California State Disbursement Unit	(118.50)
08/24/2016		CA EDD	(397.84)
08/24/2016		IRS	(2,648.24)
08/28/2016	8092016	PG&E - 7193	(326.29)
			<u>(40,350.91)</u>

# Saddle Creek Comm Srvs District

## TRANSACTION REPORT

August 2016

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
OE Operational Expenses								
OE17 Streets								
08/26/2016	Bill	10008	Gold Electric, Inc.	Street Light Retro-Fit Project	OE17 Operational Expenses:Streets	2000 Accounts Payable	5,930.00	5,930.00
08/29/2016	Bill	4/1/2016	Shelby Masonry	Sidewalks repairs	OE17 Operational Expenses:Streets	2000 Accounts Payable	4,429.00	10,359.00
<b>Total for OE17 Streets</b>							<b>\$10,359.00</b>	
<b>Total for OE Operational Expenses</b>							<b>\$10,359.00</b>	
<b>TOTAL</b>							<b>\$10,359.00</b>	