



*Saddle Creek Community Services District*

# ***Treasurer's Report***

*March 31, 2016*

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

For the 3 Months Ending March 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>149,425.56</b>	<b>(318,253.14)</b>	<b>39.19</b>	<b>6.34</b>	<b>6.34</b>	<b>3.17</b>	<b>3.16</b>	<b>(168,769.38)</b>
Adjustments to reconcile Net Income to Net Cash provided by Operations:								-
2000 Accounts Payable	9,279.65							9,279.65
2040 CSDA Bank of the West MC	-1,684.04							(1,684.04)
2100 Payroll Taxes Payable	765.80							765.80
2110 Garnishments Payable	-0.50							(0.50)
2150 Accrued Payroll	-661.51							(661.51)
2201 Sales Tax Adjustment	18.24							18.24
<b>Net cash provided by operating activities</b>	<b>157,143.20</b>	<b>(318,253.14)</b>	<b>39.19</b>	<b>6.34</b>	<b>6.34</b>	<b>3.17</b>	<b>3.16</b>	<b>(161,051.74)</b>
Net cash increase for period	157,143.20	(318,253.14)	39.19	6.34	6.34	3.17	3.16	(161,051.74)
<b>Cash at beginning of period**</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>387,848.62</b>	<b>-</b>	<b>25,950.73</b>	<b>25,156.80</b>	<b>25,156.79</b>	<b>25,119.74</b>	<b>25,119.73</b>	<b>514,352.41</b>

\*\*Adjusted for initial audit adjustments

Prepared by: Dolores Baker

17-Apr-16

**Saddle Creek Comm Srvs District**  
**Balance Sheet**  
As of March 31, 2016

**ASSETS**

Current Assets	
1000 Umpqua Bank Checking	\$ 387,848.62
1081 CD #7405	25,950.73
1082 CD #46165	25,156.80
1083 CD #46207	25,156.79
1084 CD #46249	25,119.74
1085 CD #46124	25,119.73
Total Current Assets	\$ 514,352.41
Fixed Assets	
1500 Capital Assets	
1501 Equipment	\$ 267,138.76
1503 Roads	2,360,462.00
1504 Easements	10,344,000.00
1505 Buildings	79,000.00
Total 1500 Capital Assets	\$ 13,050,600.76
1600 Accumulated Depreciation	
1601 Equipment	\$ (184,679.03)
1603 Roads	(616,865.62)
1605 Buildings	(16,590.00)
Total 1600 Accumulated Depreciation	\$ (818,134.65)
Total Fixed Assets	\$ 12,232,466.11
<b>TOTAL ASSETS</b>	<b>\$ 12,746,818.52</b>

**LIABILITIES AND EQUITY**

Current Liabilities	
2000 Accounts Payable	\$ 16,927.07
2040 CSDA Bank of the West MC	10,992.52
2100 Payroll Taxes Payable	1,614.98
2110 Garnishments Payable	(0.50)
2150 Accrued Payroll	10,575.80
2201 Sales Tax Adjustment	17.06
Board of Equalization Payable	19.54
Total Current Liabilities	\$ 40,146.47
Equity	
3800 Developer Capital Contributions	\$ 12,198,795.62
3900 Retained Earnings	676,645.81
Net Income	(168,769.38)
Total Equity	\$ 12,706,672.05
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 12,746,818.52</b>

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

Code	Current Year - 2016			Prior Year - 2015		
	(Approved) FY 2016	(Expenditures) Month of March	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of March	(Expenditures) Year to Date - Prior Year
<b>EXPENDITURES</b>						
<b>SERVICES AND SUPPLIES</b>						
<u>ADMINISTRATION</u>						
OE01	Audit Expense	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ -
OE02	Accounting & Bookkeeping	\$ 500	\$ 31	\$ 93	\$ 500	\$ -
OE03	On-line Back-up/Notary Fees/Bonds	\$ 361	\$ -	\$ 327	\$ 351	\$ 326
OE04	Legal Expenses	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -
OE05	Management Fees	\$ 62,700	\$ 5,225	\$ 15,675	\$ 57,000	\$ 4,750
OE06	Insurance (Property Loss/Liability)	\$ 8,000	\$ -	\$ -	\$ 8,000	\$ -
OE07	Miscellaneous/Contingency	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 31
OE08	Professional Development (Travel/Training)	\$ 6,000	\$ 901	\$ 4,731	\$ 6,000	\$ 8
OE09	Dues, Certifications & Subscriptions	\$ 4,000	\$ -	\$ 1,599	\$ 4,000	\$ -
OE10	Uniform Expenses	\$ 2,200	\$ 401	\$ 1,548	\$ 2,200	\$ -
OE11	Electric Power/Water/Sewer	\$ 5,200	\$ 242	\$ 1,051	\$ 6,000	\$ 221
OE12	Telephone/Pager Service	\$ 4,000	\$ 337	\$ 761	\$ 5,000	\$ 341
OE13	Internet Service	\$ 1,200	\$ 90	\$ 90	\$ 1,200	\$ 90
OE14	Office Supplies/Postage	\$ 5,000	\$ 750	\$ 1,115	\$ 5,000	\$ 344
OE15	Office Equipment Repair/Replacement	\$ 3,000	\$ -	\$ 549	\$ 3,000	\$ -
OE31	Records Management Services	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -
OE26	County Fees/LAFCO (2)	\$ 6,500	\$ -	\$ 96	\$ 6,000	\$ -
OE30	Reimbursable Maint/Repair Expense (1)	\$ 19,500	\$ -	\$ -	\$ 10,000	\$ 1,472
PE03-1	Payroll Taxes - Administration	\$ -	\$ 709	\$ 2,839	\$ -	\$ -
PE06-1	Employee Wages - Administration	\$ -	\$ 8,747	\$ 31,753	\$ -	\$ -
	<b>Total Administration</b>	\$ 141,561	\$ 17,433	\$ 62,227	\$ 127,651	\$ 7,582
<u>COMMON AREAS</u>						
OE16	Gate Maintenance & Opener Purchase	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ (6,660)
OE18	Landscape Supplies & Repairs	\$ 21,000	\$ 9,969	\$ 22,018	\$ 21,000	\$ 9,815
OE19	Landscape Equipment Repair/Replacement	\$ 16,500	\$ 5,161	\$ 13,307	\$ 10,000	\$ 4,263
OE21	Landscape Equipment Gas & Oil	\$ 5,000	\$ 632	\$ 2,008	\$ 7,000	\$ -
PE03 -2	Payroll Taxes - Common Areas	\$ -	\$ 909	\$ 3,191	\$ -	\$ -
PE06 -2	Employee Wages - Common Areas	\$ -	\$ 10,937	\$ 34,273	\$ -	\$ -
	<b>Total Common Areas</b>	\$ 46,500	\$ 27,608	\$ 74,798	\$ 42,000	\$ 7,418
<u>FIRE PROTECTION</u>						
	Fire Protection Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-3	Payroll Taxes - Fire Protection	\$ -	\$ 66	\$ 182	\$ -	\$ -
PE06-3	Employee Wages - Fire Protection	\$ -	\$ 844	\$ 1,928	\$ -	\$ -
	<b>Total Fire Protection</b>	\$ -	\$ 911	\$ 2,110	\$ -	\$ -

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

Code	Current Year - 2016			Prior Year - 2015			
	(Approved) FY 2016	(Expenditures) Month of March	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of March	(Expenditures) Year to Date - Prior Year	
<b>MOSQUITO ABATEMENT</b>							
OE22	Mosquito Control Products (4)	\$ 14,500	\$ 960	\$ 960	\$ 14,513	\$ 1,731	\$ 2,081
OE23	Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ 480	\$ 1,526	\$ 3,000	\$ 49	\$ 994
OE24	Mosquito Abatement Vehicles Gas & Oil	\$ 11,000	\$ 799	\$ 1,160	\$ 13,000	\$ 2,329	\$ 2,803
OE25	Mosquito Abatement Equipment Maintenance	\$ 5,000	\$ 679	\$ 4,160	\$ 5,890	\$ 2,550	\$ 2,550
PE03-4	Payroll Taxes - Mosquito Abatement	\$ -	\$ 49	\$ 207			
PE06-4	Employee Wages - Mosquito Abatement	\$ -	\$ 608	\$ 2,672			
	<b>Total Mosquito Abatement</b>	<b>\$ 33,500</b>	<b>\$ 3,576</b>	<b>\$ 10,684</b>	<b>\$ 36,403</b>	<b>\$ 6,659</b>	<b>\$ 8,428</b>
<b>STREETS</b>							
OE17	Streets & Main Gate Lighting Maint/Repair	\$ 13,500	\$ 2,585	\$ 2,585	\$ 13,500		\$ 4,800
PE03-5	Payroll Taxes - Streets	\$ -	\$ -	\$ 12			
PE06 -5	Employee Wages - Streets	\$ -	\$ -	\$ 153			
	<b>Total Streets</b>	<b>\$ 13,500</b>	<b>\$ 2,585</b>	<b>\$ 2,750</b>	<b>\$ 13,500</b>	<b>\$ -</b>	<b>\$ 4,800</b>
<b>WETLANDS</b>							
	Wetlands Services and Supplies	\$ -	\$ -	\$ -		\$ -	\$ -
PE03-6	Employee Wages - Wetlands	\$ -	\$ -	\$ -			
PE06-6	Payroll Taxes - Wetlands	\$ -	\$ -	\$ -			
	<b>Total Wetlands</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 235,061</b>	<b>\$ 52,113</b>	<b>\$ 152,570</b>	<b>\$ 219,554</b>	<b>\$ 21,659</b>	<b>\$ 61,387</b>
<b>PERSONNEL EXPENDITURES</b>							
PE01	Worker Compensation Insurance	\$ 16,035	\$ -	\$ -	\$ 16,000	\$ 2,581	\$ 2,581
PE02	Health Insurance	\$ 60,145	\$ 5,410	\$ 16,230	\$ 58,780	\$ 4,106	\$ 11,495
PE03	Payroll Taxes	\$ 22,311	\$ 1,734	\$ 6,405	\$ 28,000	\$ 917	\$ 5,038
PE04	Processing Fees	\$ 1,400	\$ 115	\$ 345	\$ 1,400	\$ 113	\$ 343
PE05	Directors Stipend	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -	\$ -
PE06	Employee Wages****	\$ 255,712	\$ 21,137	\$ 68,981	\$ 253,000	\$ 9,773	\$ 52,101
			\$ 28,396	\$ 91,961			
	<i>Distributed to Service Areas</i>		\$ (22,871)	\$ (75,146)			
	<b>TOTAL PERSONNEL</b>	<b>\$ 361,603</b>	<b>\$ 5,525</b>	<b>\$ 16,815</b>	<b>\$ 363,180</b>	<b>\$ 17,490</b>	<b>\$ 71,558</b>
*** Change in Acctg- No Accrual to better tie to Tax Returns							
<b>CAPITAL OUTLAY</b>							
CO04	Vrisimo Flail Mower (2015)				\$ 8,000		
CO04	John Deere Tractor w/loader & Bucket (2016)	\$ 72,157			\$ -		
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 72,157</b>			<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ -</b>

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

<u>Code</u>	Current Year - 2016			Prior Year - 2015		
	(Approved) FY 2016	(Expenditures) Month of March	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of March	(Expenditures) Year to Date - Prior Year
<b>STUDIES AND ASSESSMENTS</b>						
Landscape Design	\$ 12,000					
Pavement Assessment	\$ 15,000					
Financial Assessment	\$ 4,300					
<b>TOTAL STUDIES &amp; ASSESSMENTS</b>	<b>\$ 31,300</b>					
<b>DEBT SERVICE</b>						
John Deere Financing	\$ 14,440					
<b>TOTAL DEBT SERVICE</b>	<b>\$ 14,440</b>					
<b>TOTAL EXPENSES</b>	<b>\$ 714,561</b>	<b>\$ 57,638</b>	<b>\$ 169,385</b>	<b>\$ 590,734</b>	<b>\$ 39,149</b>	<b>\$ 132,945</b>
<b>PAYMENTS AND ASSESSMENTS RECEIVED</b>						
<u>Assessment Income</u>						
Payment No. 1:			<i>Note Only</i>	<u>Date Rec'd:</u> <i>FY 2013-14</i>	<u>Amount:</u>	\$ 311,982
Payment No. 2:						
Payment No. 3:						
<b>Total Assessment Income</b>	<b>\$ 590,142</b>			<b>\$ 572,275</b>		<b>\$ 311,982</b>
<u>Reimbursement Income</u>						
From: For:				<u>Date Rec'd:</u>	<u>Amount:</u>	
G. Hebar Personal Portion of Travel		\$ 96	\$ 96			
Toro Equ Gate Repairs						
Castle & Tractor/Equipment Repairs						
<b>Total Reimbursement Income</b>	<b>\$ 19,500</b>	<b>\$ 96</b>	<b>\$ 96</b>	<b>\$ 10,000</b>		<b>\$ -</b>
<u>Other Income</u>						
From: For:				<u>Date Rec'd:</u>	<u>Amount:</u>	
Castle & Weed Abatement						
Lot Ownr Weed Abatement			\$ 50			
Lot Ownr Gate Openers/Cards		\$ 19	\$ 19			
Umpqua CD Interest			\$ 58		\$ 57	
Calavera Interest Received						
Various Other Miscellaneous		\$ 50	\$ 50	176.74	\$ 205	
SDRMA Purch Card Program Rebate			\$ 343			
<b>Total Other Income</b>	<b>\$ 1,634</b>	<b>\$ 69</b>	<b>\$ 520</b>	<b>\$ 8,000</b>	<b>\$ 177</b>	<b>\$ 262</b>
<b>TOTAL PAYMENTS &amp; ASSESSMENTS</b>	<b>\$ 611,276</b>	<b>\$ 165</b>	<b>\$ 616</b>	<b>\$ 590,275</b>	<b>\$ 177</b>	<b>\$ 262</b>
<b>Net Income</b>	<b>\$ (103,285)</b>	<b>\$ (57,473)</b>	<b>\$ (168,769)</b>	<b>\$ (459)</b>	<b>\$ (38,973)</b>	<b>\$ (132,684)</b>
<u>Other Financing Sources/Uses</u>						
John Deere Financing	\$ 72,157					
<b>REVENUE (OVER) EXPENDITURES</b>	<b>\$ (31,128)</b>					

## SADDLE CREEK COMMUNITY SERVICES DISTRICT

## CHECK DETAIL

March 2016

<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Amount</b>
03/01/2016	1895	Kampa Community Solutions, LLC	\$ (5,225.00)
03/02/2016	March	Intuit Full Service Payroll	(115.00)
03/04/2016	DD	DOLORES C BAKER	(431.76)
03/04/2016	DD	Mark A. Dunlop	(933.89)
03/04/2016	DD	Gregory Hebard	(2,194.59)
03/04/2016	DD	HERNAN M HERNANDEZ	(1,049.12)
03/04/2016	DD	Ralph M. McGeorge	(1,495.60)
03/04/2016	DD	MICHELE L MENZIES	(113.03)
03/04/2016	DD	BRADLEY D NICKELL	(688.91)
03/04/2016	DD	CODY L PONDER	(963.75)
03/05/2016	1900	California State Disbursement Unit	(122.37)
03/05/2016	1901	COURT-ORDERED DEBT COLLECTIONS	(50.00)
03/09/2016		CA EDD	(414.29)
03/09/2016		IRS	(2,836.64)
03/15/2016	1909	Cody Ponder	(100.00)
03/15/2016	1904	SDRMA-Health Ins.	(5,410.08)
03/15/2016	1910	Public Health Foundation Enterprises Inc	(882.00)
03/15/2016	1912	Turf Star, Inc.	(305.32)
03/15/2016	1913	Turf Star, Inc.	(102.03)
03/15/2016	1914	Greg Hebard	(11.00)
03/15/2016	1915	Barry Dugan Electric, Inc.	(2,585.09)
03/15/2016	1916	Bank of the West	(12,549.84)
03/18/2016	DD	DOLORES C BAKER	(282.13)
03/18/2016	DD	Mark A. Dunlop	(1,018.10)
03/18/2016	DD	Gregory Hebard	(2,194.58)
03/18/2016	DD	HERNAN M HERNANDEZ	(1,148.74)
03/18/2016	DD	Ralph M. McGeorge	(1,495.60)
03/18/2016	DD	MICHELE L MENZIES	(56.52)
03/18/2016	DD	BRADLEY D NICKELL	(878.70)
03/18/2016	DD	CODY L PONDER	(825.50)
03/20/2016	1903	California State Disbursement Unit	(122.37)
03/20/2016	1905	COURT-ORDERED DEBT COLLECTIONS	(50.00)
03/23/2016		IRS	(2,880.91)
03/23/2016		CA EDD	(415.85)
03/29/2016	72374	PG&E - 7193	(242.21)
			<u>\$ (50,190.52)</u>