



Saddle Creek Community Services District

Treasurer's Report

May 31, 2016

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

For the 5 Months Ending May 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
OPERATING ACTIVITIES								
Net Income	41,400.50	(87,436.18)	77.58	12.61	12.62	6.29	6.29	(45,920.29)
Adjustments to reconcile Net Income to Net Cash provided by Operations:								-
1200 Accounts Receivable								-
2000 Accounts Payable	36,318.76							36,318.76
2040 CSDA Bank of the West MC	(11,617.43)							(11,617.43)
2100 Payroll Taxes Payable	(611.81)							(611.81)
2150 Accrued Payroll	(2,046.67)							(2,046.67)
2201 Sales Tax Adjustment	74.23							74.23
Net cash provided by operating activities	63,517.58	(87,436.18)	77.58	12.61	12.62	6.29	6.29	(23,803.21)
Net cash increase for period	63,517.58	(87,436.18)	77.58	12.61	12.62	6.29	6.29	(23,803.21)
Cash at beginning of period**	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	294,223.00	230,816.96	25,989.12	25,163.07	25,163.07	25,122.86	25,122.86	651,600.94

**Adjusted for initial audit adjustments

Prepared by: Dolores Baker

16-Jun-16

Saddle Creek Comm Srvs District

BALANCE SHEET

As of May 31, 2016

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	294,223.00
1020 Cash - Fund 2188	230,816.96
1080 Umpqua Bank CD Accounts	
1081 CD #7405	25,989.12
1082 CD #46165	25,163.07
1083 CD #46207	25,163.07
1084 CD #46249	25,122.87
1085 CD #46124	25,122.86
Total 1080 Umpqua Bank CD Accounts	126,560.99
Total Bank Accounts	\$651,600.95
Total Current Assets	\$651,600.95
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
TOTAL ASSETS	\$12,884,067.06
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	43,966.19
Total Accounts Payable	\$43,966.19
Credit Cards	
2040 CSDA Bank of the West MC	1,059.13
Total Credit Cards	\$1,059.13
Other Current Liabilities	
2100 Payroll Taxes Payable	237.37
2150 Accrued Payroll	9,190.64
2201 Sales Tax Adjustment	17.25
Board of Equalization Payable	75.34
Total Other Current Liabilities	\$9,520.60
Total Current Liabilities	\$54,545.92
Total Liabilities	\$54,545.92
Equity	
3800 Developer Capital Contributions	12,198,795.62
3900 Retained Earnings	676,645.81
Net Income	-45,920.29
Total Equity	\$12,829,521.14
TOTAL LIABILITIES AND EQUITY	\$12,884,067.06

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

Code	Current Year - 2016			Prior Year - 2015		
	(Approved) FY 2016	(Expenditures) Month of May	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of May	(Expenditures) Year to Date - Prior Year
EXPENDITURES						
SERVICES AND SUPPLIES						
<u>ADMINISTRATION</u>						
OE01	Audit Expense	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ -
OE02	Accounting & Bookkeeping	\$ 500	\$ 31	\$ 155	\$ 500	\$ 31
OE03	On-line Back-up/Notary Fees/Bonds	\$ 361	\$ -	\$ 326	\$ 351	\$ -
OE04	Legal Expenses	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -
OE05	Management Fees	\$ 62,700	\$ 5,225	\$ 26,125	\$ 57,000	\$ 4,750
OE06	Insurance (Property Loss/Liability)	\$ 8,000	\$ 8,154	\$ 8,153	\$ 8,000	\$ 7,457
OE07	Miscellaneous/Contingency	\$ 2,000	\$ -	\$ 109	\$ 2,000	\$ -
OE08	Professional Development (Travel/Training)	\$ 6,000	\$ 702	\$ 5,748	\$ 6,000	\$ 237
OE09	Dues, Certifications & Subscriptions	\$ 4,000	\$ -	\$ 1,915	\$ 4,000	\$ -
OE10	Uniform Expenses	\$ 2,200	\$ -	\$ 1,548	\$ 2,200	\$ -
OE11	Electric Power/Water/Sewer	\$ 5,200	\$ 266	\$ 1,851	\$ 6,000	\$ 544
OE12	Telephone/Pager Service	\$ 4,000	\$ 339	\$ 1,551	\$ 5,000	\$ 227
OE13	Internet Service	\$ 1,200	\$ 90	\$ 269	\$ 1,200	\$ -
OE14	Office Supplies/Postage	\$ 5,000	\$ 273	\$ 2,082	\$ 5,000	\$ 867
OE15	Office Equipment Repair/Replacement	\$ 3,000	\$ 54	\$ 602	\$ 3,000	\$ 2,890
OE31	Records Management Services	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -
OE26	County Fees/LAFCO (2)	\$ 6,500	\$ 2,919	\$ 2,919	\$ 6,000	\$ 2,861
OE30	Reimbursable Maint/Repair Expense (1)	\$ 19,500	\$ -	\$ 7,806	\$ 10,000	\$ 654
PE03-1	Payroll Taxes - Administration	\$ -	\$ 242	\$ 3,438	\$ -	\$ -
PE06-1	Employee Wages - Administration	\$ -	\$ 2,881	\$ 38,972	\$ -	\$ -
	Total Administration	\$ 141,561	\$ 21,175	\$ 103,570	\$ 127,651	\$ 20,516
<u>COMMON AREAS</u>						
OE16	Gate Maintenance & Opener Purchase	\$ 4,000	\$ 150	\$ 1,118	\$ 4,000	\$ (210)
OE18	Landscape Supplies & Repairs	\$ 21,000	\$ 30	\$ 22,112	\$ 21,000	\$ 1,665
OE19	Landscape Equipment Repair/Replacement	\$ 16,500	\$ 464	\$ 15,250	\$ 10,000	\$ (93)
OE21	Landscape Equipment Gas & Oil	\$ 5,000	\$ 654	\$ 2,661	\$ 7,000	\$ -
PE03 -2	Payroll Taxes - Common Areas	\$ -	\$ 258	\$ 4,276	\$ -	\$ -
PE06 -2	Employee Wages - Common Areas	\$ -	\$ 3,374	\$ 48,465	\$ -	\$ -
	Total Common Areas	\$ 46,500	\$ 4,931	\$ 93,882	\$ 42,000	\$ 1,362
<u>FIRE PROTECTION</u>						
	Fire Protection Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-3	Payroll Taxes - Fire Protection	\$ -	\$ 697	\$ 941	\$ -	\$ -
PE06-3	Employee Wages - Fire Protection	\$ -	\$ 9,108	\$ 11,851	\$ -	\$ -
	Total Fire Protection	\$ -	\$ 9,805	\$ 12,792	\$ -	\$ -

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	(Approved) FY 2016	(Expenditures) Month of May	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of May	(Expenditures) Year to Date - Prior Year	
MOSQUITO ABATEMENT							
OE22-1	Mosquito Control Products (4)	\$ 14,500	\$ 6,381	\$ 7,822	\$ 14,513	\$ 2,910	\$ 5,031
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ 946	\$ 2,620	\$ 3,000	\$ 153	\$ 1,305
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 11,000	\$ 1,105	\$ 2,265	\$ 13,000	\$ 930	\$ 3,732
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 5,000	\$ -	\$ 4,160	\$ 5,890	\$ 134	\$ 2,756
PE03-4	Payroll Taxes - Mosquito Abatement	\$ -	\$ 233	\$ 684			
PE06-4	Employee Wages - Mosquito Abatement	\$ -	\$ 3,044	\$ 8,913			
	Total Mosquito Abatement	\$ 33,500	\$ 11,710	\$ 26,464	\$ 36,403	\$ 4,126	\$ 12,824
STREETS							
OE17	Streets & Main Gate Lighting Maint/Repair	\$ 13,500	\$ -	\$ 2,585	\$ 13,500	\$ 427	\$ 5,227
PE03-5	Payroll Taxes - Streets	\$ -	\$ -	\$ 63			
PE06 -5	Employee Wages - Streets	\$ -	\$ -	\$ 823			
	Total Streets	\$ 13,500	\$ -	\$ 3,471	\$ 13,500	\$ 427	\$ 5,227
WETLANDS							
	Wetlands Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-6	Employee Wages - Wetlands	\$ -	\$ -	\$ 38			
PE06-6	Payroll Taxes - Wetlands	\$ -	\$ -	\$ 491			
	Total Wetlands	\$ -	\$ -	\$ 528	\$ -	\$ -	\$ -
	TOTAL SERVICES & SUPPLIES	\$ 235,061	\$ 47,621	\$ 240,708	\$ 219,554	\$ 26,432	\$ 112,858
PERSONNEL EXPENDITURES							
PE01	Worker Compensation Insurance	\$ 16,035	\$ 20,382	\$ 20,382	\$ 16,000	\$ 16,144	\$ 18,725
PE02	Health Insurance ***	\$ 60,145	\$ -	\$ 25,247	\$ 58,780	\$ 5,748	\$ 21,349
PE03	Payroll Taxes	\$ 22,311	\$ 1,429	\$ 9,415	\$ 28,000	\$ 1,706	\$ 9,615
PE04	Processing Fees	\$ 1,400	\$ 113	\$ 573	\$ 1,400	\$ 117	\$ 639
PE05	Directors Stipend	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -	\$ -
PE06	Employee Wages	\$ 255,712	\$ 18,407	\$ 109,780	\$ 253,000	\$ 20,683	\$ 105,461
			\$ 40,331	\$ 165,397			
	<i>Distributed to Service Areas</i>		\$ (19,836)	\$ (118,955)			
	TOTAL PERSONNEL	\$ 361,603	\$ 20,495	\$ 46,442	\$ 363,180	\$ 44,397	\$ 155,789
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	\$ -	\$ -

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STUDIES AND ASSESSMENTS						
Landscape Design	\$ 12,000					
Pavement Assessment	\$ 15,000					
Financial Assessment	\$ 4,300					
TOTAL STUDIES & ASSESSMENTS	\$ 31,300					
DEBT SERVICE						
John Deere Financing	\$ 14,440	\$ 1,336	\$ 1,336			
TOTAL DEBT SERVICE	\$ 14,440	\$ 1,336	\$ 1,336			
TOTAL EXPENSES	\$ 714,561	\$ 69,451	\$ 290,632	\$ 590,734	\$ 70,829	\$ 268,646

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

**** (From April) \$3606.72 Invoice for May coded to April in error. This is not a double payment. There will be zero expense in May.*

PAYMENTS AND ASSESSMENTS RECEIVED

Assessment Income				Date Rec'd:	Amount:	
Payment No. 1:				FY 2013-14	\$ 311,982	
Payment No. 2:	up 2% from PY	\$ 233,489	\$ 233,489	Note Only	\$ 228,910	
Payment No. 3:						
Total Assessment Income	\$ 590,142	\$ 233,489	\$ 233,489	\$ 572,275	\$ 228,910	
Reimbursement Income						
From:	For:					
G. Hebard	Personal Portion of Travel		\$ 96		\$ 248	
SDRMA	Gate Repairs				\$ 9,667	
Castle & Cooke	Tractor/Equipment Repairs		\$ 7,364	\$ 1,357	\$ 1,357	
Castle & Cooke	Golf Course Items		\$ 446			
Total Reimbursement Income		\$ 19,500	\$ -	\$ 7,906	\$ 10,000	
Other Income						
From:	For:					
Castle & Cooke	Weed Abatement					
Lot Owners	Weed Abatement	\$ 1,750	\$ 1,750			
Lot Owners	Gate Openers/Cards	\$ 9	\$ 763			
Umpqua Bank	CD Interest	\$ 57	\$ 115		\$ 90	
Calaveras County	Interest Received	\$ 247	\$ 247		\$ 284	
Various	Ther Miscellaneous		\$ 100		\$ 205	
SDRMA	Purch Card Program Rebate		\$ 342			
Total Other Income		\$ 1,634	\$ 2,063	\$ 3,317	\$ 8,000	
TOTAL PAYMENTS & ASSESSMENTS	\$ 611,276	\$ 235,552	\$ 244,712	\$ 590,275	\$ 230,267	
Net Income	\$ (103,285)	\$ 166,101	\$ (45,920)	\$ (459)	\$ 159,438	
Other Financing Sources/Uses						
John Deere Financing		\$ 72,157				
REVENUE (OVER) EXPENDITURES	\$ (31,128)	\$ 166,101	\$ (45,920)	\$ (459)	\$ 159,438	

Saddle Creek Comm Srvs District
Check Detail
May 2016

Date	Num	Name	Amount
05/01/2016	1929	Kampa Community Solutions, LLC	(5,225.00)
05/02/2016	Auto Debit	Intuit Full Service Payroll	(113.00)
05/05/2016	1928	California State Disbursement Unit	(118.50)
05/05/2016	1927	COURT-ORDERED DEBT COLLECTIONS	(50.00)
05/05/2016	DD	DOLORES C BAKER	(426.74)
05/05/2016	DD	Gregory Hebard	(2,194.59)
05/05/2016	DD	HERNAN M HERNANDEZ	(1,049.13)
05/05/2016	DD	Ralph M. McGeorge	(1,495.60)
05/05/2016	DD	MICHELE L MENZIES	(124.34)
05/05/2016	DD	BRADLEY D NICKELL	(878.70)
05/05/2016	DD	CODY L PONDER	(967.63)
05/06/2016	1933	Deere Credit, Inc	(1,335.71)
05/11/2016		IRS	(2,603.04)
05/11/2016		CA EDD	(388.88)
05/17/2016	1934	VALLEY ENTRY SYSTEMS, INC.	(1,117.50)
05/17/2016	1935	Foothill Printing & Graphics	(510.59)
05/17/2016	1936	Ralph McGeorge	(36.86)
05/17/2016	1937	SDRMA-Health Ins.	(3,606.72)
05/17/2016	1938	Bank of the West	(15,515.54)
05/17/2016	1944	John Deere Financial	(215.88)
05/17/2016	1945	TIFCO Industries	(217.18)
05/20/2016	DD	DOLORES C BAKER	(248.74)
05/20/2016	DD	Gregory Hebard	(2,194.59)
05/20/2016	DD	HERNAN M HERNANDEZ	(1,036.67)
05/20/2016	DD	Ralph M. McGeorge	(1,495.60)
05/20/2016	DD	MICHELE L MENZIES	(79.12)
05/20/2016	DD	BRADLEY D NICKELL	(941.87)
05/20/2016	DD	CODY L PONDER	(840.90)
05/20/2016	1940	California State Disbursement Unit	(118.50)
05/20/2016	1941	COURT-ORDERED DEBT COLLECTIONS	(50.00)
05/25/2016		IRS	(2,533.93)
05/25/2016		CA EDD	(381.47)
05/26/2016	5092016	PG&E - 7193	(266.44)
			(48,378.96)