



*Saddle Creek Community Services District*

# ***Treasurer's Report***

*December 31, 2016*

# Saddle Creek Comm Srvs District

## BALANCE SHEET

As of December 31, 2016

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	227,669
1020 Cash - Fund 2188	324,505
1080 Umpqua Bank CD Accounts	126,677
<b>Total Bank Accounts</b>	<b>\$678,852</b>
<b>Total Current Assets</b>	<b>\$678,852</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>\$12,911,318</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	35,875
<b>Total Accounts Payable</b>	<b>\$35,875</b>
Other Current Liabilities	
2100 Payroll Taxes Payable	626
2110 Wage Garnishments Payable	(23)
2150 Accrued Payroll	8,855
Board of Equalization Payable	16
<b>Total Other Current Liabilities</b>	<b>\$9,475</b>
<b>Total Current Liabilities</b>	<b>\$45,350</b>
Long-Term Liabilities	
2500 Lease Payable - John Deere	72,341
<b>Total Long-Term Liabilities</b>	<b>\$72,341</b>
<b>Total Liabilities</b>	<b>\$117,690</b>
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Retained Earnings	676,646
Net Income	(81,814)
<b>Total Equity</b>	<b>\$12,793,628</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$12,911,318</b>

SADDLE CREEK COMMUNITY SERVICES DISTRICT  
FY 2016 MONTHLY BUDGET REPORT  
**December 2016 - Unaudited**

Code	Current Year - 2016			Prior Year - 2015		
	(Approved) FY 2016	(Expenditures) Month of November	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of November	(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	\$ 372	\$ 500	\$ 31
OE03	On-line Back-up/Notary Fees/Bonds	\$ 361	\$ -	\$ 327	\$ 351	\$ 361
OE04	Legal Expenses	\$ 1,500	\$ -	\$ 200	\$ 1,500	\$ -
OE05	Management Fees	\$ 62,700	\$ 5,408	\$ 63,249	\$ 57,000	\$ 5,225
OE06	Insurance (Property Loss/Liability)	\$ 8,000	\$ -	\$ 8,274	\$ 8,000	\$ 8,001
OE07	Miscellaneous/Contingency	\$ 2,000	\$ 992	\$ 1,898	\$ 2,000	\$ 701
OE08	Professional Development (Travel/Training)	\$ 6,000	\$ 24	\$ 6,956	\$ 6,000	\$ 68
OE09	Dues, Certifications & Subscriptions	\$ 4,000	\$ 14	\$ 4,041	\$ 4,000	\$ 419
OE10	Uniform Expenses	\$ 2,200	\$ -	\$ 2,009	\$ 2,200	\$ 161
OE11	Electric Power/Water/Sewer	\$ 5,200	\$ 1,068	\$ 5,484	\$ 6,000	\$ 534
OE12	Telephone/Pager Service	\$ 4,000	\$ 552	\$ 4,270	\$ 5,000	\$ 701
OE13	Internet Service	\$ 1,200	\$ 90	\$ 899	\$ 1,200	\$ 180
OE14	Office Supplies/Postage	\$ 5,000	\$ 24	\$ 4,907	\$ 5,000	\$ 174
OE15	Office Equipment Repair/Replacement	\$ 3,000	\$ -	\$ 2,647	\$ 3,000	\$ 920
OE31	Records Management Services	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -
OE26	County Fees/LAFCO	\$ 6,500	\$ 2,919	\$ 5,928	\$ 6,000	\$ 2,794
OE30	Reimbursable Maint/Repair Expense	\$ 19,500	\$ -	\$ 8,299	\$ 10,000	\$ -
PE03-1	Payroll Taxes - Administration	\$ -	\$ 1,100	\$ 6,492		
PE06-1	Employee Wages - Administration	\$ -	\$ 5,310	\$ 68,165		
	<b>Total Administration</b>	\$ 141,561	\$ 17,530	\$ 201,915	\$ 127,651	\$ 11,908
						\$ 135,426
<u>COMMON AREAS</u>						
OE16	Gate Maintenance & Opener Purchase	\$ 4,000	\$ -	\$ 3,610	\$ 4,000	\$ 3,793
OE18	Landscape Supplies & Repairs	\$ 21,000	\$ -	\$ 22,112	\$ 21,000	\$ 1,461
OE19	Landscape Equipment Repair/Replacement	\$ 16,500	\$ -	\$ 16,418	\$ 10,000	\$ 920
OE21	Landscape Equipment Gas & Oil	\$ 5,000	\$ -	\$ 5,609	\$ 7,000	\$ 478
PE03 -2	Payroll Taxes - Common Areas	\$ -	\$ 1,065	\$ 10,606		
PE06 -2	Employee Wages - Common Areas	\$ -	\$ 11,659	\$ 128,945		
	<b>Total Common Areas</b>	\$ 46,500	\$ 12,724	\$ 187,300	\$ 42,000	\$ 2,859
						\$ 41,965
<u>FIRE PROTECTION</u>						
	Fire Protection Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-3	Payroll Taxes - Fire Protection	\$ -	\$ -	\$ 1,908		
PE06-3	Employee Wages - Fire Protection	\$ -	\$ -	\$ 24,495		
	<b>Total Fire Protection</b>	\$ -	\$ -	\$ 26,403	\$ -	\$ -

SADDLE CREEK COMMUNITY SERVICES DISTRICT  
FY 2016 MONTHLY BUDGET REPORT  
**December 2016 - Unaudited**

Code	Current Year - 2016			Prior Year - 2015			
	(Approved) FY 2016	(Expenditures) Month of November	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of November	(Expenditures) Year to Date - Prior Year	
<b>MOSQUITO ABATEMENT</b>							
OE22-1	Mosquito Control Products	\$ 14,500	\$ 30	\$ 12,127	\$ 14,513	\$ 145	\$ 14,952
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ -	\$ 3,617	\$ 3,000	\$ 400	\$ 2,850
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 11,000	\$ 406	\$ 7,240	\$ 13,000	\$ 300	\$ 10,489
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 5,000	\$ -	\$ 5,658	\$ 5,890	\$ 48	\$ 4,488
PE03-4	Payroll Taxes - Mosquito Abatement	\$ -	\$ 27	\$ 1,147			
PE06-4	Employee Wages - Mosquito Abatement	\$ -	\$ 350	\$ 14,966			
	<b>Total Mosquito Abatement</b>	<b>\$ 33,500</b>	<b>\$ 813</b>	<b>\$ 44,755</b>	<b>\$ 36,403</b>	<b>\$ 893</b>	<b>\$ 32,779</b>
<b>STREETS</b>							
OE17	Streets & Main Gate Lighting Maint/Repair	\$ 13,500	\$ -	\$ 12,944	\$ 13,500	\$ 156	\$ 13,599
PE03-5	Payroll Taxes - Streets	\$ -	\$ 92	\$ 156			
PE06 -5	Employee Wages - Streets	\$ -	\$ 866	\$ 1,690			
	<b>Total Streets</b>	<b>\$ 13,500</b>	<b>\$ 959</b>	<b>\$ 14,790</b>	<b>\$ 13,500</b>	<b>\$ 156</b>	<b>\$ 13,599</b>
<b>WETLANDS</b>							
	Wetlands Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-6	Employee Wages - Wetlands	\$ -	\$ 16	\$ 137			
PE06-6	Payroll Taxes - Wetlands	\$ -	\$ 153	\$ 1,744			
	<b>Total Wetlands</b>	<b>\$ -</b>	<b>\$ 169</b>	<b>\$ 1,881</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 235,061</b>	<b>\$ 32,195</b>	<b>\$ 477,044</b>	<b>\$ 219,554</b>	<b>\$ 15,815</b>	<b>\$ 223,769</b>
<b>PERSONNEL EXPENDITURES</b>							
PE01	Worker Compensation Insurance	\$ 16,035	\$ -	\$ 20,871	\$ 16,000	\$ -	\$ 17,882
PE02	Health Insurance	\$ 60,145	\$ 4,508	\$ 56,805	\$ 58,780	\$ 5,410	\$ 56,318
PE03	Payroll Taxes	\$ 22,311	\$ 2,192	\$ 20,422	\$ 28,000	\$ 2,697	\$ 21,433
PE04	Processing Fees	\$ 1,400	\$ 113	\$ 1,364	\$ 1,400	\$ 115	\$ 1,438
PE05	Directors Stipend	\$ 6,000	\$ 5,900	\$ 5,900	\$ 6,000	\$ 5,500	\$ 5,500
PE06	Employee Wages	\$ 255,712	\$ 17,319	\$ 240,270	\$ 253,000	\$ 22,281	\$ 245,507
			\$ 30,032	\$ 345,632			
	<i>Distributed to Service Areas</i>		\$ (19,511)	\$ (260,442)			
	<b>TOTAL PERSONNEL</b>	<b>\$ 361,603</b>	<b>\$ 10,521</b>	<b>\$ 85,190</b>	<b>\$ 363,180</b>	<b>\$ 36,004</b>	<b>\$ 348,077</b>
<b>CAPITAL OUTLAY</b>							
CO04	Cart - Mosquito Abatement		\$ 16,924	\$ 16,924			
CO04	Vrisimo Flail Mower (2015) **		\$ -	\$ 2,146	\$ 8,000	\$ 7,540	\$ 7,540
CO04	John Deere Tractor w/loader & Bucket (2016)	\$ 72,157		\$ 72,341			
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 72,157</b>	<b>\$ 16,924</b>	<b>\$ 91,411</b>	<b>\$ 8,000</b>	<b>\$ 7,540</b>	<b>\$ 7,540</b>

**SADDLE CREEK COMMUNITY SERVICES DISTRICT**  
**FY 2016 MONTHLY BUDGET REPORT**  
**December 2016 - Unaudited**

Code	Current Year - 2016			Prior Year - 2015		
	(Approved) FY 2016	(Expenditures) Month of November	(Expenditures) Year to Date	(Adjusted) FY 2015	(Expenditures) Month of November	(Expenditures) Year to Date - Prior Year
<b>STUDIES AND ASSESSMENTS</b>						
Landscape Design	\$ 12,000	\$ 1,144	\$ 9,229			
Pavement Assessment	\$ 15,000	\$ -	\$ 4,500			
Financial Assessment	\$ 4,300	\$ 5,134	\$ 9,134			
<b>TOTAL STUDIES &amp; ASSESSMENTS</b>	<b>\$ 31,300</b>	<b>\$ 6,277</b>	<b>\$ 22,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEBT SERVICE</b>						
John Deere Financing	\$ 14,440	\$ 1,336	\$ 10,686			
<b>TOTAL DEBT SERVICE</b>	<b>\$ 14,440</b>	<b>\$ 1,336</b>	<b>\$ 10,686</b>			
<b>TOTAL EXPENSES</b>	<b>\$ 714,561</b>	<b>\$ 67,253</b>	<b>\$ 687,192</b>	<b>\$ 590,734</b>	<b>\$ 59,358</b>	<b>\$ 579,386</b>

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

**PAYMENTS AND ASSESSMENTS RECEIVED**

Assessment Income				Date Rec'd:	Amount:	
Payment No. 1:						
Payment No. 2:	up 2% from PY	\$ 262,765			\$ 257,524	
Payment No. 3 and Chg on Acct for 2017 LAFCO fee	\$ 327,472	\$ 327,382		321,047	\$ 321,047	
<b>Total Assessment Income</b>	<b>\$ 590,142</b>	<b>\$ 327,472</b>	<b>\$ 590,147</b>	<b>\$ 572,275</b>	<b>\$ 321,047</b>	<b>\$ 578,571</b>
<b>Reimbursement Income</b>						
<b>From:</b>	<b>For:</b>					
G. Hebard	Personal Portion of Travel	\$ 96			\$ 248	
SDRMA	Scholarship for Clerk Leadership				\$ 10,192	
Castle & Cooke	Tractor/Equipment Repairs	\$ 7,857			\$ 6,841	
Castle & Cooke	Gold Electric 9588	\$ 346			\$ 2,561	
<b>Total Reimbursement Income</b>		<b>\$ 8,299</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 19,842</b>	
<b>Other Income</b>						
<b>From:</b>	<b>For:</b>					
Castle & Cooke	Weed Abatement	\$ 2,500				
Lot Owners	Weed Abatement	\$ 2,300			\$ 1,150	
Lot Owners	Gate Openers/Cards	\$ 1,014		\$ 56	\$ 251	
Umpqua Bank	CD Interest	\$ 232			\$ 224	
Calaveras County	Interest Received	\$ 445		\$ 143	\$ 544	
Various	Services (16); 940 Refund (15)	\$ 100		\$ 2,906	\$ 3,111	
SDRMA	Purch Card Program Rebate	\$ 342				
<b>Total Other Income</b>		<b>\$ 6,933</b>	<b>\$ 8,000</b>	<b>\$ 3,105</b>	<b>\$ 5,280</b>	
<b>TOTAL PAYMENTS &amp; ASSESSMENTS</b>	<b>\$ 611,276</b>	<b>\$ 327,472</b>	<b>\$ 605,379</b>	<b>\$ 590,275</b>	<b>\$ 324,152</b>	<b>\$ 603,693</b>
<b>Net Income</b>	<b>\$ (103,285)</b>	<b>\$ 260,219</b>	<b>\$ (81,813)</b>	<b>\$ (459)</b>	<b>\$ 264,794</b>	<b>\$ 24,306</b>
<b>Other Financing Sources/Uses</b>						
John Deere Financing		\$ 72,157	\$ 72,341			
<b>REVENUE (OVER) EXPENDITURES</b>	<b>\$ (31,128)</b>	<b>\$ 260,219</b>	<b>\$ (9,472)</b>	<b>\$ (459)</b>	<b>\$ 264,794</b>	<b>\$ 24,306</b>

# Saddle Creek Comm Srvs District

## CHECK DETAIL

December 2016

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
12/01/2016	2030	Kampa Community Solutions, LLC		-5,590.76
12/01/2016	1771392	John Deere Financial		-1,335.71
12/05/2016	DD	Ralph M. McGeorge	Pay Period: 11/16/2016-11/30/2016	-1,495.60
12/05/2016	DD	MICHELE L MENZIES	Pay Period: 11/16/2016-11/30/2016	-67.82
12/05/2016	DD	BRADLEY D NICKELL	Pay Period: 11/16/2016-11/30/2016	-866.67
12/05/2016	DD	CODY L PONDER	Pay Period: 11/16/2016-11/30/2016	-1,036.74
12/05/2016	P/R Fee	Intuit Full Service Payroll		-113.00
12/05/2016	DD	HERNAN M HERNANDEZ	Pay Period: 11/16/2016-11/30/2016	-843.93
12/05/2016	DD	DOLORES C BAKER	Pay Period: 11/16/2016-11/30/2016	-282.13
12/05/2016	DD	Gregory Hebard	Pay Period: 11/16/2016-11/30/2016	-2,194.59
12/05/2016	2031	California State Disbursement Unit		-118.50
12/09/2016		IRS	Tax Payment for Period: 12/03/2016-12/06/2016	-2,587.10
12/09/2016		CA EDD	Tax Payment for Period: 12/03/2016-12/06/2016	-396.30
12/20/2016	DD	Ralph M. McGeorge	Pay Period: 12/01/2016-12/15/2016	-1,495.60
12/20/2016	DD	MICHELE L MENZIES	Pay Period: 12/01/2016-12/15/2016	-101.73
12/20/2016	DD	BRADLEY D NICKELL	Pay Period: 12/01/2016-12/15/2016	-866.67
12/20/2016	DD	CODY L PONDER	Pay Period: 12/01/2016-12/15/2016	-956.09
12/20/2016	2050	KENNETH R ALBERTSON	Pay Period: 11/14/2016-12/13/2016	-1,070.61
12/20/2016	2051	MARTIN O BRAMLETT	Pay Period: 11/14/2016-12/13/2016	-804.30
12/20/2016	2052	LAWRENCE D HOFFMAN	Pay Period: 11/14/2016-12/13/2016	-1,036.86
12/20/2016	5054	CHARLES M ROBINSON	Pay Period: 11/14/2016-12/13/2016	-365.80
12/20/2016	5055	SUE N RUSS	Pay Period: 11/14/2016-12/13/2016	-1,119.51
12/20/2016	DD	HERNAN M HERNANDEZ	Pay Period: 12/01/2016-12/15/2016	-777.49
12/20/2016	DD	DOLORES C BAKER	Pay Period: 12/01/2016-12/15/2016	-652.42
12/20/2016	DD	Gregory Hebard	Pay Period: 12/01/2016-12/15/2016	-2,194.58
12/20/2016	2053	DARLENE M LONG-DE BALDO	Pay Period: 11/14/2016-12/13/2016	-722.85
12/20/2016	2046	Bank of the West		-3,583.90
12/20/2016	2045	Calaveras County Sheriff's Office	L. Officer File #2016000201	-330.88
12/20/2016	2044	Cody Ponder		-100.00
12/20/2016	2043	California State Disbursement Unit		-118.50
12/21/2016	2057	ROGER K GOLDEN	Pay Period: 12/14/2016-01/13/2017	-91.45
12/23/2016		IRS	Tax Payment for Period: 12/17/2016-12/20/2016	-3,603.33
12/23/2016		CA EDD	Tax Payment for Period: 12/17/2016-12/20/2016	-470.50
12/27/2016	11/7-12/6/2016	PG&E - 7193		-308.68
12/29/2016		IRS	Tax Payment for Period: 12/21/2016-12/23/2016	-15.30
12/29/2016		CA EDD	Tax Payment for Period: 12/21/2016-12/23/2016	-0.90