

REGULAR BOARD MEETING AGENDA
September 18, 2018 2:00 PM
Saddle Creek Lodge
1001 Saddle Creek Drive, Copperopolis, CA

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **PLEDGE OF ALLEGIANCE**

4. **CHANGES TO ORDER OF AGENDA**

5. **PUBLIC COMMENT** (Each speaker is limited to two (2) minutes)

Members of the public are appreciated for taking the time to attend this meeting and provide comments on matters of District business. Any member of the public may address the Board relating to any matter within the Board's jurisdiction. This need not be related to any item on the agenda; however, the Board cannot act on an item unless it was noticed on the agenda.

6. **CONSENT CALENDAR**

Consent Calendar items are considered routine and will be acted upon by one motion. There will be no separate discussion on these items unless a member of the Board, Staff or a member of the Public requests specific items be set aside for separate discussion.

- a. Review of monthly financial report, approval of bills and claims for the months of July and August 2018.
- b. Approval of the minutes from the Regular Board Meeting held July 17, 2018.
- c. Receipt of the District's Quarterly Investment Report for the Period Ending June 30, 2018

7. **DISCUSSION AND ACTION ITEMS**

The Board of Directors intends to consider each of the following items and may take action at this meeting. Public comment is allowed on each individual agenda item listed below, and such comment will be considered in advance of each Board action.

- a. Adoption of a Resolution Approving a Miscellaneous Fee Policy and Fee Schedule
- b. Adoption of a Resolution Approving an Easement Encroachment Policy
- c. Adoption of a Resolution Approving a 2018/19 Fiscal Year Budget Amendment to Reflect the Board Approved Road Improvement Project Contract Amount
- d. Adoption of a Resolution Approving a Reserve Fund Policy, Including the Equipment Replacement Schedule

8. **STAFF AND DIRECTOR REPORTS:**

Brief reports may be provided by District staff and/or Board members as information on matters of general interest. No action will be taken by the Board during Reports, however items discussed may be recommended for discussion and action on a future agenda.

- a. General Manager's Report: Update on the 2018 Road Improvement Project. Update to the Drought Tolerant Landscape Project.
- b. Site Manager's verbal report.

9. **ADJOURNMENT**

Agenda Materials: May be viewed on the bulletin boards outside the Saddle Creek Pro Shop, on the Sports Club Bulletin Board and at the CSD Website typically three days preceding each meeting date. Materials will also be available at the meeting.

Americans with Disabilities Act Compliance: If you require special assistance to participate in Board Meetings, please contact the CSD Clerk at (209) 785-0100. Advance notification will enable the District to make reasonable arrangements to insure accessibility.



Saddle Creek Community Services District

Treasurer's Report

July 31, 2018

**Saddle Creek Comm Srvs District
Unaudited Treasurer's Report
July 2018**

Statement of Cash Flows

For the 1 Months Ending July 31, 2018

	Umpqua Bank Checking	2018 Road Improvement Project	Calaveras Co Fund 2188	LAIF	YTD Total
Net Income	(59,819)	18	-	357	(59,444)
OPERATING ACTIVITIES					
Adjustments to reconcile Net Income to Net Cash provided by Operations:					-
1200 Accounts Receivable	2,475				2,475
2000 Accounts Payable	(2,074)				(2,074)
2040 CSDA Bank of the West MC	-				-
2050 Umpqua CSDA Visa	2,901				2,901
2070 John Deere Open Account					
2100 Payroll Taxes Payable	(34)				(34)
2150 Accrued Payroll	798				798
2200 Salesd Tax Payable	(532)				(532)
Net cash provided by operating activities	(56,285)	18	-	357	(55,910)
Net cash increase for period	(56,285)	18	-	357	(55,910)
Cash at beginning of period (7/1/2018) -Unaudited	540,490	700,006	316	100,000	1,340,812
Cash at end of period	484,205	700,024	316	100,357	1,284,902

Saddle Creek Comm Srvs District
Unaudited Treasurer's Report
July 2018

Cash Flow Projection

	FY 2018-19									
	Jul-2018	Aug-2018	Sep-2018	Oct-2018	Nov-2018	Dec-2018	Jan-2019	Feb-2019	Mar-2019	Apr-2019
Beginning Checking Account Balance	\$ 540,490	\$ 484,205	\$ 448,729	\$ 372,229	\$ 304,029	\$ 244,029	\$ 184,029	\$ 124,029	\$ 628,054	\$ 568,054
Deposits										
Assessments		\$ 46,248						\$ 564,025		
Other Income	\$ 7,950									
	\$ -									
Disbursements										
Paychecks	\$ 18,744	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Payroll Taxes	\$ 7,582	(2) \$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Checks Written										
Other Operating & Admin Costs	\$ 10,706	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Variable Costs-Repairs & Replacements		(3) \$ 2,251								
Property Liability Insurance										
Worker's Comp Insurance										
Capital Outlay		(6)								
Projects Costs										
Human Resources Practioners	\$ -									
Willdan	\$ 8,639	(7) \$ 8,973	\$ 8,000							
NBS	\$ 1,089	\$ 2,000								
SDFA (Road Construction Loan)		(4)								\$ 83,800
Landscape Architect & Survey		(5) \$ 8,000	\$ 8,000	\$ 8,000						
Credit Card Payments	\$ 15,445	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
ACS Debits - (Utilities, Lease Pymts,P/R processing)	\$ 2,030	\$ 2,500	\$ 2,500	\$ 2,200	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total Disbursements	\$ 64,235	\$ 81,724	\$ 76,500	\$ 68,200	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 143,800
Ending Checking Account Balance	\$ 484,205	\$ 448,729	\$ 372,229	\$ 304,029	\$ 244,029	\$ 184,029	\$ 124,029	\$ 628,054	\$ 568,054	\$ 424,254
check \$		0								

(2) 40% based on Jan Actual

(3) SC HOA II water Bill

(4) If funded April 15, 2018 - payments begin April 15, 2019; No loan fees are paid by the District

(5) Prelim Design \$25K, Survey \$5K; \$2K contingency

(6) 2018-19 Proposed Budget \$31.5K not included in these months

(7) Remainder of \$61K contract

NOTE: This cash flow projection uses estimates of outlays using information available at the time of preparation

Saddle Creek Comm Srvs District

BALANCE SHEET

As of July 31, 2018

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	484,205
1001 2018 Road Improvement Project	700,024
1020 Cash - Fund 2188	316
1040 Local Agency Investment Fund (LAIF)	100,357
Total Bank Accounts	\$1,284,902
Accounts Receivable	
1200 Accounts Receivable	5,550
Total Accounts Receivable	\$5,550
Total Current Assets	\$1,290,452
Fixed Assets	
1500 Capital Assets	13,127,405
1600 Accumulated Depreciation	(851,858)
Total Fixed Assets	\$12,275,547
TOTAL ASSETS	\$13,566,000
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	16,271
Total Accounts Payable	\$16,271
Credit Cards	
2050 Umpqua CSDA Visa	17,357
Total Credit Cards	\$17,357
Other Current Liabilities	\$13,921
Total Current Liabilities	\$47,548
Long-Term Liabilities	
2500 Lease Payable - John Deere	63,334
2600 Series 2018 Installment Sale	700,000
Total Long-Term Liabilities	\$763,334
Total Liabilities	\$810,883
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Retained Earnings	615,765
Net Income	(59,444)
Total Equity	\$12,755,117
TOTAL LIABILITIES AND EQUITY	\$13,566,000

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS
July 2018

	ACTUALS			BUDGET		
	Last Year Jul-Jul	This Year Jul-Jul	Variance Inc/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
SERVICES AND SUPPLIES						
ADMINISTRATION						
OE01	Audit Expense		\$ -	\$ 11,700	\$ 11,700	100%
OE02	Finance Expenses	\$ 31	\$ 31	\$ 600	\$ 569	95%
OE02-1	Parcel Tax Implementation		\$ -	\$ 5,500	\$ 5,500	100%
OE03	Advertising		\$ -	\$ 500	\$ 500	100%
OE04	Legal Expenses		\$ -	\$ 1,700	\$ 1,700	100%
OE05	Management Fees	\$ 5,408	\$ 5,678	\$ 270	\$ 69,400	\$ 63,722 92%
OE06	Insurance (Property Loss/Liability)		\$ -	\$ 9,500	\$ 9,500	100%
OE07	Miscellaneous/Contingency		\$ 160	\$ 160	\$ 8,000	\$ 7,840 98%
OE08	Professional Development (Travel/Training)	\$ 491	\$ 1,151	\$ 660	\$ 11,000	\$ 9,849 90%
OE09	Dues, Certifications & Subscriptions		\$ 24	\$ 24	\$ 7,300	\$ 7,276 100%
OE10	Uniform Expenses		\$ -	\$ 3,000	\$ 3,000	100%
OE11	Electric Power/Water/Sewer	\$ 389	\$ 409	\$ 20	\$ 5,800	\$ 5,391 93%
OE12	Telephone/Internet Service	\$ 437	\$ 636	\$ 198	\$ 6,000	\$ 5,364 89%
OE14	Office Supplies/Postage	\$ 650	\$ 1,396	\$ 745	\$ 5,700	\$ 4,304 76%
OE15	Office Equipment Repair/Replacement	\$ 302		\$ (302)	\$ 8,000	\$ 8,000 100%
OE21	Office Equipment Lease		\$ 519	\$ 519	\$ 2,700	\$ 2,181 81%
OE26	County Fees/LAFCO		\$ -	\$ 10,500	\$ 10,500	100%
OE30	Reimbursable Maint/Repair Expense	\$ 1,941		\$ (1,941)	\$ 3,000	\$ 3,000 100%
OE41	HR Consultant		\$ -	\$ 6,000	\$ 6,000	100%
PE03-1	Payroll Taxes - Administration	\$ 5,431	\$ 9,804	\$ 4,373	\$ -	
PE06-1	Employee Wages - Administration	\$ 483	\$ 757	\$ 274	\$ -	
	Total Administration	\$ 15,564	\$ 20,565	\$ 5,001	\$ 175,900	\$ 159,897 91%
	COMMON AREAS		\$ -		\$ -	
OE16	Gate Maintenance & Opener Purchase	\$ 570	\$ 325	\$ (245)	\$ 18,400	\$ 18,075 98%
OE17	Streets/Sidewalks/Lighting Maint & Repair	\$ 189	\$ 3,261	\$ 3,073	\$ 11,100	\$ 7,839 71%
PE03-5	Payroll Taxes - Streets		\$ 5,227	\$ 5,227	\$ -	
PE06 -5	Employee Wages - Streets		\$ 405	\$ 405	\$ -	
OE18-1	Landscape Supplies & Repairs	\$ 2,029	\$ 4,703	\$ 2,674	\$ 29,900	\$ 25,197 84%
OE18-3	Landscape Equipment Gas & Oil	\$ 113	\$ 275	\$ 162	\$ 5,500	\$ 5,225 95%
OE18-4	Landscape Equipment Repair/Replacement	\$ 2,624	\$ 3,302	\$ 678	\$ 17,500	\$ 14,198 81%
	Payroll Taxes - Common Areas	\$ 1,057	\$ 845	\$ (211)	\$ -	
PE06 -2	Employee Wages - Common Areas	\$ 13,811	\$ 10,059	\$ (3,752)	\$ -	
	Total Common Areas	\$ 20,392	\$ 28,401	\$ 8,010	\$ 82,400	\$ 70,534 86%

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS
July 2018

	ACTUALS			BUDGET		
	Last Year Jul-Jul	This Year Jul-Jul	Variance Incl/ (Decr)	<i>This year's BUDGET</i>	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
FIRE PROTECTION						
			\$ -			
			\$ -	\$ -	\$ -	
PE03-3			\$ -	\$ -	\$ -	
PE06-3			\$ -	\$ -	\$ -	
			Total Fire Protection	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
MOSQUITO ABATEMENT						
			\$ -			
OE22-1	\$ 1,152		\$ (1,152)	\$ 16,000	\$ 16,000	100%
OE22-2	\$ 501		\$ (501)	\$ 3,800	\$ 3,800	100%
OE22-3	\$ 774	\$ 1,559	\$ 785	\$ 11,600	\$ 10,041	87%
OE22-4	\$ 166	\$ 244	\$ 78	\$ 9,200	\$ 8,956	97%
PE03-4	\$ 76	\$ 17	\$ (60)			
PE06-4	\$ 997	\$ 183	\$ (813)			
			Total Mosquito Abatement	\$ 40,600	\$ 38,797	96%
	\$ 3,666	\$ 2,003	\$ (1,663)	\$ -	\$ -	
WETLANDS						
			\$ -			
			\$ -	\$ -	\$ -	
PE03-6			\$ -	\$ -	\$ -	
PE06-6			\$ -	\$ -	\$ -	
			Total Wetlands	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Less: Distributed Payroll to Service Areas</i>						
	\$ (21,854)	\$ (27,297)	\$ (5,443)			
			TOTAL SERVICES & SUPPLIES	\$ 298,900	\$ 269,227	90%
	\$ 17,767	\$ 23,673	\$ 5,905	\$ -	\$ -	
PERSONNEL COSTS						
			\$ -			
PE01			\$ -	\$ 14,700	\$ 14,700	100%
PE02	\$ 4,670	\$ 2,925	\$ (1,745)	\$ 73,800	\$ 70,875	96%
PE03	\$ 1,616	\$ 2,024	\$ 408	\$ 28,600	\$ 26,576	93%
PE04	\$ 109	\$ 141	\$ 32	\$ 1,900	\$ 1,759	93%
PE05			\$ -	\$ 6,000	\$ 6,000	100%
PE06	\$ 20,238	\$ 25,273	\$ 5,035	\$ 351,400	\$ 326,127	93%
			TOTAL PERSONNEL COSTS	\$ 476,400	\$ 249,180	55%
	\$ 26,633	\$ 30,363	\$ 3,730	\$ -	\$ -	
EQUIPMENT OUTLAY						
			\$ -			
			\$ -			
				\$ 67,700	\$ 67,700	100%
				\$ 12,000	\$ 12,000	100%
			\$ -	\$ 6,800	\$ 6,800	100%
			TOTAL EQUIPMENT OUTLAY	\$ 86,500	\$ 86,500	100%
	\$ -	\$ -	\$ -	\$ -	\$ -	

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS
July 2018

	ACTUALS			BUDGET			
	Last Year Jul-Jul	This Year Jul-Jul	Variance Incl/ (Decr)	<i>This year's BUDGET</i>	\$ Budget Remaining	% Budget Remaining	
EXPENDITURES							
CAPITAL OUTLAY/STUDIES/ASSESEMENTS							
			\$ -				
OE53-2	Landscape Design		\$ -	\$ 25,875	\$ 25,875	100%	
OE53-1	Landscape Improvements	\$ 68	\$ (68)	\$ -	\$ -		
OE17-2	Road Improvement		\$ -	\$ 688,063	\$ 688,063	100%	
OE17-1	Road Project Design/Mgmt (Willdan)		\$ 8,973	\$ 56,762	\$ 47,789	84%	
OE17-2	Storm Drains		\$ 950				
	TOTAL STUDIES & ASSESSMENTS	\$ 68	\$ 9,923	\$ 9,855	\$ 770,700	\$ 761,727	99%
DEBT SERVICE							
			\$ -				
OE20	John Deere Financing	\$ 1,336	\$ 1,336	\$ -	\$ 16,100	\$ 14,764	92%
OE21	John Deere Financing				\$ 12,300		
	Series 2018 Instalment Sale				\$ 83,800		
	TOTAL DEBT SERVICE	\$ 1,336	\$ 1,336	\$ -	\$ 112,200	\$ 110,864	99%
	TOTAL EXPENSES	\$ 45,803	\$ 65,294	\$ 19,491	\$ 1,744,700	\$ 1,679,406	96%
PAYMENTS AND ASSESSMENTS RECEIVED							
<u>Assessment Income</u>							
	Pymt No. 3: (5%) Aug 2017 (FY17)		\$ -	\$ 51,275	\$ 51,275		
	Pymt No. 1: (55%) Feb 2018 (FY18)		\$ -	\$ 564,025	\$ 564,025		
	Pymt No. 2: (40%) May 2018 (FY18)		\$ -	\$ 410,200	\$ 410,200		
	Total Assessment Income		\$ -	\$ 1,025,500	\$ 1,025,500		
<u>Reimbursement Income</u>							
	Total Reimbursement Income		\$ -	\$ 7,700	\$ 7,700		
<u>Other Income</u>							
			\$ -		\$ -		
IN03	Weed Abatement	\$ 2,500	\$ 5,475				
IN05	Investment Interest	\$ 19	\$ 375				
IN30	Exp Reimbursement Income	\$ 1,864					
IN41	Gate Opener Income	\$ 316					
IN59	Other Income						
	Total Other Income	\$ 4,699	\$ 5,850	\$ 1,151	\$ 3,000	\$ (2,850)	
	TOTAL PAYMENTS & ASSESSMENTS	\$ 4,699	\$ 5,850	\$ 1,151	\$ 1,036,200	\$ 1,030,350	
	Net Income	\$ (41,104)	\$ (59,444)	\$ (18,340)	\$ (708,500)	\$ (649,056)	
<u>Other Financing Sources & Uses</u>				\$ 708,500			
Budget Balance				\$ -			

Saddle Creek Comm Srvs District

CHECK DETAIL

July 2018

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
1000 Umpqua Bank Checking				
07/01/2018	2324	Kampa Community Solutions, LLC	June Mgmt Fees	(5,678.27)
07/02/2018	July Fees	Intuit Full Service Payroll	Payroll Processing Fee	(141.00)
07/03/2018	2014174	John Deere Financial	Tractor payment	(1,335.71)
07/05/2018	DD	MICHAEL S STROMBERG	Pay Period: 06/16/2018-06/30/2018	(949.26)
07/05/2018	DD	NICOLE D MC CUTCHEN	Pay Period: 06/16/2018-06/30/2018	(1,582.11)
07/05/2018	DD	Ralph M. McGeorge	Pay Period: 06/16/2018-06/30/2018	(1,879.76)
07/05/2018	DD	Gregory Hebard	Pay Period: 06/16/2018-06/30/2018	(2,349.53)
07/05/2018	DD	MICHAEL J GLADYS	Pay Period: 06/16/2018-06/30/2018	(874.71)
07/05/2018	DD	Gregory Hebard	Direct Deposit 2	(50.00)
07/05/2018	DD	DOLORES C BAKER	Pay Period: 06/16/2018-06/30/2018	(727.05)
07/05/2018	DD	BRADLEY D NICKELL	Pay Period: 06/16/2018-06/30/2018	(637.83)
07/05/2018	DD	BRADLEY S KURTZER	Pay Period: 06/16/2018-06/30/2018	(435.56)
07/05/2018	2325	California State Disbursement Unit	Garnishments Payable	(103.00)
07/11/2018		IRS	Tax Payment for Period: 07/04/2018-07/06/2018	(3,100.14)
07/11/2018		CA EDD	Tax Payment for Period: 07/04/2018-07/06/2018	(593.68)
07/17/2018	2327	NBS	Qtrly Tax Administration Fee 7/1-9/30/2018	(1,088.66)
07/17/2018	2326	Bank of the West	June Credit Card Stmt	(1,164.55)
07/17/2018	2329	SDRMA-Health Ins.	Monthly Health Insurance Premium	(2,925.36)
07/17/2018	2328	Willdan	Road Project Mgmt & Design thru 5/25/2018	(8,638.56)
07/17/2018	2330	Aaronson, Dickerson etal	Legal Fees	(975.00)
07/17/2018	2332	Foothill Printing & Graphics	Voided - Office Supplies	0.00
07/17/2018	2331	VALLEY ENTRY SYSTEMS, INC.	Repair & Qtrly Maintenance	(390.42)
07/18/2018	0-001-148-471	California Department of Tax and Fee Administration	Sales Tax Return Remittance	(531.00)
07/19/2018		CA EDD	Tax Payment for Period: 04/01/2018-06/30/2018	(185.71)
07/20/2018	DD	NICOLE D MC CUTCHEN	Pay Period: 07/01/2018-07/15/2018	(1,645.09)
07/20/2018	DD	MICHAEL S STROMBERG	Pay Period: 07/01/2018-07/15/2018	(983.42)
07/20/2018	DD	MICHAEL J GLADYS	Pay Period: 07/01/2018-07/15/2018	(788.11)
07/20/2018	DD	DOLORES C BAKER	Pay Period: 07/01/2018-07/15/2018	(549.30)
07/20/2018	DD	Ralph M. McGeorge	Pay Period: 07/01/2018-07/15/2018	(1,945.13)
07/20/2018	DD	Gregory Hebard	Pay Period: 07/01/2018-07/15/2018	(2,427.35)
07/20/2018	DD	BRADLEY S KURTZER	Pay Period: 07/01/2018-07/15/2018	(452.22)
07/20/2018	DD	Gregory Hebard	Direct Deposit 2	(50.00)
07/20/2018	2333	California State Disbursement Unit	Garnishments Payable	(103.00)
07/20/2018	DD	BRADLEY D NICKELL	Pay Period: 07/01/2018-07/15/2018	(417.58)
07/25/2018		IRS	Tax Payment for Period: 07/18/2018-07/20/2018	(3,087.18)
07/25/2018		CA EDD	Tax Payment for Period: 07/18/2018-07/20/2018	(615.73)
07/26/2018	July STMT		Umpqua CSDA Visa	(14,280.04)
07/26/2018	07092018	PG&E - 7193	Utilities	(408.70)
07/31/2018	361530041	USBank Equipment Finance	Copier Lease	(144.79)
Total for 1000 Umpqua Bank Checking				\$ (64,234.51)

Saddle Creek Comm Svcs District

2050 Umpqua CSDA Visa, Period Ending 07/31/2018

RECONCILIATION REPORT

Reconciled on: 08/16/2018

Reconciled by: Dolores Baker

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance	14,280.04
Charges and cash advances cleared (49)	13,604.47
Payments and credits cleared (1)	-14,280.04
Statement ending balance	13,604.47

Uncleared transactions as of 07/31/2018	3,752.59
Register balance as of 07/31/2018	17,357.06
Cleared transactions after 07/31/2018	0.00
Uncleared transactions after 07/31/2018	4,441.47
Register balance as of 08/16/2018	21,798.53

Details

Charges and cash advances cleared (49)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/28/2018	Expense	01166988	Saddle Creek Country Club	70.70
06/28/2018	Expense	01166967	Saddle Creek Country Club	104.86
07/01/2018	Expense		Intuit - QBO Online	30.99
07/01/2018	Expense	July 2018	Cal Waste Recovery Systems	69.63
07/02/2018	Expense	8063873-A-1	Ewing	980.04
07/03/2018	Expense	93005	Verizon - Sonora	161.60
07/03/2018	Expense	1 001 39472 0946	Staples	440.46
07/03/2018	Expense	852232	Hunt & Sons, Inc.	813.85
07/04/2018	Expense	0513-06122018	Verizon Wireless	126.36
07/05/2018	Expense	74854	Gold Dust Pizza Copperopolis	97.82
07/05/2018	Expense	118179	Copper Auto & Marine	140.80
07/10/2018	Expense		Microsoft Office	12.50
07/10/2018	Expense	901308 3375	Family Dollar	145.03
07/10/2018	Expense	53450	Foothill Printing & Graphics	1,047.00
07/11/2018	Expense	290354813	Gold Dust Pizza Copperopolis	63.07
07/12/2018	Expense	6	Copper Auto & Marine	43.50
07/12/2018	Expense	5	Copper Auto & Marine	133.53
07/16/2018	Expense	134335	Staples	5.69
07/16/2018	Expense	134327	Staples	2.13
07/16/2018	Expense	41762 0946	Staples	46.32
07/16/2018	Expense	134301	Staples	51.91
07/17/2018	Expense	01167829	Saddle Creek Country Club	24.31
07/18/2018	Expense	859928	Hunt & Sons, Inc.	657.16
07/19/2018	Expense	8198317-A-1	Ewing	467.15
07/19/2018	Expense	P13471-05	Sonray Machinery	1,633.39
07/19/2018	Expense	95611756	Stockton Honda Yamaha	60.07
07/19/2018	Expense	323245	Belkorp Ag, LLC	605.82
07/19/2018	Expense	317108	J.Milano Co., Inc.	1,347.75
07/20/2018	Expense	9789205795-01	Staples	67.64
07/21/2018	Expense	01168015	Saddle Creek Country Club	27.60
07/21/2018	Expense	06166231	Saddle Creek Country Club	14.45
07/22/2018	Expense	851801	Family Dollar	126.44
07/22/2018	Expense	77840	Gold Dust Pizza Copperopolis	132.58
07/22/2018	Expense	1006346	Copper Station	88.01
07/22/2018	Expense	77838	Gold Dust Pizza Copperopolis	28.32
07/23/2018	Expense	549184	Payless IGA	162.34
07/24/2018	Expense	9027936	Farmington Circle K Shell	74.66
07/24/2018	Expense	475250	Belkorp Ag, LLC	225.93
07/24/2018	Expense	P13521-05	Sonray Machinery	339.36
07/24/2018	Expense	72023148	Amazon.com	241.47
07/24/2018	Expense	3269676	Amazon.com	64.19
07/25/2018	Expense	E38314	Safe-T-Lite of Modesto Inc.	417.80
07/25/2018	Expense	0201 015 577 3220	Orchard Supply Hardware	86.28
07/25/2018	Expense	19149	Cal Traffic	509.36
07/25/2018	Expense	H264361	Hughson Farm Supply	962.44

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/25/2018	Expense	0725010009210	Uno Pizzeria & Grill	52.54
07/26/2018	Expense	July Stmt	Young's Copper Ace Hardware	371.99
07/28/2018	Expense	468209713054517	Copper Auto & Marine	83.78
07/30/2018	Expense	455205	O'Reilly Auto Parts	143.85
Total				13,604.47

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/26/2018	Expense	July STMT		-14,280.04
Total				-14,280.04

Additional Information

Uncleared charges and cash advances as of 07/31/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/15/2018	Expense		Adobe.com	23.88
07/30/2018	Expense	0012	Cal Craft Builders	1,866.15
07/30/2018	Expense	300003830	AMCA (American Mosquito Contr...	525.00
07/30/2018	Expense	3	Copper Auto & Marine	15.53
07/31/2018	Expense	018 006 24 4512	Orchard Supply Hardware	323.28
07/31/2018	Expense	0013	Cal Craft Builders	1,329.90
07/31/2018	Expense	866864	Hunt & Sons, Inc.	274.67
Total				4,358.41

Uncleared payments and credits as of 07/31/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/24/2018	Credit Card Credit	475259	Belkorp Ag, LLC	-605.82
Total				-605.82

Uncleared charges and cash advances after 07/31/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/01/2018	Expense	Aug 2018	Cal Waste Recovery Systems	72.58
08/01/2018	Expense	195374	Ceres Pipe & Metal	349.23
08/01/2018	Expense		Intuit - QBO Online	30.99
08/02/2018	Expense	549184	Payless IGA	222.82
08/02/2018	Expense	12	Drifters Marina & Grill	56.31
08/03/2018	Expense	5009920	Stockton Honda Yamaha	1,184.17
08/04/2018	Expense	6/13-7/12/218	Verizon Wireless	126.24
08/06/2018	Expense	879643	Hunt & Sons, Inc.	980.87
08/07/2018	Expense	118665	Copper Auto & Marine	634.25
08/10/2018	Expense		Microsoft Office	12.50
08/15/2018	Expense	07312018	Calaveras Telephone Co.	340.93
08/15/2018	Expense		Adobe.com	23.88
08/15/2018	Expense	7365852	Amazon.com	83.44
08/20/2018	Expense	051618-071518	CCWD	285.88
08/31/2018	Expense	363784927	USBank Equipment Finance	144.79
Total				4,548.88

Uncleared payments and credits after 07/31/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/01/2018	Credit Card Credit	E38932	Safe-T-Lite of Modesto Inc.	-107.41
Total				-107.41



Saddle Creek Community Services District

Treasurer's Report

August 31, 2018

**Saddle Creek Comm Srvs District
Unaudited Treasurer's Report
AUGUST 2018**

Statement of Cash Flows

For the 2 Months Ending August 31, 2018

	Umpqua Bank Checking	2018 Road Improvement Project	Calaveras Co Fund 2188	LAIF	YTD Total
Net Income	(748,356)	35	67	357	(747,897)
OPERATING ACTIVITIES					
Adjustments to reconcile Net Income to Net Cash provided by Operations:					-
1200 Accounts Receivable	5,700				5,700
2000 Accounts Payable	674,072				674,072
2040 CSDA Bank of the West MC	-				-
2050 Umpqua CSDA Visa	(5,058)				(5,058)
2100 Payroll Taxes Payable	36				36
2110 Garnishments Payable	100				100
2150 Accrued Payroll	1,181				1,181
2200 Salesd Tax Payable	(532)				(532)
Net cash provided by operating activities	(72,857)	35	67	357	(72,398)
Net cash increase for period	(72,857)	35	67	357	(72,398)
Cash at beginning of period (7/1/2018) -Unaudited	540,490	700,006	316	100,000	1,340,812
Cash at end of period	467,633	700,041	383	100,357	1,268,414

Saddle Creek Comm Svcs District
Unaudited Treasurer's Report
August 2018

Cash Flow Projection

FY 2018-19									
Aug-2018	Sep-2018	Oct-2018	Nov-2018	Dec-2018	Jan-2019	Feb-2019	Mar-2019	Apr-2019	May-2019

REGULAR CHECKING

Beginning Checking Account Balance	\$	481,527	\$	470,805	\$	409,805	\$	330,309	\$	250,813	\$	194,313	\$	132,813	\$	621,638	\$	547,138	\$	493,638				
Deposits																								
Assessments	\$	46,249												\$	564,025						\$	410,200		
Other Income	\$	3,434																						
	\$	-																						
Disbursements																								
Paychecks	\$	19,589	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000		
Payroll Taxes	\$	7,852	(2)	\$	8,000	\$	8,000	\$	8,000	\$	8,000	\$	8,000	\$	8,000	\$	8,000	\$	8,000	\$	8,000	\$	8,000	
Checks Written																								
Other Operating & Admin Costs	\$	5,721	\$	7,500	\$	7,500	\$	7,500	\$	7,500	\$	8,500	\$	8,500	\$	8,500	\$	8,500	\$	8,500	\$	8,500		
Variable Costs-Repairs & Replacements	\$	2,251	(3)																					
Property Liability Insurance																								
Worker's Comp Insurance																								
Capital Outlay			(6)							\$	12,700	\$	12,000									\$	6,800	
Projects Costs																								
Human Resources Practitioners	\$	-																						
Willdan	\$	8,973	(7)	\$	8,000	8000	4000																	
NBS																								
SDFA (Road Construction Loan)			(4)		\$	18,796																	\$	83,800
Landscape Architect			(5)							\$	9,000	9000	\$	9,000										
Credit Card Payments	\$	13,952	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000	\$	15,000
ACS Debits - (Utilities, Lease Pymts,P/R processing)	\$	2,066	\$	2,500	\$	2,200	\$	2,000	\$	2,000	\$	2,000	\$	2,000	\$	2,000	\$	2,000	\$	2,000	\$	2,000	\$	2,000
Total Disbursements	\$	60,405	\$	61,000	\$	79,496	\$	79,496	\$	56,500	\$	61,500	\$	75,200	\$	74,500	\$	53,500	\$	144,100				
Ending Checking Account Balance	\$	470,805	\$	409,805	\$	330,309	\$	250,813	\$	194,313	\$	132,813	\$	621,638	\$	547,138	\$	493,638	\$	759,738				
check	\$	-																						

2018 ROAD PROJECT CHECKING

Beginning Checking Account Balance	\$	700,024	\$	700,042	\$	17,129
Deposits						
Interest	\$	18	\$	18	\$	18
Transfer In from Regular Checking					\$	18,796 (8)
Disbursements			\$	682,931	\$	35,943
Ending Checking Account Balance	\$	700,042	\$	17,129	\$	(0)

(3) SC HOA II water Bill

(4) If funded April 15, 2018 - payments begin April 15, 2019; No loan fees are paid by the District

(5) Prelim Design \$25K, \$2K contingency - Budget

(6) 2018-19 Proposed Budget \$31.5K Plus \$55K for tractor on order in Sept 2018 delivery first of the year. Tractor will be leased & will not effect cash flow except payments

(7) Remainder of \$61K contract

(8) Transfer needed from regular checking when final payment is made

NOTE: This cash flow projection uses estimates of outlays using information available at the time of preparation

Saddle Creek Comm Srvs District

BALANCE SHEET As of August 31, 2018

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	467,633
1001 2018 Road Improvement Project	700,041
1020 Cash - Fund 2188	383
1040 Local Agency Investment Fund (LAIF)	100,357
Total Bank Accounts	\$1,268,415
Accounts Receivable	
1200 Accounts Receivable	2,325
Total Accounts Receivable	\$2,325
Total Current Assets	\$1,270,740
Fixed Assets	
1500 Capital Assets	13,127,405
1600 Accumulated Depreciation	(851,858)
Total Fixed Assets	\$12,275,547
TOTAL ASSETS	\$13,546,287
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	692,417
Total Accounts Payable	\$692,417
Credit Cards	
2050 Umpqua CSDA Visa	9,398
Total Credit Cards	\$9,398
Other Current Liabilities	\$14,474
Total Current Liabilities	\$716,289
Long-Term Liabilities	
2500 Lease Payable - John Deere	63,334
2600 Series 2018 Installment Sale	700,000
Total Long-Term Liabilities	\$763,334
Total Liabilities	\$1,479,623
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Retained Earnings	615,765
Net Income	(747,897)
Total Equity	\$12,066,664
TOTAL LIABILITIES AND EQUITY	\$13,546,287

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS
August 2018

	ACTUALS			BUDGET		
	Last Year Jul-Aug	This Year Jul-Aug	Variance Inc/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
SERVICES AND SUPPLIES						
<u>ADMINISTRATION</u>						
OE01	Audit Expense		\$ -	\$ 11,700	\$ 11,700	100%
OE02	Finance Expenses	\$ 62	\$ 62	\$ 600	\$ 538	90%
OE02-1	Parcel Tax Implementation		\$ -	\$ 5,500	\$ 5,500	100%
OE03	Advertising	\$ 256		\$ 500	\$ 500	100%
OE04	Legal Expenses		\$ -	\$ 1,700	\$ 1,700	100%
OE05	Management Fees	\$ 10,816	\$ 11,357	\$ 69,400	\$ 58,043	84%
OE06	Insurance (Property Loss/Liability)		\$ -	\$ 9,500	\$ 9,500	100%
OE07	Miscellaneous/Contingency	\$ 387	\$ 160	\$ 8,000	\$ 7,840	98%
OE08	Professional Development (Travel/Training)	\$ 820	\$ 1,656	\$ 11,000	\$ 9,344	85%
OE09	Dues, Certifications & Subscriptions	\$ 15	\$ 144	\$ 7,300	\$ 7,156	98%
OE10	Uniform Expenses		\$ -	\$ 3,000	\$ 3,000	100%
OE11	Electric Power/Water/Sewer	\$ 1,035	\$ 3,390	\$ 5,800	\$ 2,410	42%
OE12	Telephone/Internet Service	\$ 878	\$ 1,103	\$ 6,000	\$ 4,897	82%
OE14	Office Supplies/Postage	\$ 852	\$ 1,830	\$ 5,700	\$ 3,870	68%
OE15	Office Equipment Repair/Replacement	\$ 4,288		\$ 8,000	\$ 8,000	100%
OE21	Office Equipment Lease		\$ 664	\$ 2,700	\$ 2,036	75%
OE26	County Fees/LAFCO		\$ 4,622	\$ 10,500	\$ 5,878	56%
OE30	Reimbursable Maint/Repair Expense	\$ 3,768		\$ 3,000	\$ 3,000	100%
OE41	HR Consultant		\$ -	\$ 6,000	\$ 6,000	100%
PE03-1	Payroll Taxes - Administration	\$ 1,138	\$ 1,904	\$ -		
PE06-1	Employee Wages - Administration	\$ 12,468	\$ 25,055	\$ 12,587		
	Total Administration	\$ 36,783	\$ 51,947	\$ 15,163	\$ 175,900	\$ 144,913 82%
	<u>COMMON AREAS</u>		\$ -		\$ -	
OE16	Gate Maintenance & Opener Purchase	\$ 2,922	\$ 325	\$ (2,597)	\$ 18,400	\$ 18,075 98%
OE17	Streets/Sidewalks/Lighting Maint & Repair	\$ 189	\$ 4,294	\$ 4,105	\$ 11,100	\$ 6,806 61%
PE03-5	Payroll Taxes - Streets		\$ 405	\$ 405	\$ -	
PE06 -5	Employee Wages - Streets		\$ 5,227	\$ 5,227	\$ -	
OE18-1	Landscape Supplies & Repairs	\$ 6,804	\$ 6,898	\$ 94	\$ 29,900	\$ 23,002 77%
OE18-3	Landscape Equipment Gas & Oil	\$ 540	\$ 275	\$ (265)	\$ 5,500	\$ 5,225 95%
OE18-4	Landscape Equipment Repair/Replacement	\$ 6,963	\$ 4,096	\$ (2,867)	\$ 17,500	\$ 13,404 77%
	Payroll Taxes - Common Areas	\$ 2,257	\$ 1,663	\$ (595)	\$ -	
PE06 -2	Employee Wages - Common Areas	\$ 29,509	\$ 20,283	\$ (9,226)	\$ -	
	Total Common Areas	\$ 49,184	\$ 43,465	\$ (5,719)	\$ 82,400	\$ 66,513 81%

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS
August 2018

		ACTUALS			BUDGET		
		Last Year Jul-Aug	This Year Jul-Aug	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES							
FIRE PROTECTION				\$ -			
	Fire Protection Services & Supplies			\$ -	\$ -	\$ -	
PE03-3	Payroll Taxes - Fire Protection			\$ -	\$ -	\$ -	
PE06-3	Employee Wages - Fire Protection			\$ -	\$ -	\$ -	
	Total Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	
MOSQUITO ABATEMENT				\$ -			
OE22-1	Mosquito Control Products	\$ 2,204		\$ (2,204)	\$ 16,000	\$ 16,000	100%
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 559	\$ 125	\$ (434)	\$ 3,800	\$ 3,675	97%
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 1,209	\$ 2,719	\$ 1,510	\$ 11,600	\$ 8,882	77%
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 309	\$ 343	\$ 34	\$ 9,200	\$ 8,857	96%
PE03-4	Payroll Taxes - Mosquito Abatement	\$ 82	\$ 94	\$ 11			
PE06-4	Employee Wages - Mosquito Abatement	\$ 1,077	\$ 1,148	\$ 71			
	Total Mosquito Abatement	\$ 5,440	\$ 4,428	\$ (1,012)	\$ 40,600	\$ 37,413	92%
WETLANDS				\$ -		\$ -	
	Wetlands Services and Supplies			\$ -	\$ -	\$ -	
PE03-6	Payroll Taxes - Wetlands			\$ -	\$ -	\$ -	
PE06-6	Employee Wages - Wetlands			\$ -	\$ -	\$ -	
	Total Wetlands	\$ -	\$ -	\$ -	\$ -	\$ -	
	<i>Less: Distributed Payroll to Service Areas</i>	\$ (46,533)	\$ (55,779)	\$ (9,247)			
	TOTAL SERVICES & SUPPLIES	\$ 44,875	\$ 44,061	\$ (814)	\$ 298,900	\$ 248,839	83%
PERSONNEL COSTS				\$ -		\$ -	
PE01	Worker Compensation Insurance		\$ 561	\$ 561	\$ 14,700	\$ 14,139	96%
PE02	Health Insurance	\$ 9,340	\$ 7,801	\$ (1,539)	\$ 73,800	\$ 65,999	89%
PE03	Payroll Taxes	\$ 3,478	\$ 4,066	\$ 588	\$ 28,600	\$ 24,534	86%
PE04	Processing Fees	\$ 222	\$ 282	\$ 60	\$ 1,900	\$ 1,618	85%
PE05	Directors Stipend			\$ -	\$ 6,000	\$ 6,000	100%
PE06	Employee Wages	\$ 43,054	\$ 51,431	\$ 8,377	\$ 351,400	\$ 299,969	85%
	TOTAL PERSONNEL COSTS	\$ 56,095	\$ 64,142	\$ 8,047	\$ 476,400	\$ 249,180	55%
EQUIPMENT OUTLAY				\$ -			
	(1) Cart & (1) Fogger			\$ -			
	Trailer/Spray Rig/Tractor				\$ 67,700	\$ 67,700	100%
	Carport				\$ 12,000	\$ 12,000	100%
	Radar Unit			\$ -	\$ 6,800	\$ 6,800	100%
	TOTAL EQUIPMENT OUTLAY	\$ -	\$ -	\$ -	\$ 86,500	\$ 86,500	100%

SADDLE CREEK COMMUNITY SERVICES DISTRICT
FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS
August 2018

	ACTUALS			BUDGET		
	Last Year Jul-Aug	This Year Jul-Aug	Variance Incl/ (Decr)	<i>This year's BUDGET</i>	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
CAPITAL OUTLAY/STUDIES/ASSESEMENTS						
			\$ -			
OE53-2 Landscape Design			\$ -	\$ 25,875	\$ 25,875	100%
OE53-1 Landscape Improvements	\$ 135		\$ (135)	\$ -	\$ -	
OE17-2 Road Improvement		\$ 682,931	\$ 682,931	\$ 688,063	\$ 5,132	1%
OE17-1 Road Project Design/Mgmt (Willdan)		\$ 8,973	\$ 8,973	\$ 56,762	\$ 47,789	84%
OE17-2 Storm Drains		\$ 2,134	\$ 2,134			
TOTAL STUDIES & ASSESSMENTS	\$ 135	\$ 694,038	\$ 693,903	\$ 770,700	\$ 78,796	10%
DEBT SERVICE						
			\$ -			
OE20 John Deere Financing	\$ 2,671	\$ 2,671	\$ -	\$ 16,100	\$ 13,429	83%
OE21 John Deere Financing				\$ 12,300		
Series 2018 Instalment Sale				\$ 83,800		
TOTAL DEBT SERVICE	\$ 2,671	\$ 2,671	\$ -	\$ 112,200	\$ 109,529	98%
TOTAL EXPENSES	\$ 103,777	\$ 804,912	\$ 701,135	\$ 1,744,700	\$ 939,788	54%
PAYMENTS AND ASSESSMENTS RECEIVED						
<u>Assessment Income</u>						
Pymt No. 3: (5%) Aug 2017 (FY17)	\$ 29,983	\$ 50,555	\$ 20,572	\$ 51,275	\$ 720	
Pymt No. 1: (55%) Feb 2018 (FY18)			\$ -	\$ 564,025	\$ 564,025	
Pymt No. 2: (40%) May 2018 (FY18)			\$ -	\$ 410,200	\$ 410,200	
Total Assessment Income	\$ 29,983	\$ 50,555	\$ 20,572	\$ 1,025,500	\$ 974,945	
<u>Reimbursement Income</u>						
Total Reimbursement Income			\$ -	\$ 7,700	\$ 7,700	
<u>Other Income</u>						
			\$ -		\$ -	
IN03 Weed Abatement	\$ 3,550	\$ 5,400				
IN05 Investment Interest	\$ 58	\$ 776				
IN30 Exp Reimbursement Income	\$ 3,768					
IN41 Gate Opener Income	\$ 419	\$ 84				
IN59 Other Income		\$ 200				
Total Other Income	\$ 7,795	\$ 6,460	\$ (1,334)	\$ 3,000	\$ (3,460)	
TOTAL PAYMENTS & ASSESSMENTS	\$ 37,777	\$ 57,015	\$ 19,237	\$ 1,036,200	\$ 979,185	
Net Income	\$ (65,999)	\$ (747,897)	\$ (681,898)	\$ (708,500)	\$ 39,397	
<u>Other Financing Sources & Uses</u>						
		\$ 700,000		\$ 708,500		
Budget Balance		\$ (47,897)		\$ -		

Saddle Creek Comm Srvs District

CHECK DETAIL

August 2018

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
1000 Umpqua Bank Checking				
08/01/2018	2334	Kampa Community Solutions, LLC	Management Fees	(5,678.27)
08/01/2018	2027596	John Deere Financial		(1,335.71)
08/03/2018	DD	BRADLEY D NICKELL	Pay Period: 07/16/2018-07/31/2018	(1,186.94)
08/03/2018	DD	MICHAEL S STROMBERG	Pay Period: 07/16/2018-07/31/2018	(1,168.36)
08/03/2018	DD	NICOLE D MC CUTCHEN	Pay Period: 07/16/2018-07/31/2018	(1,089.37)
08/03/2018	DD	Ralph M. McGeorge	Pay Period: 07/16/2018-07/31/2018	(1,945.06)
08/03/2018	DD	Gregory Hebard	Pay Period: 07/16/2018-07/31/2018	(2,427.29)
08/03/2018	2336	MICHAEL J GLADYS	Pay Period: 07/16/2018-07/31/2018	(988.13)
08/03/2018	DD	Gregory Hebard	Direct Deposit 2	(50.00)
08/03/2018	Aug Fee	Intuit Full Service Payroll	Payroll Processing Fee	(141.00)
08/03/2018	DD	DOLORES C BAKER	Pay Period: 07/16/2018-07/31/2018	(684.01)
08/03/2018	DD	BRADLEY S KURTZER	Pay Period: 07/16/2018-07/31/2018	(452.22)
08/06/2018	2335	California State Disbursement Unit	Garnishments Payable	(103.00)
08/08/2018		IRS	Tax Payment for Period: 08/01/2018-08/03/2018	(3,323.29)
08/08/2018		CA EDD	Tax Payment for Period: 08/01/2018-08/03/2018	(624.31)
08/20/2018	DD	NICOLE D MC CUTCHEN	Pay Period: 08/01/2018-08/15/2018	(1,867.91)
08/20/2018	DD	Ralph M. McGeorge	Pay Period: 08/01/2018-08/15/2018	(1,945.08)
08/20/2018	DD	Gregory Hebard	Pay Period: 08/01/2018-08/15/2018	(2,427.29)
08/20/2018	DD	BRADLEY D NICKELL	Pay Period: 08/01/2018-08/15/2018	(1,186.95)
08/20/2018	DD	Gregory Hebard	Direct Deposit 2	(50.00)
08/20/2018	DD	BRADLEY S KURTZER	Pay Period: 08/01/2018-08/15/2018	(423.95)
08/20/2018	DD	DOLORES C BAKER	Pay Period: 08/01/2018-08/15/2018	(620.62)
08/20/2018	DD	MICHAEL S STROMBERG	Pay Period: 08/01/2018-08/15/2018	(1,076.19)
08/21/2018	2342	Willdan	Road Project-Eng, Proj Mgmt, Inspection	(8,972.98)
08/21/2018	2345	SDRMA-Health Ins.	Mo Health Ins Premium	(4,875.60)
08/21/2018	2340	Saddle Creek II HOA	CSD portion of Water Bills 5/6/17-3/15/18	(2,250.79)
08/21/2018	2339	Mo-Cal Office Solutions, Inc	Copier Maintenance	(374.19)
08/21/2018	2343	Bank of the West	July CC Payment	(347.85)
08/21/2018	2344	Ralph McGeorge	Office & Mosquito Exp Reimbursement	(172.17)
08/21/2018	2338	Adventist Health - Sonora	Pre-employment medical exam	(168.00)
08/21/2018	2341	Turf Star, Inc.	Maintenance Equip Repair	(97.26)
08/21/2018	2337	California State Disbursement Unit	Garnishments Payable	(103.00)
08/24/2018	08072018	PG&E - 7193		(444.58)
08/24/2018		IRS	Tax Payment for Period: 08/18/2018-08/21/2018	(3,239.75)
08/24/2018		CA EDD	Tax Payment for Period: 08/18/2018-08/21/2018	(664.80)
08/31/2018	Aug Stmt	Umpqua Bank Commerical CC	Umpqua CSDA Visa	(13,604.47)
08/31/2018	363784927	USBank Equipment Finance		(144.79)
Total for 1000 Umpqua Bank Checking				\$ (66,255.18)

Saddle Creek Comm Srvs District

2040 CSDA Bank of the West MC, Period Ending 08/28/2018

RECONCILIATION REPORT

Reconciled on: 09/13/2018

Reconciled by: Dolores Baker

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	347.85
Charges and cash advances cleared (4).....	529.65
Payments and credits cleared (1).....	-347.85
Statement ending balance.....	<u>529.65</u>
Register balance as of 08/28/2018.....	529.65

Details

Charges and cash advances cleared (4)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/01/2018	Expense	112394926	Indeed for Employers	128.71
08/08/2018	Expense	3	Ewing	38.27
08/13/2018	Expense	1	Ewing	21.74
08/15/2018	Expense	07312018	Calaveras Telephone Co.	340.93
Total				529.65

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/30/2018	Bill	July Stmt	Bank of the West	-347.85
Total				-347.85

Saddle Creek Comm Svcs District

2040 CSDA Bank of the West MC, Period Ending 07/28/2018

RECONCILIATION REPORT

Reconciled on: 08/08/2018

Reconciled by: Dolores Baker

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	1,164.55
Charges and cash advances cleared (1).....	347.85
Payments and credits cleared (1).....	-1,164.55
Statement ending balance.....	<u>347.85</u>
Register balance as of 07/28/2018.....	347.85
Cleared transactions after 07/28/2018.....	0.00
Uncleared transactions after 07/28/2018.....	56.31
Register balance as of 08/08/2018.....	<u>404.16</u>

Details

Charges and cash advances cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/15/2018	Expense	06302018	Calaveras Telephone Co.	347.85
Total				347.85

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/28/2018	Bill	June Stmt	Bank of the West	-1,164.55
Total				-1,164.55

Additional Information

Uncleared charges and cash advances after 07/28/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/02/2018	Expense	12	Drifters Marina & Grill	56.31
Total				56.31

Saddle Creek Comm Srvs District

2050 Umpqua CSDA Visa, Period Ending 08/31/2018

RECONCILIATION REPORT

Reconciled on: 09/13/2018

Reconciled by: Dolores Baker

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance	13,604.47
Charges and cash advances cleared (25)	9,896.67
Payments and credits cleared (2)	-13,711.88
Statement ending balance	9,789.26
Uncleared transactions as of 08/31/2018	-391.50
Register balance as of 08/31/2018	9,397.76
Cleared transactions after 08/31/2018	0.00
Uncleared transactions after 08/31/2018	3,309.12
Register balance as of 09/13/2018	12,706.88

Details

Charges and cash advances cleared (25)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/30/2018	Expense	300003830	AMCA (American Mosquito C...	525.00
07/30/2018	Expense	3	Copper Auto & Marine	15.53
07/30/2018	Expense	0012	Cal Craft Builders	1,866.15
07/31/2018	Expense	018 006 24 4512	Orchard Supply Hardware	323.28
07/31/2018	Expense	866864	Hunt & Sons, Inc.	274.67
07/31/2018	Expense	0013	Cal Craft Builders	1,329.90
08/01/2018	Expense		Intuit - QBO Online	30.99
08/01/2018	Expense	Aug 2018	Cal Waste Recovery Systems	72.58
08/01/2018	Expense	195374	Ceres Pipe & Metal	349.23
08/02/2018	Expense	549184	Payless IGA	222.82
08/02/2018	Expense	12	Drifters Marina & Grill	67.31
08/03/2018	Expense	5009920	Stockton Honda Yamaha	1,184.17
08/04/2018	Expense	6/13-7/12/218	Verizon Wireless	126.24
08/06/2018	Expense	879643	Hunt & Sons, Inc.	980.87
08/07/2018	Expense	118665	Copper Auto & Marine	634.25
08/07/2018	Expense	11066	Family Dollar	34.21
08/10/2018	Expense		Microsoft Office	12.50
08/15/2018	Expense	7365852	Amazon.com	83.44
08/20/2018	Expense	051618-071518	CCWD	285.88
08/21/2018	Expense	2891	Lewis Port USA Racing	415.69
08/22/2018	Expense	Domain Name	Hostway Corporation	14.95
08/28/2018	Expense	Aug 2018 Stmt	Young's Copper Ace Hardware	682.94
08/29/2018	Expense	1492878	Big W Sales	95.73
08/29/2018	Expense	P13950-05	Sonray Machinery	197.24
08/29/2018	Expense	50959	Staples	71.10

Total 9,896.67

Payments and credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/01/2018	Credit Card Credit	E38932	Safe-T-Lite of Modesto Inc.	-107.41
08/31/2018	Expense	Aug Stmt	Umpqua Bank Commerical CC	-13,604.47

Total -13,711.88

Additional Information

Uncleared charges and cash advances as of 08/31/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/22/2018	Expense	890767	Hunt & Sons, Inc.	178.61
08/30/2018	Expense	897137-18 7	Office Max	232.95
Total				411.56

Uncleared payments and credits as of 08/31/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/24/2018	Credit Card Credit	475259	Belcorp Ag, LLC	-605.82
08/29/2018	Credit Card Credit	P13950-05	Sonray Machinery	-197.24
Total				-803.06

Uncleared charges and cash advances after 08/31/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/01/2018	Expense	Sept 2018	Cal Waste Recovery Systems	72.58
09/01/2018	Expense		Intuit - QBO Online	30.99
09/04/2018	Expense	934823	Sonora Airco Gas & Gear	102.16
09/04/2018	Expense	2609031	Sierra Station #34	30.00
09/04/2018	Expense	2	Copper Auto & Marine	193.61
09/04/2018	Expense	0570 004 55 4872	Orchard Supply Hardware	323.28
09/04/2018	Expense	S011-24919	Watco Floors	378.00
09/06/2018	Expense	324128	J.Milano Co., Inc.	879.56
09/06/2018	Expense	8535086-A-2	Ewing	190.92
09/06/2018	Expense	6408224012	Grainger	315.54
09/07/2018	Expense	1330736383	Grainger	260.60
09/10/2018	Expense		Microsoft Office	12.50
09/11/2018	Expense	R57378	CSDA	225.00
09/15/2018	Expense	08312018	Calaveras Telephone Co.	343.93
Total				3,358.67

Uncleared payments and credits after 08/31/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/13/2018	Credit Card Credit	32983	Staples	-49.55
Total				-49.55

REGULAR BOARD MEETING MINUTES

July 17, 2018 2:00 PM
Saddle Creek Lodge
1001 Saddle Creek Drive, Copperopolis, CA

1. CALL TO ORDER **2:00pm**
2. ROLL CALL **President Albertson, Vice President DeBaldo, Director Hoffman, Director Golden, Director Russ, General Manager Kampa, Site Manager Hebard.**
3. PLEDGE OF ALLEGIANCE
4. CHANGES TO ORDER OF AGENDA **None**
5. **PUBLIC COMMENT None**
6. **CONSENT CALENDAR**
 - a. Review of monthly financial report, approval of bills and claims for the month of June 2018.
 - b. Approval of the minutes from the Regular Board Meeting held June 19, 2018.
Director Golden moved approval, Vice President DeBaldo second, unanimous in favor
7. **DISCUSSION AND ACTION ITEMS**
 - a. Discussion and action related to the Drought Tolerant Landscape Project scope of work and schedule as recommended by the Landscape Advisory Committee **No action, proceed right away with preliminary design**
 - b. Adoption of a resolution establishing the Measure A Special Tax rates for 2018/19 and authorizing the General Manager to certify and submit the special tax rolls to Calaveras County
Motion by Director Hoffman to adopt the resolution establishing the Measure A Special Tax rated for 2018/19 at \$1,400 plus the Cost of Living Adjustment and authorizing the General Manager to certify and submit the special tax rolls to Calaveras County. Second by Director Golden, Unanimous in favor

President Albertson appointed Vice President DeBaldo and Director Golden to preform the 2018 General Manager Performance Evaluation process, and submit to the Board by November 1, 2018
8. **STAFF AND DIRECTOR REPORTS:**
 - a. General Manager's Report: Update on the 2018 Road Improvement Project
 - b. Site Manager's verbal report.
9. **ADJOURNMENT 3:53pm**

I CERTIFY THE July 17, 2018 MEETING MINUTES HAVE BEEN BOARD APPROVED IN THE REGULAR BOARD MEETING HELD August 21, 2018.

Peter Kampa, Secretary

DATE

QUARTERLY INVESTMENT REPORT FOR THE PERIOD ENDING June 30, 2018

Saddle Creek Community Services District

BACKGROUND:

In accordance with California Government Code (CGC) Section 53646(b) (1) and the District's Investment Policy, the District Finance Officer and Treasurer shall submit to the Board of Directors a quarterly investment report. The District General Manager is assigned the responsibilities of both Finance Officer and Treasurer as defined in the CGC. The report shall include a complete description of the District's investment portfolio, the type of investments, the issuers, maturity dates, par values and the current market values of each component of the portfolio, including funds managed for Saddle Creek Community Services District by a third party contracted managers, where applicable.

The report must also include a certification that: (1) all investment actions executed since the last report have been made in full compliance with the Investment Policy; and, (2) Saddle Creek Community Services District will meet its expenditure obligations for the next six months as required by CGC Section 53646(b)(2) and (3), respectively. The District Accountant is required to maintain a complete and timely record of all investment transactions, and completes this report, including attachments under the direction of the General Manager.

The Treasurer's Report allows the Board and the public to verify that the District's funds are invested in a safe and prudent manner and that such investments comply with District policy and State Law. The Treasurer's Report is different than a budget report, as its purpose is to report on investment activity, where all cash balances, revenue and expenditures are reported on the monthly financial update provided by the District Accountant.

The District Investment Policy requires Board presentation of quarterly investment reports certified by the District Finance Officer and Treasurer; and each budget process will include consideration of the final quarterly investment report in conjunction with consideration of reaffirmation or amendment to its Investment Policy.

QUARTERLY INVESTMENT REPORT

The majority of the District's investments are under the direct management and control of the District; with the exception of the following:

1. Funds held by the County of Calaveras (County) as a condition of the County's collection and distribution of special taxes. The County deposits assessment payments from the residents of the County in this fund where they are held for periodic payment to the District.

This report, which details balances as of June 30, 2018, shows that District investments under its control total \$100,000.00 and investments under the control of others total \$46,632.17.

Saddle Creek Community Services District
QUARTERLY INVESTMENT REPORT – For the Period Ending June 30, 2018

The District holds investments with the following:

State of California Local Area Investment Fund	Acct #**-05-01	Activity per Attachment A Interest paid Quarterly at rates shown below	\$100,000.00
County of Calaveras	Fund #2188	Interest paid interest at the rate received by County for deposits	\$46,632.17

FISCAL IMPACT:

Investment earnings for the quarter ending June 30, 2018 are:

Investment	Apportionment Rate	Quarter to Date Yield	Amount Earned
Local Area Investment Fund State of California (LAIF)	1.9%	1.76%	\$ 357.36
Total for quarter			\$ 357.36

Fiscal Year to date Investment Income are: \$386.00

COMPLIANCE WITH STATE LAW AND DISTRICT POLICY

For the quarter ended June 30, 2018 all investments were in compliance with the adopted Investment Policy and Investment Guidelines which include relevant laws and regulations. The investment portfolio has been structured to ensure that sufficient monies will be available to cover anticipated expenditures in the coming six months.

Prepared by:


 Dolores Baker, District Accountant

Approved and Filed:


 Peter Kampa, Treasurer

ATTACHMENTS: Attachment A – Investment Activity Report

Attachment A

Saddle Creek Community Services District
INVESTMENT ACTIVITY REPORT
For the Quarter Ending June 30, 2018

Umpqua Bank - Public Funds CD # 46165

Post Date	Description	Debit	Credit	Balance
04/17/2018	Interest credit		\$ 6.21	\$ 25,213.44
4/20/2018	Available Int Cash out	\$ (25.20)		\$ 25,188.24
04/20/2018	Principal Cash Out	\$ (25,188.24)		\$ -

Umpqua Bank - Public Funds CD # 46207

Post Date	Description	Debit	Credit	Balance
04/18/2018	Interest credit		\$ 6.22	\$ 25,213.44
4/30/2018	`	\$ (25.20)		\$ 25,188.24
04/30/2018	Principal Cash Out	\$ (25,188.24)		\$ -

Umpqua Bank - Public Funds CD # 46249

Post Date	Description	Debit	Credit	Balance
04/26/2018	Interest credit		\$ 15.28	\$ 25,253.18
04/30/2018	Interest credit		\$ 0.31	\$ 25,253.49
04/30/2018	Available Int Cash out	\$ (111.76)		\$ 25,141.73
4/30/2018	Principal Cash Out	\$ (25,141.73)		\$ -

Umpqua Bank - Public Funds CD # 46124

Post Date	Description	Debit	Credit	Balance
04/26/2017	Interest credit		\$ 15.28	\$ 25,253.77
04/30/2018	Interest credit		\$ 0.31	\$ 25,254.08
04/30/2018	Available Int Cash out	\$ (112.35)		\$ 25,141.73
4/30/2018	Principal Cash Out	\$ (25,141.73)		\$ -

State of California Local Area Investment Fund (LAIF)

Post Date	Description	Debit	Credit	Balance
04/20/2018	Transfer In		\$ 50,000.00	\$ 50,000.00
04/30/2018	Transfer In		\$ 50,000.00	\$ 100,000.00

Source: Umpqua Bank

Source: treasurer.ca.gov/pmia-laif/laif.asp

8/28/2018

Saddle Creek Community Services District
Regular Meeting of September 18, 2018

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS

- a. Adoption of a Resolution Approving a Miscellaneous Fee Policy and Fee Schedule

Recommended Motion

Staff Recommends the following motion:

I move to adopt the Resolution Approving a Miscellaneous Fee Policy and Fee Schedule

Background

The District regularly charges fees for its services, such as gate key cards, clickers and weed abatement. It is recommended that the Board adopt a single miscellaneous fee schedule to include all of the fees charged by the District. The fee schedule is then updated on an annual basis with the budget, if needed. The draft fee schedule, policy language and approving resolution is included.

SADDLE CREEK COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Miscellaneous Fee Schedule
POLICY NUMBER: 1060
ADOPTED: September 18, 2018
AMENDED:

1060.10 The Board of Directors of the Saddle Creek Community Services District shall, in conjunction with adoption of the annual budget and, as needed from time to time, adopt this Miscellaneous Fee Schedule.

SCCSD Labor Charges

All District Staff \$50.00/Hour (Regular Time)

SCCSD Equipment Charges

Pick-Up \$25.00/Hour
 Tractor \$60.00/Hour

SADDLE CREEK CSD
 MISCELLANEOUS FEE SCHEDULE

Saddle Creek Community Services District	2018-19 FEE SCHEDULE
Weed Abatement fee	\$ 75.00
Late payment Fee for Weed Abatement	\$ 25.00
Gate Key Card (each)	\$ 10.00
Gate Clicker (each)	\$ 50.00
Infrastructure damage administrative fee (Gate, signs, posts, irrigation, etc)	\$250.00
Actual infrastructure repair cost is billed to damaging party at invoice amount	
Encroachment permit fee, Park Parcel	\$250.00
Easement encroachment Administrative Fee, Technical Violation	\$ 50.00
Easement encroachment Administrative Fee, Material Violation	\$200.00
Easement encroachment Administrative Fine, Non Compliance	\$500.00
Actual legal, abatement, construction and other attributable costs billed to violating party at invoice amount	
Surveyor fee for encroachment issues	\$250.00
Actual survey cost is billed to encroaching party at invoice amount	

DRAFT

Office Fees

Photocopies \$0.50 Each
 Returned Check Fee \$25.00

RESOLUTION NO. 2018-__

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SADDLE CREEK COMMUNITY SERVICES DISTRICT APPROVING A MISCELLANEOUS FEE POLICY AND SCHEDULE

WHEREAS, the Saddle Creek Community Services District (herein referred to as District) is a local Government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

WHEREAS, in accordance with California Government Code 61045, (g) The board of directors shall adopt policies for the operation of the district, including, but not limited to, administrative policies, fiscal policies, personnel policies, and the purchasing policies; and

WHEREAS, the District has previously adopted fees for certain administrative services, approved separately by motion; and

WHEREAS, the District desires to adopt a Schedule of Miscellaneous Fees and associated policy, which is attached hereto.

NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE SADDLE CREEK COMMUNITY SERVICES DISTRICT DOES HEREBY approve the Miscellaneous Fee Schedule and Policy contained herein as Exhibit A.

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Saddle Creek Community Services District on September 18, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Peter Kampa, Secretary

Ken Albertson, President - Board of Directors

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Saddle Creek Community Services District, do hereby declare that the foregoing RESOLUTION NO. 2018- was duly passed and adopted at a Regular Meeting of the Board of Directors of the Saddle Creek Community Services District, duly called and held on September 18, 2018.

DATED: _____

Saddle Creek Community Services District

Regular Meeting of September 18, 2018

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS

b. Adoption of a Resolution Approving an Easement Encroachment Policy

Recommended Motion

Staff Recommends the following motion:

I move to adopt the Resolution Approving an Easement Encroachment Policy

Background

The Board has directed the preparation of a policy to deal with encroachments on Wildlife easements, which appear to be occurring more frequently. Attached is a draft policy and approving resolution.

Saddle Creek Community Services District

Easement Enforcement Policy

The Saddle Creek Community Services District (SCCSD) is committed to the stewardship of its Wildlife easements in order to protect the values of each property subject to an easement and to maintain compliance with the conditions under which the Saddle Creek community was developed. The SCCSD monitors each Wildlife easement within the Community to be sure they are consistent with the restrictions, covenants and reserved rights set forth in the recorded Wildlife easement deed. When the SCCSD documents an activity or action that encroaches on or may be inconsistent with the terms of an easement, the SCCSD addresses the potential violation in a manner that limits impacts to relevant Wildlife values.

Each easement violation presents a unique situation and requires a tailored approach. The SCCSD will seek to address each violation and to develop a strategy to remedy the situation in accordance with the following general objectives:

- A. To maintain the Wildlife and open space purpose(s) of the easement.
- B. To maintain public confidence in the SCCSD's ability to enforce easement restrictions generally and in part as a deterrent to other potential violators.
- C. To protect the SCCSD legal rights and economic investment in the Wildlife easement.
- D. To maintain the most constructive working relationship possible with the property owners.
- E. To remedy the violation according to this policy.

Where possible, SCCSD seeks voluntary easement compliance with landowners, giving them the opportunity to remedy violations. Wildlife values protected by SCCSD's Wildlife easements that are facing imminent harm or destruction require more immediate enforcement than detailed below. Some violations, depending on their severity, may be addressed by staff by discussing the violation with the landowner, documenting relevant facts and decisions and implementing remedies, as appropriate. Significant or recurrent violations require thorough documentation, legal response and enforcement, including removal of encroachments at the violator's expense.

Policy

Except for compliance issues and technical violations (see below) that are quickly resolved by staff and the landowner, the board of directors will be notified of violations. The propriety of SCCSD's actions in response to a violation depend on many contextual facts, including, but not limited to, the certainty that a violation has occurred, the quality of the evidence of violation, the extent and willfulness of the violation and the willingness of the landowner to resolve the matter amicably and quickly. The General Manager is authorized and directed to enforce this policy.

The following guidelines have been adopted to direct the staff's and board's responses to suspected Wildlife easement violations, recognizing that full observation of every guideline may

not be appropriate in every circumstance. If an activity is discovered that is or may become an enforcement issue, it shall be handled in accordance with the procedures set forth below. SCCSD categorizes its enforcement actions into two categories: technical violations and material violations.

- a. Technical violations. These types of enforcement issues do not significantly limit or inhibit the intended purpose of the easements and do not result in significant physical or resource damage to the easement. Technical violations include but are not limited to the temporary encroachment on an easement through the storage of construction or landscape materials.
- b. Material violations. A material violation is an activity that is not specifically authorized under the easement restrictions and that encroaches upon, impairs, harms, damages or destroys a protected Wildlife value or impairs the purpose of the easement. Material violations include, but are not limited to the installation of landscape plantings, hardscape, fencing, outbuildings, steps, walls or other property improvements.

The three-step process to identify and remedy easement encroachment issues with SCCSD and property owners:

1. **Voluntary abatement** - Identify violation, give the property owner a 30 day opportunity for voluntary easement encroachment compliance.
 - a. If property owner disagrees with District identification of easement boundaries, a property survey can be completed at the owner's expense
2. **Notice of Violation** - If violation remains after the initial 30 days, a Notice of Violation will be sent with 10 days for property owner to respond to compliance issues with their remedy. All violations must be remedied within 30 days of the Notice of Violation for technical violations and 60 days for material violations, unless otherwise approved by the District.
 - a. SCCSD will respond in a timely manner as to whether there is agreement or disagreement with the property owner's proposed remedy and timeline to become compliant.
3. **Abatement** - If no response is received, or response is rejected by the District, the District will pursue legal action and other means to remedy the violation, with all associated costs to be paid by the property owner
4. **Fees and Fines** - An easement encroachment violation fee to cover administrative and processing costs shall be levied in accordance with the District's current Miscellaneous Fee Schedule.

RESOLUTION NO. 2018-__

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SADDLE CREEK COMMUNITY SERVICES DISTRICT APPROVING AN EASEMENT ENCROACHMENT POLICY

WHEREAS, the Saddle Creek Community Services District (herein referred to as District) is a local Government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

WHEREAS, in accordance with California Government Code 61045, (g) The board of directors shall adopt policies for the operation of the district, including, but not limited to, administrative policies, fiscal policies, personnel policies, and the purchasing policies; and

WHEREAS, the District has the designated responsibility for the maintenance and administration of Wildlife Habitat Easements created throughout Saddle Creek; and

WHEREAS, the Property deed restrictions exist prohibiting encroachment onto the Wildlife Easements and the District is responsible for enforcement of such restrictions, and the Board of Directors has directed the development of a policy detailing the easement enforcement process.

NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE SADDLE CREEK COMMUNITY SERVICES DISTRICT DOES HEREBY approve the Easement Encroachment Policy contained herein as Exhibit A.

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Saddle Creek Community Services District on September 18, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Peter Kampa, Secretary

Ken Albertson, President - Board of Directors

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Saddle Creek Community Services District, do hereby declare that the foregoing RESOLUTION NO. 2018- was duly passed and adopted at a Regular Meeting of the Board of Directors of the Saddle Creek Community Services District, duly called and held on September 18, 2018.

DATED: _____

Saddle Creek Community Services District
Regular Meeting of September 18, 2018

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS

- c. Adoption of a Resolution Approving a 2018/19 Fiscal Year Budget Amendment to Reflect the Board Approved Road Improvement Project Contract Amount

Recommended Motion

Staff Recommends the following motion:

I move to adopt the Resolution Approving a 2018/19 Fiscal Year Budget Amendment to Reflect the Board Approved Road Improvement Project Contract Amount

Background

The budget adopted for the 2018/19 fiscal year contained capital outlay expenses of \$682,931 for the 2018 Road Restoration Project, in accordance with the Engineer's estimate of probable costs. Unfortunately, the construction bids received were much higher than the engineer's estimate, but the Board chose to award the construction contract considering the fact that adequate cash was available for the project between the District's fund balance and loan proceeds.

The awarded the contract for the project at the amount of \$726,330, we have negotiated change orders resulting in a total savings of \$7,455 as shown in the attached contractor invoice. As shown in the current Treasurer's Report, we have made one payment of \$682,931.15, leaving a balance to be paid of \$35,944; which is the 5% retention amount. Only \$5,132 remains in the budget, and therefore a budget amendment in the amount of \$36,000 is necessary. The project is substantially complete, and we do not expect any additional significant related costs this year. A draft budget amendment resolution is attached.

RESOLUTION NO. 2018-__

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SADDLE CREEK COMMUNITY SERVICES DISTRICT ADOPTING AN AMENDMENT TO THE 2018/19 FISCAL YEAR BUDGET

WHEREAS, the Saddle Creek Community Services District (herein referred to as District) is a local Government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

WHEREAS, on June 19, 2018, the Board of Directors adopted the 2018/19 fiscal year budget which contained specified funding for a major road improvement project; and

WHEREAS, the bids for the road improvement project were received in excess of the budget, but adequate funding was available to award the construction contract; and

WHEREAS, it is necessary to amend the 2018/19 budget to include the actual estimated final cost of the 2018 road improvement project.

NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE SADDLE CREEK COMMUNITY SERVICES DISTRICT DOES HEREBY approve an increase of \$36,000 to the 2018 Road Improvement Project.

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Saddle Creek Community Services District on September 18, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Peter Kampa, Secretary

Ken Albertson, President - Board of Directors

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Saddle Creek Community Services District, do hereby declare that the foregoing RESOLUTION NO. 2018- was duly passed and adopted at a Regular Meeting of the Board of Directors of the Saddle Creek Community Services District, duly called and held on September 18, 2018.

DATED: _____



T&S WEST

Project	Saddle Creek Pavement Improvements
T&S Job No.	505025
Owner	Saddle Creek CSD
Progress Pay Estimate #	1
Work Completed Thru	8/31/2018

#	Description	Qty	UM	Contract Unit Price	Contract Amount	To Date Qty	To Date Amount	Previous Qty	Previous Amount	Current Qty	Current Amount
1.	Mobe & Demobe	1	LS	\$107,625.00	\$107,625.00	1.00	107,625.00	0.00	0.00	1	107,625.00
2.	Traffic Control	1	LS	\$25,000.00	\$25,000.00	1.00	25,000.00	0.00	0.00	1	25,000.00
3.	WPC	1	LS	\$1,500.00	\$1,500.00	1.00	1,500.00	0.00	0.00	1	1,500.00
4.	Adjust MH to Finish Grade	31	EA	\$300.00	\$9,300.00	31.00	9,300.00	0.00	0.00	31	9,300.00
5.	Adjust WV to Finish Grade	56	EA	\$150.00	\$8,400.00	56.00	8,400.00	0.00	0.00	56	8,400.00
6.	Remove 18" HDPE	20	LF	\$450.00	\$9,000.00	20.00	9,000.00	0.00	0.00	20	9,000.00
7.	Install 2" PVC Conduit	140	LF	\$40.00	\$5,600.00	140.00	5,600.00	0.00	0.00	140	5,600.00
8.	Install 3" PVC Conduit	220	LF	\$40.00	\$8,800.00	220.00	8,800.00	0.00	0.00	220	8,800.00
9.	Construct 1" Leveling Course	490	TN	\$90.00	\$44,100.00	490.00	44,100.00	0.00	0.00	490	44,100.00
10.	Taper Cold Mill	86,000	SF	\$0.25	\$21,500.00	86,000.00	21,500.00	0.00	0.00	86,000	21,500.00
11.	HMA Overlay - 1.5"	2,200	TN	\$90.00	\$198,000.00	2,200.00	198,000.00	0.00	0.00	2,200	198,000.00
12.	Fiberglass Paving Mat	241,000	SF	\$0.55	\$132,550.00	241,000.00	132,550.00	0.00	0.00	241,000	132,550.00
13.	Apply Microseal	55,100	SF	\$0.55	\$30,305.00	55,100.00	30,305.00	0.00	0.00	55,100	30,305.00
14.	R & R 6" AC Full Depth	6,600	SF	\$6.50	\$42,900.00	6,600.00	42,900.00	0.00	0.00	6,600	42,900.00
15.	HMA OS Drain	1	EA	\$1,750.00	\$1,750.00	1.00	1,750.00	0.00	0.00	1	1,750.00
16.	DI Type GO	1	Ea	\$3,500.00	\$3,500.00	1.00	3,500.00	0.00	0.00	1	3,500.00
17.	R & R - Curb and Gutter	50	LF	\$200.00	\$10,000.00	50.00	10,000.00	0.00	0.00	50	10,000.00
18.	R & R - Curb Ramp - Case F	1	EA	\$7,000.00	\$7,000.00	1.00	7,000.00	0.00	0.00	1	7,000.00
19.	R & R - Curb Ramp - Case C	1	EA	\$7,000.00	\$7,000.00	1.00	7,000.00	0.00	0.00	1	7,000.00
20.	Striping Removals	1	LS	\$6,500.00	\$6,500.00	1.00	6,500.00	0.00	0.00	1	6,500.00
21.	Install Striping, Marking, Signage	1	LS	\$45,000.00	\$45,000.00	1.00	45,000.00	0.00	0.00	1	45,000.00
22.	Slurry Seal Joint Treatment	1,000	LS	\$1.00	\$1,000.00	1,000.00	1,000.00	0.00	0.00	1,000	1,000.00
				\$0.00		0.00	0.00	0.00	0.00		0.00
					<u>\$726,330.00</u>		<u>\$726,330.00</u>		<u>\$0.00</u>		<u>\$726,330.00</u>
CHANGE ORDERS											
1.	Bid Item Reductions and Changes	1	LS	(\$123,540.00)	(\$123,540.00)	1.00	(123,540.00)	0.00	0.00	1	(123,540.00)
2.	Bid Item Reductions and Changes	1	LS	\$80,840.00	\$80,840.00	1.00	80,840.00	0.00	0.00	1	80,840.00
3.	Asphalt Quantity Overrun	391.61	TN	\$90.00	\$35,244.90	391.61	35,244.90	0.00	0.00	391.61	35,244.90
4.				\$0.00		0.00	0.00	0.00	0.00	0.00	0.00
5.				\$0.00		0.00	0.00	0.00	0.00	0.00	0.00
					<u>(\$7,455.10)</u>		<u>(\$7,455.10)</u>		<u>\$0.00</u>		<u>(\$7,455.10)</u>
Totals					\$718,874.90		\$718,874.90		\$0.00		\$718,874.90

Project Manager Approval _____
 Date _____

Amount Complete to Date	718,874.90
Previous Amount Complete	0.00
Current Amount Complete	718,874.90
Less 5% Retention	<u>(35,943.75)</u>
Current Amount Due	682,931.15

Saddle Creek Community Services District

Regular Meeting of September 18, 2018

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS

d. Adoption of a Resolution Approving a Reserve Fund Policy, Including the Equipment Replacement Schedule

Recommended Motion

Staff Recommends the following motion:

I move to adopt the Resolution Approving a Reserve Fund Policy, Including the Equipment Replacement Schedule

Background

The Board's approved Management Objectives includes initiatives intended to raise the visibility and public understanding of the District, as well as to effectively and efficiently manage the District finances. The District has the need to accumulate a variety of funding reserves to ensure that we always have enough money in place, at the time needed, to efficiently deliver our services, and charge the appropriate fees to existing and new customers to ensure that all ratepayers benefit evenly from the District services.

In March 2017, the Board reviewed draft reserve policy language and has since reviewed a draft equipment replacement reserve/schedule. Measure A, approved on May 2, 2017 contains funding for road improvements in perpetuity, as well as funding for reserves to replace costly infrastructure and equipment. As part of our commitment to transparency and accountability with regard to expenditure of public (tax) funds, the establishment of reserve funds will assist the public in understanding how their tax dollars flow into community improvements now and in the future.

State law provides requirements for the establishment of reserves, and the California Special Districts Association produces a Reserve Guideline Manual for the development of comprehensive reserve policies and programs. The attached draft policy is developed in compliance with the law and CSDA guidelines.

SADDLE CREEK COMMUNITY SERVICES DISTRICT

Policy and Procedures Manual

POLICY TITLE: Reserve Policy
POLICY NUMBER: (to be established)
ADOPTED:
AMENDED:

This statement is intended to provide policy and direction concerning the District's comprehensive reserve policy.

BASIC POLICY AND OBJECTIVES

The Saddle Creek Community Services District reserve policy is a financial policy guided by sound accounting principles of public fund management. The policy establishes several reserve funds intended to:

- Minimize adverse annual budgetary impacts from fluctuations in anticipated and unanticipated District expenses
- Ensure that new development projects pay the proportional cost of the value in the existing system and the cost of system expansion needed to serve the needs of newly created parcels
- Plan and set aside funding in advance for known future expenditures, to make cash available for purchases when necessary and to conduct planning, design, permitting and other capital improvement project preparatory actions
- Ensure that adequate funding is available through mitigation type fees to construct improvements related to expansion of the road network and related infrastructure

The adequacy of the target reserve year end balance ranges and/or annual contributions will be reviewed annually during the budgeting process and may be revised accordingly as necessary. The following District reserve fund categories are established (the purpose, target balance, methodology, use of funds and funding for each will be detailed in the final policy):

1. Capital Facility Replacement Reserve (All Infrastructure)

- 1.1. Purpose: Special Taxes are collected for the future replacement of existing facilities and infrastructure.
- 1.2. Target Balance: The target balance will be established upon completion of the infrastructure condition analysis and replacement program. As new or replacement facilities are built, acquired or purchased, the target balance will increase in order to provide for the ultimate replacement of these facilities at the end of their life-cycle. As such, the current target reserve balance is the amount that should be funded at

the end of each fiscal year according to the replacement reserve study, which will be reviewed annually.

- 1.3. Methodology/Rational: The District records depreciation using the straight-line method over the estimated useful lives of facilities and equipment. The fee is collected to replace District facilities and equipment as they reach the end of their useful life and also to handle unanticipated repairs during the life-cycle.
- 1.4. Use of Funds: The funds will be used to replace facilities as necessary to continue District drainage, road, lighting, mosquito control, common area maintenance and privacy entrance services.
- 1.5. Funding: Annual contributions from special taxes are currently based upon annual projected requirements in conjunction with the overall budget and replacement reserve study. Interest earnings will be accrued on and added to fund balance, using the District's earnings rate on investments. In addition, the Board of Directors may approve the designation of available fund balance as Capital Replacement Reserves provided, however, that sufficient Operating Fund balances are preserved

2. Capital Equipment Reserve (All Rolling Stock and Equipment)

- 2.1. Purpose: Special Taxes are collected for the future replacement of existing rolling stock and major equipment.
- 2.2. Target Balance: The target balance is shown in the attached Equipment Replacement Reserve Schedule, and is the amount needed to provide for the ultimate replacement of equipment upon terminal breakdown and at the end of their life-cycle. As such, the current target reserve balance is the amount that should be funded at the end of each fiscal year according to the Equipment Replacement Reserve Schedule, which is reviewed annually.
- 2.3. Methodology/Rational: The District records the purchase cost as well as the estimated lifecycle and replacement cost of each piece of equipment. The special tax is collected to replace District equipment as they reach the end of their useful life and also to handle unanticipated major repairs during the life-cycle.
- 2.4. Use of Funds: The funds will be used to replace equipment as necessary to continue District services.
- 2.5. Funding: Annual contributions from special taxes are currently based upon annual projected requirements in conjunction with the overall budget and replacement schedule. A target minimum annual contribution of \$46,550 is hereby established. Interest earnings will be accrued on and added to fund balance, using the District's earnings rate on investments. In addition, the Board of Directors may approve the designation of available fund balance as Capital Equipment Replacement Reserves provided, however, that sufficient Operating Fund balances are preserved

3. Road Improvement and Maintenance Reserve

- 3.1. Purpose: Special taxes are collected for the ongoing major maintenance and restoration of District roads and related infrastructure, such as sidewalks and medians.
- 3.2. Target Balance: The target balance is to be established based on engineer's estimates of road renovation costs and schedules, with the goal to maintain the

asphalt in a condition of good to very good based on standard pavement condition indexes. The current annual reserve funding amount is established at \$130,000 based on a 2016 Pavement Condition Report. As roads are renovated, the target balance will increase in order to provide for ongoing renovation work at current construction costs. As such, the current target reserve balance is the amount that should be funded at the end of each fiscal year according to short term and longer range (time scheduled) renovation plans, which is reviewed annually.

- 3.3. Methodology/Rational: The District completes engineering evaluation to prioritize road improvements and major maintenance to ensure predictable, long term cost savings and good pavement condition. The special tax is collected in an amount necessary to renovate and restore asphalt roads and related infrastructure to an industry standard of good to very good, and also to handle unanticipated major road repairs and replacement during the life-cycle.
- 3.4. Use of Funds: The funds will be used to fund road related infrastructure repair and restoration work on an ongoing and longer-term basis, based on periodic engineering evaluations.
- 3.5. Funding: Annual contributions in the amount of \$130,000 from special taxes are currently based upon annual projected requirements in conjunction with the overall budget and periodic pavement condition reports. Interest earnings will be accrued on and added to fund balance, using the District's earnings rate on investments. In addition, the Board of Directors may approve the designation of available fund balance as Capital Replacement Reserves provided, however, that sufficient Operating Fund balances are preserved

4. Operating Fund Contingency Reserve (All Services)

- 4.1. Purpose: To ensure cash resources are available to fund daily administration, operations and maintenance of providing all District services.
- 4.2. Target Balance: A minimum of six months of cash to fund District expenditures.
- 4.3. Methodology/Rational: The District is required to have sufficient cash flow to meet the next six months of budgeted District expenditures (Government Code Section 53646(b)(3)). The next six months of projected cash revenues can be included as a source of cash flow to satisfy this requirement. Revenues in excess of reserve contributions and expenditures resulting from expenditure savings or timing differences are also reflected in this fund.
- 4.4. Use of Funds: These funds will be used to pay for expenditures according to budget and expenditure authority.
- 4.5. Funding: Annual contributions will vary, depending upon other reserve requirements and current year expenditure requirements. Additionally, interest earnings will be accrued on and added to fund balance, using the District's earnings rate on investments.

Saddle Creek Community Services District
EQUIPMENT REPLACEMENT RESERVE SCHEDULE

Scenario #2 (2) - Level Contributions
 *Outlays are high in the first two years. Combining contributions and capital outlays,
 * Annual contribution is fixed at \$46,000.

YEAR	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-2030	2030-31
REQUIREMENTS													
Amount Needed as of 3/6/2018 Eval	\$ 31,450	\$ 36,000	\$ 66,000	\$ 60,000	\$ 61,500				\$ 10,000		\$ 42,000	\$ 15,000	0
Second Cycle									\$ 53,000	\$ 66,000	\$ 60,000	\$ 61,500	\$ 65,000
Total	\$ 31,450	\$ 36,000	\$ 66,000	\$ 60,000	\$ 61,500	\$ -	\$ -	\$ -	\$ 63,000	\$ 66,000	\$ 102,000	\$ 76,500	\$ 65,000
RESERVE													
Reserve Capital Outlay			\$ 66,000	\$ 60,000	\$ 61,500	\$ -	\$ -	\$ -	\$ 63,000	\$ 66,000	\$ 102,000	\$ 76,500	\$ 65,000 (estimate)
Reserve Contribution	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550
Reserve Balance	\$ 46,550	\$ 93,100	\$ 73,650	\$ 60,200	\$ 45,250	\$ 91,800	\$ 138,350	\$ 184,900	\$ 168,450	\$ 149,000	\$ 93,550	\$ 63,600	\$ 45,150

\$ 605,150

BUDGET	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-2030	2030-31
Requirements and Reserve Contribution	\$ 78,000	\$ 82,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550	\$ 46,550
Reserve Contribution Only			Reserve Contribution Only	Reserve Contribution Only	Reserve Contribution Only	Reserve Contribution Only	Reserve Contribution Only	Reserve Contribution Only	Reserve Contribution Only	Reserve Contribution Only	Reserve Contribution Only	Reserve Contribution Only	Reserve Contribution Only

NOTES: This scenario is sustainable for multiple cycles as evidenced by the beginning and ending balances highlighted in GREY. (as long as the requirement stay consistent, of course.). It is typical in implementing a new reserve policy to combine "pay as you go" and spending down reserves to fund purchases in the first few years; as adequate time has not passed to accumulate required reserves. The \$46.5K is above the amount budgeted in the Special Tax budget of \$40K.

RESOLUTION NO. 2018-__

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SADDLE CREEK COMMUNITY SERVICES DISTRICT APPROVING A RESERVE FUND POLICY

WHEREAS, the Saddle Creek Community Services District (herein referred to as District) is a local Government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

WHEREAS, in accordance with California Government Code 61045, (g) The board of directors shall adopt policies for the operation of the district, including, but not limited to, administrative policies, fiscal policies, personnel policies, and the purchasing policies; and

WHEREAS, the District has determined that with approval of Measure A in 2017 by the Saddle Creek Voters, that the establishment of designated reserve funds for specific purposes is necessary and financially prudent; and

WHEREAS, the Board has directed the development of an initial restricted reserve fund for both Road Improvements and Equipment Replacement, and Infrastructure Reserves in coming years.

NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE SADDLE CREEK COMMUNITY SERVICES DISTRICT DOES HEREBY approve the Reserve Fund Policy contained herein as Exhibit A.

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Saddle Creek Community Services District on September 18, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Peter Kampa, Secretary

Ken Albertson, President - Board of Directors

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Saddle Creek Community Services District, do hereby declare that the foregoing RESOLUTION NO. 2018- was duly passed and adopted at a Regular Meeting of the Board of Directors of the Saddle Creek Community Services District, duly called and held on September 18, 2018.

DATED: _____