

BOARD OF DIRECTORS MEETING AGENDA

October 16, 2018 2:00 PM

Saddle Creek Lodge – Gold Room

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 September 2018.
- b. Approval of the minutes from the Regular Board Meeting held September 18, 2018.
- c. Adoption of a Resolution Approving an Amendment to the Consulting Services Agreement Fee Schedule with Kampa Community Solutions, LLC

7. **DISCUSSION AND ACTION ITEMS**

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

- a. Adoption of the Notice of Completion for the 2018 Road Improvement Project
- b. Adoption of a Resolution Approving Amendments to the District Fund Balance Policy, to Include the Addition of an Equipment Replacement and Road Improvement Reserve
- c. Report and Presentation on the Progress, Plan and Schedule for the District Records Management Program
- d. Review and Direction on the Development of the Road Maintenance Program and Priorities, as well as Road Improvement Standard Specifications and Details

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 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
September 30, 2018

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

Statement of Cash Flows

For the 3 Months Ending September 30, 2018

	Umpqua Bank Checking	2018 Road Improvement Project	Calaveras Co Fund 2188	LAIF	YTD Total
Net Income	(122,587)	(682,882)	(379)	357	(805,491)
OPERATING ACTIVITIES					
Adjustments to reconcile Net Income to Net Cash provided by Operations:					-
1200 Accounts Receivable	5,125				5,125
2000 Accounts Payable	(6,855)				(6,855)
2050 Umpqua CSDA Visa	(2,128)				(2,128)
2100 Payroll Taxes Payable	73				73
2110 Garnishments Payable	(179)				(179)
2150 Accrued Payroll	246				246
2200 Sales Tax Payable	(398)				(398)
Net cash provided by operating activities	(126,703)	(682,882)	(379)	357	(809,607)
Net cash increase for period	(126,703)	(682,882)	(379)	357	(809,607)
Cash at beginning of period (7/1/2018) -Unaudited	543,490	700,006	316	100,000	1,343,812
Cash at end of period	416,787	17,124	(63)	100,357	534,205

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

	ACTUALS			BUDGET		
	Last Year Jul-Sept	This Year Jul-Sept	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
SERVICES AND SUPPLIES						
ADMINISTRATION						
OE01	Audit Expense		\$ -	\$ 11,700	\$ 11,700	100%
OE02	Finance Expenses	\$ 93	\$ 93	\$ (0)	\$ 600	\$ 507 85%
OE02-1	Parcel Tax Implementation	\$ 1,210	\$ (1,210)	\$ 5,500	\$ 5,500	100%
OE03	Advertising	\$ 256	\$ 57	\$ (199)	\$ 500	\$ 443 89%
OE04	Legal Expenses		\$ -	\$ 1,700	\$ 1,700	100%
OE05	Management Fees	\$ 16,224	\$ 17,035	\$ 811	\$ 69,400	\$ 52,365 75%
OE06	Insurance (Property Loss/Liability)		\$ -	\$ 9,500	\$ 9,500	100%
OE07	Miscellaneous/Contingency	\$ 387	\$ 286	\$ (101)	\$ 8,000	\$ 7,714 96%
OE08	Professional Development (Travel/Training)	\$ 1,610	\$ 2,638	\$ 1,028	\$ 11,000	\$ 8,362 76%
OE09	Dues, Certifications & Subscriptions	\$ 2,316	\$ 144	\$ (2,172)	\$ 7,300	\$ 7,156 98%
OE10	Uniform Expenses		\$ 960	\$ 960	\$ 3,000	\$ 2,040 68%
OE11	Electric Power/Water/Sewer	\$ 1,409	\$ 3,775	\$ 2,366	\$ 5,800	\$ 2,025 35%
OE12	Telephone/Internet Service	\$ 1,323	\$ 1,573	\$ 250	\$ 6,000	\$ 4,427 74%
OE14	Office Supplies/Postage	\$ 2,432	\$ 2,366	\$ (66)	\$ 5,700	\$ 3,334 58%
OE15	Office Equipment Repair/Replacement	\$ 5,802	\$ 180	\$ (5,623)	\$ 8,000	\$ 7,820 98%
OE21	Office Equipment Lease	\$ 230	\$ 809	\$ 579	\$ 2,700	\$ 1,891 70%
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	\$ 1,757	\$ 2,971	\$ 1,214	\$ -	
PE06-1	Employee Wages - Administration	\$ 19,593	\$ 38,623	\$ 19,030	\$ -	
	Total Administration	\$ 58,807	\$ 76,576	\$ 17,769	\$ 175,900	\$ 134,918 77%
	COMMON AREAS			\$ -	\$ -	
OE16	Gate Maintenance & Opener Purchase	\$ 4,423	\$ 869	\$ (3,553)	\$ 18,400	\$ 17,531 95%
OE17	Streets/Sidewalks/Lighting Maint & Repair	\$ 189	\$ 6,680	\$ 6,491	\$ 11,100	\$ 4,420 40%
PE03-5	Payroll Taxes - Streets	\$ 6	\$ 405	\$ 399	\$ -	
PE06 -5	Employee Wages - Streets	\$ 80	\$ 5,227	\$ 5,146	\$ -	
OE18-1	Landscape Supplies & Repairs	\$ 11,330	\$ 13,931	\$ 2,601	\$ 29,900	\$ 15,969 53%
OE18-3	Landscape Equipment Gas & Oil	\$ 540	\$ 698	\$ 158	\$ 5,500	\$ 4,802 87%
OE18-4	Landscape Equipment Repair/Replacement	\$ 10,257	\$ 7,010	\$ (3,247)	\$ 17,500	\$ 10,490 60%
	Payroll Taxes - Common Areas	\$ 3,258	\$ 2,730	\$ (529)	\$ -	
PE06 -2	Employee Wages - Common Areas	\$ 42,590	\$ 32,909	\$ (9,681)	\$ -	
	Total Common Areas	\$ 72,673	\$ 70,459	\$ (2,214)	\$ 82,400	\$ 53,212 65%

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

		ACTUALS			BUDGET		
		Last Year Jul-Sept	This Year Jul-Sept	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES							
MOSQUITO ABATEMENT				\$ -			
OE22-1	Mosquito Control Products	\$ 2,204	\$ 509	\$ (1,695)	\$ 16,000	\$ 15,491	97%
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 646	\$ 125	\$ (520)	\$ 3,800	\$ 3,675	97%
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 2,684	\$ 3,011	\$ 327	\$ 11,600	\$ 8,589	74%
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 369	\$ 605	\$ 235	\$ 9,200	\$ 8,595	93%
PE03-4	Payroll Taxes - Mosquito Abatement	\$ 82	\$ 97	\$ 14			
PE06-4	Employee Wages - Mosquito Abatement	\$ 1,077	\$ 1,179	\$ 102			
	Total Mosquito Abatement	\$ 7,062	\$ 5,525	\$ (1,536)	\$ 40,600	\$ 36,350	90%
	<i>Less: Distributed Payroll to Service Areas</i>	\$ (68,444)	\$ (84,139)	\$ (15,695)			
	TOTAL SERVICES & SUPPLIES	\$ 70,097	\$ 68,420	\$ (1,677)	\$ 298,900	\$ 224,480	75%
PERSONNEL COSTS				\$ -		\$ -	
PE01	Worker Compensation Insurance	\$ (320)	\$ 561	\$ 881	\$ 14,700	\$ 14,139	96%
PE02	Health Insurance	\$ 14,010	\$ 11,701	\$ (2,309)	\$ 73,800	\$ 62,099	84%
PE03	Payroll Taxes	\$ 5,104	\$ 6,202	\$ 1,099	\$ 28,600	\$ 22,398	78%
PE04	Processing Fees	\$ 335	\$ 427	\$ 92	\$ 1,900	\$ 1,473	78%
PE05	Directors Stipend			\$ -	\$ 6,000	\$ 6,000	100%
PE06	Employee Wages	\$ 63,341	\$ 77,937	\$ 14,597	\$ 351,400	\$ 273,463	78%
	TOTAL PERSONNEL COSTS	\$ 82,469	\$ 96,829	\$ 14,360	\$ 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	\$ 135		\$ (135)	\$ -	\$ -	
OE17-2	Road Improvement		\$ 682,931	\$ 682,931	\$ 688,063	\$ 5,132	1%
OE17-1	Road Project Design/Mgmt (Willdan)		\$ 8,973	\$ 8,973	\$ 56,762	\$ 47,789	84%
OE17-2	Storm Drains		\$ 2,134	\$ 2,134			
	TOTAL STUDIES & ASSESSMENTS	\$ 135	\$ 694,038	\$ 693,903	\$ 770,700	\$ 78,796	10%

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

	ACTUALS			BUDGET		
	Last Year Jul-Sept	This Year Jul-Sept	Variance Incl/ (Decr)	<i>This year's BUDGET</i>	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
DEBT SERVICE						
OE20	John Deere Financing	\$ 4,007	\$ 4,007	\$ -	\$ 16,100	\$ 12,093 75%
OE21	John Deere Financing				\$ 12,300	
	Series 2018 Instalment Sale				\$ 83,800	
	TOTAL DEBT SERVICE	\$ 4,007	\$ 4,007	\$ -	\$ 112,200	\$ 108,193 96%
	TOTAL EXPENSES	\$ 174,494	\$ 863,295	\$ 688,801	\$ 1,744,700	\$ 881,405 51%
PAYMENTS AND ASSESSMENTS RECEIVED						
<u>Assessment Income</u>						
	Pytm No. 3: (5%) Aug 2017 (FY17)	\$ 29,983	\$ 50,555	\$ 20,572	\$ 51,275	\$ 720
	Pytm No. 1: (55%) Feb 2018 (FY18)			\$ -	\$ 564,025	\$ 564,025
	Pytm No. 2: (40%) May 2018 (FY18)			\$ -	\$ 410,200	\$ 410,200
	Total Assessment Income	\$ 29,983	\$ 50,555	\$ 20,572	\$ 1,025,500	\$ 974,945
<u>Reimbursement Income</u>						
	Total Reimbursement Income			\$ -	\$ -	
				\$ -	\$ 7,700	\$ 7,700
<u>Other Income</u>						
				\$ -	\$ -	
IN03	Weed Abatement	\$ 3,550	\$ 6,125			
IN05	Investment Interest	\$ 345	\$ 790			
IN30	Exp Reimbursement Income	\$ 3,768	\$ 84			
IN41	Gate Opener Income	\$ 419	\$ 250			
IN59	Other Income					
	Total Other Income	\$ 8,082	\$ 7,249	\$ (833)	\$ 3,000	\$ (4,249)
	TOTAL PAYMENTS & ASSESSMENTS	\$ 38,065	\$ 57,803	\$ 19,739	\$ 1,036,200	\$ 978,397
	Net Income	\$ (136,429)	\$ (805,491)	\$ (669,062)	\$ (708,500)	\$ 96,991
<u>Other Financing Sources & Uses</u>						
					\$ 708,500	
	Budget Balance		\$ (105,491)		\$ -	

Saddle Creek Comm Srvs District

BALANCE SHEET

As of September 30, 2018

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	416,787
1001 2018 Road Improvement Project	17,124
1020 Cash - Fund 2188	(63)
1040 Local Agency Investment Fund (LAIF)	100,357
Total Bank Accounts	\$534,205
Accounts Receivable	\$2,900
Total Current Assets	\$537,105
Fixed Assets	
1500 Capital Assets	13,127,405
1600 Accumulated Depreciation	(851,858)
Total Fixed Assets	\$12,275,547
TOTAL ASSETS	\$12,812,653
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$11,490
Credit Cards	\$12,328
Other Current Liabilities	
2100 Payroll Taxes Payable	(1,750)
2150 Accrued Payroll	12,584
2170 Payroll Corrections	(1)
2200 Sales Tax Payable	134
Total Other Current Liabilities	\$10,968
Total Current Liabilities	\$34,786
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	\$798,120
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Retained Earnings	621,228
Net Income	(805,491)
Total Equity	\$12,014,533
TOTAL LIABILITIES AND EQUITY	\$12,812,653

Saddle Creek Comm Srvs District

CHECK DETAIL

September 2018

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
1000 Umpqua Bank Checking				
09/01/2018	2346	Kampa Community Solutions, LLC	Management Fees	(5,678.27)
09/01/2018	2041583	John Deere Financial	Tractor Lease	(1,335.71)
09/04/2018	Sept Fees	Intuit Full Service Payroll	Payroll Processing Fee	(145.00)
09/05/2018	DD	DOLORES C BAKER	Pay Period: 08/16/2018-08/31/2018	(1,295.70)
09/05/2018	DD	NICOLE D MC CUTCHEN	Pay Period: 08/16/2018-08/31/2018	(1,626.52)
09/05/2018	DD	Ralph M. McGeorge	Pay Period: 08/16/2018-08/31/2018	(1,945.06)
09/05/2018	DD	Gregory Hebard	Pay Period: 08/16/2018-08/31/2018	(2,427.28)
09/05/2018	DD	MICHAEL S STROMBERG	Pay Period: 08/16/2018-08/31/2018	(1,168.36)
09/05/2018	DD	Gregory Hebard	Direct Deposit 2	(50.00)
09/05/2018	DD	BRADLEY S KURTZER	Pay Period: 08/16/2018-08/31/2018	(678.33)
09/05/2018	DD	BRADLEY D NICKELL	Pay Period: 08/16/2018-08/31/2018	(541.30)
09/05/2018	DD	KYLE W CEARLEY	Pay Period: 08/16/2018-08/31/2018	(334.75)
09/05/2018	2348	JOSHUA A OCHOA	Pay Period: 08/16/2018-08/31/2018	(317.46)
09/05/2018	2347	California State Disbursement Unit	Garnishments Payable	(103.00)
09/12/2018		IRS	Tax Payment for Period: 09/05/2018-09/07/2018	(3,392.38)
09/12/2018		CA EDD	Tax Payment for Period: 09/05/2018-09/07/2018	(673.89)
09/18/2018	2351	SDRMA-Workers Comp Authority	W/ Comp Reconciliation Amount Due	(561.35)
09/18/2018	2350	Bryco Supply	Landscape Supplies	(1,406.97)
09/18/2018	2353	SDRMA-Health Ins.	Monthly Health Ins Premium	(3,900.48)
09/18/2018	2349	Bank of the West	August Credit Card Stmt	(529.65)
09/18/2018	2356	Turf Star, Inc.	Landscape Supplies	(64.50)
09/18/2018	2355	Turf Star, Inc.	Landscape Supplies	(92.06)
09/18/2018	2354	DOLORES BAKER	Office Printer Replacement	(118.65)
09/18/2018	2352	TIFCO Industries	Landscape & Mosquito Abatement Supplies	(353.50)
09/20/2018	DD	Gregory Hebard	Pay Period: 09/01/2018-09/15/2018	(2,427.37)
09/20/2018	DD	Ralph M. McGeorge	Pay Period: 09/01/2018-09/15/2018	(1,945.13)
09/20/2018	DD	BRADLEY D NICKELL	Pay Period: 09/01/2018-09/15/2018	(46.40)
09/20/2018	DD	Gregory Hebard	Direct Deposit 2	(50.00)
09/20/2018	2357	California State Disbursement Unit	Garnishments Payable	(103.00)
09/20/2018	DD	BRADLEY S KURTZER	Pay Period: 09/01/2018-09/15/2018	(452.22)
09/20/2018	DD	NICOLE D MC CUTCHEN	Pay Period: 09/01/2018-09/15/2018	(1,645.07)
09/20/2018	DD	DOLORES C BAKER	Pay Period: 09/01/2018-09/15/2018	(1,061.15)
09/20/2018	DD	KYLE W CEARLEY	Pay Period: 09/01/2018-09/15/2018	(1,009.40)
09/20/2018	DD	JOSHUA A OCHOA	Pay Period: 09/01/2018-09/15/2018	(983.42)
09/20/2018	DD	MICHAEL S STROMBERG	Pay Period: 09/01/2018-09/15/2018	(983.42)
09/24/2018	Stmt	PG&E - 7193	Utilities	(384.65)
	09072018			
09/25/2018	Sept Stmt	Umpqua Bank Commerical CC	Umpqua CSDA Visa	(9,789.26)
09/26/2018		IRS	Tax Payment for Period: 09/19/2018-09/21/2018	(3,586.19)
09/26/2018		CA EDD	Tax Payment for Period: 09/19/2018-09/21/2018	(694.01)
09/30/2018	365942408	USBank Equipment Finance	Copier Lease	(144.79)
Total for 1000 Umpqua Bank Checking				\$ (54,045.65)

Saddle Creek Comm Srvs District

2050 Umpqua CSDA Visa, Period Ending 09/30/2018

RECONCILIATION REPORT

Reconciled on: 10/04/2018

Reconciled by: Dolores Baker

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

Summary

USD

Statement beginning balance.....	9,789.26
Charges and cash advances cleared (48).....	12,448.79
Payments and credits cleared (3).....	-9,946.32
Statement ending balance.....	<u>12,291.73</u>
Uncleared transactions as of 09/30/2018.....	177.67
Register balance as of 09/30/2018.....	12,469.40
Cleared transactions after 09/30/2018.....	0.00
Uncleared transactions after 09/30/2018.....	1,705.73
Register balance as of 10/04/2018.....	<u>14,175.13</u>

Details

Charges and cash advances cleared (48)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/22/2018	Expense	890767	Hunt & Sons, Inc.	178.61
08/30/2018	Expense	897137-18 7	Office Max	232.95
09/01/2018	Expense	Sept 2018	Cal Waste Recovery Systems	72.58
09/01/2018	Expense	17224305	Indeed for Employers	56.81
09/01/2018	Expense		Intuit - QBO Online	30.99
09/02/2018	Expense	August 2018	Verizon Wireless	126.24
09/04/2018	Expense	S011-24919	Watco Floors	405.42
09/04/2018	Expense	0570 004 55 4872	Orchard Supply Hardware	61.04
09/04/2018	Expense	934823	Sonora Airco Gas & Gear	102.16
09/04/2018	Expense	2609031	Sierra Station #34	30.00
09/04/2018	Expense	2	Copper Auto & Marine	193.61
09/05/2018	Expense	895696	Hunt & Sons, Inc.	352.94
09/05/2018	Expense	107027	Alderson Fencing	285.97
09/06/2018	Expense	6408224012	Grainger	315.54
09/06/2018	Expense	8535086-A-2	Ewing	190.92
09/06/2018	Expense	324128	J.Milano Co., Inc.	879.56
09/07/2018	Expense	78028489	Copperopolis Cruisers 25	59.00
09/07/2018	Expense	1330736383	Grainger	260.60
09/10/2018	Expense		Microsoft Office	12.50
09/10/2018	Expense	93656	Flagsimporter.com	250.33
09/10/2018	Expense	1700615470	United-states-flag.com	153.94
09/11/2018	Expense	R57378	CSDA	225.00
09/12/2018	Expense	D172177	Young's Copper Ace Hardware	85.73
09/13/2018	Expense	5	Copper Auto & Marine	37.50
09/13/2018	Expense	320054	Harbor Freight Tools	563.28
09/13/2018	Expense	325052	J.Milano Co., Inc.	295.82
09/14/2018	Expense	324 5702	Orchard Supply Hardware	151.57
09/14/2018	Expense	324 5699	Orchard Supply Hardware	956.38
09/15/2018	Expense	08312018	Calaveras Telephone Co.	343.93
09/17/2018	Expense	SO001671626	Duluth Trading Company	695.00
09/17/2018	Expense	160442980767	Carhartt.com	214.48
09/19/2018	Expense	7	Stockton Honda Yamaha	42.66
09/19/2018	Expense	8620847-A-1	Ewing	16.79
09/20/2018	Expense	5711433	Amazon.com	1,006.00
09/20/2018	Expense	216588792	Staples	188.79
09/20/2018	Expense	6249460 0705	Family Dollar	86.36
09/20/2018	Expense	119238	Copper Auto & Marine	61.05
09/20/2018	Expense	7329615	MVCAC	370.00
09/21/2018	Expense	459562	Belkorp Ag, LLC	1,655.94

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/25/2018	Expense	2904	Lewis Port USA Racing	139.43
09/25/2018	Expense	619003	Lamps Plus	128.64
09/25/2018	Expense	C0385 #2296	Payless IGA	125.23
09/26/2018	Expense	114-4527033-9589823	Amazon.com	34.42
09/26/2018	Expense	Sept Stmt	Young's Copper Ace Hardware	316.18
09/27/2018	Expense	686617	Clutch & Brake Xchange, Inc.	27.93
09/27/2018	Expense	3937	Rinaldi's	16.72
09/27/2018	Expense	492377	Belkorp Ag, LLC	42.59
09/27/2018	Expense	326766	J.Milano Co., Inc.	369.66

Total 12,448.79

Payments and credits cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/13/2018	Credit Card Credit	32983	Staples	-49.55
09/25/2018	Credit Card Credit	003 17762	Staples	-107.51
09/25/2018	Expense	Sept Stmt	Umpqua Bank Commerical CC	-9,789.26

Total -9,946.32

Additional Information

Uncleared charges and cash advances as of 09/30/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/26/2018	Expense	8668420-A-1	Ewing	141.44
09/29/2018	Expense	906808	Hunt & Sons, Inc.	233.47

Total 374.91

Uncleared payments and credits as of 09/30/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/29/2018	Credit Card Credit	P13950-05	Sonray Machinery	-197.24

Total -197.24

Uncleared charges and cash advances after 09/30/2018

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/01/2018	Expense	957	USPS	200.00
10/01/2018	Expense		Intuit - QBO Online	30.99
10/03/2018	Expense	2721-376218	O'Reilly Auto Parts	88.08
10/03/2018	Expense	H271792	Hughson Farm Supply	202.68
10/03/2018	Expense	2/20047	The Fruit Yard	30.32
10/03/2018	Expense	791219	Bonander Truch Parts	41.56
10/03/2018	Expense	E44144	Safe-T-Lite of Modesto Inc.	347.96
10/04/2018	Expense	9128323418	Verizon Wireless	126.20
10/15/2018	Expense	10-1-18 Billing	Calaveras Telephone Co.	345.63
10/19/2018	Expense	09242018	CCWD	292.31

Total 1,705.73

Saddle Creek Comm Srvs District

2040 CSDA Bank of the West MC, Period Ending 09/28/2018

RECONCILIATION REPORT

Reconciled on: 10/08/2018

Reconciled by: Dolores Baker

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

Summary

USD

Statement beginning balance.....	529.65
Charges and cash advances cleared (2).....	882.12
Payments and credits cleared (1).....	-529.65
Statement ending balance.....	<u>882.12</u>
Uncleared transactions as of 09/28/2018.....	-882.12
Register balance as of 09/28/2018.....	0.00

Details

Charges and cash advances cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/19/2018	Expense	95206117	Ewing	740.68
09/26/2018	Expense	8668420-A-1	Ewing	141.44
Total				882.12

Payments and credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/28/2018	Bill	August Stmt	Bank of the West	-529.65
Total				-529.65

Additional Information

Uncleared payments and credits as of 09/28/2018

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

REGULAR BOARD MEETING MINUTES
September 18, 2018 12:30 PM
Saddle Creek Lodge
1001 Saddle Creek Drive, Copperopolis, CA

1. CALL TO ORDER 12:30 pm
2. ROLL CALL **President Albertson, Vice President DeBaldo, Director Golden, Director Hoffman, Director Russ, General Manager Kampa.**
3. **CLOSED SESSION – California Government Code 54957**
Public employee performance evaluation – General Manager
Closed session meeting adjourned at 1:47pm
4. **RECONVENE OPEN SESSION – 2:03 pm Roll Call: President Albertson, Vice President DeBaldo, Director Golden, Director Hoffman, Director Russ, General Manager Kampa, District Clerk McCutchen, Site Supervisor McGeorge, Site Manager Heberd. Announce Action Taken in Closed Session-announcement made from President Albertson that General Manager Kampa will continue his employment with SCCSD for another year.**
5. PLEDGE OF ALLEGIANCE
6. CHANGES TO ORDER OF AGENDA -None
7. **PUBLIC COMMENT – The community likes the new friendly field crews working for the CSD. The elections have completed.**
8. **CONSENT CALENDAR**
 - a. Review of monthly financial report, approval of bills and claims for the months of July and August 2018.
 - b. Approval of the minutes from the Regular Board Meeting held July 17, 2018.
 - c. Receipt of the District's Quarterly Investment Report for the Period Ending June 30, 2018 **Director Russ accepts the consent calendar, Vice President DeBaldo seconds, accepted unanimously.**
9. **DISCUSSION AND ACTION ITEMS**
 - a. Adoption of a Resolution Approving a Miscellaneous Fee Policy and Fee Schedule. **Director Hoffman makes a motion to approve resolution approving miscellaneous fee policy, Director Golden seconds, motion passes unanimously.**
 - b. Adoption of a Resolution Approving an Easement Enforcement Policy. **Director Hoffman makes a motion to adopt a resolution approving an easement enforcement policy, Director Russ seconds, passes unanimously.**
 - c. Adoption of a Resolution Approving a 2018/19 Fiscal Year Budget Amendment to Reflect the Board Approved Road Improvement Project Contract Amount. **President Albertson makes a motion to adopt a resolution approving the 2018/19 fiscal year amendment to reflect the Board Approved Road Improvement Project Contract Amount, Director Hoffman seconds, motion passes unanimously.**
 - d. Adoption of a Resolution Approving a Reserve Fund Policy, Including the Equipment Replacement Schedule. **This item was tabled to next month's agenda with direction given to the General Manager.**

10. **STAFF AND DIRECTOR REPORTS:**

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

11. **ADJOURNMENT 3:01pm**

I CERTIFY THE September 18, 2018 MEETING MINTUES HAVE BEEN BOARD APPROVED IN THE REGULAR BOARD MEETING HELD October 16, 2018.

Peter Kampa, Secretary

Date

Saddle Creek Community Services District

Regular Meeting of October 16, 2018

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS

- a. Adoption of the Notice of Completion for the 2018 Road Improvement Project

Recommended Motion

Staff Recommends the following motion:

- a. *I move to adopt the* Notice of Completion for the 2018 Road Improvement Project

Background

The District awarded a contract to T&S Intermodal, Inc for the 2018 Road Improvement Project. The project has been determined by District staff and our project engineer to be complete. A Notice of Completion is to be adopted to allow for the release of the final retention payment and payment bond.

Recording Requested By:

SADDLE CREEK COMMUNITY SERVICES DISTRICT

When Recorded Mail to:

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

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

- 1. The undersigned is **OWNER** or Agent of the **OWNER** of the interest or estate stated below in the property hereinafter described.
- 2. The **FULL NAME** of the **OWNER** is Saddle Creek Community Services District
- 3. The **FULL ADDRESS** of the **OWNER** is 1000 Saddle Creek Drive, Copperopolis, CA 95228
- 4. The **NATURE OF THE INTEREST** or **ESTATE** of the undersigned is: In Fee.

(if other than fee, Strike "In Fee" and insert, for example, "Purchaser under contract of purchase," or "Lessee.")

- 5. The **FULL NAMES** and **FULL ADDRESSES** of **ALL PERSONS**, if any, **WHO HOLD SUCH INTEREST** or **ESTATE** with the undersigned as **JOINT TENANTS IN COMMON** are:

Names	Addresses
-------	-----------

- 6. The full names and full addresses of the predecessors in interest of the undersigned if the property was transferred subsequent to the commencement of the work of improvement herein referred to:

Names	Addresses
-------	-----------

- 7. A work of improvement on the property hereinafter described was **COMPLETED** September 28, 2018

- 8. The work of improvement completed is described as follows: Saddle Creek Pavement Improvement Project – Which included resurfacing of asphalt roadways, repair of drainage facilities, striping, and an ADA curb ramp.

- 9. The **NAME OF THE ORIGINAL CONTRACTOR**, if any, for such work of improvement is: T & S Intermodal

- 10. The street address of said property is: 1000 Saddle Creek Drive, Copperopolis, CA 95228

- 11. The property on which said work of improvement was completed is in the Saddle Creek Resort County of Calaveras, State of California,

and is described as follows:

Saddle Creek Drive from Little John Road to Oak Creek Drive, portion of Oak Creek Drive

Date

Peter Kampa, General Manager

Verification for **INDIVIDUAL** owner

I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the owner of the aforesaid interest or estate in the property described in the above notice; that I have said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

Date and Place

Signature of Owner named in paragraph 2

Verification for **NON-INDIVIDUAL** owner: I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the **General Manager** of the aforesaid interest or estate in the property described in the above notice; that I have read the said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

Date and Place

Peter Kampa, General Manager

SUBSCRIBED AND SWORN TO before me on _____

Nicole McCutchen, District Clerk

Saddle Creek Community Services District

Regular Meeting of October 16, 2018

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS

- b. Adoption of a Resolution Approving Amendments to the District Fund Balance Policy, to Include the Addition of an Equipment Replacement and Road Improvement Reserve

Recommended Motion

Staff Recommends the following motion:

I move to adopt the Resolution Approving Amendments to the District Fund Balance Policy, to Include the Addition of an Equipment Replacement and Road Improvement Reserve

Background

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

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

On September 18, 2018, the Board directed management to consult with the District's CPA (independent auditor) to determine how to most effectively establish the identified reserves. Our auditor, Larry Bain, recommended that the District modify its Fund Balance Policy adopted in 2013 to include identification of the desired new road and equipment replacement reserves as "Assigned Fund Balance Reserves". Attached is our current policy showing the recommended added language.



Saddle Creek Community Services District, 1000 Saddle Creek Drive, Copperopolis, CA 95228
"Committed to Serving our Community"

Saddle Creek CSD
~~GASB 54~~ Fund Balance Policy
Approved by CSD Board March 19, 2013
~~March 19, 2013~~ Amended October 16, 2018

Purpose of Fund Balance Policy

To provide procedures for identifying and classifying fund balances in accordance with Government Accounting Standards Board (GASB) Statement No. 54.

GASB Statement 54 Overview

Government Accounting Standards Board (GASB) Statement 54 establishes the following five (5) fund balance classifications;

- 1) Nonspendable: Amounts that are not in a spendable form or are legally or contractually required to be maintained intact such as inventory, long term receivables and nonfinancial assets held for resale.
- 2) Restricted: Amounts subject to externally imposed and legally enforceable constraints such constraints can be imposed by creditors, grantors, contributors or laws and regulations of other government entities.
- 3) Committed Fund Balance: Amounts subject to internal constraints self-imposed by formal action of the governments highest level of decision making authority. Committed funds include amounts that can only be used for the specific purpose determined by that body (CSD Board) and are imposed by formal action (resolution). Such commitments may be changed only by that body (CSD Board) taking the same type of formal action that originally imposed the commitment.
- 4) Assigned Fund Balance: Amounts the government intends to be used for specific purposes. Assignments may be established by the governing body (CSD Board) or their designee (General Manager). Formal action is not required to impose, modify or remove assigned funds.
- 5) Unassigned Fund Balance: In the General Fund only, the Unassigned Fund Balance classification reflects the residual balance that has not been assigned to other funds and is not restricted, committed or assigned to a specific purpose.

Implementation of GASB Statement 54

The CSD will annually evaluate the various fund balance categories and classify them in accordance with the requirements set forth in GASB Statement 54. The following guidelines will be used to classify Fund Balances:

- 1) Nonespendable Fund Balance- Examples- Inventories, facilities, equipment, long term receivables and prepaid amounts.
- 2) Restricted Fund Balance- Example- Grants and designated funds required by statute.
- 3) Committed Fund Balance- Example- Funding approved in the Districts annual budget for Operational Expenses, Personnel Expenses and Capital Outlay.
- 4) Assigned Fund Balance- Example- ~~Capitol~~ Capital projects, purchase orders, Operational Reserves Funds and Infrastructure/Equipment -Repair, Replacement & Purchase Funds.
- 5) Unassigned Fund Balance: Example- Residual amount left in General Fund after deducting Nonespendable, restricted, committed and assigned fund balances.

General Fund Reserve Policy

In recognition of the need to maintain sufficient funds for emergency operation during short term revenue shortfalls and to accumulate the necessary funds for future projects such as street repair/replacement the CSD has determined the need to assign funding not otherwise committed to other classifications under the following guidelines:

- 1) Operational Reserve Funds- In order to insure the District may continue to meet it's operational and debt service needs during a short term revenue shortfall Operational Reserve Funds in an amount equal to a minimum of one month of operational and debt service cost will be maintained, providing that sufficient funding is available.
- 2) Infrastructure and Equipment Repair, Replacement & Purchase Fund- All funds not required for regular District operation (funds budgeted annually for Operational, Personnel & ~~Capitol~~ Capital Outlay expenses) and those funds identified as General Fund (Operational Reserves) will be maintained as General Fund Reserves (Infrastructure Repair, Replacement & Purchase).
 - a. Annual special tax appropriations and Fund Balance shall be assigned to an ~~An~~ account with minimum annual funding of \$130,000, ~~shall be~~ designated for road repair, maintenance, restoration and associated planning. ~~shall be established as an Assigned Fund Balance.~~ Funding allocated in this account may be included in the annual budget for direct expenditure in that year on appropriate road priorities, and any amounts of the minimum appropriation not spent shall accrue in a Road Reserve account. The Target Road Reserve ~~Fund Assigned Balance~~ and schedule is contained in the most recent Pavement Condition or Improvement Report, attached hereto as Exhibit A.
 - b. Annual special tax appropriations and Fund Balance shall be assigned to ~~An~~ account with minimum annual funding of \$46,550, ~~shall be~~ designated for Equipment Replacement ~~and established as an Assigned Fund Balance.~~ Funding allocated in this account may be included in the annual budget for direct expenditure in that year on appropriate priority equipment replacement, and any amounts of the minimum appropriation not spent shall accrue in ~~Road~~ an Equipment Replacement Reserve

account. The target Equipment Replacement Reserve Fund Balance and schedule is attached hereto as Exhibit B.

Use of General Fund Reserves

When deemed necessary by the Board of Directors, Assigned Fund balance -Reserves Funds may be reassigned to other budget categories. This reassignment of funds only requires approval of the Board by Simple Motion Resolution -during a regular or special meeting. In the event such action is deemed necessary funds will first be reassigned from Operational Reserve and then if necessary from Infrastructure/Equipment -Repair, Replacement & Purchase Reserves. Any funds used for such purpose shall be returned to the General Fund Reserves as soon as monies are available. The resolution reassigning fund balance reserves shall state the reasons for the reassignment, and repayment schedule and terms, if any.

~~Board of Directors
Saddle Creek CSD~~

RESOLUTION NO. 2018-__

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SADDLE CREEK COMMUNITY SERVICES DISTRICT AMENDING THE FUND BALANCE POLICY TO ADD ASSIGNED RESERVES

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

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

WHEREAS, the District has determined that with approval of Measure A in 2017 by the Saddle Creek Voters, that the establishment of Assigned Fund Balance reserves for specific purposes are necessary and financially prudent; and

WHEREAS, the District has previously adopted a Fund balance Policy in accordance with GASB 45 and the Board has directed the development of an initial Assigned Fund Balance reserve to be reflected in an amended Fund Balance Policy for both Road Improvements and Equipment Replacement, and Infrastructure Reserves in coming years.

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

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Saddle Creek Community Services District on October 16, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Peter Kampa, Secretary

Ken Albertson, President - Board of Directors

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Saddle Creek Community Services District, do hereby declare that the foregoing RESOLUTION NO. 2018- was duly passed and adopted at a Regular Meeting of the Board of Directors of the Saddle Creek Community Services District, duly called and held on October 16, 2018.

DATED: _____

Saddle Creek Community Services District
EQUIPMENT REPLACEMENT RESERVE SCHEDULE

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

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

\$ 605,150

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

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

Saddle Creek Community Services District

Regular Meeting of October 16, 2018

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS

- c. Report and Presentation on the Progress, Plan and Schedule for the District Records Management Program

Recommended Motion

Staff Recommends the following motion:

This is an informational update report only, no action required

Background

The Board of Directors has established a management objective for the preparation of a records management program, and digital records system. Management has been reporting that the system is moving along in the development. The purpose of this agenda item is to provide the board with a presentation overview of the progress of the records management system development. A presentation and schedule will be provided at the meeting.

Saddle Creek Community Services District

Regular Meeting of October 16, 2018

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS

- d. Review and Direction on the Development of the Road Maintenance Program and Priorities, as well as Road Improvement Standard Specifications and Details

Recommended Motion

Staff Recommends the following motion:

I move to approve the Road Maintenance Program Priorities, as well as Road Improvement Standard Specifications and Details as discussed

Background

The Board of Directors has directed the development of a road maintenance program that will establish the future road maintenance priorities, schedule and cost. In addition, the Board has expressed interest in the development and adoption of Road Standard Specifications and Details, to be adopted by the District and establish the expectations for the quality and extent of road improvements constructed by developers; which will ultimately be dedicated to the District for acceptance and perpetual maintenance.

Staff seeks direction from the Board on priority areas to be addressed from a political/community perspective, or to establish maintenance priorities based on ongoing engineering evaluation. In addition, any road or related infrastructure standards desired by the Board over and above the design of our current road system, should be discussed.