



Saddle Creek Community Services District

Treasurer's Report

April 30, 2017

Saddle Creek Comm Srvs District

BALANCE SHEET

As of April 30, 2017

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	312,284
1080 Umpqua Bank CD Accounts	126,755
Total Bank Accounts	\$439,039
Accounts Receivable	
1200 Accounts Receivable	866
Total Accounts Receivable	\$866
Total Current Assets	\$439,904
Fixed Assets	
1500 Capital Assets	13,127,405
1600 Accumulated Depreciation	(851,858)
Total Fixed Assets	\$12,275,547
TOTAL ASSETS	\$12,715,452
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	19,482
Total Accounts Payable	\$19,482
Credit Cards	
2040 CSDA Bank of the West MC	2,731
Total Credit Cards	\$2,731
Other Current Liabilities	
2100 Payroll Taxes Payable	283
2150 Accrued Payroll	9,505
2201 Sales Tax Adjustment	131
Board of Equalization Payable	27
Total Other Current Liabilities	\$9,946
Total Current Liabilities	\$32,159
Long-Term Liabilities	
2500 Lease Payable - John Deere	63,334
Total Long-Term Liabilities	\$63,334
Total Liabilities	\$95,493
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Retained Earnings	648,187
Net Income	(227,024)
Total Equity	\$12,619,959
TOTAL LIABILITIES AND EQUITY	\$12,715,452

Saddle Creek Comm Srvs District

CHECK DETAIL

April 2017

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
04/01/2017	2099	Kampa Community Solutions, LLC	Management Fees	-5,407.88
04/01/2017	April pymt	John Deere Financial	Tractor Lease Payment	-1,335.71
04/05/2017	DD	HERNAN M HERNANDEZ	Pay Period: 03/16/2017-03/31/2017	-1,156.23
04/05/2017	DD	Ralph M. McGeorge	Pay Period: 03/16/2017-03/31/2017	-1,496.62
04/05/2017	DD	BRADLEY D NICKELL	Pay Period: 03/16/2017-03/31/2017	-1,164.22
04/05/2017	DD	CODY L PONDER	Pay Period: 03/16/2017-03/31/2017	-991.67
04/05/2017	P/R Fee	Intuit Full Service Payroll	Payroll Processing Fee	-111.00
04/05/2017	DD	Gregory Hebard	Direct Deposit 2	-50.00
04/05/2017		DOLORES C BAKER	Pay Period: 03/16/2017-03/31/2017	0.00
04/05/2017	DD	Gregory Hebard	Pay Period: 03/16/2017-03/31/2017	-2,205.14
04/05/2017	2100	California State Disbursement Unit	Garnishments Payable	-118.50
04/10/2017	2103	Vector Borne Disease Account	Certification Exams	-75.00
04/12/2017		IRS	Tax Payment for Period: 04/05/2017-04/07/2017	-2,714.00
04/12/2017		CA EDD	Tax Payment for Period: 04/05/2017-04/07/2017	-446.54
04/18/2017	2109	Don Cowper	Landscape Plants	-64.01
04/18/2017	2105	Saddle Creek II HOA	Water Expense Reimbursement 1/1-3/15/17	-79.49
04/18/2017	2107	VALLEY ENTRY SYSTEMS, INC.	Gate Maintenance & Repair	-5,965.00
04/18/2017	2113	Ewing	Landscape Irrigation Supplies	-12,654.18
04/18/2017	2104	Ewing	Landscape Supplies	-124.13
04/18/2017	2106	SDRMA-Health Ins.	Monthly Empl Health Ins Premium	-4,670.00
04/18/2017	2108	Bank of the West	March Statement	-24,682.94
04/19/2017		CA EDD	Tax Payment for Period: 01/01/2017-03/31/2017	-945.01
04/20/2017	DD	CODY L PONDER	Pay Period: 04/01/2017-04/15/2017	-945.57
04/20/2017	DD	BRADLEY D NICKELL	Pay Period: 04/01/2017-04/15/2017	-995.78
04/20/2017	DD	Ralph M. McGeorge	Pay Period: 04/01/2017-04/15/2017	-1,496.63
04/20/2017	DD	HERNAN M HERNANDEZ	Pay Period: 04/01/2017-04/15/2017	-1,100.19
04/20/2017	DD	Gregory Hebard	Direct Deposit 2	-50.00
04/20/2017	DD	DOLORES C BAKER	Pay Period: 04/01/2017-04/15/2017	-173.45
04/20/2017	DD	Gregory Hebard	Pay Period: 04/01/2017-04/15/2017	-2,205.13
04/20/2017	2110	California State Disbursement Unit	Garnishments Payable	-118.50
04/26/2017		CA EDD	Tax Payment for Period: 04/19/2017-04/21/2017	-443.15
04/26/2017		IRS	Tax Payment for Period: 04/19/2017-04/21/2017	-2,632.13
04/27/2017	April Stmt	PG&E - 7193	Electricity	-270.56

Saddle Creek Comm Srvs District

Reconciliation Report

CSDA Bank of the West MC, Period Ending 04/28/2017

Reconciled on: 05/06/2017 (any changes to transactions after this date aren't reflected on this report)

Reconciled by: Dolores Baker

Summary

Statement Beginning Balance	24,682.94
Payments and Credits cleared	-24,743.30
Charges and Cash Advances cleared	+13,169.27
Statement Ending Balance	13,108.91
Uncleared transactions as of 04/28/2017	2,730.95
Register Balance as of 04/28/2017	15,839.86
Uncleared transactions after 04/28/2017	1,240.40
Register Balance as of 05/06/2017	17,080.26

Details

Payments and Credits cleared

<u>Date</u>	<u>Type</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
03/28/2017	Bill		Mrch Stmt Bank of the West	-24,682.94
04/17/2017	CC-Credit	823092	Copper Auto & Marine	-20.37
04/26/2017	CC-Credit	18559373	Northern Tool & Equipment	-39.99
Total				-24,743.30

Charges and Cash Advances cleared

<u>Date</u>	<u>Type</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
03/24/2017	Expense	39128	California Special Districts Association	175.00
03/26/2017	Expense	B1357312	Avis	640.10
03/28/2017	Expense	Travel Meal	The Landing Grille	15.34
03/28/2017	Expense	TID 99444337	Point Loma Seafoods	27.75
03/29/2017	Expense	Travel Meal	JRDN	36.17
03/29/2017	Expense	TO06904153- 001	Crown Point VO & Auto	29.00
03/30/2017	Expense	Parking	City of San Diego	50.00
03/30/2017	Expense	696950	Hyatt Regency	732.19
04/01/2017	Expense		Intuit - QBO Online	30.99
04/01/2017	Expense	April Stmt	Cal Waste Recovery Systems	67.63
04/02/2017	Expense	9061331	Shell	70.00
04/02/2017	Expense	83198	Columbia Communications, Inc.	1,455.26
04/02/2017	Expense	83154	Columbia Communications, Inc.	172.65
04/02/2017	Expense	March Stmt	Verizon Wireless LLC	158.79
04/03/2017	Expense	5152687-A-!	Ewing	293.28
04/03/2017	Expense	WW #8705	California Custom Trailers & Powersports	363.47
04/04/2017	Expense	342999	Belkorp Ag, LLC	865.60
04/04/2017	Expense	SO/721940	BrightView Tree Company	527.98
04/05/2017	Expense	343300	Belkorp Ag, LLC	531.03
04/05/2017	Expense	TID 6671147	Hunt & Sons, Inc.	381.43
04/06/2017	Expense	1704-249886	Calaveras Lumber	255.15

<u>Date</u>	<u>Type</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
04/06/2017	Expense	77803578	Copperopolis Cruisers 25	64.43
04/12/2017	Expense	07010329	Saddle Creek Country Club	91.00
04/15/2017	Expense	March Stmt	Calaveras Telephone Co.	359.64
04/15/2017	Expense	3132578	Ewing	445.19
04/18/2017	Expense	0022039581	Intuit Supplies	177.77
04/18/2017	Expense	6-36	McDillard's Feed & Supply	58.00
04/18/2017	Expense	March Stmt	Lake Tulloch True Value Hardware	1,336.56
04/19/2017	Expense	1/16- 3/15/2017	CCWD	285.88
04/25/2017	Expense	0114825	Saddle Creek Country Club	41.43
04/25/2017	Expense	549184	Payless IGA	34.73
04/25/2017	Expense	2176280	Lowe's	1,561.00
04/26/2017	Expense	633963	Hunt & Sons, Inc.	336.19
04/26/2017	Expense	0426	Stockton Honda Yamaha	283.99
04/26/2017	Expense	5312117-A	Ewing	528.36
04/26/2017	Expense	95583793	Stockton Honda Yamaha	85.00
04/26/2017	Expense	April Stmt	Lake Tulloch True Value Hardware	156.78
04/26/2017	Expense	008551	Sonsray Machinery	279.34
04/26/2017	Expense	14246380	Lowe's	165.17
Total				13,169.27

Additional Information

Uncleared Payments and Credits as of 04/28/2017

<u>Date</u>	<u>Type</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
04/26/2017	CC-Credit	14246380	Lowe's	-165.91
Total				-165.91

Uncleared Charges and Cash Advances as of 04/28/2017

<u>Date</u>	<u>Type</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
04/05/2017	Expense	03000283	K.A.R. Service	1,528.31
04/26/2017	Expense	640791	Hunt & Sons, Inc.	463.00
04/28/2017	Expense	3203262 & 3	Ewing	905.55
Total				2,896.86

Uncleared Charges and Cash Advances after 04/28/2017

<u>Date</u>	<u>Type</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
05/01/2017	Expense		Intuit - QBO Online	30.99
05/01/2017	Expense	1705- 273762	Calaveras Lumber	217.06
05/01/2017	Expense	9665166	Lowe's	267.13
05/01/2017	Expense	9664408	Lowe's	136.58
05/01/2017	Expense	111393	Copper Auto & Marine	499.61
05/01/2017	Expense	April Stmt	Verizon Wireless	89.03
Total				1,240.40

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2017 MONTHLY BUDGET REPORT
April 2017

		Current Year - 2017			Prior Year - 2016		
		(Approved)	(Expenditures)	(Expenditures)	(Adjusted)	(Expenditures)	(Expenditures)
		<u>FY 2017</u>	<u>Month of April</u>	<u>Year to Date</u>	<u>FY 2016</u>	<u>Month of April</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	\$ 124	\$ 500	\$ 31	\$ 124
OE03	On-line Back-up/Notary Fees/Bonds	\$ 360	\$ -	\$ 326	\$ 361	\$ -	\$ 326
OE04	Legal Expenses	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ 5,225	\$ 20,900
OE05	Management Fees	\$ 65,500	\$ 5,408	\$ 21,632	\$ 62,700	\$ -	\$ -
OE06	Insurance (Property Loss/Liability)	\$ 8,500	\$ -	\$ -	\$ 8,000	\$ -	\$ -
OE07	Miscellaneous/Contingency	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 109	\$ 109
OE08	Professional Development (Travel/Training)	\$ 8,500	\$ 272	\$ 4,790	\$ 6,000	\$ 316	\$ 5,046
OE09	Dues, Certifications & Subscriptions	\$ 4,500	\$ (40)	\$ 1,784	\$ 4,000	\$ 316	\$ 1,914
OE10	Uniform Expenses	\$ 2,200	\$ -	\$ 1,364	\$ 2,200	\$ -	\$ 1,548
OE11	Electric Power/Water/Sewer	\$ 9,000	\$ 636	\$ 1,584	\$ 5,200	\$ 535	\$ 1,585
OE12	Telephone/Internet Service	\$ 6,100	\$ 518	\$ 1,358	\$ 5,200	\$ 541	\$ 1,392
OE14	Office Supplies/Postage	\$ 5,000	\$ 178	\$ 2,199	\$ 5,000	\$ 694	\$ 1,809
OE15	Office Equipment Repair/Replacement	\$ 5,000	\$ -	\$ 1,017	\$ 3,000	\$ -	\$ 548
OE31	Records Management Services	\$ 2,400	\$ -	\$ -	\$ 2,400	\$ -	\$ -
OE26	County Fees/LAFCO	\$ 6,500	\$ -	\$ -	\$ 6,500	\$ -	\$ -
OE30	Reimbursable Maint/Repair Expense	\$ 10,500	\$ 866	\$ 6,753	\$ 19,500	\$ 7,710	\$ 7,806
PE03-1	Payroll Taxes - Administration	\$ -	\$ 460	\$ 2,710	\$ -	\$ 356	\$ 3,170
PE06-1	Employee Wages - Administration	\$ -	\$ 5,761	\$ 31,820	\$ -	\$ 4,339	\$ 36,356
Total Administration		\$ 145,560	\$ 14,089	\$ 77,462	\$ 141,561	\$ 20,172	\$ 82,634
<u>COMMON AREAS</u>							
OE16	Gate Maintenance & Opener Purchase	\$ 4,000	\$ 1,290	\$ 6,600	\$ 4,000	\$ 968	\$ 968
OE18	Landscape Supplies & Repairs	\$ 22,110	\$ 2,642	\$ 15,103	\$ 21,000	\$ 64	\$ 22,082
OE18-4	Landscape Equipment Repair/Replacement	\$ 16,500	\$ 1,169	\$ 10,325	\$ 16,500	\$ 1,471	\$ 14,398
OE18-3	Landscape Equipment Gas & Oil	\$ 5,000	\$ 381	\$ 1,118	\$ 5,000	\$ -	\$ 2,007
PE03 -2	Payroll Taxes - Common Areas	\$ -	\$ 848	\$ 3,516	\$ -	\$ 828	\$ 4,018
PE06 -2	Employee Wages - Common Areas	\$ -	\$ 10,905	\$ 39,693	\$ -	\$ 10,818	\$ 45,091
Total Common Areas		\$ 47,610	\$ 17,236	\$ 76,355	\$ 46,500	\$ 14,148	\$ 88,564
<u>FIRE PROTECTION</u>							
	Fire Protection Services & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-3	Payroll Taxes - Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ 62	\$ 244
PE06-3	Employee Wages - Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ 815	\$ 2,743
Total Fire Protection		\$ -	\$ -	\$ -	\$ -	\$ 877	\$ 2,988

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2017 MONTHLY BUDGET REPORT
April 2017

		Current Year - 2017			Prior Year - 2016		
		(Approved)	(Expenditures)	(Expenditures)	(Adjusted)	(Expenditures)	(Expenditures)
		<u>FY 2017</u>	<u>Month of April</u>	<u>Year to Date</u>	<u>FY 2016</u>	<u>Month of April</u>	<u>Year to Date - Prior Year</u>
MOSQUITO ABATEMENT							
OE22-1	Mosquito Control Products	\$ 14,500	\$ 1,528	\$ 6,450	\$ 14,500	\$ 480	\$ 1,441
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 3,000	\$ 93	\$ 1,598	\$ 3,000	\$ 150	\$ 1,674
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 11,000	\$ 869	\$ 2,293	\$ 11,000	\$ -	\$ 1,160
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 5,000	\$ (20)	\$ 995	\$ 5,000	\$ -	\$ 4,160
PE03-4	Payroll Taxes - Mosquito Abatement	\$ -	\$ 176	\$ 624	\$ -	\$ 245	\$ 451
PE06-4	Employee Wages - Mosquito Abatement	\$ -	\$ 2,278	\$ 7,951	\$ -	\$ 3,196	\$ 5,868
Total Mosquito Abatement		\$ 33,500	\$ 4,923	\$ 19,911	\$ 33,500	\$ 4,071	\$ 14,754
STREETS							
OE17	Streets & Main Gate Lighting Maint/Repair	\$ 13,500	\$ -	\$ 2,015	\$ 13,500	\$ -	\$ 2,585
OE17-2	Drainage - Rock Ridge (NEW)		\$ 1,560	\$ 6,082			
PE03-5	Payroll Taxes - Streets	\$ -	\$ -	\$ 101	\$ -	\$ 51	\$ 64
PE06 -5	Employee Wages - Streets	\$ -	\$ -	\$ 1,169	\$ -	\$ 670	\$ 823
Total Streets		\$ 13,500	\$ 1,560	\$ 9,368	\$ 13,500	\$ 721	\$ 3,472
WETLANDS							
	Wetlands Services and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE03-6	Payroll Taxes - Wetlands	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 38
PE06-6	Employee Wages - Wetlands	\$ -	\$ -	\$ -	\$ -	\$ 490.58	\$ 490.58
Total Wetlands		\$ -	\$ -	\$ -	\$ -	\$ 528	\$ 528
TOTAL SERVICES & SUPPLIES		\$ 240,170	\$ 37,809	\$ 183,095	\$ 235,061	\$ 40,517	\$ 192,940
PERSONNEL COSTS							
PE01	Worker Compensation Insurance	\$ 20,300	\$ -	\$ -	\$ 16,035	\$ -	\$ -
PE02	Health Insurance**	\$ 57,550	\$ 4,670	\$ 23,350	\$ 60,145	\$ 9,017	\$ 25,247
PE03	Payroll Taxes	\$ 21,410	\$ 1,485	\$ 6,951	\$ 22,311	\$ 1,734	\$ 6,406
PE04	Processing Fees	\$ 1,400	\$ 111	\$ 450	\$ 1,400	\$ 115	\$ 460
PE05	Directors Stipend	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -	\$ -
PE06	Employee Wages	\$ 250,400	\$ 18,944	\$ 80,634	\$ 255,712	\$ 21,137	\$ 71,045
			\$ 25,209	\$ 111,385		\$ 32,002	\$ 103,157
Distributed to Service Areas			\$ (20,428)	\$ (87,585)		\$ (22,871)	\$ (77,450)
TOTAL UNDISTRIBUTED PERSONNEL COSTS		\$ 357,060	\$ 4,781	\$ 23,800	\$ 361,603	\$ 9,132	\$ 25,707
** SDRMA new system delayed billing - Dbl in MAR							
CAPITAL OUTLAY							
CO01	Radios & Charges		\$ 1,628	\$ 1,628			
CO04	John Deer Roto Tiller (2017)	\$ 5,200	\$ -	\$ 5,239			
CO04	Cart - Mosquito Abatement (2016)				\$ 17,107		
CO04	Vrisimo Flail Mower (2015)				\$ 2,150	\$ 2,146	\$ 2,146
CO04	John Deere Tractor w/loader & Bucket (2016)				\$ 72,400		
TOTAL CAPITAL OUTLAY		\$ 5,200	\$ 1,628	\$ 6,867	\$ 91,657	\$ 2,146	\$ 2,146

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2017 MONTHLY BUDGET REPORT
April 2017

	Current Year - 2017			Prior Year - 2016		
	(Approved) FY 2017	(Expenditures) Month of April	(Expenditures) Year to Date	(Adjusted) FY 2016	(Expenditures) Month of April	(Expenditures) Year to Date - Prior Year
STUDIES AND ASSESSMENTS						
Landscape Design	\$ 20,000			\$ 12,000		
OE18-1 Re-seeding and Irrigation Renovation	\$ 60,000	\$ 1,782	\$ 16,715			
Pavement Assessment	\$ -			\$ 15,000		
Financial Assessment	\$ 17,500			\$ 4,300		
TOTAL STUDIES & ASSESSMENTS	\$ 97,500	\$ 1,782	\$ 16,715	\$ 31,300		
DEBT SERVICE						
John Deere Financing	\$ 16,100	\$ 1,336	\$ 5,344	\$ 14,440		
TOTAL DEBT SERVICE	\$ 16,100	\$ 1,336	\$ 5,344	\$ 14,440	\$ -	\$ -
TOTAL EXPENSES	\$ 716,030	\$ 47,335	\$ 235,821	\$ 734,061	\$ 51,795	\$ 220,793
PAYMENTS AND ASSESSMENTS RECEIVED						
<u>Assessment Income</u>						
Payment No. 1: (40%) May 2017						
Payment No. 2: (5%) Aug 2017						
Payment No. 3: (55%) Feb 2018						
Total Assessment Income	\$ 601,900			\$ 590,142		\$ -
<u>Reimbursement Income</u>						
From: For:						
C&C Water Truck/Tractor Repairs		\$ 866	\$ 6,100	\$ 7,364	\$ 7,364	
C&C Construction Gate Repairs/'16-Signs			\$ 655	\$ 346	\$ 346	
Various Other					\$ 96	
Total Reimbursement Income	\$ 10,500	\$ 866	\$ 6,755	\$ 19,500	\$ 7,710	\$ 7,806
<u>Other Income</u>						
From: For:						
C&C Weed Abatement					\$ 100	
Lot Ownr Weed Abatement					\$ 754	
Lot Ownr Gate Openers/Cards			\$ 138	\$ 735	\$ 754	
Various Miscellaneous				100	\$ 100	
CC/Ump Interest Received		\$ 19	\$ 77		\$ 58	
CSDA Credit Card Rebate			\$ 761		\$ 341	
SDRMA 16-17 PL Pro-rated/Loss Prev Allow			\$ 1,066			
Total Other Income	\$ 6,400	\$ 19	\$ 2,042	\$ 1,634	\$ 835	\$ 1,353
TOTAL PAYMENTS & ASSESSMENTS	\$ 618,800	\$ 885	\$ 8,797	\$ 611,276	\$ 8,545	\$ 9,159
Excess of Expenditures of Income				\$ (122,785)	\$ (43,251)	\$ (211,634)
<u>Other Financing Sources and Uses</u>						
John Deere Financing				\$ 72,157		
Net Income	\$ (97,230)	\$ (46,451)	\$ (227,024)	\$ (50,628)	\$ (43,251)	\$ (211,634)

Saddle Creek Comm Srvs District
Statement of Cash Flows

For the 4 Months Ending April 30, 2017

	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	(227,099)	-	39	12	12	6	6	(227,024)
Adjustments to reconcile Net Income to Net Cash provided by Operations:								-
1200 Accounts Receivable	(866)							(866)
2000 Accounts Payable	(13,311)							(13,311)
2040 CSDA Bank of the West MC	833							833
2100 Payroll Taxes Payable	(343)							(343)
2150 Accrued Payroll	650							650
Other Current Payables	163							163
Net cash provided by operating activities	(239,973)	-	39	12	12	6	6	(239,898)
Net cash increase for period	(239,973)	-	39	12	12	6	6	(239,898)
Cash at beginning of period (1/1/2017)	552,257	-	26,068	25,176	25,176	25,129	25,129	678,935
Cash at end of period	312,284	-	26,107	25,188	25,188	25,135	25,135	439,037

6-May-17

Prepared by: Dolores Baker