



Saddle Creek Community Services District

Treasurer's Report

February 29, 2016

SADDLE CREEK COMMUNITY SERVICES DISTRICT

BALANCE SHEET

February 29, 2016

ASSETS

Current Assets

1000 Umpqua Bank Checking	\$	437,873.14
1080 Umpqua Bank CD Accounts		
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 1080 Umpqua Bank CD Accounts	\$	126,503.79

Total Current Assets **\$ 564,376.93**

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 **\$ 12,796,843.04**

LIABILITIES AND EQUITY

Liabilities

2000 Accounts Payable	\$	19,164.19
2040 CSDA Bank of the West MC	\$	1,515.81
Other Current Liabilities		
2100 Payroll Taxes Payable	\$	1,491.85
2110 Wage Garnishments Payable		-0.50
2150 Accrued Payroll		10,491.37
2201 Sales Tax Adjustment		17.06
Board of Equalization Payable		18.14
Total Other Current Liabilities	\$	12,017.92

Total Liabilities **\$ 32,697.92**

Equity

3800 Developer Capital Contributions		12,198,795.62
3900 Retained Earnings		676,645.81
Net Income		-111,296.31
Total Equity	\$	12,764,145.12

TOTAL LIABILITIES AND EQUITY **\$ 12,796,843.04**

Saddle Creek Comm Srvs District
Statement of Cash Flows

For the 2 Months Ending February 29, 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	206,792.37	(318,146.88)	39.19	6.34	6.34	3.17	3.16	(111,296.31)
Adjustments to reconcile Net Income to Net Cash provided by Operations:								-
Re-issue PR check from 2014	225.00							225.00
2000 Accounts Payable	11,516.77							11,516.77
2040 CSDA Bank of the West MC	-11,160.75							(11,160.75)
2100 Payroll Taxes Payable	748.93							748.93
2110 Garnishments Payable	-0.50							(0.50)
2150 Accrued Payroll	-745.94							(745.94)
2201 Sales Tax Adjustment	16.84							16.84
Net cash provided by operating activities	207,392.72	(318,146.88)	39.19	6.34	6.34	3.17	3.16	(110,695.96)
Net cash increase for period	207,392.72	(318,146.88)	39.19	6.34	6.34	3.17	3.16	(110,695.96)
Cash at beginning of period	230,480.42	318,146.88	25,911.54	25,150.46	25,150.45	25,116.57	25,116.57	675,072.89
Cash at end of period	437,873.14	-	25,950.73	25,156.80	25,156.79	25,119.74	25,119.73	564,376.93

Prepared by: Dolores Baker
5-Mar-16

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

Code	Current Year - 2016			Prior Year - 2015		
	(Approved)	(Expenditures)	(Expenditures)	(Adjusted)	(Expenditures)	(Expenditures)
	<u>FY 2016</u>	<u>Month of February</u>	<u>Year to Date</u>	<u>FY 2015</u>	<u>Month of February</u>	<u>Year to Date - Prior Year</u>
EXPENDITURES						
SERVICES AND SUPPLIES						
<u>ADMINISTRATION</u>						
OE01	Audit Expense	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ -
OE02	Accounting & Bookkeeping	\$ 500	\$ 31	\$ 62	\$ 500	\$ -
OE03	On-line Back-up/Notary Fees/Bonds	\$ 361	\$ -	\$ 327	\$ 351	\$ -
OE04	Legal Expenses	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -
OE05	Management Fees	\$ 62,700	\$ 5,225	\$ 10,450	\$ 57,000	\$ 4,750
OE06	Insurance (Property Loss/Liability)	\$ 8,000	\$ -	\$ -	\$ 8,000	\$ -
OE07	Miscellaneous/Contingency	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 165
OE08	Professional Development (Travel/Training)	\$ 6,000	\$ 1,987	\$ 3,830	\$ 6,000	\$ 1,362
OE09	Dues, Certifications & Subscriptions	\$ 4,000	\$ -	\$ 1,599	\$ 4,000	\$ 1,785
OE10	Uniform Expenses	\$ 2,200	\$ 1,148	\$ 1,148	\$ 2,200	\$ 320
OE11	Electric Power/Water/Sewer	\$ 5,200	\$ 268	\$ 809	\$ 6,000	\$ 181
OE12	Telephone/Pager Service	\$ 4,000	\$ 424	\$ 424	\$ 5,000	\$ 360
OE13	Internet Service	\$ 1,200	\$ -	\$ -	\$ 1,200	\$ 90
OE14	Office Supplies/Postage	\$ 5,000	\$ 15	\$ 365	\$ 5,000	\$ 259
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	\$ 96	\$ 6,000	\$ -
OE30	Reimbursable Maint/Repair Expense (1)	\$ 19,500	\$ -	\$ -	\$ 10,000	\$ 703
PE03-1	Payroll Taxes - Administration	\$ -	\$ 561	\$ 2,130	\$ -	\$ -
PE06-1	Employee Wages - Administration	\$ -	\$ 6,651	\$ 23,006	\$ -	\$ -
	Total Administration	\$ 141,561	\$ 16,404	\$ 44,794	\$ 127,651	\$ 9,976
<u>COMMON AREAS</u>						
OE16	Gate Maintenance & Opener Purchase	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 7,275
OE18	Landscape Supplies & Repairs	\$ 21,000	\$ 4,004	\$ 12,050	\$ 21,000	\$ 775
OE19	Landscape Equipment Repair/Replacement	\$ 16,500	\$ 2,961	\$ 8,146	\$ 10,000	\$ 2,778
OE21	Landscape Equipment Gas & Oil	\$ 5,000	\$ 437	\$ 1,376	\$ 7,000	\$ -
PE03 -2	Payroll Taxes - Common Areas	\$ -	\$ 1,181	\$ 2,281	\$ -	\$ -
PE06 -2	Employee Wages - Common Areas	\$ -	\$ 12,169	\$ 23,336	\$ -	\$ -
	Total Common Areas	\$ 46,500	\$ 20,752	\$ 47,190	\$ 42,000	\$ 10,829
<u>FIRE PROTECTION</u>						
	Fire Protection Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-3	Payroll Taxes - Fire Protection	\$ -	\$ -	\$ 115	\$ -	\$ -
PE06-3	Employee Wages - Fire Protection	\$ -	\$ -	\$ 1,084	\$ -	\$ -
	Total Fire Protection	\$ -	\$ -	\$ 1,199	\$ -	\$ -

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

Code	Current Year - 2016			Prior Year - 2015			
	(Approved)	(Expenditures)	(Expenditures)	(Adjusted)	(Expenditures)	(Expenditures)	
	<u>FY 2016</u>	<u>Month of February</u>	<u>Year to Date</u>	<u>FY 2015</u>	<u>Month of February</u>	<u>Year to Date - Prior Year</u>	
MOSQUITO ABATEMENT							
OE22	Mosquito Control Products (4)	\$ 14,500	\$ -	\$ -	\$ 14,513	\$ 350	\$ 350
OE23	Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ 945	\$ 1,046	\$ 3,000	\$ 882	\$ 945
OE24	Mosquito Abatement Vehicles Gas & Oil	\$ 11,000	\$ 361	\$ 361	\$ 13,000	\$ -	\$ 474
OE25	Mosquito Abatement Equipment Maintenance	\$ 5,000	\$ 1,334	\$ 3,481	\$ 5,890	\$ -	\$ -
PE03-4	Payroll Taxes - Mosquito Abatement	\$ -	\$ 158	\$ 158			
PE06-4	Employee Wages - Mosquito Abatement	\$ -	\$ 2,064	\$ 2,064			
	Total Mosquito Abatement	\$ 33,500	\$ 4,861	\$ 7,109	\$ 36,403	\$ 1,232	\$ 1,769
STREETS							
OE17	Streets & Main Gate Lighting Maint/Repair	\$ 13,500	\$ -	\$ -	\$ 13,500	\$ 4,800	\$ 4,800
PE03-5	Payroll Taxes - Streets	\$ -	\$ -	\$ 12			
PE06 -5	Employee Wages - Streets	\$ -	\$ -	\$ 153			
	Total Streets	\$ 13,500	\$ -	\$ 165	\$ 13,500	\$ 4,800	\$ 4,800
WETLANDS							
	Wetlands Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-6	Employee Wages - Wetlands	\$ -	\$ -	\$ -			
PE06-6	Payroll Taxes - Wetlands	\$ -	\$ -	\$ -			
	Total Wetlands	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SERVICES & SUPPLIES	\$ 235,061	\$ 42,017	\$ 100,457	\$ 219,554	\$ 26,837	\$ 39,728
PERSONNEL EXPENDITURES							
PE01	Worker Compensation Insurance	\$ 16,035	\$ -	\$ -	\$ 16,000	\$ -	\$ -
PE02	Health Insurance	\$ 60,145	\$ 5,410	\$ 10,820	\$ 58,780	\$ 4,106	\$ 7,390
PE03	Payroll Taxes	\$ 22,311	\$ 1,899	\$ 4,672	\$ 28,000	\$ 1,484	\$ 4,121
PE04	Processing Fees	\$ 1,400	\$ 115	\$ 230	\$ 1,400	\$ 115	\$ 230
PE05	Directors Stipend	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -	\$ -
PE06	Employee Wages****	\$ 255,712	\$ 21,036	\$ 49,908	\$ 253,000	\$ 18,016	\$ 42,327
			\$ 28,460	\$ 65,629			
	<i>Distributed to Service Areas</i>		\$ (22,935)	\$ (54,339)			
	TOTAL PERSONNEL	\$ 361,603	\$ 5,525	\$ 11,290	\$ 363,180	\$ 23,721	\$ 54,068
*** Change in Acctg- No Accrual to better tie to Tax Returns							
CAPITAL OUTLAY							
CO04	Vrisimo Flail Mower (2015)				\$ 8,000		
CO04	John Deere Tractor w/loader & Bucket (2016)	\$ 72,157			\$ -		
	TOTAL CAPITAL OUTLAY	\$ 72,157			\$ 8,000	\$ -	\$ -

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

<u>Code</u>	<u>Current Year - 2016</u>			<u>Prior Year - 2015</u>		
	<u>(Approved)</u> <u>FY 2016</u>	<u>(Expenditures)</u> <u>Month of</u> <u>February</u>	<u>(Expenditures)</u> <u>Year to Date</u>	<u>(Adjusted)</u> <u>FY 2015</u>	<u>(Expenditures)</u> <u>Month of</u> <u>February</u>	<u>(Expenditures)</u> <u>Year to Date -</u> <u>Prior Year</u>
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					
TOTAL DEBT SERVICE	\$ 14,440					
TOTAL EXPENSES	\$ 714,561	\$ 47,542	\$ 111,747	\$ 590,734	\$ 50,557	\$ 93,797
PAYMENTS AND ASSESSMENTS RECEIVED						
<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:						
Total Assessment Income	\$ 590,142			\$ 572,275		\$ 311,982
<u>Reimbursement Income</u>						
From: For:					<u>Date Rec'd:</u>	<u>Amount:</u>
Castle & Various						
Toro Equ Gate Repairs						
Castle & Tractor/Equipment Repairs						
Total Reimbursement Income	\$ 19,500			\$ 10,000		\$ -
<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						
Umpqua CD Interest		\$ 39	\$ 58		23	\$ 57
Calavera Interest Received						
Various Other Miscellaneous					28	\$ 28
SDRMA Purch Card Program Rebate		\$ 343	\$ 343			
Total Other Income	\$ 1,634	\$ 382	\$ 451	\$ 8,000	\$ 51	\$ 85
TOTAL PAYMENTS & ASSESSMENTS	\$ 611,276	\$ 382	\$ 451	\$ 590,275	\$ 51	\$ 85
Net Income	\$ (103,285)	\$ (47,160)	\$ (111,296)	\$ (459)	\$ (50,506)	\$ (93,712)
<u>Other Financing Sources/Uses</u>						
John Deere Financing	\$ 72,157					
REVENUE (OVER) EXPENDITURES	\$ (31,128)					

SADDLE CREEK COMMUNITY SERVICES DISTRICT

CHECK DETAIL

February 2016

Date	Num	Name	Amount
02/01/2016	1885	Kampa Community Solutions, LLC	(5,225.00)
02/02/2016	Feb P/R	Intuit Full Service Payroll	(115.00)
02/05/2016	1887	California State Disbursement Unit	(118.50)
02/05/2016	1888	COURT-ORDERED DEBT COLLECTIONS	(50.00)
02/05/2016	DD	DOLORES C BAKER	(275.36)
02/05/2016	DD	Mark A. Dunlop	(933.88)
02/05/2016	DD	Gregory Hebard	(2,194.60)
02/05/2016	DD	HERNAN M HERNANDEZ	(1,052.53)
02/05/2016	DD	Ralph M. McGeorge	(1,495.60)
02/05/2016	DD	BRADLEY D NICKELL	(899.78)
02/05/2016	DD	CODY L PONDER	(963.76)
02/05/2016	DD	MICHELE L MENZIES	(36.52)
02/10/2016	CA EDD		(437.99)
02/10/2016	IRS		(2,932.72)
02/17/2016	1890	American Gutter Solutions, Inc.	(547.50)
02/17/2016	1891	Jim Wilson Excavation	(1,710.00)
02/17/2016	1892	SDRMA-Health Ins.	(5,410.08)
02/17/2016	1893	Steve Marks	(920.00)
02/17/2016	1894	Turf Star, Inc.	(278.25)
02/17/2016	1896	CNA Surety	(326.03)
02/17/2016	1897	Bank of the West	(13,285.91)
02/19/2016	DD	DOLORES C BAKER	(126.99)
02/19/2016	DD	Mark A. Dunlop	(1,018.11)
02/19/2016	DD	Gregory Hebard	(2,194.58)
02/19/2016	DD	HERNAN M HERNANDEZ	(1,148.75)
02/19/2016	DD	Ralph M. McGeorge	(1,495.60)
02/19/2016	DD	MICHELE L MENZIES	(45.21)
02/19/2016	DD	BRADLEY D NICKELL	(631.19)
02/19/2016	DD	CODY L PONDER	(1,055.60)
02/20/2016	1898	California State Disbursement Unit	(126.74)
02/20/2016	1899	COURT-ORDERED DEBT COLLECTIONS	(50.00)
02/24/2016	CA EDD		(427.42)
02/24/2016	IRS		(2,871.20)
02/25/2016	PG&E - 7193		(268.09)
			<u>(50,668.49)</u>

3/5/16 DCB