

**BOARD OF DIRECTORS MEETING AGENDA**

March 19, 2019 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 February 2019.
- b) Approval of the minutes from the Regular Board Meeting held February 19, 2019.

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) Approval of a Budget Amendment of up to \$15,000 for the Contracted Restoration of Remining Dead Landscape Turf
- b) Presentation of the First Draft 2017/18 Annual Audit
- c) Consideration of Policy Language Regarding the Review and Approval of Large Subdivision and Commercial Development Project Plans
- d) Approval of Contracting for Bookkeeping and Accounting Services Versus Part Time Staffing

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.

- General Manager's Report
  - Update on the status and direction regarding asphalt repairs on the entrance roundabout
  - Feedback from landscape Architect regarding new direction from last months meeting
- Site Manager's verbal report
  - Report on the Operation of the entrance gate during power outages

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***

*February 28, 2019*

SADDLE CREEK COMMUNITY SERVICES DISTRICT  
**FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS**  
*February 2019*

		ACTUALS			BUDGET		
		Last Year Jul-Feb	This Year Jul-Feb	Variance Inc/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
<b>EXPENDITURES</b>							
<b>SERVICES AND SUPPLIES</b>							
<u>ADMINISTRATION</u>							
OE01	Audit Expense			\$ -	\$ 11,700	\$ 11,700	100%
OE02	Finance Expenses	\$ 217	\$ 267	\$ 50	\$ 600	\$ 333	56%
OE02-1	Parcel Tax Implementation	\$ 2,298	\$ 2,177	\$ (121)	\$ 5,500	\$ 3,323	60%
OE03	Advertising	\$ 906	\$ 378	\$ (528)	\$ 500	\$ 122	24%
OE04	Legal Expenses		\$ 525	\$ 525	\$ 1,700	\$ 1,175	69%
OE05	Management Fees	\$ 38,937	\$ 40,032	\$ 1,095	\$ 69,400	\$ 29,368	42%
OE06	Insurance (Property Loss/Liability)	\$ 188		\$ (188)	\$ 9,500	\$ 9,500	100%
OE07	Miscellaneous/Contingency	\$ 3,378	\$ 3,152	\$ (227)	\$ 8,000	\$ 4,848	61%
OE08	Professional Development (Travel/Training)	\$ 7,115	\$ 5,492	\$ (1,623)	\$ 11,000	\$ 5,508	50%
OE09	Dues, Certifications & Subscriptions	\$ 6,627	\$ 3,980	\$ (2,647)	\$ 7,300	\$ 3,320	45%
OE10	Uniform Expenses	\$ 2,467	\$ 2,732	\$ 265	\$ 3,000	\$ 268	9%
OE11	Electric Power/Water/Sewer	\$ 3,360	\$ 7,409	\$ 4,049	\$ 5,800	\$ (1,609)	-28%
OE12	Telephone/Internet Service	\$ 3,477	\$ 3,458	\$ (19)	\$ 6,000	\$ 2,542	42%
OE14	Office Supplies/Postage	\$ 4,874	\$ 3,274	\$ (1,601)	\$ 5,700	\$ 2,426	43%
OE15	Office Equipment Repair/Replacement	\$ 5,916	\$ 3,497	\$ (2,419)	\$ 8,000	\$ 4,503	56%
OE21	Office Equipment Lease	\$ 1,300	\$ 1,674	\$ 374	\$ 2,700	\$ 1,026	38%
OE26	County Fees/LAFCO	\$ 5,020	\$ 10,224	\$ 5,205	\$ 10,500	\$ 276	3%
OE30	Reimbursable Maint/Repair Expense	\$ 4,268		\$ (4,268)	\$ 3,000	\$ 3,000	100%
OE41	HR Consultant	\$ 2,000	\$ 4,100	\$ 2,100	\$ 6,000	\$ 1,900	32%
PE03-1	Payroll Taxes - Administration	\$ 5,307	\$ 7,854	\$ 2,547	\$ -		
PE06-1	Employee Wages - Administration	\$ 55,191	\$ 90,858	\$ 35,667	\$ -		
	<b>Total Administration</b>	\$ 152,846	\$ 191,083	\$ 38,237	\$ 175,900	\$ 83,529	47%
<u>COMMON AREAS</u>							
OE16	Gate Maintenance & Opener Purchase	\$ 7,695	\$ 11,537	\$ 3,842	\$ 18,400	\$ 6,863	37%
OE17	Streets/Sidewalks/Lighting Maint & Repair	\$ 5,688	\$ 10,568	\$ 4,879	\$ 11,100	\$ 532	5%
PE03-5	Payroll Taxes - Streets	\$ 6	\$ 405	\$ 399	\$ -		
PE06 -5	Employee Wages - Streets	\$ 80	\$ 5,227	\$ 5,146	\$ -		
OE18-1	Landscape Supplies & Repairs	\$ 18,487	\$ 29,105	\$ 10,618	\$ 29,900	\$ 795	3%
OE18-3	Landscape Equipment Gas & Oil	\$ 2,025	\$ 4,935	\$ 2,910	\$ 5,500	\$ 565	10%
OE18-4	Landscape Equipment Repair/Replacement	\$ 11,251	\$ 9,019	\$ (2,232)	\$ 17,500	\$ 8,481	48%
	Payroll Taxes - Common Areas	\$ 7,780	\$ 7,981	\$ 202	\$ -		
PE06 -2	Employee Wages - Common Areas	\$ 95,265	\$ 95,838	\$ 573	\$ -		
	<b>Total Common Areas</b>	\$ 148,277	\$ 174,615	\$ 26,337	\$ 82,400	\$ 17,237	21%

SADDLE CREEK COMMUNITY SERVICES DISTRICT  
**FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS**  
*February 2019*

		ACTUALS			BUDGET		
		Last Year Jul-Feb	This Year Jul-Feb	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
<b>EXPENDITURES</b>							
<b>MOSQUITO ABATEMENT</b>				\$ -			
OE22-1	Mosquito Control Products	\$ 6,088	\$ 3,470	\$ (2,618)	\$ 16,000	\$ 12,530	78%
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 760	\$ 724	\$ (36)	\$ 3,800	\$ 3,076	81%
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 4,162	\$ 5,587	\$ 1,425	\$ 11,600	\$ 6,013	52%
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 2,087	\$ 4,902	\$ 2,815	\$ 9,200	\$ 4,298	47%
PE03-4	Payroll Taxes - Mosquito Abatement	\$ 266	\$ 260	\$ (6)			
PE06-4	Employee Wages - Mosquito Abatement	\$ 3,409	\$ 3,248	\$ (161)			
	<b>Total Mosquito Abatement</b>	\$ 16,772	\$ 18,192	\$ 1,420	\$ 40,600	\$ 25,916	64%
	<i>Less: Distributed Payroll to Service Areas</i>	\$ (167,305)	\$ (211,671)	\$ (44,367)			
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	\$ 150,590	\$ 172,218	\$ 21,628	\$ 298,900	\$ 126,682	42%
<b>PERSONNEL COSTS</b>				\$ -		\$ -	
PE01	Worker Compensation Insurance	\$ (320)	\$ 561	\$ 881	\$ 14,700	\$ 14,139	96%
PE02	Health Insurance	\$ 28,349	\$ 28,507	\$ 158	\$ 73,800	\$ 45,293	61%
PE03	Payroll Taxes	\$ 13,359	\$ 16,501	\$ 3,141	\$ 28,600	\$ 12,099	42%
PE04	Processing Fees	\$ 795	\$ 1,019	\$ 224	\$ 1,900	\$ 881	46%
PE05	Directors Stipend	\$ 5,600	\$ 6,500	\$ 900	\$ 6,000	\$ (500)	-8%
PE06	Employee Wages	\$ 153,946	\$ 195,171	\$ 41,225	\$ 351,400	\$ 156,229	44%
	<b>TOTAL PERSONNEL COSTS</b>	\$ 201,729	\$ 248,259	\$ 46,530	\$ 476,400	\$ 228,141	48%
<b>EQUIPMENT OUTLAY</b>				\$ -			
	(1) Cart & (1) Fogger	\$ 28,960		\$ (28,960)			
	Trailer/Spray Rig/Tractor				\$ 67,700	\$ 67,700	100%
	Carport		\$ 11,644		\$ 12,000	\$ 356	3%
	Radar Unit			\$ -	\$ 6,800	\$ 6,800	100%
	<b>TOTAL EQUIPMENT OUTLAY</b>	\$ 28,960	\$ 11,644	\$ (17,316)	\$ 86,500	\$ 74,856	87%
<b>CAPITAL OUTLAY/STUDIES/ASSESEMENTS</b>				\$ -			
OE53-2	Landscape Design			\$ -	\$ 25,875	\$ 25,875	100%
OE53-1	Landscape Improvements	\$ 35,927		\$ (35,927)	\$ -	\$ -	
OE17-2	Road Improvement (1)		\$ 718,875	\$ 718,875	\$ 724,063	\$ 5,188	1%
OE17-1	Road Project Design/Mgmt (Willdan)	\$ 12,926	\$ 47,719	\$ 34,792	\$ 56,762	\$ 9,043	16%
OE17-2	Storm Drains		\$ 2,134	\$ 2,134			
	<b>TOTAL STUDIES &amp; ASSESSMENTS</b>	\$ 48,854	\$ 768,728	\$ 719,874	\$ 806,700	\$ 40,106	5%

SADDLE CREEK COMMUNITY SERVICES DISTRICT  
**FY 2018-19 MONTHLY BUDGET REPORT ANALYSIS**  
*February 2019*

			<b>ACTUALS</b>			<b>BUDGET</b>		
			Last Year Jul-Feb	This Year Jul-Feb	Variance Inc/ (Decr)	<i>This year's BUDGET</i>	\$ Budget Remaining	% Budget Remaining
<b>EXPENDITURES</b>								
<b>DEBT SERVICE</b>								
OE20	John Deere Financing		\$ 9,350	\$ 9,350	\$ -	\$ 16,100	\$ 6,750	42%
OE21	John Deere Financing					\$ 12,300		
	Series 2018 Installment Sale					\$ 83,800		
<b>TOTAL DEBT SERVICE</b>			<b>\$ 9,350</b>	<b>\$ 9,350</b>	<b>\$ -</b>	<b>\$ 112,200</b>	<b>\$ 6,750</b>	<b>6%</b>
<b>TOTAL EXPENSES</b>			<b>\$ 439,482</b>	<b>\$ 1,210,198</b>	<b>\$ 770,716</b>	<b>\$ 1,780,700</b>	<b>\$ 476,536</b>	<b>27%</b>
<b>PAYMENTS AND ASSESSMENTS RECEIVED</b>								
<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)		\$ 508,738	\$ 567,157	\$ 58,419	\$ 564,025	\$ (3,132)	
	Pymt No. 2: (40%) May 2018 (FY18)				\$ -	\$ 410,200	\$ 410,200	
Total Assessment Income			<b>\$ 538,721</b>	<b>\$ 617,712</b>	<b>\$ 78,991</b>	<b>\$ 1,025,500</b>	<b>\$ 407,788</b>	
<u>Reimbursement Income</u>								
Total Reimbursement Income					\$ -		\$ -	
<u>Other Income</u>								
IN03	Weed Abatement		\$ 3,500	\$ 4,500				
IN05	Investment Interest		\$ 580	\$ 2,052				
IN30	Exp Reimbursement Income		\$ 8,468	\$ 84				
IN41	Gate Opener Income		\$ 827	\$ 450				
IN59	Other Income - CC rebate			\$ 1,057				
Total Other Income			<b>\$ 13,375</b>	<b>\$ 8,143</b>	<b>\$ (5,233)</b>	<b>\$ 3,000</b>	<b>\$ (5,143)</b>	
<b>TOTAL PAYMENTS &amp; ASSESSMENTS</b>			<b>\$ 552,096</b>	<b>\$ 625,854</b>	<b>\$ 73,758</b>	<b>\$ 1,036,200</b>	<b>\$ 410,346</b>	
<b>Net Income</b>			<b>\$ 112,614</b>	<b>\$ (584,344)</b>	<b>\$ (696,958)</b>	<b>\$ (744,500)</b>	<b>\$ (160,156)</b>	
<u>Other Financing Sources &amp; Uses</u>				<b>\$ 700,000</b>		<b>\$ 708,500</b>		
Budget Balance				<b>\$ 115,656</b>		<b>\$ -</b>		

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

# Saddle Creek Comm Srvs District Statement of Net Position

As of February 28, 2019

## ASSETS

### Current Assets

<b>1000 Umpqua Bank Checking</b>		
Assigned to Operating Fund Contingency Reserve		\$ 311,600
Unassigned		288,302
<b>Total 1000 Umpqua Bank Checking</b>		<b>\$ 599,902</b>
<b>1020 Cash with Calaveras County - Fund 2188</b>		<b>\$ 26</b>
<b>1040 Local Agency Investment Fund (LAIF) Account</b>		
Assigned to Capital Equipment Reserve		\$ 46,550
Assigned to Capital Facility Replacement Reserve		-
Assigned to Road Improvement and Maintenance Reserve		-
Unassigned		54,962
<b>Total 1040 Local Agency Fund (LAIF) Account</b>		<b>\$ 101,512</b>
<b>Total Current Assets</b>		<b>\$ 701,440</b>

### Capital Assets

<b>1500 Capital Assets</b>		<b>\$ 13,181,170</b>
<b>1550 Construction in Progress</b>		<b>39,718</b>
<b>Less: 1600 Accumulated Depreciation</b>		<b>(1,069,734)</b>
<b>Total Capital Assets-Net</b>		<b>\$ 12,151,155</b>
<b>TOTAL ASSETS</b>		<b>\$ 12,852,595</b>

## LIABILITIES

### Current Liabilities

<b>2000 Accounts Payable</b>		\$ 16,803
<b>2050 Umpqua CSDA Visa</b>		7,818
<b>2100 Payroll Taxes Payable</b>		3,638
<b>2150 Accrued Payroll</b>		12,820
<b>2200 Sales Tax Payable</b>		162
<b>Total Current Liabilities</b>		<b>\$ 41,241</b>

### Long-Term Liabilities

<b>2500 Lease Payable - John Deere</b>		\$ 97,387
<b>2600 Series 2018 Installment Sale</b>		700,000
<b>Total Long-Term Liabilities</b>		<b>\$ 797,387</b>
<b>Total Liabilities</b>		<b>\$ 838,628</b>

## NET POSITION

**Net Investment in Capital Assets** **\$ 12,151,155**

### Unrestricted

#### Assigned:

Operating Fund Contingency Reserve		311,600
Capital Equipment Reserve		46,550
Capital Facility Replacement Reserve		-
Road Improvement and Maintenance Reserve		-

Unassigned 343,290

**Total Unrestricted** **\$ 701,440**

**Total Net Position** **\$ 12,852,595**

**Saddle Creek Comm Srvs District  
Unaudited Treasurer's Report  
FEBRUARY 2019**

**Statement of Cash Flows**

For the 8 Months Ending February 28, 2019

	Umpqua Bank Checking	2018 Road Improvement Project	Calaveras Co Fund 2188	LAIF	YTD Total
<b>Net Income</b>	<b>(9,971)</b>	<b>(700,006)</b>	<b>(46,606)</b>	<b>1,512</b>	<b>(755,071)</b>
<b>OPERATING ACTIVITIES</b>					
Adjustments to reconcile Net Income to Net Cash provided by Operations:					
1200 Accounts Receivable	8,025				8,025
2000 Accounts Payable	7,096				7,096
2050 Umpqua CSDA Visa	(6,637)				(6,637)
2100 Payroll Taxes Payable	2,998				2,998
2110 Garnishments Payable	(179)				(179)
2150 Accrued Payroll	481				481
2200 Sales Tax Payable	(371)				(371)
<b>Net cash provided by operating activities</b>	<b>1,442</b>	<b>(700,006)</b>	<b>(46,606)</b>	<b>1,512</b>	<b>(743,658)</b>
<b>FINANCING ACTIVITIES</b>					
2500 Lease Payable - John Deere	54,970				54,970
<b>Net cash increase for period</b>	<b>56,412</b>	<b>(700,006)</b>	<b>(46,606)</b>	<b>1,512</b>	<b>(688,688)</b>
<b>Cash at beginning of period (7/1/2018)</b>	<b>543,490</b>	<b>700,006</b>	<b>46,632</b>	<b>100,000</b>	<b>1,390,128</b>
<b>Cash at end of period</b>	<b>599,902</b>	<b>-</b>	<b>26</b>	<b>101,512</b>	<b>701,440</b>

**Saddle Creek Comm Srvs District  
Unaudited Treasurer's Report  
FEBRUARY 2019**

**Cash Flow Projection**

FY 2018-19									
Feb-2019	Mar-2019	Apr-2019	May-2019	Jun-2019	Jul-2019	Aug-2019	Sep-2019	Oct-2019	

**REGULAR CHECKING**

<b>Beginning Checking Account Balance</b>	\$	658,667		\$ 599,902		\$ 524,783		\$ 450,841		\$ 698,502		\$ 628,151		\$ 566,799		\$ 535,448		\$ 474,097
<b>Deposits</b>																		
Assessments								\$ 410,200						\$ 30,000				
Other Income		\$ 143																
		\$ -																
<b>Disbursements</b>																		
Paychecks		\$ 19,409		\$ 19,000		\$ 19,000		\$ 19,000		\$ 19,000		\$ 19,000		\$ 19,000		\$ 19,000		\$ 19,000
Payroll Taxes		\$ 7,610	(9)	\$ 8,200		\$ 8,200		\$ 8,200		\$ 8,200		\$ 8,200		\$ 8,200		\$ 8,200		\$ 8,200
Checks Written																		
Other Operating & Admin Costs		\$ 11,663		\$ 14,000		\$ 14,000		\$ 14,000		\$ 14,000		\$ 14,000		\$ 14,000		\$ 14,000		\$ 14,000
Bonuses - IRA payments																		
Property Liability Insurance																		
Worker's Comp Insurance																		
New Lease payments		\$ 1,051	(2)	\$ 1,051		\$ 1,051		\$ 1,051		\$ 1,051		\$ 1,051		\$ 1,051		\$ 1,051		\$ 1,051
Capital Outlay			(3)	\$ 12,148		\$ 2,002		\$ 6,800						<i>( Budget for this period is unknown at this time )</i>				
Projects Costs			(8)			(Spray rig)		(Radar Unit)										
Human Resources Practioners		\$ 500		\$ 500		\$ 500		\$ 500						<i>( Budget for this period is unknown at this time )</i>				
Willdan			(7)	\$ 1,120										<i>( Budget for this period is unknown at this time )</i>				
NBS						\$ 1,088		\$ 1,088						<i>( Budget for this period is unknown at this time )</i>				
SDFA (Road Construction Loan)			(4)					\$ 83,800										
Landscape Architect			(5)			\$ 9,000		\$ 9,000		\$ 9,000				<i>( Budget for this period is unknown at this time )</i>				
Credit Card Payments		\$ 16,658		\$ 17,000		\$ 17,000		\$ 17,000		\$ 17,000		\$ 17,000		\$ 17,000		\$ 17,000		\$ 17,000
ACS Debits - (Utilities, Lease Pymts,P/R processing)		\$ 2,016		\$ 2,100		\$ 2,100		\$ 2,100		\$ 2,100		\$ 2,100		\$ 2,100		\$ 2,100		\$ 2,100
<b>Total Disbursements</b>		<b>\$ 58,908</b>		<b>\$ 75,120</b>		<b>\$ 73,941</b>		<b>\$ 162,539</b>		<b>\$ 70,351</b>		<b>\$ 61,351</b>		<b>\$ 61,351</b>		<b>\$ 61,351</b>		<b>\$ 61,351</b>
<b>Ending Checking Account Balance</b>		<b>\$ 599,902</b>		<b>\$ 524,783</b>		<b>\$ 450,841</b>		<b>\$ 698,502</b>		<b>\$ 628,151</b>		<b>\$ 566,799</b>		<b>\$ 535,448</b>		<b>\$ 474,097</b>		<b>\$ 412,745</b>
	check	\$	(0)															
	Check	\$	-															

- (2) New \$55K lease for Compact tractor per Budget
- (3) \$1450.- Shed and \$10698. for trailer both within budget
- (4) Loan payment due May 4, 2019
- (5) Prelim Design \$25K, \$2K contingency - Budget
- (6) 2018-19 Proposed Budget \$31.5K
- (7) Remainder of \$95K contract (\$61K + \$34K)

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



# Saddle Creek Comm Srvs District

## CREDIT CARD - TRANSACTION DETAIL BY ACCOUNT

February 2019

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
<b>2050 Umpqua CSDA Visa</b>					
02/01/2019	Expense	7360850	MVCAC		63.50
02/01/2019	Expense	120721	Copper Auto & Marine		26.25
02/01/2019	Expense		Intuit - QBO Online		30.99
02/02/2019	Expense	Deposit trf at C/I	Hyatt Regency		224.13
02/04/2019	Expense	12/13-01/1/2019	Verizon Wireless		126.38
02/04/2019	Expense	10	Elephant Bar		72.00
02/04/2019	Expense	Feb 2019	Cal Waste Recovery Systems		72.58
02/06/2019	Expense	31010	Shell		40.00
02/06/2019	Expense	32LBC69H	Hyatt Regency		697.39
02/06/2019	Expense	20	Speedy Fuel		77.39
02/07/2019	Expense	KOH	MAC'S Tie Downs		261.65
02/10/2019	Expense	E02007HKYE	Microsoft Office		12.50
02/11/2019	Expense	89929696	Lowe's		104.41
02/11/2019	Expense	998717	Hunt & Sons, Inc.		217.40
02/12/2019	Expense	236291	Oakdale Ace		71.86
02/12/2019	Expense	945490-A-1	Ewing		127.49
02/12/2019	Expense	Jan 2019 Invoices	Aramark Uniform Service		185.25
02/12/2019	Expense	E53329	Safe-T-Lite of Modesto Inc.		142.03
02/12/2019	Expense	J67766/1	Hassett Hardware		45.20
02/12/2019	Expense	AR303591	Mo-Cal Office Solutions, Inc		7.00
02/12/2019	Expense	H327519003	HP Home & Home Office Store		81.31
02/12/2019	Expense	988669	Hunt & Sons, Inc.		158.88
02/13/2019	Expense	9796733151	Staples		96.50
02/13/2019	Expense	988689	Hunt & Sons, Inc.		380.04
02/14/2019	Credit Card Credit	Prime Cancelled	Amazon.com		-13.93
02/14/2019	Expense	536301	Guy Harvey		280.00
02/15/2019	Expense	1/31/2018	Calaveras Telephone Co.		340.77
02/19/2019	Expense	11/1618-1/15/19	CCWD		294.42
02/22/2019	Expense	448456	Quality Equipment & Spray		34.35
02/24/2019	Expense	1406091	Toojay's		33.98
02/25/2019	Expense	524101	Belkorp Ag, LLC		279.99
02/26/2019	Expense	694152	Speedway		37.01
02/27/2019	Expense	517123005922	Mizner's Lounge		59.11
02/27/2019	Expense	31010	Calypso		78.40
02/28/2019	Expense	027873	Sacramento Intl Airport		150.00
02/28/2019	Expense	R1441CD-1	Caribe Royale		1,018.62
02/28/2019	Expense	602785	Pearl on the River		90.77
02/28/2019	Expense	450228804	Alamo		869.60
<b>Total for 2050 Umpqua CSDA Visa</b>					<b>\$6,875.22</b>

2200 Sales Tax Payable

02/07/2019	Expense	KOH	MAC'S Tie Downs		18.96
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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
02/22/2019	Expense	448456	Quality Equipment & Spray		1.67
<b>Total for 2200 Sales Tax Payable</b>					<b>\$20.63</b>
TE TOTAL EXPENSES					
1SS SERVICES & SUPPLIES					
AE Administrative Expenses					
OE02 Finance Expenses					
02/01/2019	Expense		Intuit - QBO Online	Monthly QuickBooks Online Fee	30.99
<b>Total for OE02 Finance Expenses</b>					<b>\$30.99</b>
OE08 Professional Development					
02/01/2019	Expense	7360850	MVCAC	2019 Northern Red Chickens	63.50
02/02/2019	Expense	Deposit trf at C/I	Hyatt Regency		224.13
02/06/2019	Expense	32LBC69H	Hyatt Regency	Mosquito & Vector Control Conference -	697.39
02/24/2019	Expense	1406091	Toojay's		33.98
02/26/2019	Expense	694152	Speedway		37.01
02/27/2019	Expense	31010	Calypso		78.40
02/27/2019	Expense	517123005922	Mizner's Lounge		59.11
02/28/2019	Expense	R1441CD-1	Caribe Royale		1,016.34
02/28/2019	Expense	027873	Sacramento Intl Airport		56.25
02/28/2019	Expense	450228804	Alamo		347.84
02/28/2019	Expense	602785	Pearl on the River		90.77
<b>Total for OE08 Professional Development</b>					<b>\$2,704.72</b>
OE10 Uniform Expense					
02/14/2019	Expense	536301	Guy Harvey	Large Brim Hats	280.00
<b>Total for OE10 Uniform Expense</b>					<b>\$280.00</b>
OE11 Electric Power/Water/Sewer					
02/19/2019	Expense	11/1618-1/15/19	CCWD		294.42
<b>Total for OE11 Electric Power/Water/Sewer</b>					<b>\$294.42</b>
OE12 Telephone					
02/04/2019	Expense	12/13-01/1/2019	Verizon Wireless		126.38
02/15/2019	Expense	1/31/2018	Calaveras Telephone Co.		340.77
<b>Total for OE12 Telephone</b>					<b>\$467.15</b>
OE14 Office Supplies/Postage					
02/10/2019	Expense	E02007HKYE	Microsoft Office	Monthly Microsoft 360 Subscription	12.50
02/12/2019	Expense	H327519003	HP Home & Home Office Store		81.31
02/12/2019	Expense	AR303591	Mo-Cal Office Solutions, Inc		7.00
02/13/2019	Expense	9796733151	Staples		96.50
02/14/2019	Credit Card Credit	Prime Cancelled	Amazon.com		-13.93
<b>Total for OE14 Office Supplies/Postage</b>					<b>\$183.38</b>
<b>Total for AE Administrative Expenses</b>					<b>\$3,960.66</b>
OE Operational Expenses					
OE18 Common Areas					
OE16 Gate Maint/Repair/Staff/Openers					
02/11/2019	Expense	89929696	Lowe's		104.41
02/12/2019	Expense	236291	Oakdale Ace		71.86
<b>Total for OE16 Gate Maint/Repair/Staff/Openers</b>					<b>\$176.27</b>

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
OE18-1 Landscape Supplies					
02/04/2019	Expense	Feb 2019	Cal Waste Recovery Systems		72.58
02/12/2019	Expense	945490-A-1	Ewing		127.49
<b>Total for OE18-1 Landscape Supplies</b>					<b>\$200.07</b>
OE18-3 Landscape Equipment Gas & Oil					
02/12/2019	Expense	988669	Hunt & Sons, Inc.		158.88
02/12/2019	Expense	E53329	Safe-T-Lite of Modesto Inc.		142.03
02/13/2019	Expense	988689	Hunt & Sons, Inc.		380.04
<b>Total for OE18-3 Landscape Equipment Gas &amp; Oil</b>					<b>\$680.95</b>
OE18-4 Landscape Equip Repair/Replace					
02/22/2019	Expense	448456	Quality Equipment & Spray		36.02
02/25/2019	Expense	524101	Belkorp Ag, LLC		279.99
<b>Total for OE18-4 Landscape Equip Repair/Replace</b>					<b>\$316.01</b>
<b>Total for OE18 Common Areas</b>					<b>\$1,373.30</b>
OE22 Mosquito Abatement Expense					
OE22-1 Mosquito Control Products					
02/07/2019	Expense	KOH	MAC'S Tie Downs	Truck parts	280.61
<b>Total for OE22-1 Mosquito Control Products</b>					<b>\$280.61</b>
OE22-2 Mosquito Abatement Monitor/Test					
02/12/2019	Expense	Jan 2019 Invoices	Aramark Uniform Service		185.25
02/12/2019	Expense	J67766/1	Hassett Hardware		45.20
<b>Total for OE22-2 Mosquito Abatement Monitor/Test</b>					<b>\$230.45</b>
OE22-3 Mosquito Abate Vehicles Gas/Oil					
02/06/2019	Expense	31010	Shell		40.00
02/06/2019	Expense	20	Speedy Fuel		77.39
02/11/2019	Expense	998717	Hunt & Sons, Inc.		217.40
<b>Total for OE22-3 Mosquito Abate Vehicles Gas/Oil</b>					<b>\$334.79</b>
OE22-4 Mosquito Abatement Equip Maint					
02/01/2019	Expense	120721	Copper Auto & Marine	Truck parts	26.25
<b>Total for OE22-4 Mosquito Abatement Equip Maint</b>					<b>\$26.25</b>
<b>Total for OE22 Mosquito Abatement Expense</b>					<b>\$872.10</b>
OE30 Reimbursable Maintenance Exp					
02/04/2019	Expense	10	Elephant Bar		72.00
02/28/2019	Expense	R1441CD-1	Caribe Royale		2.28
02/28/2019	Expense	027873	Sacramento Intl Airport		93.75
02/28/2019	Expense	450228804	Alamo		521.76
<b>Total for OE30 Reimbursable Maintenance Exp</b>					<b>\$689.79</b>
<b>Total for OE Operational Expenses</b>					<b>\$2,935.19</b>
<b>Total for 1SS SERVICES &amp; SUPPLIES</b>					<b>\$6,895.85</b>
<b>Total for TE TOTAL EXPENSES</b>					<b>\$6,895.85</b>

# Saddle Creek Comm Srvs District

## CHECK DETAIL

February 2019

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
1000 Umpqua Bank Checking				
02/01/2019	2430	Kampa Community Solutions, LLC	Management Fees	(5,962.18)
02/01/2019	2110291	John Deere Financial	Tractor Payment	(1,335.71)
02/02/2019	Feb Fees	Intuit Full Service Payroll	Payroll Processing Fee	(137.00)
02/05/2019	2431	California State Disbursement Unit	Garnishments Payable	(103.00)
02/05/2019	DD	DOLORES C BAKER	Pay Period: 01/16/2019-01/31/2019	(363.18)
02/05/2019	DD	Gregory Hebard	Pay Period: 01/16/2019-01/31/2019	(2,437.40)
02/05/2019	DD	Gregory Hebard	Direct Deposit 2	(50.00)
02/05/2019	DD	BRADLEY S KURTZER	Pay Period: 01/16/2019-01/31/2019	(618.63)
02/05/2019	DD	Ralph M. McGeorge	Pay Period: 01/16/2019-01/31/2019	(1,952.90)
02/05/2019	DD	NICOLE D MC CUTCHEN	Pay Period: 01/16/2019-01/31/2019	(827.91)
02/05/2019	DD	MICHAEL S STROMBERG	Pay Period: 01/16/2019-01/31/2019	(1,273.37)
02/05/2019	DD	KYLE W CEARLEY	Pay Period: 01/16/2019-01/31/2019	(1,162.37)
02/08/2019		IRS	Tax Payment for Period: 02/02/2019-02/05/2019	(2,919.17)
02/08/2019		CA EDD	Tax Payment for Period: 02/02/2019-02/05/2019	(561.48)
02/19/2019	2437	SDRMA-Health Ins.	Monthly Health Ins Premium	(4,014.72)
02/19/2019	2436	VALLEY ENTRY SYSTEMS, INC.	Qtry Gate Maintenance per Contract	(325.00)
02/19/2019	2435	Mike Stromberg	Boot Reimbursement	(43.09)
02/19/2019	2434	Kyle Cearley	Boot Reimbursement	(100.00)
02/19/2019	2433	Human Resources Practitioners	HR Consulting Retainer per Contract	(500.00)
02/19/2019	2432	Calaveras First Company, Inc.	Advertising for Landscape Maint Worker	(69.00)
02/19/2019	2438	Co Occupational Medical Partners	Health Testing for 2 new employees	(330.00)
02/19/2019	2441	California Chamber of Commerce	2019 Employment Notices	(182.75)
02/19/2019	2440	CNA Surety	CA Dishonesty Bond - Public Service	(326.03)
02/19/2019	2439	Turf Star, Inc.	Landscape Maint Supplies	(104.04)
02/20/2019	DD	DOLORES C BAKER	Pay Period: 02/01/2019-02/15/2019	(1,285.05)
02/20/2019	DD	KYLE W CEARLEY	Pay Period: 02/01/2019-02/15/2019	(1,104.38)
02/20/2019	DD	Gregory Hebard	Direct Deposit 2	(50.00)
02/20/2019	DD	Gregory Hebard	Pay Period: 02/01/2019-02/15/2019	(2,437.39)
02/20/2019	DD	MICHAEL S STROMBERG	Pay Period: 02/01/2019-02/15/2019	(1,148.90)
02/20/2019	DD	DAMON H WAITE	Pay Period: 02/01/2019-02/15/2019	(1,011.62)
02/20/2019	DD	Ralph M. McGeorge	Pay Period: 02/01/2019-02/15/2019	(1,952.89)
02/20/2019	DD	BRADLEY S KURTZER	Pay Period: 02/01/2019-02/15/2019	(618.62)
02/20/2019	DD	NICOLE D MC CUTCHEN	Pay Period: 02/01/2019-02/15/2019	(577.92)
02/20/2019	DD	JEROD S MCELROY	Pay Period: 02/01/2019-02/15/2019	(536.47)
02/20/2019	2442	California State Disbursement Unit	Garnishments Payable	(103.00)
02/25/2019	1/8-2/6/2019	PG&E - 7193	Utilities	(398.20)
02/25/2019	Feb Stmt	Umpqua Bank Commerical CC	Umpqua CSDA Visa	(16,658.16)
02/26/2019	2445	Deere Credit, Inc	Advance Lease Payment per Contract.	(1,051.30)
02/27/2019		CA EDD	Tax Payment for Period: 02/20/2019-02/22/2019	(632.79)
02/27/2019		IRS	Tax Payment for Period: 02/20/2019-02/22/2019	(3,496.73)
02/28/2019	377309745	USBank Equipment Finance	Copier Lease Payment	(144.79)
<b>Total for 1000 Umpqua Bank Checking</b>				<b>\$ (58,907.14)</b>

# Saddle Creek Community Services District

## Regular Meeting of March 19, 2019

### AGENDA SUPPORTING DATA

#### **7. DISCUSSION AND ACTION ITEMS**

a) Approval of a Budget Amendment of up to \$15,000 for the Contracted Restoration of Remining Dead Landscape Turf

#### **Recommended Motion**

I move to approve a budget amendment in the amount of \$15,000 for the Turf Renovation Project as presented

#### **Background**

The Board has directed the cost effective restoration of the drought damaged landscape areas near the entrance. Included herein is a cost comparison of restoration of the turf and fescue completed by District staff with mechanical methods, versus restoration of the turf using a hydroseed contractor. The cost for District staff to perform the work does not include labor, and as we saw following the drought, our crews were not the best equipped for such construction projects; as our maintenance work suffered.

# Remaining Dead Turf Square Footage

<u>LOCATION</u>	<u>DIMENSIONS</u>	<u>SQUARE FOOT</u>	
DeBaldo's	7' X 200' =	1,400'	fescue
Hill #17	14' X 300' =	4,200'	
Pond C	15' X 450' =	6,750'	
Sales	20' X 65' =	1,300'	
New Sales Area	20' X 65' =	1,300'	
Across From Sales	25' X 125' =	3,125'	fescue
Models Strip	5' X 100' =	500'	fescue
Models	20' X 300' =	6,000'	fescue
Entrance Gate	25' X 320' =	8,000'	
Exit Gate	20' X 550' =	11,400'	
	<b>Total</b>	<b>43,975</b>	<b>square foot</b>

Fescue Square Footage      11,025

Turf Square Footage      32,950

# Costs For In House Reestablishment

## Top Soil Needed Pre Seed

80 yards at \$50 per yard = \$4,000

## Seed

Seed at 15 pounds per 1,000 square foot

$43,975 \div 1,000 = 43.97$

$43.97 \times 15 = 659.5$  pounds

659.5 pounds at \$85 per 50 pounds = \$1,190

## Top Soil Needed Post Seed

Top soil at 1/2" thick over seed

$12 \times 2 \times 27 = 648$  square feet at 1/2" per yard

$43,975 \div 648 = 67.86$  yards

67.86 yards at \$50 per yard = \$3,393

\$4,000

\$1,190

\$3,393

**Page 15**

Total \$8,583

\* Plus man power and time

# Hydro seeding

## Top Soil Needed Pre Seed

80 yards at \$50 per yard = \$4,000

## Hydro Seed

Mark Seeding Service Inc.

209-745-0491

Galt California

Verbal quote of .18¢ per square foot

43,975 x .18¢ = \$7,916

\$4,000

\$7,916

Total \$11,916

\* done in one day



# Saddle Creek Community Services District

## Regular Meeting of March 19, 2019

### AGENDA SUPPORTING DATA

#### **7. DISCUSSION AND ACTION ITEMS**

b) Presentation of the First Draft 2017/18 Annual Audit

#### **Recommended Motion**

No action is required at this meeting as the audit will be presented at the April 2019 Board meeting.

#### **Background**

The annual audit covering the period of January 1, 2017 through June 30, 2018 will be delivered to the Board as soon as completed in draft by auditor Larry Bain. We expected the audit earlier this week, but will deliver as soon as the draft is submitted. The Board has always requested that the draft audit be delivered one month, and presented for discussion the following.

# Saddle Creek Community Services District

## Regular Meeting of March 19, 2019

### AGENDA SUPPORTING DATA

#### **7. DISCUSSION AND ACTION ITEMS**

c) Consideration of Policy Language Regarding the Review and Approval of Large Subdivision and Commercial Development Project Plans

#### **Recommended Motion**

I move to approve the development policy language as presented.

#### **Background**

The Board has directed the preparation of a set of policies setting the requirements for approval of new land development projects. The Board approved the Development Policy Intent language in January 2019, and attached is the first section of draft requirements for consideration. Upon approval of all sections, the policy will be included on an agenda for full approval by resolution.

## **SUBDIVISION & LARGE COMMERCIAL DEVELOPMENT PROCESS**

### Introduction

The following section lays out the process for developing residential subdivisions (more than four lots) or large commercial development (more than 7,200 square feet of floor space). The process is divided into the following four major steps:

1. Preliminary Information Exchange & Indemnification
2. Project Development Review and Involvement in County Processes (Area Master Plan)
3. Final Design and Construction
4. Performance Guarantee Period

Each of these steps will also require interface with the Calaveras County Community Development Department. The following outlines the process in each step of the overall development process.

### Step 1: Preliminary Information Exchange & Indemnification

#### Intent of this Step

The intent of this step is to provide an opportunity for the developer to discuss the general process of development with the District and for the District to provide copies of detailed maps, models, and reports that will assist the Developer in preparing his application with the District. The developer will also be required to sign agreements that indemnify the District and agree to pay for all District costs in processing the developer's application. At this step, no formal Board action is required by the District, unless the development requires annexation.

### Step 1 Process

#### Developer Application for SCCSD Service and Advanced Funding Agreement

The first action of the developer is to prepare an Application for SCCSD Service (Appendix 600-B) that outlines the scope and location of the proposed development and to execute an Advanced Funding Agreement (Appendix 600-F). The Advance Funding Agreement between the developer and the District must be executed by both parties before the District reviews the developer's application. The Advance Funding Agreement will:

Provide for the scope of work to be provided by District personnel and consultants in reviewing the application;

Estimate the amount of administrative, engineering and legal costs to be incurred by the District in reviewing the application;

Provide for a cash deposit to cover those estimated costs with the provision that once the cash deposit is reduced to a specified level, that future work on processing the application by District

personnel will not continue until the account balance specified in the Advance Funding Agreement has been restored to the original amount required by the agreement; and

Indemnify the District against any action taken by the developer or by any third party against the developer and/or the District for the proposed project.

With this application for service, the developer will pay a non-refundable \$500 administrative fee and \$200 application fee and a \$1,500 engineering review deposit. These fees and deposits may periodically be changed when the Board of Directors amends the Miscellaneous Fee Schedule. For a complex project, the developer may be required to add to the initial deposit to cover District labor and expense costs needed to complete the activities in this step. If so, the District will provide a cost estimate to complete this phase of work. Any funds left in the deposit at the end of this step will be refunded to developer or credited to the fees required in the next step of the process. Staff shall stop work on the Application for SCCSD Service process if the developer does not pay the initial fees and deposits or does not maintain the engineering review deposit funds in a positive balance.

The Application for SCCSD Services prepared by the developer shall be posted on the District's website and a copy will be available in the District office for review.

#### District Indemnification

The Developer shall assume all legal and litigation liabilities regarding the development, indemnifying the District. As part of the Application for SCCSD Services process and as contained in the Advanced Funding Agreement, the developer shall indemnify and hold the District harmless for activities done by the District in Steps 1 and 2 of the development process. The developer shall indemnify the District against any legal action taken by any third party against the developer and/or the District for the proposed project. Indemnification for activities after Step 2 shall be contained in the formal Development Agreement that takes effect in Step 3.

#### Guarantee of Service

Activities conducted by the District at this stage of the process for the developer shall not be construed as a guarantee of any service empowered by the District to provide. Guaranteeing service shall be agreed to with the execution of the Development Agreement by both parties at the beginning of Step 3 of this process.

#### District Engineering Report on Application for SCCSD Services

The District Engineer shall evaluate the developer's Application for SCCSD Services and then produce a report which contains applicable maps, models, and reports that will assist the developer in preparing project design plans and specifications and environmental documentation in Step 2 of the process. The information provided by the District will include road, street lighting, storm drainage, open space, easement maintenance, mosquito control and other services (and other latent power services that might be provided by the District), future planning by the District, which may impact the developer, and estimated cost of the review of development and construction documents, and environmental documentation. Further, the report will contain concerns and issues that the District may have regarding District services, capabilities, capacities and future plans

related to new development. These concerns will be discussed and revised as needed at least once each year by the District Board of Directors. Finally, the report will contain a statement that Board policy is that the District will fully expect the County to enforce the County General Plan and associated Area Plan Amendments thereto when they process the developer's application to the County. Furthermore, the District will consider preparing a "Service Availability" letter that will be used by the developer as he initiates the development process with the County. The template for the Service Availability letter is contained in Appendix 600-G.

#### Board Review of Development Proposal if Development Entails Annexation

If the proposed development entails annexation of the development into the District service area, District staff shall bring the Application for SCCSD Services and District Engineer's Report to the Board for their review, deliberation, and input. Prior to approval for the developer to continue the project, the Board of Directors shall hold a public hearing to receive and review comments. Then, the Board of Directors may approve the project to go on to the next step in the process or send the application back to the developer for modification and subsequent reevaluation by the Board of Directors.

#### Step 2: Preparation of Sub-Area Master Plan & Environmental Documentation

##### Intent of this Step

The intent of this step is for the developer to prepare the Sub-Area Master Plan (SAMP) if determined necessary by the District and appropriate environmental documentation for the proposed project. Guidelines for preparing the Sub-Area Master Plan are provided in Appendix 600-H. The District will participate actively in the project Environmental Review conducted by the county. These two tasks are done in collaboration with District staff and District consultants hired to assist with technical review. When the SAMP is completed, it will be presented to the District Board of Directors. The Board will also have an opportunity to review and comment on the environmental analyses. The Sub-Area Master Plan is prepared in conjunction with county approval of the developer's entitlement to develop. The agency responsible for reviewing the SAMP will be the District. The developer may group the District's facilities with other elements of the project when completing the California Environmental Quality Act (CEQA) review and documentation for County consideration.

Environmental documentation for the subdivision will be prepared under the authority of the County Community Development Department, with input from the District. Final approval of environmental documentation of the subdivision will be provided by the County Board of Supervisors.

##### Step 2 Process

###### Written Request for District Services to Subdivision

After approval of the Application for SCCSD Services and the execution of the Advanced Funding Agreement, the developer shall make written request of the District to move to Step 2 of the process. The request shall state the legal description of the property to be served, the Assessor's Parcel number(s), the name of the proposed subdivision, and its

location. The request shall be accompanied by a copy of the proposed map and which District services the developer is requesting. Accompanying the application, the developer will provide the completed Developer Information Form (below) and Appendix \_\_\_\_\_ Developer Information Form and a check, money order, or other warrant that will be used to fund the Development Account.

#### Developer Information Form

On a case-by-case basis, the Board of Directors may request the developer to complete the Developer Information Form (Appendix 600-J) and submitted it with the written Request of District Services to Subdivision. The information requested consists of the makeup of the development partnership/corporation, their individual and collective development history with similar types of projects, and demonstration of their financial depth to complete the proposed project. The District may perform further due diligence using the information provided by the developer. The financial information provided to the District will be kept confidential by the District and is exempt from disclosure to the public under a specific exemption of the Public Records Act.

If during the course of the project, the information contained in the Developer Information Form is found to be incomplete or inaccurate, the work by the District may be suspended until such irregularities are resolved to the District's satisfaction.

#### Funding a Development Account

With the request for District Services to Subdivision, the Advance Funding Agreement shall be amended to provide that the developer shall provide funds to a development account controlled by the District for use by the District to review the SAMP and environmental documentation prepared in this step. Unless otherwise agreed to by the District Board of Directors and developer, the amount funded to the development account shall be the total estimated costs of the District providing the administrative, engineering, legal and inspection services required, as outlined below.

The District shall prepare a monthly account status report for the Board of Directors and the developer. If the District anticipates that the costs for its review will exceed the initial estimate then the District shall notify the developer. If the account balance is not brought up to the new estimated amount needed within thirty (30) days of District's notice, then all work by the District shall cease.

At the completion of the subdivision and upon final approval by the Board, any funds remaining in the account shall be returned to the developer within sixty (60) days of said Board approval.

#### Cost Estimate and Developer Funding Assurance

The District Engineer shall prepare a cost estimate for the SAMP and subsequent environmental documentation which will serve as the basis for the amount of funds required to fund the development account. This cost estimate will also be used to determine the amount of assurance that the developer will provide to insure that this phase of the project is completed without any financial impact on the District. The developer must provide separate security in the amount of the District Engineer's cost estimate and

security must be in the form of an Irrevocable Letter of Credit or a cash deposit with the District.

#### Public Access to Development Information

The District shall maintain public access to the final SAMP and draft and final environmental documentation by posting these documents on the District's web site and in the District office. Non-confidential information provided from the Developer Information Form shall also be posted on the web site and in the District office. The District shall also post on the web site the formal reviews of the SAMP by the District and/or its consultants.

#### Developer Prepares Sub-Area Master Plan (SAMP)

The developer, with the assistance of an engineer with recent experience with this type of work, shall prepare the Sub-Area Master Plan (SAMP) for the proposed project. The typical scope of work for the SAMP is contained in Appendix \_\_\_\_\_. The District will provide input to the developer during the preparation of the SAMP. The District services to be provided shall be evaluated in the SAMP in terms of determining present capacities, future capacities with planned build-out of existing communities and developments within the District, other on-going development applications, and the impact on present and future capacities caused by the proposed development. These evaluations shall be done by modeling approved by the District. The SAMP will provide alternative infrastructure improvement methods for the proposed development. If approved alternatives are available, then each alternative will be evaluated for capital and annualized long-term operations and maintenance costs, as well as an analysis of the advantages and disadvantage to the District for each alternative.

The District shall require the developer to prepare a detailed financial impact analysis as part of the Sub-Area Master Plan. The analysis shall evaluate long-term financial impacts on existing District customers for providing services to the proposed development. The analysis shall also disclose any anticipated additional costs (including the re-allocation of special taxes) or reduction in service(s) to existing customers and future customers moving into the new development caused by the development of the proposed project. If the development is found to cause potential additional short- and/or long-term financial impacts on the existing customer base, then the financial analysis shall include alternative financial impact mitigations for consideration by the District. With these mitigations, the proposed development shall not impose any additional short- or long-term financial impacts on the District's existing customer base, as well as fire service requirements, such as alarm systems, inspections, and periodic operational verifications, which the District may be expected to provide.

#### Review of SAMP by District Board of Directors

The draft SAMP will be evaluated by the District and its consultant. Once the draft SAMP has been approved by District staff, the developer will present his findings to the District Board of Directors in a Public Hearing, scheduled with at least two weeks notice to the public to allow the public time to review and consider the SAMP. The Board may request additional work to complete the SAMP based on public input and its review. If substantial additional work is requested by the Board of Directors, then the draft SAMP will be revised and brought back to the Board for final review. With no additional revisions

requested by the Board, the developer will finalized the SAMP, which will include the preferred alternatives based on input from District staff and Board. The final SAMP will then be brought back to the Board of Directors, who will receive and file the document. Only after the environmental documentation has been properly reviewed and approved by the controlling agencies, including the County and the District, will the SAMP be considered for approval by the District Board of Directors.

#### Perform Environmental Analyses and Prepare Environmental Documentation

The environmental documentation is usually done at the same time as the preparation of the SAMP. With the county as lead agency, the developer will perform environmental analysis of infrastructure alternatives, as well as the impacts of providing District services on the community and the District. This step is conducted by the developer under the direction of the Calaveras County Community Development Department with input from the District during the environmental review process. This part of the process is completed with the approval by the County Board of Supervisors and the issuance of the Conditions of Approval. Once the environmental process has been completed and approved by the County, then the District and developer will move on to Step 3.

#### Funding the Environmental Review Process for the SAMP

The developer will be entirely responsible for completing CEQA at their own expense. Should the District need to retain a CEQA consultant to review the CEQA document, the developer shall be responsible for these expenses.

#### The Environmental Documentation Process for the SAMP

The final SAMP will not be approved by the District Board of Directors until all CEQA documentation has been completed by the developer and approved by the county. All improvements recommended in the SAMP shall be included in the CEQA analyses. As applicable, the terms and conditions of the SAMP and the CEQA documentation of the SAMP shall be included in the county's conditions of approval for the subdivision development project.

#### Annexation

If the developer is requesting annexation into the District for one or more services, then all of the environmental impacts, including the appropriate elements of the County General Plan and associated Area Plan Amendments, of such an annexation must be considered during the environmental documentation and costs estimates/funding assurances process performed in this Step 2 of the project in connection with approval of the SAMP.

### Step 3: Project Design and Construction

#### Intent of this Step

The intent of this step is to move the project into the design and construction phase. The first task is for the District and developer to prepare and execute a Development Agreement. This step may also require the developer to request annexation to the District by the Local Agency Formation Commission (LAFCO) if the proposed project lies outside the District's service area. Once the project area is annexed into the District by LAFCO, then the developer will prepare the final



designs for all improvements to the District. The final task prior to commencing construction is for the developer to prepare the final design of the selected alternatives to the infrastructure improvements.

### Step 3 Process

This final step in the subdivision process has several steps, including executing the development agreement, supporting annexation if the property is outside the District's service area, preparing final designs, construction, and project acceptance.

#### Develop and Execute Development Agreement

The Development Agreement contains the terms and conditions under which the developer may construct extensions to District infrastructure and for the District to provide services to the proposed project. The details for preparing the Development Agreement are contained below. A sample Development Agreement is contained in Appendix \_\_\_\_\_. Once the Board of Directors has accepted the Development Agreement and it has been executed by both parties, then the developer can move on to the next step in this process, either annexation or project design. The Development Agreement will contain several important clauses.

The Development Agreement, either with or without annexation provisions, will not be considered for approval by the District's Board of Directors until all of the CEQA documentation with respect to the SAMP and the implications of annexation have been completed, circulated for public comment, and refined into a final EIR that is reviewed by the District's Board of Directors.

The developer agrees to build the project per District conditions and schedule.

Should the Board of Directors determine that supplemental environmental documentation is necessary, then the Development Agreement shall not be considered by the Board until such supplemental documentation is completed and approved.

For those projects in which annexation is being requested, the development agreement shall include any and all provisions relative to the annexation process between the developer and the District so that the development agreement acts, in essence, as an annexation agreement as well in those cases in which all or a portion of the development needs to be annexed into the District for one or more services.

To insure that once the project moves into the construction phase, the developer will provide an irrevocable letter of credit to be used to complete construction if the developer should stop work for any reason. The amount of this letter of credit shall be one-hundred and twenty-five percent (125%) of the estimated District capital improvement costs for the project as developed in the SAMP.

The Development Agreement will contain an indemnification clause which will hold the District harmless for any part of the design and construction process from actions taken by the developer or any third party relative to the development.

The District agrees to provide all agreed-upon services to the development. These services may include roads, storm drains, street lighting, mosquito control, common area maintenance, and other services that the District may have the power to deliver. If the development is to be annexed into the District, then the power to determine which services will be provided lies with LAFCO after they have determined that adequate CEQA has been done for providing these services and that adequate short- and long-term funding is provided by the developer for them.

The development shall not impose any additional short- or long-term financial impacts on the District's existing customer base.

#### Developer Request for Annexation

If the project lies outside the District's service area, then it must be annexed into the District by LAFCO in order to receive services from the District. Prior to considering support for annexation, the developer shall sign an Annexation Agreement with the District. A sample Annexation Agreement is contained in Appendix \_\_\_\_.

Requests for annexation will be considered by the Board on the basis of (a) the County General Plan and Area Plan Amendment, (b) input from existing customers and property owners adjacent to the land to be annexed, (c) District workload and technical capacity to fulfill annexation obligations, and (d) any other mitigating circumstances associated with expansion of the District's service area.

If support for annexation is agreed to by the Board of Directors in the Annexation Agreement, such support shall expire with the expiration of the approved CEQA documentation. Details on the annexation process are provided in Section \_\_\_\_, below.

#### Developer Prepares Project Designs

With the Development Agreement executed by all parties and the annexation process completed, then the developer will move into the project design phase. Project designs will conform to the District's Development Improvement Standards, which are described in more detail in Section \_\_\_\_, below. The District and/or its consultants will review and approve all plans submitted by the developer before any construction can commence.

#### Construction Oversight

During construction, the District will oversee all construction to insure that construction meets District's standards. The cost of oversight will be paid by the developer.

#### Final Project Approval

Once the extensions to the District's infrastructure has been completed and approved by the District Engineer, District staff will bring the project to the Board of Directors for final acceptance and approval. At this point, the District will release the construction securities (performance bond or letter of credit). The District will then require a new warranty security in the amount of twenty-five percent (25%) of the actual infrastructure construction cost to provide a guarantee of construction performance of the extended infrastructure. This security shall be in the form of a surety or warranty bond, irrevocable letter of credit, cash or other insurance instrument acceptable to the District. The term of this security will be two (2) years, unless otherwise approved by the District's Board of Directors.

#### Step 4: Performance Guarantee Period

After the project is completed and has been accepted by the District, the developer shall provide a performance warranty in an amount stipulated in the Development Agreement. Such warranty shall guarantee performance of all facilities constructed by or for the developer for the project for a period of at least one (1) year from the time of District approval, or other term, as specified in the Development Agreement. The performance warranty shall be in the form of a bond, irrevocable letter of credit, cash or other warrant acceptable to the District.

# Saddle Creek Community Services District

## Regular Meeting of March 19, 2019

### AGENDA SUPPORTING DATA

#### 7. DISCUSSION AND ACTION ITEMS

d) Approval of Contracting for Bookkeeping and Accounting Services Versus Part Time Staffing

##### **Recommended Motion**

I move to authorize the General Manager to contract for Accounting services.

##### **Background**

If the Board is not already aware, our most fantastic Accountant Dolores Baker is planning to retire from ALL major work commitments effective March 28, 2019. We were extremely lucky when she joined us and she has truly improved and solidified the accounting for the District. Since Dolores will be impossible to replace in kind, management is recommending that accounting be completed by an accounting firm, rather than going through a recruitment/hiring process.

We have secured a proposal for services from a CPA firm that performs the same service for another CSD in Mariposa County; a District also managed by Kampa Community Solutions. They are very familiar with the work to be completed, and the transition should be seamless. Although there are no Board policies directing hiring staff versus a contractor, I seek the approval of the Board to proceed with this sole source contract versus seeking competitive proposals or hiring and training staff. Attached is the brief letter proposal from Warmerdam CPAs.

A resolution of appreciation for Dolores will be placed on the April 2019 agenda.

# WARMERDAM CPA GROUP

Saddle Creek Community Services District  
1000 Saddle Creek Drive  
Copperopolis, CA 95228

March 15, 2019

Dear Pete,

Thank you for considering Warmerdam CPA Group for your payroll, consulting and accounting needs. We are a full service accounting firm, providing a wide range of services to business and individuals. Here is the scope of work to be performed:

- Process payroll checks and pay their respective payroll taxes
- Prepare quarterly payroll returns
- Prepare year-end W-2's
- Prepare year-end 1099 forms
- Enter and pay bills on a weekly basis or as needed
- Reconcile bank and credit cards accounts
- Maintain general ledger
- Prepare monthly financials reports for monthly board meetings
- Prepare sales tax returns as needed
- Assist with workers' comp audit
- Prepare government compensation report

We estimate our monthly fees to be approximately \$1,500-\$1,800 but not to exceed \$1,800 for the aforementioned services. We will be available for other projects that management request; our fees for these services will range from \$80-\$150 per hour.

Sincerely,



Ever S Ventura, CPA