



Saddle Creek Community Services District

Treasurer's Report

June 30, 2016

Saddle Creek Comm Srvs District
Statement of Cash Flows

For the 6 Months Ending June 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	221,082.95	(318,253.14)	77.58	12.61	12.62	6.29	6.29	(97,054.80)
Adjustments to reconcile Net Income to Net Cash provided by Operations:								-
1200 Accounts Receivable	(2,500.00)							(2,500.00)
2000 Accounts Payable	18,656.76							18,656.76
2040 CSDA Bank of the West MC	(11,325.52)							(11,325.52)
2100 Payroll Taxes Payable	(546.27)							(546.27)
2150 Accrued Payroll	(1,568.67)							(1,568.67)
2201 Sales Tax Adjustment	77.01							77.01
Net cash provided by operating activities	223,876.26	(318,253.14)	77.58	12.61	12.62	6.29	6.29	(94,261.49)
Net cash increase for period	223,876.26	(318,253.14)	77.58	12.61	12.62	6.29	6.29	(94,261.49)
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	454,581.68	-	25,989.12	25,163.07	25,163.07	25,122.86	25,122.86	581,142.66

15-Jul-16

Prepared by: Dolores Baker

Saddle Creek Comm Srvs District

BALANCE SHEET

As of June 30, 2016

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	454,581.68
1080 Umpqua Bank CD Accounts	126,560.99
Total Bank Accounts	\$581,142.67
Accounts Receivable	
1200 Accounts Receivable	2,500.00
Total Accounts Receivable	\$2,500.00
Total Current Assets	\$583,642.67
Fixed Assets	
1500 Capital Assets	13,050,600.76
1600 Accumulated Depreciation	-818,134.65
Total Fixed Assets	\$12,232,466.11
TOTAL ASSETS	\$12,816,108.78
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	26,304.18
Total Accounts Payable	\$26,304.18
Credit Cards	
2040 CSDA Bank of the West MC	1,351.04
Total Credit Cards	\$1,351.04
Other Current Liabilities	
2100 Payroll Taxes Payable	302.91
2150 Accrued Payroll	9,668.64
2201 Sales Tax Adjustment	17.25
Board of Equalization Payable	78.13
Total Other Current Liabilities	\$10,066.93
Total Current Liabilities	\$37,722.15
Total Liabilities	\$37,722.15
Equity	
3800 Developer Capital Contributions	12,198,795.62
3900 Retained Earnings	676,645.81
Net Income	-97,054.80
Total Equity	\$12,778,386.63
TOTAL LIABILITIES AND EQUITY	\$12,816,108.78

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

Code	Current Year - 2016			Prior Year - 2015		
	(Approved) FY 2016	(Expenditures) Month of June	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of June	(Expenditures) Year to Date - Prior Year
EXPENDITURES						
SERVICES AND SUPPLIES						
<u>ADMINISTRATION</u>						
OE01	Audit Expense	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
OE02	Accounting & Bookkeeping	\$ 500	\$ 31	\$ 186	\$ 500	\$ 31
OE03	On-line Back-up/Notary Fees/Bonds	\$ 361	\$ -	\$ 326	\$ 351	\$ -
OE04	Legal Expenses	\$ 1,500	\$ 200	\$ 200	\$ 1,500	\$ -
OE05	Management Fees	\$ 62,700	\$ 5,225	\$ 31,350	\$ 57,000	\$ 4,750
OE06	Insurance (Property Loss/Liability)	\$ 8,000	\$ 121	\$ 8,274	\$ 8,000	\$ 8,001
OE07	Miscellaneous/Contingency	\$ 2,000	\$ -	\$ 109	\$ 2,000	\$ 658
OE08	Professional Development (Travel/Training)	\$ 6,000	\$ 110	\$ 5,858	\$ 6,000	\$ 250
OE09	Dues, Certifications & Subscriptions	\$ 4,000	\$ 600	\$ 2,515	\$ 4,000	\$ -
OE10	Uniform Expenses	\$ 2,200	\$ -	\$ 1,548	\$ 2,200	\$ -
OE11	Electric Power/Water/Sewer	\$ 5,200	\$ 570	\$ 2,421	\$ 6,000	\$ 281
OE12	Telephone/Pager Service	\$ 4,000	\$ 333	\$ 1,885	\$ 5,000	\$ 336
OE13	Internet Service	\$ 1,200	\$ 90	\$ 359	\$ 1,200	\$ 180
OE14	Office Supplies/Postage	\$ 5,000	\$ 653	\$ 2,736	\$ 5,000	\$ 385
OE15	Office Equipment Repair/Replacement	\$ 3,000	\$ 512	\$ 1,114	\$ 3,000	\$ -
OE31	Records Management Services	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -
OE26	County Fees/LAFCO (2)	\$ 6,500	\$ -	\$ 2,919	\$ 6,000	\$ -
OE30	Reimbursable Maint/Repair Expense (1)	\$ 19,500	\$ -	\$ 7,806	\$ 10,000	\$ -
PE03-1	Payroll Taxes - Administration	\$ -	\$ 353	\$ 3,791	\$ -	\$ -
PE06-1	Employee Wages - Administration	\$ -	\$ 4,237	\$ 43,209	\$ -	\$ -
	Total Administration	\$ 141,561	\$ 20,535	\$ 124,105	\$ 127,651	\$ 14,370
<u>COMMON AREAS</u>						
OE16	Gate Maintenance & Opener Purchase	\$ 4,000	\$ 150	\$ 1,268	\$ 4,000	\$ -
OE18	Landscape Supplies & Repairs	\$ 21,000	\$ 30	\$ 22,142	\$ 21,000	\$ 443
OE19	Landscape Equipment Repair/Replacement	\$ 16,500	\$ -	\$ 15,250	\$ 10,000	\$ -
OE21	Landscape Equipment Gas & Oil	\$ 5,000	\$ 761	\$ 3,422	\$ 7,000	\$ 1,114
PE03 -2	Payroll Taxes - Common Areas	\$ -	\$ 409	\$ 4,686	\$ -	\$ -
PE06 -2	Employee Wages - Common Areas	\$ -	\$ 5,351	\$ 53,816	\$ -	\$ -
	Total Common Areas	\$ 46,500	\$ 6,702	\$ 100,584	\$ 42,000	\$ 1,557
<u>FIRE PROTECTION</u>						
	Fire Protection Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-3	Payroll Taxes - Fire Protection	\$ -	\$ 613	\$ 1,554	\$ -	\$ -
PE06-3	Employee Wages - Fire Protection	\$ -	\$ 8,008	\$ 19,859	\$ -	\$ -
	Total Fire Protection	\$ -	\$ 8,621	\$ 21,413	\$ -	\$ -

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MOSQUITO ABATEMENT							
OE22-1	Mosquito Control Products (4)	\$ 14,500	\$ 1,806	\$ 9,628	\$ 14,513	\$ 40	\$ 5,071
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ 144	\$ 2,764	\$ 3,000	\$ 126	\$ 1,431
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 11,000	\$ -	\$ 2,265	\$ 13,000	\$ 1,127	\$ 4,859
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 5,000	\$ 97	\$ 4,257	\$ 5,890	\$ 61	\$ 2,817
PE03-4	Payroll Taxes - Mosquito Abatement	\$ -	\$ 97	\$ 781			
PE06-4	Employee Wages - Mosquito Abatement	\$ -	\$ 1,266	\$ 10,179			
	Total Mosquito Abatement	\$ 33,500	\$ 3,411	\$ 29,874	\$ 36,403	\$ 1,354	\$ 14,178
STREETS							
OE17	Streets & Main Gate Lighting Maint/Repair	\$ 13,500	\$ -	\$ 2,585	\$ 13,500		\$ 5,227
PE03-5	Payroll Taxes - Streets	\$ -	\$ -	\$ 63			
PE06 -5	Employee Wages - Streets	\$ -	\$ -	\$ 823			
	Total Streets	\$ 13,500	\$ -	\$ 3,471	\$ 13,500	\$ -	\$ 5,227
WETLANDS							
	Wetlands Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-6	Employee Wages - Wetlands	\$ -	\$ 7	\$ 44			
PE06-6	Payroll Taxes - Wetlands	\$ -	\$ 89	\$ 580			
	Total Wetlands	\$ -	\$ 96	\$ 624	\$ -	\$ -	\$ -
	TOTAL SERVICES & SUPPLIES	\$ 235,061	\$ 39,365	\$ 280,072	\$ 219,554	\$ 17,280	\$ 127,276
PERSONNEL EXPENDITURES							
PE01	Worker Compensation Insurance	\$ 16,035	\$ -	\$ 20,382	\$ 16,000	\$ -	\$ 18,725
PE02	Health Insurance	\$ 60,145	\$ 4,508	\$ 29,755	\$ 58,780	\$ 4,927	\$ 26,275
PE03	Payroll Taxes	\$ 22,311	\$ 1,472	\$ 10,894	\$ 28,000	\$ 1,447	\$ 11,063
PE04	Processing Fees	\$ 1,400	\$ 113	\$ 686	\$ 1,400	\$ 115	\$ 754
PE05	Directors Stipend	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -	\$ -
PE06	Employee Wages	\$ 255,712	\$ 18,863	\$ 128,732	\$ 253,000	\$ 18,697	\$ 124,159
			\$ 24,956	\$ 190,449			
	<i>Distributed to Service Areas</i>		\$ (20,335)	\$ (139,386)			
	TOTAL PERSONNEL	\$ 361,603	\$ 4,621	\$ 51,063	\$ 363,180	\$ 25,186	\$ 180,975
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	\$ 4,500	\$ 4,500			
Financial Assessment	\$ 4,300	\$ 4,000	\$ 4,000			
TOTAL STUDIES & ASSESSMENTS	\$ 31,300	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ -
DEBT SERVICE						
John Deere Financing	\$ 14,440	\$ 1,336	\$ 2,671			
TOTAL DEBT SERVICE	\$ 14,440	\$ 1,336	\$ 2,671			
TOTAL EXPENSES	\$ 714,561	\$ 53,821	\$ 344,453	\$ 590,734	\$ 42,467	\$ 308,251

**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:				Note Only	FY 2013-14
Payment No. 2:	up 2% from PY	\$ 233,489			\$ 311,982
Payment No. 3:					\$ 228,910
Total Assessment Income	\$ 590,142	\$ -	\$ 233,489	\$ 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	\$ 7,364			\$ 1,357
Castle & Cooke	Golf Course Items	\$ 346			
Total Reimbursement Income		\$ 7,806	\$ 10,000	\$ -	\$ 11,272
<u>Other Income</u>					
From:	For:				
Castle & Cooke	Weed Abatement	\$ 2,500	\$ 2,500		
Lot Owners	Weed Abatement	\$ 150	\$ 2,000		
Lot Owners	Gate Openers/Cards	\$ 37	\$ 800	9	\$ 9
Umpqua Bank	CD Interest		\$ 115		\$ 90
Calaveras County	Interest Received		\$ 247		\$ 284
Various	Ther Miscellaneous		\$ 100		\$ 205
SDRMA	Purch Card Program Rebate		\$ 342		
Total Other Income		\$ 2,687	\$ 6,104	\$ 8,000	\$ 9
TOTAL PAYMENTS & ASSESSMENTS	\$ 611,276	\$ 2,687	\$ 247,399	\$ 590,275	\$ 9
Net Income	\$ (103,285)	\$ (51,134)	\$ (97,054)	\$ (459)	\$ (42,458)
<u>Other Financing Sources/Uses</u>					
John Deere Financing			\$ 72,157		
REVENUE (OVER) EXPENDITURES	\$ (31,128)	\$ (51,134)	\$ (97,054)	\$ (459)	\$ (42,458)

Saddle Creek Comm Srvs District
Check Detail
June 2016

Date	Num	Name	Amount
06/01/2016		1939 Kampa Community Solutions, LLC	(5,225.00)
06/03/2016		DD DOLORES C BAKER	(93.00)
06/03/2016		DD Gregory Hebard	(2,194.59)
06/03/2016		DD HERNAN M HERNANDEZ	(1,248.35)
06/03/2016		DD Ralph M. McGeorge	(1,495.60)
06/03/2016		DD MICHELE L MENZIES	(56.51)
06/03/2016		DD BRADLEY D NICKELL	(571.71)
06/03/2016		DD CODY L PONDER	(1,092.97)
06/03/2016	1241329585506	Deere Credit, Inc	(1,335.71)
06/06/2016		1942 California State Disbursement Unit	(118.50)
06/06/2016		1943 COURT-ORDERED DEBT COLLECTIONS	(50.00)
06/06/2016		June Payroll Fee Intuit Full Service Payroll	(113.00)
06/08/2016		IRS	(2,573.24)
06/08/2016		CA EDD	(399.24)
06/20/2016	031616-051516	CCWD	(285.88)
06/20/2016		DD DOLORES C BAKER	(326.63)
06/20/2016		DD Gregory Hebard	(2,194.58)
06/20/2016		DD HERNAN M HERNANDEZ	(1,086.48)
06/20/2016		DD Ralph M. McGeorge	(1,495.60)
06/20/2016		DD MICHELE L MENZIES	(113.04)
06/20/2016		DD BRADLEY D NICKELL	(866.67)
06/20/2016		DD CODY L PONDER	(794.80)
06/21/2016		1959 Univar USA Inc.	(5,220.95)
06/21/2016		1954 Fed Ex Freight	(32.00)
06/21/2016		1955 Bank of the West	(4,970.11)
06/21/2016		1956 Tuolumne Stanislaus - IRWMA	(100.00)
06/21/2016		1957 VALLEY ENTRY SYSTEMS, INC.	(150.00)
06/21/2016		1958 SDRMA-Health Ins.	(4,508.40)
06/21/2016		1960 SDRMA-Workers Comp Authority	(20,382.33)
06/21/2016		1961 SDRMA-Prop/Liability Insurance	(8,153.75)
06/21/2016		1962 Calaveras County Sheriff's Office	(33.09)
06/21/2016		1963 California State Disbursement Unit	(118.50)
06/21/2016		1964 COURT-ORDERED DEBT COLLECTIONS	(50.00)
06/24/2016		IRS	(2,535.85)
06/24/2016		CA EDD	(378.18)
06/27/2016	6082016	PG&E - 7193	(284.02)
			(70,648.28)