



COPPER VALLEY COMMUNITY SERVICES DISTRICT
1000 Saddle Creek Drive
Copperopolis, CA 95228
(209) 785-0100 – coppervalleycsd.org

DIRECTORS
Larry Hoffman, President
Ken Albertson, Vice President
Roger Golden
Darlene DeBaldo
Scott Baker

COPPER VALLEY COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
TELE-CONFERENCE AGENDA
March 16, 2021
2:00 PM

LOCATION: TELECONFERENCE - SEE BELOW
IMPORTANT NOTICE REGARDING COVID-19 AND TELECONFERENCED MEETINGS:

Based on the mandates by the Governor's Executive Order 33-20 and the County Public Health Officer to shelter in place and the guidance from the CDC, to minimize the spread of the coronavirus, please note the following changes to the District's ordinary meeting procedures:

- The District offices are not open to the public at this time.
- The meeting will be conducted via teleconference using gotomeeting.com. (See authorization in the Governor's Executive Order 29-20)
- All members of the public seeking to observe and/or to address the CVCSB Board may participate in the meeting telephonically or otherwise electronically in the manner described below.

Regular Board Meeting
Tue, Mar 16, 2021 2:00 PM - 4:00 PM (PDT)

Please join my meeting from your computer, tablet or smartphone.
<https://global.gotomeeting.com/join/206034677>

You can also dial in using your phone.
United States (Toll Free): [1 877 309 2073](tel:18773092073)
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Access Code: 206-034-677

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<https://global.gotomeeting.com/install/206034677>

HOW TO SUBMIT PUBLIC COMMENTS:

Written/ Read Aloud: Please email your comments to mccutchenconsulting@gmail.com write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email.

Telephonic / Electronic Comments: During the meeting, the Board President or designee will announce the opportunity to make public comments by voice. Comments can be emailed in advance of the Board meeting. Send email to mccutchenconsulting@gmail.com and write

"Public Comment" in the subject line, include the agenda item number and its title, as well as your comments.

ACCESSIBILITY INFORMATION:

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Nicole McCutchen, Board Clerk, at least 48 hours before a regular meeting at (209) 272-0957 or mccutchenconsulting@gmail.com. Advanced notification will enable the District to swiftly resolve such requests to ensure accessibility.

PUBLIC RECORDS:

Public records that relate to any item on the open session agenda for a meeting are available for public inspection. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the same time they are distributed to all or a majority of the members of the Board. The Board has designated the District's website located at <https://www.coppervalleycsd.org> as the place for making those public records available for inspection. The documents may also be obtained by calling the District office.

**COPPER VALLEY COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
TELE/VIDEO CONFERENCE AGENDA**

March 16, 2021
2:00 PM

- 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 2021.
- b) Approval of the minutes from the Regular Board Meeting held February 16, 2021

- 7. DISCUSSION AND ACTION ITEMS**

The Board of Directors intends to consider each of the following items and may act 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) Consideration of accepting the 2019/2020 audited financial statements, auditor's required communication report and waiving the need for a Management Discussion and Analysis
- b) Adoption of a Resolution removing Don Kurtz from the Umpqua Bank signature card and adding Scott Baker
- c) Consideration of selection of a candidate for the special district seat on the Calaveras County LAFCO
- d) Adoption of a Resolution approving a budgeting policy for the District
- e) Discussion regarding District responsibilities related to maintenance of trees adjacent to roadways and abatement of related safety and maintenance hazards

- 8. STAFF AND DIRECTOR REPORTS**

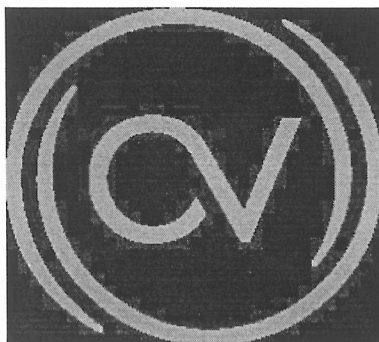
Brief reports may be provided by District staff and/or Board members as information on matters of general interest. No action will be taken by the Board during Reports, however items discussed may be recommended for discussion and action on a future agenda.

- a) General Managers Report
- b) Site Managers Report

- 9. ADJOURNMENT**

Agenda Materials: May be viewed on the bulletin boards outside the Copper Valley 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 CVCSO Board Clerk at (209) 272-0957. Advance notification will enable the District to make reasonable arrangements to insure accessibility.



Copper Valley Community Services District
Treasurer's Report

February 28, 2021

**Copper Valley Community Services District
Treasurer's Report
February 2021**

Statement of Cash Flows

For the 8 Months Ending February 28, 2021

	Umpqua Bank Checking	Calaveras Co Fund 2188	LAIF	YTD Total
Net Income	(1,082,754)	(62,339)	771	(1,144,322)
OPERATING ACTIVITIES				
Adjustments to reconcile Net Income to Net Cash used in Operations:				
1200 Accounts Receivable	-			-
2000 Accounts Payable	5,293			5,293
2050 Umpqua CSDA Visa	11,361			11,361
2100 Payroll Taxes Payable	2,286			2,286
2110 Garnishments Payable	-			-
2150 Accrued Payroll	17,682			17,682
2200 Sales Tax Payable	-			-
Net cash used in operating activities	(1,046,132)	(62,339)	771	(1,107,700)
Net cash decrease for period	(1,046,132)	(62,339)	771	(1,107,700)
Cash at beginning of period (7/1/2020)	2,159,360	62,363	104,553	2,326,276
Cash at end of period	1,113,227	24	105,324	1,218,575

**Copper Valley Community Services District
Treasurer's Report
February 2021**

Cash Flow Projection

FY 2020-21					FY 21-22			
Feb-2021	Mar-2021	Apr-2021	May-2021	Jun-2021	Jul-2021	Aug-2021	Sep-2021	Oct-2021

REGULAR CHECKING

Beginning Checking Account Balance	\$	1,239,544	\$	1,113,227	\$	1,037,575	\$	966,424	\$	1,330,713	\$	1,259,561	\$	1,188,410	\$	1,183,994	\$	1,112,842			
Deposits																					
Assessments	\$	-						533,881						66,735							
Other Income	\$	-																			
Road Improvement Loan	\$	-																			
Disbursements																					
Paychecks	\$	28,986	\$	27,000	\$	27,000	\$	27,000	\$	27,000	\$	27,000	\$	27,000	\$	27,000	\$	27,000	\$	27,000	
Payroll Taxes	\$	9,830	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	
Checks Written																					
Other Operating & Admin Costs	\$	8,399	\$	14,000	\$	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	\$	-																			
Lease payments	\$	1,051	\$	1,051	\$	1,051	\$	1,051	\$	1,051	\$	1,051	\$	1,051	\$	1,051	\$	1,051	\$	1,051	
Capital Outlay	\$	-																			
Projects Costs																					
Series A (2018 project refinance)	\$	-						40,861													
Series B (Phase 2 Road Imprpv.)	\$	-						57,580													
Valley Entry System	\$	2,315	\$	2,761																	
Jim Wilson	\$	948	\$	-																	
A Plus Cleaning	\$	-	\$	1,740																	
Willdan	\$	-	\$	-																	
Tom Mayo Construction	\$	48,957	\$	-																	
SDFa (Road Construction Loan)	\$	-																			
Human Resource Practioners	\$	-	\$	-																	
Credit Card Payments	\$	23,957	\$	17,000	\$	17,000	\$	17,000	\$	17,000	\$	17,000	\$	17,000	\$	17,000	\$	17,000	\$	17,000	
ACS Debits - (Utilities, Lease Pymts,P/R processing)	\$	1,873	\$	2,100	\$	2,100	\$	2,100	\$	2,100	\$	2,100	\$	2,100	\$	2,100	\$	2,100	\$	2,100	
Total Disbursements	\$	126,316	\$	75,652	\$	71,151	\$	169,592	\$	71,151	\$	71,151	\$	71,151	\$	71,151	\$	71,151	\$	71,151	
Ending Checking Account Balance	\$	1,113,227	\$	1,037,575	\$	966,424	\$	1,330,713	\$	1,259,561	\$	1,188,410	\$	1,183,994	\$	1,112,842	\$	1,041,691			
check	\$	0																			
Check	\$	-																			

NOTE: This cash flow projection uses estimates of outlays using information available at the time of preparation
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Copper Valley Community Services District

Balance Sheet

As of February 28, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	1,113,227
1020 Cash - Fund 2188	24
1040 Local Agency Investment Fund (LAIF)	105,324
Total Bank Accounts	\$1,218,575
Total Current Assets	\$1,218,575
Fixed Assets	
1500 Capital Assets	
1501 Equipment	397,708
1503 Roads	2,360,462
1504 Easements	10,344,000
1505 Buildings	79,000
Total 1500 Capital Assets	13,181,170
1550 Construction in Progress	39,718
1600 Accumulated Depreciation	
1601 Equipment	-265,516
1603 Roads	-782,098
1605 Buildings	-22,120
Total 1600 Accumulated Depreciation	-1,069,734
Total Fixed Assets	\$12,151,155
TOTAL ASSETS	\$13,369,730

Copper Valley Community Services District

Balance Sheet As of February 28, 2021

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	5,293
Total Accounts Payable	\$5,293
Credit Cards	
2050 Umpqua CSDA Visa	11,361
Total Credit Cards	\$11,361
Other Current Liabilities	
2100 Payroll Taxes Payable	2,286
2150 Accrued Payroll	17,682
2200 Sales Tax Payable	0
Total Other Current Liabilities	\$19,967
Total Current Liabilities	\$36,622
Long-Term Liabilities	
2500 Lease Payable - John Deere	42,417
2600 Series 2018 Installment Sale	2,082,648
Total Long-Term Liabilities	\$2,125,065
Total Liabilities	\$2,161,687
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Fund Balance	153,570
Net Income	-1,144,322
Total Equity	\$11,208,044
TOTAL LIABILITIES AND EQUITY	\$13,369,730

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2020-21 MONTHLY BUDGET REPORT ANALYSIS
 February 2021

			ACTUALS			BUDGET		
			Last Year July-Feb	This Year July-Feb	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES								
SERVICES AND SUPPLIES								
ADMINISTRATION								
OE01	Audit Expense	\$ -	\$ -	\$ -	\$ 8,500	\$ 8,500	100%	
OE02	Finance Expenses	\$ 351	\$ 441	\$ 90	\$ 600	\$ 159	27%	
OE02-1	Parcel Tax Implementation	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	100%	
OE03	Advertising	\$ 383	\$ 1,389	\$ 1,006	\$ 500	\$ (889)	-178%	
OE04	Legal Expenses	\$ 3,675	\$ 2,700	\$ (975)	\$ 5,600	\$ 2,900	52%	
OE05	Management Fees	\$ 53,660	\$ -	\$ (53,660)	\$ -	\$ -	#DIV/0!	
OE06	Insurance (Property Loss/Liability)	\$ -	\$ 374	\$ 374	\$ 15,400	\$ 15,026	98%	
OE07	Miscellaneous/Contingency	\$ 3,322	\$ 343	\$ (2,979)	\$ 4,700	\$ 4,357	93%	
OE08	Professional Development (Travel/Training)	\$ 6,511	\$ 5,227	\$ (1,285)	\$ 9,400	\$ 4,173	44%	
OE09	Dues, Certifications & Subscriptions	\$ 5,140	\$ 3,177	\$ (1,962)	\$ 7,200	\$ 4,023	56%	
OE10	Uniform Expenses	\$ 3,853	\$ 6,763	\$ 2,910	\$ 5,400	\$ (1,363)	-25%	
OE11	Electric Power/Water/Sewer	\$ 2,622	\$ 43,995	\$ 41,374	\$ 22,100	\$ (21,895)	-99%	
OE11.5	Electric for Office				\$ 11,000	\$ 11,000	100%	
OE12	Telephone/Internet Service	\$ 3,737	\$ 4,366	\$ 629	\$ 5,900	\$ 1,534	26%	
OE14	Office Supplies/Postage	\$ 4,712	\$ 6,126	\$ 1,414	\$ 8,500	\$ 2,374	28%	
OE14-1	Office Cleaning		\$ 3,915					
OE15	Office Equipment Repair/Replacement	\$ 2,425	\$ 7,629	\$ 5,204	\$ 3,400	\$ (4,229)	-124%	
OE15-1	Office Equipment Lease	\$ 2,586	\$ 1,646	\$ (940)	\$ 4,000	\$ 2,354	59%	
OE26	County Fees/LAFCO	\$ -	\$ 4,017	\$ 4,017	\$ 7,400	\$ 3,383	46%	
OE29	Accounting Services	\$ 16,578	\$ 17,474		\$ 23,200	\$ 5,726	25%	
OE30	Reimbursable Maint/Repair Expense	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
OE31	Office Lease				\$ 1,635			
OE41	HR Consultant	\$ 5,625	\$ 2,450	\$ (3,175)	\$ 8,600	\$ 6,150	72%	
PE03-1	Payroll Taxes - Administration	\$ 4,524	\$ 8,822	\$ 4,298	\$ -			
PE06-1	Employee Wages - Administration	\$ 49,352	\$ 134,985	\$ 85,633	\$ -			
	Total Administration	\$ 169,055	\$ 255,839	\$ 86,784	\$ 159,035	\$ 49,283	31%	
COMMON AREAS								
OE16	Gate Maintenance & Opener Purchase	\$ 9,405	\$ 16,118	\$ 6,713	\$ 21,000	\$ 4,882	23%	
OE16-1	Gate System Improvements (RFID,etc)		\$ 11,218	\$ 11,218	\$ 10,000	\$ (1,218)	-12%	
OE17	Streets/Sidewalks/Lighting Maint & Repair	\$ 12,019	\$ 14,858	\$ 2,839	\$ 41,800	\$ 26,942	64%	
OE17-2	Storm Drains	\$ -	\$ -	\$ -				
PE03-5	Payroll Taxes - Streets	\$ 11	\$ 352	\$ 341	\$ -			
PE06 -5	Employee Wages - Streets	\$ 147	\$ 4,392	\$ 4,245	\$ -			
OE18-1	Landscape Supplies & Repairs	\$ 27,375	\$ 24,935	\$ (2,440)	\$ 43,800	\$ 18,865	43%	
OE18-2	CCWD Water				\$ 31,500			
OE18-3	Landscape Equipment Gas & Oil	\$ 8,687	\$ 5,197	\$ (3,490)	\$ 12,400	\$ 7,203	58%	
OE18-4	Landscape Equipment Repair/Replacement	\$ 15,757	\$ 21,038	\$ 5,281	\$ 29,800	\$ 8,762	29%	
PE03-2	Payroll Taxes - Common Areas	\$ 12,076	\$ 11,177	\$ (899)	\$ -			
PE06 -2	Employee Wages - Common Areas	\$ 149,609	\$ 138,298	\$ (11,311)	\$ -			
	Total Common Areas	\$ 235,088	\$ 247,582	\$ 12,495	\$ 190,300	\$ 65,437	34%	

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2020-21 MONTHLY BUDGET REPORT ANALYSIS
 February 2021

		ACTUALS			BUDGET		
		Last Year July-Feb	This Year July-Feb	Variance Inc/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES							
MOSQUITO ABATEMENT				\$ -			
OE22-1	Mosquito Control Products	\$ 17,727	\$ 9,275	\$ (8,452)	\$ 24,800	\$ 15,525	63%
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 1,985	\$ 2,302	\$ 317	\$ 3,400	\$ 1,098	32%
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 6,950	\$ 8,942	\$ 1,993	\$ 22,500	\$ 13,558	60%
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 9,428	\$ 8,418	\$ (1,011)	\$ 13,800	\$ 5,382	39%
PE03-4	Payroll Taxes - Mosquito Abatement	\$ 804	\$ 377	\$ (427)			
PE06-4	Employee Wages - Mosquito Abatement	\$ 10,643	\$ 4,933	\$ (5,710)			
PE03-6	Payroll Taxes - Wetlands	\$ 356	\$ 70	\$ (285)			
PE06-6	Employee Wages - Wetlands	\$ 4,322	\$ 918	\$ (3,404)			
	Total Mosquito Abatement	\$ 52,215	\$ 35,235	\$ (16,980)	\$ 64,500	\$ 35,563	55%
	<i>Less: Distributed Payroll to Service Areas</i>	\$ (231,845)	\$ (304,324)	\$ (72,479)			
	TOTAL SERVICES & SUPPLIES	\$ 224,513	\$ 234,332	\$ 9,819	\$ 413,835	\$ 150,283	36%
PERSONNEL COSTS				\$ -		\$ -	
PE01	Worker Compensation Insurance	\$ 248	\$ 13,658	\$ 13,410	\$ 17,745	\$ 4,087	23%
PE02	Health Insurance	\$ 42,592	\$ 43,145	\$ 553	\$ 78,400	\$ 35,255	45%
PE03	Payroll Taxes	\$ 18,909	\$ 21,555	\$ 2,647	\$ 33,900	\$ 12,345	36%
PE04	Processing Fees	\$ 1,154	\$ 1,387	\$ 233	\$ 1,800	\$ 413	23%
PE05	Directors Stipend	\$ 5,400	\$ 5,900	\$ 500	\$ 6,000	\$ 100	2%
PE06	Employee Wages	\$ 227,100	\$ 299,662	\$ 72,562	\$ 423,900	\$ 124,238	29%
	TOTAL PERSONNEL COSTS	\$ 295,402	\$ 385,307	\$ 89,904	\$ 561,745	\$ 176,438	31%
EQUIPMENT OUTLAY							
CO04	Cart Replacement	\$ -		\$ -	\$ 30,000		
CO04	Heavy Duty Truck	\$ -	\$ 40,698	\$ 40,698	\$ 57,000		
CO04	Trailer/Spray Rig/Tractor	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CO10	Depreciation	\$ -		\$ -			
	TOTAL EQUIPMENT OUTLAY	\$ -	\$ 40,698	\$ 40,698	\$ 87,000	\$ -	0%
CAPITAL OUTLAY/STUDIES/ASSESEMENTS				\$ -			
OE53-2	Landscape Design	\$ 2,560	\$ -	\$ (2,560)	\$ -	\$ -	#DIV/0!
OE53-1	Landscape Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	
OE51-4	Road Improvement (1)	\$ -	\$ 98,904	\$ 98,904	\$ 1,381,722	\$ 1,282,818	93%
OE51-1	Road Project Assessment & Design (Willdan)	\$ 6,658	\$ -	\$ (6,658)	\$ -	\$ -	#DIV/0!
OE51-2	Road Project Management	\$ 79,838	\$ -	\$ (79,838)	\$ -	\$ -	#DIV/0!
OE51-5	Road Improvements PHASE II		\$ 1,029,618		\$ 115,160	\$ (914,458)	-794%
OE51-6	CM Services (Willdan)		\$ 32,928			\$ (32,928)	#DIV/0!
OE51-7	Drainage Basin Repairs		\$ 15,780			\$ (15,780)	#DIV/0!
OE51-8	Road Development Standards		\$ 9,819			\$ (9,819)	#DIV/0!
OE54-1	Office Building Paint		\$ 10,437		\$ -	\$ (10,437)	#DIV/0!
OE54-2	Office Building Siding and Trim		\$ 171		\$ -	\$ (171)	#DIV/0!
OE54-3	Office Building Renovation		\$ -			\$ -	

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2020-21 MONTHLY BUDGET REPORT ANALYSIS
 February 2021

	ACTUALS			BUDGET		
	Last Year July-Feb	This Year July-Feb	Variance Inc/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
OE54-4 Security		\$ 4,325			\$ (4,325)	
TOTAL STUDIES & ASSESSMENTS	\$ 89,056	\$ 1,201,982	\$ 1,112,926	\$ 1,496,882	\$ 1,282,818	86%
DEBT SERVICE						
OE20 John Deere Financing	\$ 10,686	\$ 10,686	\$ -	\$ 27,308	\$ 16,622	61%
OE21 John Deere Financing	\$ 8,410	\$ 8,410	\$ -	\$ -		
OE20-01 Interest Expense	\$ -	\$ -	\$ -			
OE20-3 Series 2018 Installment Sale	\$ -	\$ -	\$ -			
TOTAL DEBT SERVICE	\$ 19,096	\$ 19,096	\$ -	\$ 27,308	\$ 16,622	61%
TOTAL EXPENSES	\$ 628,068	\$ 1,881,415	\$ 1,253,348	\$ 2,586,770	\$ 1,626,162	63%

PAYMENTS AND ASSESSMENTS RECEIVED						
<u>Assessment Income</u>						
Pymt No. 3: (5%) Aug 2020 (FY19)	\$ 51,560	\$ -	\$ (51,560)	\$ 66,735	\$ 66,735	
Pymt No. 1: (55%) Feb 2021 (FY20)	\$ 678,265	\$ 727,410	\$ 49,145	\$ 734,087	\$ 6,677	
Pymt No. 2: (40%) May 2021 (FY20)	\$ -	\$ -	\$ -	\$ 533,881	\$ 533,881	
Total Assessment Income	\$ 729,824	\$ 727,410	\$ (2,414)	\$ 1,334,703	\$ 607,293	
<u>Reimbursement Income</u>						
Total Reimbursement Income			\$ -	\$ -	\$ -	
<u>Other Income</u>						
IN03 Weed Abatement	\$ 3,386	\$ 3,050				
IN05 Investment Interest	\$ 1,880	\$ 911		\$ 2,600		
IN30 Exp Reimbursement Income	\$ 120	\$ 3,501		\$ 700		
IN41 Gate Opener Income	\$ 1,090	\$ 535		\$ 1,500		
IN59 Rebates	\$ 1,420	\$ 1,688		\$ 2,000		
Total Other Income	\$ 7,896	\$ 9,685	\$ 1,789	\$ 4,800	\$ (4,885)	
TOTAL PAYMENTS & ASSESSMENTS	\$ 737,720	\$ 737,095	\$ (625)	\$ 1,346,303	\$ 602,408	
Net Income	\$ 109,653	\$ (1,144,320)	\$ (1,253,973)	\$ (1,240,467)	\$ (96,147)	
<u>Other Financing Sources & Uses</u>						
Budget Balance		\$ -		\$ -		
		\$ (1,144,320)		\$ -		

Copper Valley Community Services District

1000 Umpqua Bank Checking, Period Ending 02/28/2021

RECONCILIATION REPORT

Reconciled on: 03/08/2021

Reconciled by: Ever Ventura

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

Summary

USD

Statement beginning balance.....	1,249,171.18
Checks and payments cleared (41).....	-127,245.81
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	<u>1,121,925.37</u>

Uncleared transactions as of 02/28/2021.....	-8,697.97
Register balance as of 02/28/2021.....	1,113,227.40
Cleared transactions after 02/28/2021.....	0.00
Uncleared transactions after 02/28/2021.....	-19,034.18
Register balance as of 03/08/2021.....	<u>1,094,193.22</u>

Details

Checks and payments cleared (41)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/31/2020	Check	2724	DARLENE M LONG-DE BALDO	-1,075.37
01/19/2021	Bill Payment	2736	Willdan	-1,042.00
01/19/2021	Bill Payment	2731	Mo-Cal Office Solutions, Inc	-83.23
01/19/2021	Bill Payment	2729	Jim Wilson Excavation	-2,844.00
02/01/2021	Check	dm	John Deere Financial	-1,051.30
02/01/2021	Check	dm	John Deere Financial	-1,335.71
02/03/2021	Check	dm	Intuit Full Service Payroll	-151.00
02/05/2021	Check	DD	KYLE W GEARLEY	-1,266.42
02/05/2021	Check	DD	CHRIS JACOBS	-1,296.79
02/05/2021	Check	DD	DAMON H WAITE	-1,212.01
02/05/2021	Check	DD	Ralph M. McGeorge	-2,164.05
02/05/2021	Check	DD	NICOLE D MC CUTCHEN	-100.00
02/05/2021	Check	DD	NICOLE D MC CUTCHEN	-1,807.96
02/05/2021	Check	DD	BRADLEY S KURTZER	-575.20
02/05/2021	Check	DD	WILLIAM KELSEY	-1,193.71
02/05/2021	Check	DD	PETER J KAMPA	-2,151.30
02/05/2021	Check	DD	Gregory Hebard	-2,414.60
02/05/2021	Check	DD	Gregory Hebard	-200.00
02/10/2021	Check		IRS	-4,373.47
02/10/2021	Check		CA EDD	-794.21
02/16/2021	Bill Payment	2741	CNA Surety	-326.03
02/16/2021	Bill Payment	2740	Bryco Supply	-191.16
02/16/2021	Bill Payment	2742	Jim Wilson Excavation	-948.00
02/16/2021	Bill Payment	2739	Blastronix I.T.	-345.00
02/16/2021	Bill Payment	2743	SDRMA-Health Ins.	-5,737.10
02/16/2021	Bill Payment	2744	Tom Mayo Construction, Inc.	-48,957.45
02/19/2021	Check	DD	WILLIAM KELSEY	-1,313.06
02/19/2021	Check	DD	PETER J KAMPA	-2,151.30
02/19/2021	Check	DD	CHRIS JACOBS	-1,424.24
02/19/2021	Check	DD	Gregory Hebard	-200.00
02/19/2021	Check	DD	Gregory Hebard	-2,414.61
02/19/2021	Check	DD	KYLE W GEARLEY	-1,266.43
02/19/2021	Check	DD	NICOLE D MC CUTCHEN	-100.00
02/19/2021	Check	DD	NICOLE D MC CUTCHEN	-1,612.80
02/19/2021	Check	DD	BRADLEY S KURTZER	-575.19
02/19/2021	Check	DD	DAMON H WAITE	-1,382.30
02/19/2021	Check	DD	Ralph M. McGeorge	-2,164.04
02/24/2021	Check		CA EDD	-790.23
02/24/2021	Check		IRS	-3,872.07

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/26/2021	Check	dm	PG&E - 7193	-385.93
02/26/2021	Check	dm	Umpqua Bank Commerical CC	-23,956.54
Total				-127,245.81

Additional Information

Uncleared checks and payments as of 02/28/2021

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/01/2018	Check	2374	BRADLEY D NICKELL	-257.97
12/15/2020	Bill Payment	2713	Signal Service Inc	-4,325.00
02/16/2021	Bill Payment	2746	Warmerdam CPA Group	-1,800.00
02/16/2021	Bill Payment	2745	VALLEY ENTRY SYSTEMS, I...	-2,315.00
Total				-8,697.97

Uncleared checks and payments after 02/28/2021

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/05/2021	Check	DD	KYLE W CEARLEY	-1,148.49
03/05/2021	Check	DD	Gregory Hebard	-2,414.60
03/05/2021	Check	DD	Gregory Hebard	-200.00
03/05/2021	Check	DD	CHRIS JACOBS	-1,169.33
03/05/2021	Check	DD	PETER J KAMPA	-2,560.43
03/05/2021	Check	DD	WILLIAM KELSEY	-1,074.34
03/05/2021	Check	DD	BRADLEY S KURTZER	-575.19
03/05/2021	Check	DD	DAMON H WAITE	-1,149.58
03/05/2021	Check	DD	NICOLE D MC CUTCHEN	-100.00
03/05/2021	Check	DD	NICOLE D MC CUTCHEN	-1,434.68
03/05/2021	Check	DD	Ralph M. McGeorge	-2,164.05
03/10/2021	Check		CA EDD	-767.80
03/10/2021	Check		IRS	-4,275.69
Total				-19,034.18

Copper Valley Community Services District

Transaction Report

February 2021

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
Umpqua Bank Checking				
Beginning Balance				
02/01/2021	dm	John Deere Financial	Tractor Payment	-1,336
02/01/2021	dm	John Deere Financial	Tractor Payment	-1,051
02/03/2021	dm	Intuit Full Service Payroll	Payroll Processing Fee	-151
02/05/2021	DD	PETER J KAMPA	Pay Period: 01/16/2021-01/31/2021	-2,151
02/05/2021	DD	CHRIS JACOBS	Pay Period: 01/16/2021-01/31/2021	-1,297
02/05/2021	DD	Gregory Hebard	Pay Period: 01/16/2021-01/31/2021	-2,415
02/05/2021	DD	KYLE W CEARLEY	Pay Period: 01/16/2021-01/31/2021	-1,266
02/05/2021	DD	WILLIAM KELSEY	Pay Period: 01/16/2021-01/31/2021	-1,194
02/05/2021	DD	NICOLE D MC CUTCHEN	Direct Deposit 2	-100
02/05/2021	DD	BRADLEY S KURTZER	Pay Period: 01/16/2021-01/31/2021	-575
02/05/2021	DD	NICOLE D MC CUTCHEN	Pay Period: 01/16/2021-01/31/2021	-1,808
02/05/2021	DD	Ralph M. McGeorge	Pay Period: 01/16/2021-01/31/2021	-2,164
02/05/2021	DD	DAMON H WAITE	Pay Period: 01/16/2021-01/31/2021	-1,212
02/05/2021	DD	Gregory Hebard	Direct Deposit 2	-200
02/10/2021		IRS	Tax Payment for Period: 02/03/2021-02/05/2021	-4,373
02/10/2021		CA EDD	Tax Payment for Period: 02/03/2021-02/05/2021	-794
02/16/2021	2745	VALLEY ENTRY SYSTEMS, INC.	Invoice #s 36027 & 36255	-2,315
02/16/2021	2746	Warmerdam CPA Group	Invoice #17715	-1,800
02/16/2021	2744	Tom Mayo Construction, Inc.	Retention Invoice #2020030-01	-48,957
02/16/2021	2743	SDRMA-Health Ins.	Invoice #34636 March 2021 Coverage	-5,737
02/16/2021	2742	Jim Wilson Excavation	Invoice #0896	-948
02/16/2021	2741	CNA Surety	Bond #70068251	-326
02/16/2021	2740	Bryco Supply	Invoice #10431	-191
02/16/2021	2739	Blastronix I.T.	Invoice #22970	-345
02/19/2021	DD	DAMON H WAITE	Pay Period: 02/01/2021-02/15/2021	-1,382
02/19/2021	DD	KYLE W CEARLEY	Pay Period: 02/01/2021-02/15/2021	-1,266
02/19/2021	DD	NICOLE D MC CUTCHEN	Direct Deposit 2	-100
02/19/2021	DD	Gregory Hebard	Direct Deposit 2	-200
02/19/2021	DD	Gregory Hebard	Pay Period: 02/01/2021-02/15/2021	-2,415
02/19/2021	DD	CHRIS JACOBS	Pay Period: 02/01/2021-02/15/2021	-1,424
02/19/2021	DD	PETER J KAMPA	Pay Period: 02/01/2021-02/15/2021	-2,151
02/19/2021	DD	Ralph M. McGeorge	Pay Period: 02/01/2021-02/15/2021	-2,164
02/19/2021	DD	NICOLE D MC CUTCHEN	Pay Period: 02/01/2021-02/15/2021	-1,613
02/19/2021	DD	BRADLEY S KURTZER	Pay Period: 02/01/2021-02/15/2021	-575
02/19/2021	DD	WILLIAM KELSEY	Pay Period: 02/01/2021-02/15/2021	-1,313
02/24/2021		IRS	Tax Payment for Period: 02/17/2021-02/19/2021	-3,872
02/24/2021		CA EDD	Tax Payment for Period: 02/17/2021-02/19/2021	-790
02/26/2021	dm	Umpqua Bank Commerical CC	Umpqua CSDA Visa payment	-23,957
02/26/2021	dm	PG&E - 7193		-386
Total for Umpqua Bank Checking				\$ -126,316
TOTAL				\$ -126,316

Copper Valley Comm Srvs District

Credit Card - Transaction Detail by Account

February 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
2050 Umpqua CSDA Visa					
02/01/2021	Expense		Off Road Warehouse		60.00
02/02/2021	Expense		LogMein, Inc.		5.00
02/02/2021	Expense		Verizon Wireless	Verizon telephone	91.10
02/02/2021	Expense		Hunt & Sons, Inc.		441.56
02/03/2021	Credit Card Credit		Amazon		-14.73
02/03/2021	Expense		California Waste Recovery Systems		78.16
02/05/2021	Expense		Weathertech Direct LLC		85.69
02/06/2021	Expense		Weathertech Direct LLC		285.29
02/08/2021	Expense		ZOOM Car Wash		145.68
02/08/2021	Expense		J.Milano Co., Inc.		45.13
02/08/2021	Expense		Big W Sales		456.48
02/10/2021	Expense		Intuit - QBO Online		49.00
02/10/2021	Expense		Microsoft Office	Microsoft 360 Subscription	12.50
02/12/2021	Expense		Calaveras Telephone Co.	Calaveras utilities	367.98
02/12/2021	Expense		Aramark Uniform Service		273.44
02/13/2021	Expense		Copper Auto & Marine		69.13
02/15/2021	Expense		Hughson Farm Supply		2,982.86
02/15/2021	Expense		Turf Star, Inc.		51.36
02/15/2021	Expense		Napa Auto Parts		22.64
02/15/2021	Expense		Napa Auto Parts		288.03
02/15/2021	Expense		Hughson Farm Supply		3,140.15
02/16/2021	Expense		Union 76	Gas - Meeting	107.07
02/17/2021	Expense		Gold Dust Pizza Copperopolis		50.20
02/18/2021	Expense		BG Agri Sales and Service		594.10
02/18/2021	Expense		BG Agri Sales and Service		198.13
02/20/2021	Expense		Save Mart		22.00
02/20/2021	Expense		Young's Copper Ace Hardware		35.36
02/22/2021	Expense		Turf Star, Inc.		19.16
02/24/2021	Expense		Pro Clean Supply		31.40
02/26/2021	Expense		London Fog, Inc.		195.41
02/26/2021	Expense		Shell		120.25
02/26/2021	Expense		Young's Copper Ace Hardware		1,051.81
Total for 2050 Umpqua CSDA Visa					\$11,361.34
TE TOTAL EXPENSES					
1SS SERVICES & SUPPLIES					
AE Administrative Expenses					
OE02 Finance Expenses					
02/10/2021	Expense		Intuit - QBO Online	Monthly QuickBooks Online Fee	49.00
Total for OE02 Finance Expenses					\$49.00
OE08 Professional Development					
02/08/2021	Expense		ZOOM Car Wash		145.68
02/16/2021	Expense		Union 76		107.07
02/17/2021	Expense		Gold Dust Pizza Copperopolis		50.20
02/26/2021	Expense		Shell		120.25
Total for OE08 Professional Development					\$423.20
OE10 Uniform Expense					
02/12/2021	Expense		Aramark Uniform Service		273.44
Total for OE10 Uniform Expense					\$273.44
OE11 Electric Power/Water/Sewer					
02/03/2021	Expense		California Waste Recovery Systems		78.16
Total for OE11 Electric Power/Water/Sewer					\$78.16

Copper Valley Comm Srvs District

Credit Card - Transaction Detail by Account

February 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
OE12 Telephone					
02/02/2021	Expense		Verizon Wireless		91.10
02/12/2021	Expense		Calaveras Telephone Co.		367.98
Total for OE12 Telephone					\$459.08
OE13 Internet Service					
02/24/2021	Expense		Pro Clean Supply		31.40
Total for OE13 Internet Service					\$31.40
OE14 Office Supplies/Postage					
02/02/2021	Expense		LogMein, Inc.		5.00
02/10/2021	Expense		Microsoft Office		12.50
02/20/2021	Expense		Save Mart		22.00
Total for OE14 Office Supplies/Postage					\$39.50
Total for AE Administrative Expenses					\$1,353.78
OE Operational Expenses					
OE18 Common Areas					
OE16 Gate Maint/Repair/Staff/Openers					
02/03/2021	Credit Card Credit		Amazon	Ralph	-14.73
Total for OE16 Gate Maint/Repair/Staff/Openers					\$ -14.73
OE17 Streets/Sidewalks/Lighting Maint & Repair					
02/08/2021	Expense		Big W Sales		456.48
Total for OE17 Streets/Sidewalks/Lighting Maint & Repair					\$456.48
OE18-1 Landscape Supplies					
02/26/2021	Expense		Young's Copper Ace Hardware		1,051.81
Total for OE18-1 Landscape Supplies					\$1,051.81
OE18-3 Landscape Equipment Gas & Oil					
02/02/2021	Expense		Hunt & Sons, Inc.		441.56
Total for OE18-3 Landscape Equipment Gas & Oil					\$441.56
OE18-4 Landscape Equip Repair/Replace					
02/01/2021	Expense		Off Road Warehouse		60.00
02/05/2021	Expense		Weathertech Direct LLC	Ralph	85.69
02/06/2021	Expense		Weathertech Direct LLC		285.29
02/15/2021	Expense		Hughson Farm Supply		3,140.15
02/15/2021	Expense		Turf Star, Inc.		51.36
02/15/2021	Expense		Hughson Farm Supply		2,982.86
02/18/2021	Expense		BG Agri Sales and Service		198.13
02/18/2021	Expense		BG Agri Sales and Service		594.10
02/20/2021	Expense		Young's Copper Ace Hardware		35.36
02/22/2021	Expense		Turf Star, Inc.		19.16
Total for OE18-4 Landscape Equip Repair/Replace					\$7,452.10
Total for OE18 Common Areas					\$9,387.22
OE22 Mosquito Abatement Expense					
OE22-3 Mosquito Abate Vehicles Gas/Oil					
02/08/2021	Expense		J.Milano Co., Inc.		45.13
Total for OE22-3 Mosquito Abate Vehicles Gas/Oil					\$45.13
OE22-4 Mosquito Abatement Equip Maint					
02/13/2021	Expense		Copper Auto & Marine		69.13
02/15/2021	Expense		Napa Auto Parts		288.03
02/15/2021	Expense		Napa Auto Parts		22.64
02/26/2021	Expense		London Fog, Inc.		195.41
Total for OE22-4 Mosquito Abatement Equip Maint					\$575.21
Total for OE22 Mosquito Abatement Expense					\$620.34

Copper Valley Comm Srvs District

Credit Card - Transaction Detail by Account

February 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
				Total for OE Operational Expenses	\$10,007.56
				Total for 1SS SERVICES & SUPPLIES	\$11,361.34
				Total for TE TOTAL EXPENSES	\$11,361.34

**COPPER VALLEY COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS REGULAR MEETING MINUTES
TELE/VIDEO CONFERENCE AGENDA**

February 16, 2021
2:00 PM

- 1. CALL TO ORDER 2:00PM**
- 2. ROLL CALL President Hoffman, Vice President Albertson, Director DeBaldo, Director Golden, General Manager Kampa, Office Manager McCutchen, Site Manager Hebard**
- 3. PLEDGE OF ALLEGIANCE**
- 4. CHANGES TO ORDER OF AGENDA request- item 7b to be heard before the consent calendar**
- 5. PUBLIC COMMENT**
- 6. CONSENT CALENDAR**
 - a) Review of monthly financial report, approval of bills and claims for the month of January 2021.
 - b) Approval of the minutes from the Regular Board Meeting held January 19, 2021
Motion made by Director Debaldo to accept the January minutes as is and accept the consent calendar. Second made by Director Golden. Motion passed unanimously.
- 7. DISCUSSION AND ACTION ITEMS**
 - a) Status update on the implementation of the RFID gate operating system (DeBaldo)
 - b) Consideration of appointment of and issuance of Oath of Office to a Board member to replace Don Kurtz who resigned in January 2021 Motion made by Vice President Albertson to appoint Scott Baker to fill the remaining board seat time, second made by Director Golden. Motion passes unamiously.**
 - c) Continuation of discussion for staffing of the office part time (Hoffman). No action taken.**
 - d) Preliminary review of draft 2019/20 fiscal year audited financial statements. GM Kampa presented the first draft audit, stating that the item will be on the March agenda for presentation.**
- 8. STAFF AND DIRECTOR REPORTS**
 - a) General Managers Report
 - b) Site Managers Report
- 9. ADJOURNMENT 3:15PM**

Copper Valley Community Services District Special

Meeting of March 16, 2021

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS

- a) Presentation, Review and Acceptance of the 2019/20 Fiscal Year Audited Financial Statements, Auditor's Required Communications Report and Waiving the Need for the Management Discussion and Analysis.

Recommended Motion

I move to accept and file the 2019/20 Fiscal Year Audited Financial Statements, Auditor's Required Communications Report and Waive the Need for the Management Discussion and Analysis.

Background

California law requires that the District hire a qualified independent auditing firm to perform an annual audit to review our financial statements to ensure that they are prepared in accordance with Generally Accepted Accounting Principles and various government auditing standards. As the Board cannot possibly be heavily involved in, and fully understanding of the daily financial affairs of the District, the Board hires a Manager and authorizes other staff or consultant positions to handle the routine financial matters. The Board adopts policies to guide how budgets are developed, and how money is spent, accounted for and the results reported to the Board. The auditor, working with management and on behalf of the Board will also test portions of the financial transactions to determine compliance with current Board policy.

Larry Bain, CPA was engaged to conduct the audit for the 2019/20 fiscal year. The final draft audit was sent out and is attached for your review and acceptance. Mr. Bain will be in attendance to discuss the audit and answer questions from the Board and public during this meeting.

One of the primary duties of the Board is their fiduciary responsibility with regard to District finances. The Board must establish policies and ensure that the procedures and practices of District management provide the highest level of protection of public funds, and that these funds are invested in appropriate activities and means to achieve the level of service desired by the community, through this Board. The only way for the Board to confirm that this is occurring is to receive accurate and timely financial reporting.

As stated in the audit report, the auditor is not engaged to find every potential flaw in our financial system, but is required to report publicly to the Board if there are material weaknesses or breaches in our financial systems where policy was not followed, or methods were discovered where a substantial risk of fraud, embezzlement or other financial crimes could occur without immediate notice by management and/or the Board. The auditor will also make findings and recommendations for changes to our financial systems if they feel that material weaknesses could occur, or if there are actions that put the District at financial risk.

RESOLUTION NO. 2021-xx

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY
COMMUNITY SERVICES DISTRICT APPROVING A BUDGET POLICY**

WHEREAS, the Copper Valley 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, the District is required to adopt policies for the effective management and operation of the District; and

WHEREAS, the District has prepared a policy prescribing the requirements for preparation of the annual fiscal year budget which is included herein.

NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT DOES HEREBY approve the Budgeting Policy, which shall be effective immediately.

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Copper Valley Community Services District on March 16, 2021 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Peter Kampa, Secretary

Larry Hoffman, President - Board of Directors

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Copper Valley Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Regular Meeting of the Board of Directors of the Copper Valley Community Services District, duly called and held on March 16, 2021

RESOLUTION ADOPTING BUDGETING POLICY

Calaveras Local Agency Formation Commission

January 26, 2021

TO: All Independent **Special District Board Chairpersons**

FROM: John Benoit, Executive Officer

SUBJECT: **EXTENDED TIME Ballot for Independent Special District Representatives on LAFCO**

Dear Independent **Special District Board Chair**,

On November 16, 2020 a ballot was mailed and/or emailed to the 42 independent special districts in Calaveras County. To have a quorum of independent special districts, at least 50% must return a ballot to LAFCo, which means LAFCo must receive at least 21 returned votes. LAFCo received only 9 votes.

Independent Special District Representatives to be seated on LAFCO are elected by the presiding officers (chair) of each Independent Special District, not the full Board of Directors.

VOTE for two: The two persons receiving the most number of votes will be seated on LAFCO to the 4-year Independent Special District regular member term of office, and the person receiving the third most number of votes will receive the 4-year alternate seat. In the event of a tie, there will be a coin toss.

Please vote for two. Please be sure to sign, date and either mail your ballot to Calaveras LAFCO, c/o John Benoit, P.O. Box 2694, Granite Bay, California 95746 or by email to j.benoit4@icloud.com. Ballots must be received by **April 1, 2021**. Any ballots received after that date or received unsigned will not be counted.

If you have any questions, you may call me at (707) 592-7528 (cell) or (209) 754-6511, or email me at j.benoit4@icloud.com.

Calaveras Local Agency Formation Commission

****Official Ballot****
Independent Special District Election

January 26, 2021

Instructions to Voters **(District Presiding Officers or Chair)**

Indicate the name of your district in the space provided below:

Name of the Board of Director's Presiding Officer (or) Chair:

Name: _____ Date: _____

Signature: _____ Phone #: _____

EMAIL address: _____

Place an X on the line before the name of the nominee you want to represent Independent Special Districts on the Local Agency Formation Commission: **Vote for two.**

- | | |
|-----------------------|---|
| _____ Tony Tyrell | Incumbent, Angels Camp Veterans Memorial District |
| _____ John Lavaroni | Incumbent, Calaveras Public Utility District |
| _____ Jon Dashner | Ebbits Pass Fire Protection District |
| _____ Debra Sellick | Mark Twain Healthcare District |
| _____ Travis J. Owens | Murphys Sanitary District |
| _____ Kirk W. Smith | West Point Fire Protection District |

Ballot must be received by **April 1, 2021**. Mail to:

Calaveras Local Agency Formation Commission
c/o John Benoit
P.O. Box 2694
Granite Bay, CA 95746

Or by Email: at j.benoit4@icloud.com

***** BALLOTS MUST BE RECEIVED BY April 1, 2021*****
ANY BALLOT RECEIVED LATE OR UNSIGNED WILL NOT BE COUNTED.

**Copper Valley Community Services District Special
Meeting of March 16, 2021**

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS
d) Adoption of a Resolution approving a budgeting policy for the District

Recommended Motion

I move to adopt a Resolution approving the budgeting policy for the District.

Background

The District follows state law and standards in development and adoption of its budget, however the state laws do not provide any guidance on our Board's goals for budget preparation timing and process, expenditures, reserve goals and other local priorities. It has been requested by members of the Board that the District adopt a specific policy related to budget goals and preparation.

Following guidance in various publications, a draft policy has been included herein for your consideration.

COPPER VALLEY COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Budget Preparation
POLICY NUMBER: 3020
ADOPTED: March 16, 2021
AMENDED:

3020.10 An annual budget proposal shall be prepared by the General Manager with assistance from the Office Manager and Site Manager.

3020.20 Prior to review by the Board of Directors, the Board President shall appoint a committee who shall meet with the General Manager and review his/her annual budget proposal.

3020.30 The proposed annual budget as reviewed and amended by the Committee shall be reviewed by the Board at its regular meeting in May.

3020.40 The proposed annual budget as amended by the Board during its review shall be adopted at its regular meeting in June, unless delays are required to resolve budget concerns or needs. The Board may adopt a preliminary budget at its June meeting. The final budget shall in all cases be adopted by September 1 annually.

3020.50 Budget Goals and Directives

Reserves are not just money in a bank; they are fundamental resources for ensuring safe and reliable core services.

- 1) Historically, governmental agencies and departments have been known to spend everything they have before the end of the fiscal year in order to justify increased future allocations. The Copper Valley CSD is a very responsible local service provider and places the highest priority on budgetary control, encouraging efficiency and fiscal restraint to develop reserves and spend within established financial plans rather than spending entire budget allocations prior to the end of the fiscal year.
- 2) The District will designate reserves in order to respond to emergencies, keep rates affordable, maintain existing infrastructure and plan for the future
 - a) *Emergency Preparation:* The District will reserve cash so that it is readily available to quickly repair critical local infrastructure until insurance or aid is made available.
 - b) *Affordable Rates:* The District will NOT spend entire budget amounts each fiscal year if not needed in that year. The District will retain appropriate reserves to smooth out the highs and the lows of annual expenses.
 - c) *Infrastructure Maintenance:* Through reserve funds, the District will maintain roads in a condition rating Good to Very Good, maintain equipment in safe, working and reliable condition, replace equipment on schedule, and implement project to achieve future efficiencies

- d) *Planning for the Future:* A long-term, thoughtful approach to public infrastructure requires the foresight to plan for and discipline to save for future needs. The District will plan for and fund appropriate reserves
- 3) Not all “retained earnings,” “fund balances” or “net assets” are liquid reserves, and the District’s reserves are “designated” for specific future investments in infrastructure, equipment and contingencies
 - a) *Retained earnings, fund balances, and net assets* include cash and investments, as well as the net value of capital facilities, land and equipment measured from the very inception of the district.
 - b) *Designated funds* are set aside via established policies for specific uses such as road maintenance, infrastructure replacement, contingencies, and equipment replacement.

RESOLUTION NO. 2021-xx

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY
COMMUNITY SERVICES DISTRICT APPROVING A BUDGET POLICY**

WHEREAS, the Copper Valley 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, the District is required to adopt policies for the effective management and operation of the District; and

WHEREAS, the District has prepared a policy prescribing the requirements for preparation of the annual fiscal year budget which is included herein.

NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT DOES HEREBY approve the Budgeting Policy, which shall be effective immediately.

WHEREFORE, this Resolution is passed and adopted by the Board of Directors of the Copper Valley Community Services District on March 16, 2021 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Peter Kampa, Secretary

Larry Hoffman, President - Board of Directors

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Copper Valley Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Regular Meeting of the Board of Directors of the Copper Valley Community Services District, duly called and held on March 16, 2021

RESOLUTION ADOPTING BUDGETING POLICY

**Copper Valley Community Services District Special
Meeting of March 16, 2021**

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS

- e) Discussion regarding District responsibilities related to maintenance of trees adjacent to roadways and abatement of related safety and maintenance hazards

Recommended Motion

This item is for Board discussion and direction to staff. No specific action is recommended at this time.

Background

The District has historically maintained certain trees which are located adjacent to the road/right-of-way, and which are creating maintenance or public safety concerns, encroaching on sidewalks or streets. Although this practice is customary for the District and our community, performing work on private property, regardless of the purpose comes with certain concerns, including claims of property damage.

The primary purpose of this conversation is to determine the Board's collective interest in continuing this practice, and receiving direction on the creation of related policies or procedures which may be determined necessary.