

BOARD OF DIRECTORS MEETING AGENDA

December 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 month of October and November 2018.
- b. Approval of the minutes from the Regular Board Meeting held November 20, 2018.
- c. Receive and File the Measure A Special Tax Report for the 2017/18 Fiscal Year in Accordance with SB 165

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. Administer Oath of Office to Newly Appointed as if Elected Board Members
- b. Appointment of the Board President and Vice President for 2019
- c. Adoption of a Resolution Approving a Policy for Records Retention and Destruction
- d. Consideration of Expansion of the CSD Services to Include Administration of Responsibilities Currently Delegated to the Various Saddle Creek Homeowners' Associations (Director Kurtz)

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
- 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, in the viewing box outside the CSD main office 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

October 31, 2018

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

Statement of Cash Flows

For the 4 Months Ending October 31, 2018

	Umpqua Bank Checking	2018 Road Improvement Project	Calaveras Co Fund 2188	LAIF	YTD Total
Net Income	(213,166)	(682,882)	(300)	357	(895,991)
OPERATING ACTIVITIES					
Adjustments to reconcile Net Income to Net Cash provided by Operations:					-
1200 Accounts Receivable	6,225				6,225
2000 Accounts Payable	16,499				16,499
2050 Umpqua CSDA Visa	(1,415)				(1,415)
2100 Payroll Taxes Payable	2,503				2,503
2110 Garnishments Payable	(179)				(179)
2150 Accrued Payroll	1,303				1,303
2200 Sales Tax Payable	(397)				(397)
Net cash provided by operating activities	(188,627)	(682,882)	(300)	357	(871,452)
Net cash increase for period	(188,627)	(682,882)	(300)	357	(871,452)
Cash at beginning of period (7/1/2018) -Unaudited	543,490	700,006	316	100,000	1,343,812
Cash at end of period	354,863	17,124	16	100,357	472,360

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

Cash Flow Projection

FY 2018-19									
Oct-2018	Nov-2018	Dec-2018	Jan-2019	Feb-2019	Mar-2019	Apr-2019	May-2019	Jun-2019	Jul-2019

REGULAR CHECKING

Beginning Checking Account Balance	\$ 411,376	\$ 354,863	\$ 266,668	\$ 174,243	\$ 81,818	\$ 587,643	\$ 529,443	\$ 471,243	\$ 307,543	\$ 643,743
Deposits										
Assessments					\$ 564,025				\$ 410,200	
Other Income	\$ 925									
	\$ -									
Disbursements										
Paychecks	\$ 18,333	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Payroll Taxes	\$ 8,187	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200
Checks Written										
Other Operating & Admin Costs	\$ 12,997 (1)	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Variable Costs-Repairs & Replacements	\$ 2,750					Add tractor lease payments				
Property Liability Insurance										
Worker's Comp Insurance										
Capital Outlay		(6) \$ 5,800	\$ 1,500				\$ 12,700	\$ 6,800		
Projects Costs			(Shed)				(spray rig & tra (Radar Unit)			
Human Resources Practioners	\$ -									
Willdan		(7) \$ 24,195	\$ 13,907							
NBS										
SDFA (Road Construction Loan)		(4)	\$ 18,818 (8)				\$ 83,800			
Landscape Architect		(5)					\$ 9,000	\$ 9,000	\$ 9,000	
Credit Card Payments	\$ 13,195	\$ 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)	\$ 1,976	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total Disbursements	\$ 57,438	\$ 88,195	\$ 92,425	\$ 92,425	\$ 58,200	\$ 58,200	\$ 58,200	\$ 163,700	\$ 74,000	\$ 58,200
Ending Checking Account Balance	\$ 354,863	\$ 266,668	\$ 174,243	\$ 81,818	\$ 587,643	\$ 529,443	\$ 471,243	\$ 307,543	\$ 643,743	\$ 585,543
check \$		(0)								

2018 ROAD PROJECT CHECKING

Beginning Checking Account Balance	\$ 17,110	\$ 17,123	\$ 17,124
Deposits			
Interest	\$ 13	\$ 1	\$ 1
Transfer In from Regular Checking			\$ 18,818 (8)
Disbursements			\$ 35,943
Ending Checking Account Balance	\$ 17,123	\$ 17,124	\$ 0

(4) Loan payment due April 1, 2019

(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 \$95K contract (\$61K + \$34K)

(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 COMMUNITY SERVICES DISTRICT
FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS

October 2018

		ACTUALS			BUDGET		
		Last Year Jul-Oct	This Year Jul-Oct	Variance Inc/ (Decr)	<i>This year's BUDGET</i>	\$ Budget Remaining	% Budget Remaining
EXPENDITURES							
SERVICES AND SUPPLIES							
<u>ADMINISTRATION</u>							
OE01	Audit Expense			\$ -	\$ 11,700	\$ 11,700	100%
OE02	Finance Expenses	\$ 124	\$ 159	\$ 35	\$ 600	\$ 441	74%
OE02-1	Parcel Tax Implementation	\$ 1,209		\$ (1,209)	\$ 5,500	\$ 5,500	100%
OE03	Advertising	\$ 580	\$ 57	\$ (523)	\$ 500	\$ 443	89%
OE04	Legal Expenses		\$ 525	\$ 525	\$ 1,700	\$ 1,175	69%
OE05	Management Fees	\$ 21,902	\$ 22,713	\$ 811	\$ 69,400	\$ 46,687	67%
OE06	Insurance (Property Loss/Liability)			\$ -	\$ 9,500	\$ 9,500	100%
OE07	Miscellaneous/Contingency	\$ 974	\$ 511	\$ (462)	\$ 8,000	\$ 7,489	94%
OE08	Professional Development (Travel/Training)	\$ 4,911	\$ 2,747	\$ (2,164)	\$ 11,000	\$ 8,253	75%
OE09	Dues, Certifications & Subscriptions	\$ 2,354	\$ 423	\$ (1,932)	\$ 7,300	\$ 6,877	94%
OE10	Uniform Expenses	\$ 1,023	\$ 2,427	\$ 1,404	\$ 3,000	\$ 573	19%
OE11	Electric Power/Water/Sewer	\$ 1,991	\$ 4,421	\$ 2,430	\$ 5,800	\$ 1,379	24%
OE12	Telephone/Internet Service	\$ 1,762	\$ 2,045	\$ 283	\$ 6,000	\$ 3,955	66%
OE14	Office Supplies/Postage	\$ 3,092	\$ 2,959	\$ (133)	\$ 5,700	\$ 2,741	48%
OE15	Office Equipment Repair/Replacement	\$ 5,802	\$ 1,881	\$ (3,922)	\$ 8,000	\$ 6,119	76%
OE21	Office Equipment Lease	\$ 543	\$ 953	\$ 411	\$ 2,700	\$ 1,747	65%
OE26	County Fees/LAFCO	\$ 397	\$ 5,068	\$ 4,671	\$ 10,500	\$ 5,432	52%
OE30	Reimbursable Maint/Repair Expense	\$ 3,768		\$ (3,768)	\$ 3,000	\$ 3,000	100%
OE41	HR Consultant			\$ -	\$ 6,000	\$ 6,000	100%
PE03-1	Payroll Taxes - Administration	\$ 2,344	\$ 3,655	\$ 1,311	\$ -		
PE06-1	Employee Wages - Administration	\$ 27,253	\$ 52,523	\$ 25,271	\$ -		
	Total Administration	\$ 80,030	\$ 103,067	\$ 23,038	\$ 175,900	\$ 123,011	70%
<u>COMMON AREAS</u>				\$ -		\$ -	
OE16	Gate Maintenance & Opener Purchase	\$ 4,748	\$ 2,231	\$ (2,517)	\$ 18,400	\$ 16,169	88%
OE17	Streets/Sidewalks/Lighting Maint & Repair	\$ 4,570	\$ 7,953	\$ 3,382	\$ 11,100	\$ 3,147	28%
PE03-5	Payroll Taxes - Streets	\$ 6	\$ 405	\$ 399	\$ -		
PE06 -5	Employee Wages - Streets	\$ 80	\$ 5,557	\$ 5,476	\$ -		
OE18-1	Landscape Supplies & Repairs	\$ 12,402	\$ 18,726	\$ 6,323	\$ 29,900	\$ 11,174	37%
OE18-3	Landscape Equipment Gas & Oil	\$ 698	\$ 2,713	\$ 2,014	\$ 5,500	\$ 2,787	51%
OE18-4	Landscape Equipment Repair/Replacement	\$ 10,257	\$ 8,139	\$ (2,118)	\$ 17,500	\$ 9,361	53%
	Payroll Taxes - Common Areas	\$ 4,128	\$ 4,195	\$ 67	\$ -		
PE06 -2	Employee Wages - Common Areas	\$ 53,962	\$ 50,457	\$ (3,505)	\$ -		
	Total Common Areas	\$ 90,853	\$ 100,375	\$ 9,523	\$ 82,400	\$ 42,639	52%

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

October 2018

		ACTUALS			BUDGET		
		Last Year Jul-Oct	This Year Jul-Oct	Variance Inc/ (Decr)	<i>This year's BUDGET</i>	\$ Budget Remaining	% Budget Remaining
EXPENDITURES							
MOSQUITO ABATEMENT				\$ -			
OE22-1	Mosquito Control Products	\$ 3,333	\$ 1,921	\$ (1,412)	\$ 16,000	\$ 14,079	88%
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 698	\$ 125	\$ (572)	\$ 3,800	\$ 3,675	97%
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 3,661	\$ 3,756	\$ 95	\$ 11,600	\$ 7,844	68%
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 1,207	\$ 1,603	\$ 396	\$ 9,200	\$ 7,597	83%
PE03-4	Payroll Taxes - Mosquito Abatement	\$ 170	\$ 184	\$ 13			
PE06-4	Employee Wages - Mosquito Abatement	\$ 5,557	\$ 2,248	\$ (3,310)			
Total Mosquito Abatement		\$ 14,627	\$ 9,837	\$ (4,790)	\$ 40,600	\$ 33,195	82%
<i>Less: Distributed Payroll to Service Areas</i>		\$ (93,502)	\$ (119,224)	\$ (25,722)			
TOTAL SERVICES & SUPPLIES		\$ 92,008	\$ 94,056	\$ 2,048	\$ 298,900	\$ 198,844	67%
PERSONNEL COSTS				\$ -		\$ -	
PE01	Worker Compensation Insurance	\$ (320)	\$ 561	\$ 881	\$ 14,700	\$ 14,139	96%
PE02	Health Insurance	\$ 16,812	\$ 15,602	\$ (1,210)	\$ 73,800	\$ 58,198	79%
PE03	Payroll Taxes	\$ 6,649	\$ 8,827	\$ 2,179	\$ 28,600	\$ 19,773	69%
PE04	Processing Fees	\$ 446	\$ 572	\$ 126	\$ 1,900	\$ 1,328	70%
PE05	Directors Stipend			\$ -	\$ 6,000	\$ 6,000	100%
PE06	Employee Wages	\$ 83,523	\$ 110,455	\$ 26,932	\$ 351,400	\$ 240,945	69%
TOTAL PERSONNEL COSTS		\$ 107,109	\$ 136,017	\$ 28,908	\$ 476,400	\$ 249,180	55%
EQUIPMENT OUTLAY				\$ -			
	(1) Cart & (1) Fogger	\$ 17,786		\$ (17,786)			
	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		\$ 17,786	\$ -	\$ (17,786)	\$ 86,500	\$ 86,500	100%
CAPITAL OUTLAY/STUDIES/ASSESEMENTS				\$ -			
OE53-2	Landscape Design			\$ -	\$ 25,875	\$ 25,875	100%
OE53-1	Landscape Improvements	\$ 7,421		\$ (7,421)	\$ -	\$ -	
OE17-2	Road Improvement (1)		\$ 682,931	\$ 682,931	\$ 724,063	\$ 41,132	6%
OE17-1	Road Project Design/Mgmt (Willdan)	\$ 1,066	\$ 33,168	\$ 32,102	\$ 56,762	\$ 23,594	42%
OE17-2	Storm Drains		\$ 2,134	\$ 2,134			
TOTAL STUDIES & ASSESSMENTS		\$ 8,487	\$ 718,233	\$ 709,746	\$ 806,700	\$ 90,601	11%

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

October 2018

	ACTUALS			BUDGET		
	Last Year Jul-Oct	This Year Jul-Oct	Variance Inc/ (Decr)	<i>This year's BUDGET</i>	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
DEBT SERVICE			\$ -			
OE20 John Deere Financing	\$ 5,343	\$ 5,343	\$ -	\$ 16,100	\$ 10,757	67%
OE21 John Deere Financing				\$ 12,300		
Series 2018 Installment Sale				\$ 83,800		
TOTAL DEBT SERVICE	\$ 5,343	\$ 5,343	\$ -	\$ 112,200	\$ 106,857	95%
TOTAL EXPENSES	\$ 230,733	\$ 953,649	\$ 722,916	\$ 1,780,700	\$ 827,051	46%
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			\$ -		\$ -	
<u>Other Income</u>						
IN03 Weed Abatement	\$ 3,500	\$ 5,700				
IN05 Investment Interest	\$ 402	\$ 869				
IN30 Exp Reimbursement Income	\$ 3,768	\$ 84				
IN41 Gate Opener Income	\$ 567	\$ 450				
IN59 Other Income						
Total Other Income	\$ 8,237	\$ 7,103	\$ (1,134)	\$ 3,000	\$ (4,103)	
TOTAL PAYMENTS & ASSESSMENTS	\$ 38,220	\$ 57,658	\$ 19,438	\$ 1,036,200	\$ 978,542	
Net Income	\$ (192,513)	\$ (895,991)	\$ (703,478)	\$ (744,500)	\$ 151,491	
<u>Other Financing Sources & Uses</u>						
Budget Balance		\$ 700,000		\$ 708,500		
		\$ (195,991)		\$ -		

(1) \$36,000 has been added to the Road Project budget per Resolution #2018-16

Saddle Creek Comm Srvs District

UNADJUSTED BALANCE SHEET

As of October 31, 2018

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	354,863
1001 2018 Road Improvement Project	17,124
1020 Cash - Fund 2188	16
1040 Local Agency Investment Fund (LAIF)	100,357
Total Bank Accounts	\$472,361
Accounts Receivable	\$1,800
Total Current Assets	\$474,161
Fixed Assets	
1500 Capital Assets	13,127,405
1600 Accumulated Depreciation	(851,858)
Total Fixed Assets	\$12,275,547
TOTAL ASSETS	\$12,749,708
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$34,844
Credit Cards	\$13,041
Other Current Liabilities	
2100 Payroll Taxes Payable	680
2150 Accrued Payroll	13,642
2200 Sales Tax Payable	134
Total Other Current Liabilities	\$14,457
Total Current Liabilities	\$62,342
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	\$825,676
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Fund Balance	621,227
Net Income	(895,991)
Total Equity	\$11,924,032
TOTAL LIABILITIES AND EQUITY	\$12,749,708

Saddle Creek Comm Srvs District

CHECK DETAIL

October 2018

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
1000 Umpqua Bank Checking				
10/01/2018	2358	Kampa Community Solutions, LLC	Management Fees	(5,678.27)
10/01/2018	2055762	John Deere Financial		(1,335.71)
10/02/2018	Oct Payroll Processin	Intuit Full Service Payroll	Payroll Processing Fee	(145.00)
10/04/2018	2360	Edward Jones	Ralph McGeorge-A/C#891-98882-1-7	(3,000.00)
10/05/2018	DD	NICOLE D MC CUTCHEN	Pay Period: 09/16/2018-09/30/2018	(1,168.28)
10/05/2018	DD	BRADLEY S KURTZER	Pay Period: 09/16/2018-09/30/2018	(452.22)
10/05/2018	DD	BRADLEY D NICKELL	Pay Period: 09/16/2018-09/30/2018	(525.82)
10/05/2018	2359	California State Disbursement Unit	Garnishments Payable	(103.00)
10/05/2018	DD	MICHAEL S STROMBERG	Pay Period: 09/16/2018-09/30/2018	(983.43)
10/05/2018	Stop Pymt	Umpqua Bank		(35.00)
10/05/2018	DD	DOLORES C BAKER	Pay Period: 09/16/2018-09/30/2018	(731.57)
10/05/2018	DD	Gregory Hebard	Direct Deposit 2	(50.00)
10/05/2018	DD	Gregory Hebard	Pay Period: 09/16/2018-09/30/2018	(2,427.29)
10/05/2018	DD	KYLE W CEARLEY	Pay Period: 09/16/2018-09/30/2018	(410.26)
10/05/2018	DD	JOSHUA A OCHOA	Pay Period: 09/16/2018-09/30/2018	(983.43)
10/05/2018	DD	Ralph M. McGeorge	Pay Period: 09/16/2018-09/30/2018	(1,945.06)
10/11/2018		CA EDD	Tax Payment for Period: 10/03/2018-10/05/2018	(597.11)
10/11/2018		IRS	Tax Payment for Period: 10/03/2018-10/05/2018	(3,169.54)
10/16/2018	2364	Kevin's Tree Service	Tree Removal	(1,500.00)
10/16/2018	2363	K.A.R. Service	Mosq Abatement Truck Repair	(200.00)
10/16/2018	2362	California State Disbursement Unit	Garnishments Payable	(279.00)
10/16/2018	2361	Adventist Health - Sonora	Hiring Exams & testing	(284.00)
10/16/2018	2365	Sew & Sow	Storage Container	(1,250.00)
10/16/2018	2373	MLB Visa	Office Expense	(21.58)
10/16/2018	2372	SDRMA-Health Ins.	Monthly Health Ins Premium	(3,900.48)
10/16/2018	2368	TIFCO Industries	Mosq Abatement Equipt Maint	(417.02)
10/16/2018	2367	VALLEY ENTRY SYSTEMS, INC.	Qtry Maint Contract & Click 2 Enter system for FD	(2,425.00)
10/16/2018	2366	Bank of the West	Credit Card Bill	(882.12)
10/19/2018	DD	NICOLE D MC CUTCHEN	Pay Period: 10/01/2018-10/15/2018	(1,322.28)
10/19/2018	DD	JOSHUA A OCHOA	Pay Period: 10/01/2018-10/15/2018	(1,076.18)
10/19/2018		CA EDD	Tax Payment for Period: 07/01/2018-09/30/2018	(251.21)
10/19/2018	DD	BRADLEY S KURTZER	Pay Period: 10/01/2018-10/15/2018	(452.22)
10/19/2018	DD	Gregory Hebard	Direct Deposit 2	(50.00)
10/19/2018	DD	Gregory Hebard	Pay Period: 10/01/2018-10/15/2018	(2,427.28)
10/19/2018	DD	MICHAEL S STROMBERG	Pay Period: 10/01/2018-10/15/2018	(1,076.18)
10/19/2018	DD	KYLE W CEARLEY	Pay Period: 10/01/2018-10/15/2018	(1,102.15)
10/19/2018	DD	Ralph M. McGeorge	Pay Period: 10/01/2018-10/15/2018	(1,945.06)
10/19/2018	DD	BRADLEY D NICKELL	Pay Period: 10/01/2018-10/15/2018	(417.57)
10/19/2018	2369	California State Disbursement Unit	Garnishments Payable	(103.00)
10/19/2018	DD	DOLORES C BAKER	Pay Period: 10/01/2018-10/15/2018	(715.74)
10/24/2018		CA EDD	Tax Payment for Period: 10/17/2018-10/19/2018	(658.05)
10/24/2018		IRS	Tax Payment for Period: 10/17/2018-10/19/2018	(3,511.22)

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
10/25/2018	10252018	PG&E - 7193	Utilities	(354.38)
10/25/2018	Oct Stmt	Umpqua Bank Commerical CC	Umpqua CSDA Visa	(12,291.73)
10/31/2018	368405668	USBank Equipment Finance	Copier Lease	(144.79)
Total for 1000 Umpqua Bank Checking				\$ (62,799.23)

Saddle Creek Comm Svcs District

2040 CSDA Bank of the West MC, Period Ending 10/28/2018

RECONCILIATION REPORT

Reconciled on: 11/19/2018

Reconciled by: Dolores Baker

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

Summary

USD

Statement beginning balance.....	882.12
Charges and cash advances cleared (1).....	179.88
Payments and credits cleared (1).....	-882.12
Statement ending balance.....	<u>179.88</u>

Register balance as of 10/28/2018.....	179.88
Cleared transactions after 10/28/2018.....	0.00
Uncleared transactions after 10/28/2018.....	-179.88
Register balance as of 11/19/2018.....	0.00

Details

Charges and cash advances cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/16/2018	Expense	Oct fee	Adobe.com	179.88
Total				179.88

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/28/2018	Bill	Sept Stmt	Bank of the West	-882.12
Total				-882.12

Additional Information

Uncleared payments and credits after 10/28/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/29/2018	Bill	October bill	Bank of the West	-179.88
Total				-179.88

Saddle Creek Comm Svcs District

2050 Umpqua CSDA Visa, Period Ending 10/31/2018

RECONCILIATION REPORT

Reconciled on: 12/10/2018

Reconciled by: Dolores Baker

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

Summary

USD

Statement beginning balance.....	12,291.73
Charges and cash advances cleared (49).....	12,214.10
Payments and credits cleared (4).....	-12,723.39
Statement ending balance.....	<u>11,782.44</u>

Uncleared transactions as of 10/31/2018.....	1,258.40
Register balance as of 10/31/2018.....	13,040.84
Cleared transactions after 10/31/2018.....	0.00
Uncleared transactions after 10/31/2018.....	9,500.35
Register balance as of 12/10/2018.....	<u>22,541.19</u>

Details

Charges and cash advances cleared (49)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/29/2018	Expense	906808	Hunt & Sons, Inc.	233.47
10/01/2018	Expense	957	USPS	200.00
10/01/2018	Expense		Intuit - QBO Online	30.99
10/01/2018	Expense	915038	Hunt & Sons, Inc.	320.64
10/03/2018	Expense	E44144	Safe-T-Lite of Modesto Inc.	347.96
10/03/2018	Expense	791219	Bonander Truch Parts	41.56
10/03/2018	Expense	2/20047	The Fruit Yard	30.32
10/03/2018	Expense	2721-376218	O'Reilly Auto Parts	88.08
10/03/2018	Expense	H271792	Hughson Farm Supply	202.68
10/04/2018	Expense	P14338-05	Sonray Machinery	197.24
10/04/2018	Expense	9128323418	Verizon Wireless	126.20
10/05/2018	Expense	11	West Marine - Stockton	504.02
10/05/2018	Expense	12	West Marine - Stockton	105.58
10/05/2018	Expense	8730424-A-1	Ewing	1,790.56
10/05/2018	Expense	2871412	Amazon.com	31.07
10/05/2018	Expense	59091	Staples	298.08
10/05/2018	Expense	P14356-05	Sonray Machinery	169.69
10/08/2018	Expense	921520	Hunt & Sons, Inc.	279.78
10/10/2018	Expense	8760766-A-2	Ewing	251.85
10/10/2018	Expense		Microsoft Office	12.50
10/10/2018	Expense	P14396-05	Sonray Machinery	159.16
10/11/2018	Expense	31010	Family Dollar	87.86
10/11/2018	Expense	W03049-05	Sonray Machinery	560.98
10/15/2018	Expense	10-1-18 Billing	Calaveras Telephone Co.	345.63
10/15/2018	Expense	18751	Tees to Please	80.00
10/16/2018	Expense		Sonora Lumber Company	41.98
10/16/2018	Expense	156192	Kathy's Miracle Cleaners	40.00
10/16/2018	Expense	01172051	Saddle Creek Country Club	43.98
10/17/2018	Expense	Annual 10/18-19	WordPress.com	99.00
10/17/2018	Expense	901308 0918	Family Dollar	204.20
10/17/2018	Expense	Oct 2018	Cal Waste Recovery Systems	72.58
10/18/2018	Expense	208378	Auto Zone	12.69
10/18/2018	Expense	93328	Wal-Mart	51.20
10/18/2018	Expense	9550317	Amazon.com	13.93
10/18/2018	Expense	9879507	Lowe's	1,001.51
10/19/2018	Expense	09242018	CCWD	292.31
10/19/2018	Expense	7805 4	Wal-Mart	235.74
10/19/2018	Expense	40001563007	Safeway Store	62.91
10/19/2018	Expense	59045	Staples	1,375.86

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/22/2018	Expense	1029136	Copper Station	10.00
10/22/2018	Expense	399545	Tractor Supply Co.	842.90
10/22/2018	Expense	H273696	Hughson Farm Supply	234.73
10/22/2018	Expense	6196	Big 5 Sporting Goods	56.31
10/26/2018	Expense	8862751-A-1	Ewing	457.01
10/26/2018	Expense	8	Stockton Honda Yamaha	280.95
10/26/2018	Expense	31291499523	ZOOM Car Wash	36.99
10/27/2018	Expense	5461	Ace Hardware - Half Moon Bay	142.43
10/28/2018	Expense	79158278	Amazon.com	8.99
10/29/2018	Expense	07012735	Saddle Creek Country Club	100.00

Total 12,214.10

Payments and credits cleared (4)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/29/2018	Credit Card Credit	P14338-05	Sonray Machinery	-197.24
10/06/2018	Credit Card Credit	9589823	Amazon.com	-34.42
10/18/2018	Credit Card Credit	64873	California Special Districts As...	-200.00
10/25/2018	Expense	Oct Stmt	Umpqua Bank Commerical CC	-12,291.73

Total -12,723.39

Additional Information

Uncleared charges and cash advances as of 10/31/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/16/2018	Expense	929151	Hunt & Sons, Inc.	380.93
10/31/2018	Expense	826582688	Chevron Gas n Goodie	43.19
10/31/2018	Expense	Oct Stmt	Young's Copper Ace Hardware	834.28

Total 1,258.40

Uncleared charges and cash advances after 10/31/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/01/2018	Expense		Intuit - QBO Online	30.99
11/03/2018	Expense	101940	World Oil	94.00
11/04/2018	Expense	9101062	Petro Wheeler Ridge	67.01
11/04/2018	Expense	50150	The Fruit Yard	120.27
11/05/2018	Expense	119737	Copper Auto & Marine	83.56
11/07/2018	Expense	1009523-2	Postmaster	32.70
11/09/2018	Expense	E02006P4IY	Microsoft Office	12.50
11/10/2018	Expense		Microsoft Office	12.50
11/21/2018	Expense	940772	Hunt & Sons, Inc.	447.37
11/27/2018	Expense	1811-253503	Calaveras Lumber	801.83
11/28/2018	Expense	201293	Ceres Pipe & Metal	2,915.18
11/28/2018	Expense	9039142-A-1	Ewing	1,149.47
11/28/2018	Expense	945340	Hunt & Sons, Inc.	209.49
11/28/2018	Expense	95619825	Stockton Honda Yamaha	136.91
11/28/2018	Expense	Nov STMT	Young's Copper Ace Hardware	1,905.70
11/29/2018	Expense	57548	Staples	89.95
11/29/2018	Expense	5526670	Lowe's	446.62
11/29/2018	Expense	1811-253569	Calaveras Lumber	164.80
11/30/2018	Expense	115777	Stockton Honda Yamaha	620.89
11/30/2018	Expense	563314414	Chevron Station	91.02
12/01/2018	Expense		Intuit - QBO Online	30.99
12/01/2018	Expense	316701	Twain Harte Pharmacy	24.10
12/10/2018	Expense		Microsoft Office	12.50

Total 9,500.35



Saddle Creek Community Services District

Treasurer's Report

November 30, 2018

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

Statement of Cash Flows

For the 5 Months Ending November 30, 2018

	Umpqua Bank Checking	2018 Road Improvement Project	Calaveras Co Fund 2188	LAIF	YTD Total
Net Income	(294,824)	(682,882)	(300)	903	(977,103)
OPERATING ACTIVITIES					
Adjustments to reconcile Net Income to Net Cash provided by Operations:					-
1200 Accounts Receivable	6,800				6,800
2000 Accounts Payable	5,897				5,897
2050 Umpqua CSDA Visa	4,586				4,586
2100 Payroll Taxes Payable	2,593				2,593
2110 Garnishments Payable	(179)				(179)
2150 Accrued Payroll	719				719
2200 Sales Tax Payable	(398)				(398)
Net cash provided by operating activities	(274,806)	(682,882)	(300)	903	(957,085)
Net cash increase for period	(274,806)	(682,882)	(300)	903	(957,085)
Cash at beginning of period (7/1/2018) -Unaudited	543,490	700,006	316	100,000	1,343,812
Cash at end of period	268,684	17,124	16	100,903	386,727

**Saddle Creek Comm Svcs District
Unaudited Treasurer's Report
NOVEMBER 2018**

Cash Flow Projection

FY 2018-19									
Nov-2018	Dec-2018	Jan-2019	Feb-2019	Mar-2019	Apr-2019	May-2019	Jun-2019	Jul-2019	Aug-2019

REGULAR CHECKING

Beginning Checking Account Balance	\$ 352,185	\$ 268,689	\$ 175,120	\$ 116,920	\$ 622,745	\$ 564,545	\$ 400,845	\$ 326,845	\$ 259,645	\$ 611,645
Deposits										
Assessments				\$ 564,025					\$ 410,200	
Other Income	\$ 1,057									
	\$ -									
Disbursements										
Paychecks	\$ 20,350	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Payroll Taxes	\$ 8,120	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200
Checks Written										
Other Operating & Admin Costs	\$ 14,757 (1)	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Variable Costs-Repairs & Replacements	\$ 3,179						Add tractor lease payments			
Property Liability Insurance										
Worker's Comp Insurance										
Capital Outlay	\$ 7,489 (6)	\$ 2,000				\$ 12,700	\$ 6,800			
Projects Costs		\$ 18,818 (8)				(spray rig & trailer (Radar Unit)				
Human Resources Practitioners	\$ -									
Willdan	\$ 24,195 (7)	\$ 14,551								
NBS										
SDFA (Road Construction Loan)		(4)				\$ 83,800				
Landscape Architect		(5)				\$ 9,000	\$ 9,000	\$ 9,000		
Credit Card Payments	\$ 4,473 (1)	\$ 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)	\$ 1,989	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total Disbursements	\$ 84,553	\$ 93,569	\$ 58,200	\$ 58,200	\$ 58,200	\$ 163,700	\$ 74,000	\$ 67,200	\$ 58,200	\$ 58,200
Ending Checking Account Balance	\$ 268,689	\$ 175,120	\$ 116,920	\$ 622,745	\$ 564,545	\$ 400,845	\$ 326,845	\$ 259,645	\$ 611,645	\$ 553,445

check \$ -

2018 ROAD PROJECT CHECKING

Beginning Checking Account Balance	\$ 17,123	\$ 17,124
Deposits		
Interest	\$ 1	\$ 1
Transfer In from Regular Checking	(8) \$ 18,818	
Disbursements		\$ 35,943
Ending Checking Account Balance	\$ 17,124	\$ -

(1) Total bills in Nov equal \$11962. \$4473 showing is remainder after breaking out \$7489 for CO

(4) Loan payment due April 1, 2019

(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 \$95K contract (\$61K + \$34K)

(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 COMMUNITY SERVICES DISTRICT
FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS

November 2018

		ACTUALS			BUDGET		
		Last Year Jul-Nov	This Year Jul-Nov	Variance Inc/ (Decr)	<i>This year's BUDGET</i>	\$ Budget Remaining	% Budget Remaining
EXPENDITURES							
SERVICES AND SUPPLIES							
<u>ADMINISTRATION</u>							
OE01	Audit Expense			\$ -	\$ 11,700	\$ 11,700	100%
OE02	Finance Expenses	\$ 155	\$ 190	\$ 35	\$ 600	\$ 410	68%
OE02-1	Parcel Tax Implementation	\$ 1,209		\$ (1,209)	\$ 5,500	\$ 5,500	100%
OE03	Advertising	\$ 580	\$ 57	\$ (523)	\$ 500	\$ 443	89%
OE04	Legal Expenses		\$ 525	\$ 525	\$ 1,700	\$ 1,175	69%
OE05	Management Fees	\$ 27,580	\$ 28,391	\$ 811	\$ 69,400	\$ 41,009	59%
OE06	Insurance (Property Loss/Liability)			\$ -	\$ 9,500	\$ 9,500	100%
OE07	Miscellaneous/Contingency	\$ 2,125	\$ 1,701	\$ (424)	\$ 8,000	\$ 6,299	79%
OE08	Professional Development (Travel/Training)	\$ 5,447	\$ 3,374	\$ (2,073)	\$ 11,000	\$ 7,626	69%
OE09	Dues, Certifications & Subscriptions	\$ 5,615	\$ 3,214	\$ (2,401)	\$ 7,300	\$ 4,086	56%
OE10	Uniform Expenses	\$ 1,845	\$ 2,427	\$ 582	\$ 3,000	\$ 573	19%
OE11	Electric Power/Water/Sewer	\$ 2,259	\$ 5,660	\$ 3,401	\$ 5,800	\$ 140	2%
OE12	Telephone/Internet Service	\$ 2,199	\$ 2,515	\$ 315	\$ 6,000	\$ 3,485	58%
OE14	Office Supplies/Postage	\$ 3,624	\$ 3,182	\$ (442)	\$ 5,700	\$ 2,518	44%
OE15	Office Equipment Repair/Replacement	\$ 5,916	\$ 2,918	\$ (2,998)	\$ 8,000	\$ 5,082	64%
OE21	Office Equipment Lease	\$ 712	\$ 1,241	\$ 529	\$ 2,700	\$ 1,459	54%
OE26	County Fees/LAFCO	\$ 397	\$ 5,068	\$ 4,671	\$ 10,500	\$ 5,432	52%
OE30	Reimbursable Maint/Repair Expense	\$ 3,768		\$ (3,768)	\$ 3,000	\$ 3,000	100%
OE41	HR Consultant		\$ 1,100	\$ 1,100	\$ 6,000	\$ 4,900	82%
PE03-1	Payroll Taxes - Administration	\$ 3,022	\$ 4,880	\$ 1,858	\$ -		
PE06-1	Employee Wages - Administration	\$ 36,116	\$ 63,406	\$ 27,290	\$ -		
	Total Administration	\$ 102,570	\$ 129,848	\$ 27,278	\$ 175,900	\$ 109,438	62%
<u>COMMON AREAS</u>							
				\$ -		\$ -	
OE16	Gate Maintenance & Opener Purchase	\$ 5,719	\$ 7,021	\$ 1,302	\$ 18,400	\$ 11,380	62%
OE17	Streets/Sidewalks/Lighting Maint & Repair	\$ 4,570	\$ 7,953	\$ 3,382	\$ 11,100	\$ 3,147	28%
PE03-5	Payroll Taxes - Streets	\$ 6	\$ 405	\$ 399	\$ -		
PE06 -5	Employee Wages - Streets	\$ 80	\$ 5,227	\$ 5,146	\$ -		
OE18-1	Landscape Supplies & Repairs	\$ 12,681	\$ 21,667	\$ 8,987	\$ 29,900	\$ 8,233	28%
OE18-3	Landscape Equipment Gas & Oil	\$ 999	\$ 2,794	\$ 1,796	\$ 5,500	\$ 2,706	49%
OE18-4	Landscape Equipment Repair/Replacement	\$ 10,636	\$ 8,655	\$ (1,981)	\$ 17,500	\$ 8,845	51%
	Payroll Taxes - Common Areas	\$ 5,073	\$ 5,398	\$ 324	\$ -		
PE06 -2	Employee Wages - Common Areas	\$ 66,317	\$ 65,078	\$ (1,239)	\$ -		
	Total Common Areas	\$ 106,081	\$ 124,197	\$ 18,116	\$ 82,400	\$ 34,310	42%

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

November 2018

	ACTUALS			BUDGET		
	Last Year Jul-Nov	This Year Jul-Nov	Variance Inc/ (Decr)	<i>This year's BUDGET</i>	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
MOSQUITO ABATEMENT						
			\$ -			
OE22-1	Mosquito Control Products	\$ 4,279	\$ 3,041	\$ (1,239)	\$ 16,000	\$ 12,959 81%
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 698	\$ 243	\$ (454)	\$ 3,800	\$ 3,557 94%
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 3,804	\$ 5,002	\$ 1,199	\$ 11,600	\$ 6,598 57%
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 1,803	\$ 1,939	\$ 136	\$ 9,200	\$ 7,261 79%
PE03-4	Payroll Taxes - Mosquito Abatement	\$ 170	\$ 247	\$ 77		
PE06-4	Employee Wages - Mosquito Abatement	\$ 2,227	\$ 3,081	\$ 854		
	Total Mosquito Abatement	\$ 12,982	\$ 13,554	\$ 572	\$ 40,600	\$ 30,375 75%
	<i>Less: Distributed Payroll to Service Areas</i>	\$ (113,013)	\$ (147,722)	\$ (34,709)		
	TOTAL SERVICES & SUPPLIES	\$ 108,619	\$ 119,877	\$ 11,258	\$ 298,900	\$ 174,123 58%
PERSONNEL COSTS						
				\$ -		\$ -
PE01	Worker Compensation Insurance	\$ (320)	\$ 561	\$ 881	\$ 14,700	\$ 14,139 96%
PE02	Health Insurance	\$ 20,548	\$ 19,502	\$ (1,046)	\$ 73,800	\$ 54,298 74%
PE03	Payroll Taxes	\$ 8,272	\$ 10,930	\$ 2,658	\$ 28,600	\$ 17,670 62%
PE04	Processing Fees	\$ 557	\$ 717	\$ 160	\$ 1,900	\$ 1,183 62%
PE05	Directors Stipend			\$ -	\$ 6,000	\$ 6,000 100%
PE06	Employee Wages	\$ 104,741	\$ 136,792	\$ 32,051	\$ 351,400	\$ 214,608 61%
	TOTAL PERSONNEL COSTS	\$ 133,798	\$ 168,503	\$ 34,705	\$ 476,400	\$ 249,180 55%
EQUIPMENT OUTLAY						
				\$ -		
	(1) Cart & (1) Fogger	\$ 17,786		\$ (17,786)		
	Trailer/Spray Rig/Tractor				\$ 67,700	\$ 67,700 100%
	Carport		\$ 7,489		\$ 12,000	\$ 4,511 38%
	Radar Unit			\$ -	\$ 6,800	\$ 6,800 100%
	TOTAL EQUIPMENT OUTLAY	\$ 17,786	\$ 7,489	\$ (10,296)	\$ 86,500	\$ 79,011 91%
CAPITAL OUTLAY/STUDIES/ASSESEMENTS						
				\$ -		
OE53-2	Landscape Design			\$ -	\$ 25,875	\$ 25,875 100%
OE53-1	Landscape Improvements	\$ 22,421		\$ (22,421)	\$ -	\$ -
OE17-2	Road Improvement (1)		\$ 682,931	\$ 682,931	\$ 724,063	\$ 41,132 6%
OE17-1	Road Project Design/Mgmt (Willdan)	\$ 5,959	\$ 47,719	\$ 41,760	\$ 56,762	\$ 9,043 16%
OE17-2	Storm Drains		\$ 2,134	\$ 2,134		
	TOTAL STUDIES & ASSESSMENTS	\$ 28,380	\$ 732,784	\$ 704,404	\$ 806,700	\$ 76,050 9%

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

November 2018

	ACTUALS			BUDGET		
	Last Year Jul-Nov	This Year Jul-Nov	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
DEBT SERVICE			\$ -			
OE20 John Deere Financing	\$ 6,679	\$ 6,679	\$ -	\$ 16,100	\$ 9,421	59%
OE21 John Deere Financing				\$ 12,300		
Series 2018 Installment Sale				\$ 83,800		
TOTAL DEBT SERVICE	\$ 6,679	\$ 6,679	\$ -	\$ 112,200	\$ 105,521	94%
TOTAL EXPENSES	\$ 295,261	\$ 1,035,331	\$ 740,070	\$ 1,780,700	\$ 745,369	42%
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	\$ 3,500	\$ 5,725				
IN05 Investment Interest	\$ 477	\$ 1,415				
IN30 Exp Reimbursement Income	\$ 7,968	\$ 84				
IN41 Gate Opener Income	\$ 667	\$ 450				
IN59 Other Income						
Total Other Income	\$ 12,612	\$ 7,674	\$ (4,938)	\$ 3,000	\$ (4,674)	
TOTAL PAYMENTS & ASSESSMENTS	\$ 42,595	\$ 58,229	\$ 15,634	\$ 1,036,200	\$ 977,971	
Net Income	\$ (252,666)	\$ (977,103)	\$ (724,436)	\$ (744,500)	\$ 232,603	
<u>Other Financing Sources & Uses</u>						
Budget Balance		\$ 700,000		\$ 708,500		
		\$ (277,103)		\$ -		

(1) \$36,000 has been added to the Road Project budget per Resolution #2018-16

Saddle Creek Comm Srvs District

BALANCE SHEET

As of November 30, 2018

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	268,684
1001 2018 Road Improvement Project	17,124
1020 Cash - Fund 2188	16
1040 Local Agency Investment Fund (LAIF)	100,903
Total Bank Accounts	\$386,728
Accounts Receivable	\$1,225
Total Current Assets	\$387,953
Fixed Assets	
1500 Capital Assets	13,127,405
1600 Accumulated Depreciation	(851,858)
Total Fixed Assets	\$12,275,547
TOTAL ASSETS	\$12,663,500
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$24,242
Credit Cards	\$19,041
Other Current Liabilities	
2100 Payroll Taxes Payable	770
2150 Accrued Payroll	13,058
2200 Sales Tax Payable	134
Total Other Current Liabilities	\$13,962
Total Current Liabilities	\$57,246
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	\$820,580
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Fund Balance	621,227
Net Income	(977,103)
Total Equity	\$11,842,920
TOTAL LIABILITIES AND EQUITY	\$12,663,500

Saddle Creek Comm Srvs District

CHECK DETAIL

November 2018

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
1000 Umpqua Bank Checking				
11/01/2018	2068893	John Deere Financial		(1,335.71)
11/01/2018	2370	Kampa Community Solutions, LLC	Oct Mgmt Fees	(5,678.27)
11/01/2018	2374	BRADLEY D NICKELL	Pay Period: 10/16/2018-10/31/2018	(257.97)
11/02/2018	Nov 2018	Intuit Full Service Payroll	Payroll Processing Fee	(145.00)
11/05/2018	DD	JOSHUA A OCHOA	Pay Period: 10/16/2018-10/31/2018	(1,064.59)
11/05/2018	DD	Gregory Hebard	Direct Deposit 2	(50.00)
11/05/2018	DD	Gregory Hebard	Pay Period: 10/16/2018-10/31/2018	(2,427.29)
11/05/2018	DD	DOLORES C BAKER	Pay Period: 10/16/2018-10/31/2018	(668.16)
11/05/2018	2364	California State Disbursement Unit	Garnishments Payable	(103.00)
11/05/2018	DD	KYLE W CEARLEY	Pay Period: 10/16/2018-10/31/2018	(1,194.32)
11/05/2018	DD	BRADLEY D NICKELL	Pay Period: 10/16/2018-10/31/2018	(257.97)
11/05/2018	DD	BRADLEY S KURTZER	Pay Period: 10/16/2018-10/31/2018	(452.21)
11/05/2018	DD	MICHAEL S STROMBERG	Pay Period: 10/16/2018-10/31/2018	(1,110.96)
11/05/2018	DD	NICOLE D MC CUTCHEN	Pay Period: 10/16/2018-10/31/2018	(1,264.83)
11/05/2018	DD	Ralph M. McGeorge	Pay Period: 10/16/2018-10/31/2018	(1,945.06)
11/07/2018		IRS	Tax Payment for Period: 10/31/2018-11/02/2018	(43.20)
11/07/2018		CA EDD	Tax Payment for Period: 10/31/2018-11/02/2018	(2.82)
11/09/2018		IRS	Tax Payment for Period: 11/03/2018-11/06/2018	(3,446.77)
11/09/2018		CA EDD	Tax Payment for Period: 11/03/2018-11/06/2018	(654.53)
11/20/2018	2385	SDRMA-Health Ins.	Monthly Health Ins Premium	(3,900.48)
11/20/2018	2384	Jim Wilson Excavation	37 Yds Woodstone and grading old asphalt	(3,179.00)
11/20/2018	2377	Lora Warner	Christmas Decor	(500.00)
11/20/2018	2386	Turf Star, Inc.	Landscape Equipt Maint	(81.59)
11/20/2018	DD	BRADLEY S KURTZER	Pay Period: 11/01/2018-11/15/2018	(565.28)
11/20/2018	DD	KYLE W CEARLEY	Pay Period: 11/01/2018-11/15/2018	(1,078.98)
11/20/2018	DD	JOSHUA A OCHOA	Pay Period: 11/01/2018-11/15/2018	(1,018.21)
11/20/2018	DD	DOLORES C BAKER	Pay Period: 11/01/2018-11/15/2018	(470.04)
11/20/2018	2378	VALLEY ENTRY SYSTEMS, INC.	Furnish & Install existing gate system	(750.00)
11/20/2018	2379	Bank of the West	October CC Bill	(179.88)
11/20/2018	2380	Kelly Stefanick	Computer set up services	(325.00)
11/20/2018	2381	Willdan	Road Project Engineering & Proj Mgmt per 2017-01 including Amendment #1	(24,194.71)
11/20/2018	2382	Aaronson, Dickerson etal	Legal Services	(525.00)
11/20/2018	2383	California Special Districts Association	2019 CSDA Membership Renewal	(2,791.00)
11/20/2018	DD	NICOLE D MC CUTCHEN	Pay Period: 11/01/2018-11/15/2018	(1,283.99)
11/20/2018	2375	California State Disbursement Unit	Garnishments Payable	(103.00)
11/20/2018	2376	Custom Equipment Co., Inc	Trailer Repair & Work Bench Accessories	(2,425.00)
11/20/2018	DD	Gregory Hebard	Pay Period: 11/01/2018-11/15/2018	(2,427.29)
11/20/2018	DD	Gregory Hebard	Direct Deposit 2	(50.00)
11/20/2018	DD	Ralph M. McGeorge	Pay Period: 11/01/2018-11/15/2018	(1,945.07)
11/20/2018	DD	MICHAEL S STROMBERG	Pay Period: 11/01/2018-11/15/2018	(1,076.19)
11/25/2018		Umpqua Bank Commerical CC		(11,782.44)

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
11/26/2018		CA EDD	Tax Payment for Period: 11/17/2018-11/20/2018	(634.95)
11/26/2018		IRS	Tax Payment for Period: 11/17/2018-11/20/2018	(3,337.67)
11/26/2018	Nov 2018	PG&E - 7193	Utilities	(363.43)
11/30/2018	370441461	USBank Equipment Finance	Copier Lease	(144.79)
Total for 1000 Umpqua Bank Checking				\$ (87,235.65)

Saddle Creek Comm Srvs District

2040 CSDA Bank of the West MC, Period Ending 11/28/2018

RECONCILIATION REPORT

Reconciled on: 12/13/2018

Reconciled by: Dolores Baker

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

Summary

USD

Statement beginning balance.....	179.88
Charges and cash advances cleared (1).....	834.28
Payments and credits cleared (1).....	-179.88
Statement ending balance.....	<u>834.28</u>

Register balance as of 11/28/2018.....834.28

Details

Charges and cash advances cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/31/2018	Expense	Oct Stmt	Young's Copper Ace Hardware	834.28
Total				834.28

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/29/2018	Bill	October bill	Bank of the West	-179.88
Total				-179.88

Saddle Creek Comm Svcs District

2050 Umpqua CSDA Visa, Period Ending 11/30/2018

RECONCILIATION REPORT

Reconciled on: 12/13/2018

Reconciled by: Dolores Baker

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

Summary

USD

Statement beginning balance.....	11,782.44
Charges and cash advances cleared (54).....	16,196.82
Payments and credits cleared (1).....	-11,782.44
Statement ending balance.....	<u>16,196.82</u>
Uncleared transactions as of 11/30/2018.....	2,844.47
Register balance as of 11/30/2018.....	19,041.29
Cleared transactions after 11/30/2018.....	0.00
Uncleared transactions after 11/30/2018.....	499.56
Register balance as of 12/13/2018.....	19,540.85

Details

Charges and cash advances cleared (54)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/16/2018	Expense	929151	Hunt & Sons, Inc.	380.93
10/31/2018	Expense	826582688	Chevron Gas n Goodie	43.19
11/01/2018	Expense		Intuit - QBO Online	30.99
11/03/2018	Expense	101940	World Oil	94.00
11/03/2018	Expense	NOV 2018	Cal Waste Recovery Systems	72.58
11/04/2018	Expense	9101062	Petro Wheeler Ridge	67.01
11/04/2018	Expense	50150	The Fruit Yard	120.27
11/04/2018	Expense	9-10/2018	Verizon Wireless	126.34
11/05/2018	Expense	119737	Copper Auto & Marine	83.56
11/06/2018	Expense	28	Lewis Port USA Racing	80.44
11/07/2018	Expense	1009523-2	Postmaster	32.70
11/07/2018	Expense	01795164	Big Lots	484.88
11/07/2018	Expense	111-1827688-8525037	Amazon.com	85.50
11/09/2018	Expense	502976	Belkorp Ag, LLC	65.78
11/09/2018	Expense	9447424	Amazon.com	85.49
11/09/2018	Expense	S4755497.002	General Plumbing Supply	94.23
11/09/2018	Expense	196292	Auto Zone	29.26
11/09/2018	Expense	0079 4983	Wal-Mart	54.28
11/09/2018	Expense	001 65777	Staples	106.24
11/09/2018	Expense	E02006P4IY	Microsoft Office	12.50
11/09/2018	Expense	001 65618	Staples	182.04
11/10/2018	Expense	01173094	Saddle Creek Country Club	32.25
11/11/2018	Expense	9014769	Copper Station	89.41
11/11/2018	Expense	01173217	Saddle Creek Country Club	160.72
11/11/2018	Expense	05219	El Toro Market	243.55
11/12/2018	Expense	1230734 0796	Family Dollar	63.69
11/13/2018	Expense	1467401-CA	ZOOM Car Wash	131.95
11/13/2018	Expense	8969882-A-1	Ewing	631.17
11/13/2018	Expense	280344 2 2983	Home Goods	380.20
11/13/2018	Expense	4	Stockton Honda Yamaha	29.59
11/14/2018	Expense	30777880	HD Supply/White Cap Constr...	1,523.10
11/14/2018	Expense	686447209	Sierra Energy 34	87.23
11/14/2018	Expense	133611141042	Hobby Lobby	299.86
11/15/2018	Expense	10/31/2018	Calaveras Telephone Co.	343.33
11/15/2018	Expense	6898635	Amazon.com	136.98
11/16/2018	Expense	1811-241716	Calaveras Lumber	84.43
11/17/2018	Expense	H276549	Hughson Farm Supply	933.43
11/19/2018	Expense	3 1	The Biggest Little Kitchen Store	107.74
11/19/2018	Expense	001 68147	Staples	312.73

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/21/2018	Expense	4591533	PCP Motorsports	86.18
11/21/2018	Expense	940772	Hunt & Sons, Inc.	447.37
11/21/2018	Expense	00025982	Swingle Meat Co.	576.15
11/21/2018	Expense	549184	Payless IGA	69.67
11/22/2018	Expense	637600787	Amazon.com	13.93
11/23/2018	Expense	0002 57219	Staples	747.51
11/23/2018	Expense	832700501991	Clover	89.37
11/23/2018	Expense	2613 6311 2	Wal-Mart	132.82
11/23/2018	Expense	64	Stockton Honda Yamaha	422.86
11/27/2018	Expense	1811-253503	Calaveras Lumber	801.83
11/28/2018	Expense	945340	Hunt & Sons, Inc.	209.49
11/28/2018	Expense	201293	Ceres Pipe & Metal	2,915.18
11/28/2018	Expense	9039142-A-1	Ewing	1,149.47
11/29/2018	Expense	5526670	Lowe's	446.62
11/29/2018	Expense	1811-253569	Calaveras Lumber	164.80

Total 16,196.82

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/25/2018	Bill	Nov 2018	Umpqua Bank Commerical CC	-11,782.44

Total -11,782.44

Additional Information

Uncleared charges and cash advances as of 11/30/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/28/2018	Expense	95619825	Stockton Honda Yamaha	136.91
11/28/2018	Expense	Nov STMT	Young's Copper Ace Hardware	1,905.70
11/29/2018	Expense	57548	Staples	89.95
11/30/2018	Expense	115777	Stockton Honda Yamaha	620.89
11/30/2018	Expense	563314414	Chevron Station	91.02

Total 2,844.47

Uncleared charges and cash advances after 11/30/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/01/2018	Expense		Intuit - QBO Online	30.99
12/01/2018	Expense	316701	Twain Harte Pharmacy	24.10
12/04/2018	Expense	10-11/2018	Verizon Wireless	126.34
12/10/2018	Expense	E0206W0QA	Microsoft Office	12.50
12/17/2018	Expense	9-11/2018	CCWD	293.13
01/09/2019	Expense	E0200731Q6	Microsoft Office	12.50

Total 499.56

SENATE BILL 165

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 or Section 53410 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the special tax district and others are handled through annual reports. This section of this report intends to comply with Section 50075.3 or Section 53411 of the California Government Code that states:

"The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 or Section 53410."

The requirements of the Act apply to following District:

Saddle Creek Community Services District Measure A Special Tax

Purpose of Special Tax

The Measure A Special Tax was established following the special all-mail election held on May 2, 2017 and was imposed to maintain Saddle Creek Community Services District owned facilities including but not limited to roadways, storm drains, landscaping, lighting, wildlife easements, entrance gate facilities, mosquito abatement, reserves, and administration.

Collections & Expenditures

Measure A Fund	Fiscal Year 2017/18 Special Taxes Collected	Fiscal Year 2017/18 Expended Amount	Project Status
Special Tax Fund	\$924,447.02	\$924,447.02	Ongoing

Saddle Creek Community Services District
Records Retention Policy
Adopted 12/18/2018

202.1 Purpose

The purpose of this policy is to: 1) provide guidelines to staff regarding the retention or disposal of public records of the District; 2) provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business; 3) ensure prompt and accurate retrieval of records; and 4) ensure compliance with legal and regulatory requirements. This section also provides the District’s intent as to document management, storage, and backup.

The District’s records management system is designed to apply efficient and economical management methods to the creation, utilization, maintenance, retention, preservation and disposal of District records with the goal of ensuring that records are kept only as long as they have some administrative, fiscal, historic, or legal value to the District. Records of the District should not be retained “just in case” if they have no administrative, fiscal, historic, or legal utility to the District. When records of the District no longer fulfill the value for which they were created, they should be destroyed unless they also have some historic or research significance. If that is the case, the records should be preserved by an appropriate historical agency.

202.2 Scope of Retention Policy

This policy shall apply to all public records of the District. “Public Records” are defined as any writing containing information relating to conduct of the public’s business prepared, owned, used, or retained by the District in the course of its business, regardless of physical form or characteristics. Therefore, Public Records include any handwriting, typewriting, printing, facsimiles, photographs, photocopies, electronic mail, film, audio tape, and any other means of recording containing information including words, pictures, sounds, symbols, or combinations thereof. A listing of records deemed to be official by the District is contained in Appendix 200-B—Categories of District Records and Record Retention Schedule.

202.3 Authorization

The General Manager is authorized by the Board of Directors to interpret and implement this policy, including but not limited to determining which Public Records should be included in each category of records under this policy; appraising the utility to the District of various categories of Public Records; identifying vital and/or confidential records; and establishing reasonable retention periods for various categories of Public Records.

202.4 Records Retention Schedule Principles

Pursuant to the provisions of California Government Code Sections 60200 through 60203, California Government Code § 61061(c), and the Local Government Records Management Guidelines prepared by the Secretary of State, the following principles will govern the retention, management and disposal of Public Records of the District.

A. Inventory of Records

The General Manager shall cause a records inventory of the District's records to be conducted. The inventory shall describe the type of records, volume of each type of records, where the records are kept, and how the records are used. The following information should be obtained during any inventory of District records:

1. Prepare a list of categories of records with each category consisting of a group of similar records kept together as a unit either because they deal with a particular subject (budget, personnel, etc.) or result from the same activity (special taxes, utility bills, etc.) or have a special form (maps, blueprints, etc.);
2. Determine the period of years covered by each category of records;
3. Determine the activity level for each category of records in order to determine whether the records need to be stored in the office or can be stored in a remote location; and
4. Note the volume of records in each category. The list of categories of records utilized by the District is attached hereto as Appendix 200-B—Categories of District Records and Record Retention Schedule.

B. Appraisal of Utility of Records

After completion of the records inventory, each category of records shall be appraised for their utility and value to the District. The records appraisal will:

1. identify vital records that are permanent and may not be destroyed or disposed of pursuant to law;
2. identify records with historic and/or research value;
3. identify records that can be destroyed immediately because they have no administrative, fiscal, historic or legal utility to the District; and
4. identify records that should be transferred to low-cost storage.

C. Establishment of Retention Period

Establish reasonable retention periods for each category of records based upon the immediate and future usefulness of each category of records to the District. Retention periods should be

assigned to records based on the principle that records should be retained only as long as they serve the immediate administrative, fiscal, historic and/or legal purpose for which they were created, and that such categories of records should be disposed of when they no longer serve such purposes. The Records Retention Schedule listing the Categories of District Records and the retention periods assigned to each such Category of District Records is attached hereto as Appendix 200-B—Categories of District Records and Record Retention Schedule.

D. Disposal of Records

The General Manager shall ensure that records are disposed of as soon as possible after fulfilling their respective administrative, fiscal, historic or legal function in accordance with the retention period for each Category of Records specified in the District's Record Retention Schedule. Such disposition of records shall occur periodically at the discretion of the General Manager. Disposition may include recycling or destroying unneeded records, or sending appropriate records of historical or research value to an archival facility.

The District's Record Retention Schedule, consisting of the Categories of Records and the retention periods assigned to each Category of Records, is attached hereto as Appendix 200-B—Categories of District Records and Record Retention Schedule. The Records Retention Schedule shall be periodically evaluated by the General Manager.

202.5 Permanent Records

Pursuant to the provisions of Government Code Section 60201, the District may not destroy or dispose of any record that is any of the following:

- A. Any document relating to formation, change of organization, including annexations and/or detachments, or reorganization of the District;
- B. An ordinance adopted by the District. However, an ordinance that has been repealed or is otherwise invalid or unenforceable may be destroyed or disposed of five (5) years after it was repealed or became invalid or unenforceable;
- C. Minutes of any meeting of the Board of Directors of District;
- D. Any record relating to any pending claim or litigation, including any settlement, judgment, arbitration award or other disposition of litigation within the past two (2) years;
- E. Any record which is the subject of any pending Public Records Act request made pursuant to the California Public Records Act at Government Code § 6250 et seq., until either: 1) request for production has been granted; or 2) two years have elapsed since the District provided written notice to the requester that his or her request has been denied;
- F. Any record relating to any pending construction that the District has not accepted, or as to which a stop notice claim legally may be presented;
- G. Any document relating to any non-discharged debt of the District;

- H. Any document relating to the title for real property in which the District may have an interest, including but not limited to deeds, easements, right of entry agreements and leases;
- I. Any document relating to any non-discharged contract to which the District is a party;
- J. Any document that constitutes an unaccepted bid or proposal for the construction of installation of any building, structure or public work which is less than two years old;
- K. Any document which specifies the following:
 - 1. The amount of compensation paid to District employees, or members of the Board of Directors or independent contractors providing personal and professional services to the District;
 - 2. Relates to expense reimbursement to District employees or members of the Board of Directors, or to the use of District paid credit cards, or to any travel compensation mechanism utilized by the District;
 - 3. Notwithstanding the foregoing, Government Code § 60201 provides that any record described in Paragraphs (1) and (2) above may be destroyed or disposed of no earlier than seven (7) years after the date of payment to which the record relates.

RECORD RETENTION SCHEDULE

Categories of District Records and Record Retention Schedule

Type of Record	Years	Remarks
<u>Correspondence</u>		
Chronological Correspondence	2	
General Correspondence to the Public	3	
Reports Received from Third Parties	3	
Public Records Act Requests	2	
<u>Financial</u>		
Expense Reports	2	Or until audited, whichever is first
Budgets	2	Or until audited, whichever is first
Billing/Accounting Reports	2	Or until audited, whichever is first
Budget Change Proposals	2	Or until audited, whichever is first
Audits	P	Permanent
Invoices	2	Or until audited, whichever is first
Fees/Receipts	2	Or until audited, whichever is first
Checks/Ledgers/Registers	2	Or until audited, whichever is first
Federal Grants or Loans	Active+7	Active until claim paid plus 7 years, or until audited, whichever is first
Cost Recovery–State Grants and Loans	Active+4	Active until claim paid plus 4 years, or until audited, whichever is first
Other Grants	Active+2	Active until end of grant year
Contracts for Professional Services	Active+7	Government Code Section 60201
Construction Contracts	Active+4	Active period ceases on completion and acceptance of construction
Purchase Orders	Active+4	Active period ends upon payment and District receipt of goods and/or services
District Employee and Board Member Travel Expenses	Active+7	Period of activity ceases upon date of payment
<u>Equipment/Supplies/Space</u>		
Inventory	Active	Active until revised
Service Orders/Authorizations	Active+2	Active until service performed and payment made
Vendor Information	Active	Active until revised
Inspection Reports	Active	Active until revised
Equipment Maintenance	Active +4	Active until maintenance complete and paid for
Hardware/Software Documentation	Active	Active until revised or superseded
Vehicle Files	2	
<u>Personnel</u>		
Job Descriptions	Active	Active until revised
Employee Records	Active+1	Active until employee leaves/terminates; confidential destruction
Attendance	Active+1	Active until employee leaves/terminates; confidential destruction
Training	3	
Applications	2	
Interview Documents	2	
Affirmative Action Policies	Active	Active until revised
Performance Evaluations	Active+1	Active until employee leaves/terminates; confidential destruction

Labor Relations	2	
Overtime Logs	2	
Grievances and Complaints	Active+2	Active until grievance process completed
<u>Policy/Procedure/Organization</u>		
Policies (All)	Active	Active until revised
Procedures (All)	Active	Active until revised
Compliance Requirements	Active	Active until revised
Organization Charts	Active	Active until revised
Mission Statements	Active	Active until revised
Agendas	3	
Minutes of Meetings	P	Permanent
Staff Reports (Administrative, Engineering)	3	
Studies	2	
Feasibility Analyses	5	
Request for Proposals and Responses Thereto	3	
Reports re Activities of Committees and/or Conference Attendance	3	
Safe and Security Policies	Active	Active until revised
Minutes of Public Hearings	P	Permanent
District Strategic Plans and Goals	Active	Active until revised or superseded
<u>Public Works</u>		
<u>Easements and Park Parcels</u>		
Records re Maintenance and Operations	Active+2	Includes work orders, inspection, repairs, cleaning, reports, complaints
Proposed Plans and Specifications, Permits	Active+2	Plans and specifications for new sites, expansions, and improvements to existing sites
Accident Reports	Active+2	Active until accident report completed
<u>Roads, Drainage</u>		
Engineering Documents	P	Permanent
Maps of Infrastructure	P	Permanent
Standard Design Specifications	Active+4	Active until revised
Plans and Specifications for New Improvements	Active+4	Active until improvement represented by plans and specifications is approved for construction
<u>Records Management</u>		
Records Retention Schedule	Active	Active until revised
Records Destruction Authorization	4	
Forms File	Active+1	Active until revised/rescinded/superseded
<u>Legislation/Regulations/Legal</u>		
Research Information	3	
Legal Opinions	Active+4	Active until issues resolved
Litigation	Active+2	Active until litigation complete
<u>Public Relations</u>		
Newspaper/Web Articles re District	2	
Press Releases	2	

“Active” retention is for records that remain “active”, or of administrative, fiscal, historic or legal utility to the District, until some event occurs which renders such records of no further utility to the District. After such an event occurs such records are disposed of pursuant to the District’s Records Retention Policy.