



Copper Valley Community Services District
Treasurer's Report

October 31, 2023

**Copper Valley Community Services District
Treasurer's Report
October 2023**

Statement of Cash Flows

For the 4 Months Ending October 31, 2023

| | Umpqua Bank Checking | Calaveras Co Fund 2188 | LAIF | CA Class Savings | YTD Total |
|--|-------------------------|---------------------------|----------------|---------------------|------------------|
| Net Income | (432,981) | (72,718) | 1,822 | 22,664 | (481,213) |
| OPERATING ACTIVITIES | | | | | |
| Adjustments to reconcile Net Income to Net Cash used in Operations: | | | | | |
| 1200 Accounts Receivable | - | | | | - |
| 2000 Accounts Payable | (31,725) | | | | (31,725) |
| 2050 Umpqua CSDA Visa | (10,718) | | | | (10,718) |
| 2100 Payroll Taxes Payable | 259 | | | | 259 |
| 2150 Accrued Payroll | 3,919 | | | | 3,919 |
| 2200 Sales Tax Payable | - | | | | - |
| Net cash used in operating activities | (471,246) | (72,718) | 1,822 | 22,664 | (519,478) |
| Bank Transfers In/Out | 400,000 | | | (400,000) | |
| Net cash decrease for period | (71,246) | (72,718) | 1,822 | (377,336) | (519,478) |
| Cash at beginning of period (7/1/2023) | 204,598 | 71,799 | 107,567 | 1,338,663 | 1,722,627 |
| Cash at end of period | 133,351 | (919) | 109,389 | 961,328 | 1,203,149 |

**Copper Valley Community Services District
Treasurer's Report
October 2023**

Cash Flow Projection

| | | FY 23-24 | | | | | | | | | | |
|---|--|-------------------|------------------|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|------------------|--|
| | | Oct-2023 | Nov-2023 | Dec-2023 | Jan-2024 | Feb-2024 | Mar-2024 | Apr-2024 | May-2024 | Jun-2024 | | |
| REGULAR CHECKING | | | | | | | | | | | | |
| Beginning Checking Account Balance | | \$ 131,177 | \$ 133,351 | \$ 62,200 | \$ 191,049 | \$ 119,897 | \$ 867,406 | \$ 796,255 | \$ 626,175 | \$ 1,150,413 | | |
| Deposits | | | | | | | | | | | | |
| | Assessments | \$ - | \$ - | \$ - | \$ - | \$ 818,660 | | \$ - | \$ 595,389 | \$ - | | |
| | Other Income | \$ - | | | | | | | | | | |
| | Road Improvement Loan | \$ - | | | | | | | | | | |
| | Transfers | \$ 250,000 | \$ - | \$ 200,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Disbursements | | | | | | | | | | | | |
| | Paychecks | \$ 37,461 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 27,000 | |
| | Payroll Taxes | \$ 13,310 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | |
| | Checks Written | | | | | | | | | | | |
| | Other Operating & Admin Costs | \$ 82,875 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | |
| | Workers Comp Insurance | \$ - | \$ - | | | | | | | | | |
| | Property Liability Insurance | \$ - | \$ - | | | | | | | | | |
| | Transfers | \$ - | | | | | | | | | | |
| | Lease payments | \$ 1,051 | \$ 1,051 | \$ 1,051 | \$ 1,051 | \$ 1,051 | \$ 1,051 | \$ 1,051 | \$ 1,051 | \$ 1,051 | \$ 1,051 | |
| | Capital Outlay | \$ - | | (Budget for this period is unknown at this time) | | | | | | | | |
| | Projects Costs | | | | | | | | | | | |
| | Series A (2018 project refinance) | \$ 41,076 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 41,071 | \$ - | \$ - | \$ - | |
| | Series B (Phase 2 Road Imprpv.) | \$ 57,865 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 57,857 | \$ - | \$ - | \$ - | |
| | Credit Card Payments | \$ 13,548 | \$ 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) | \$ 639 | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | |
| | Total Disbursements | \$ 247,826 | \$ 71,151 | \$ 71,151 | \$ 71,151 | \$ 71,151 | \$ 71,151 | \$ 170,079 | \$ 71,151 | \$ 71,151 | \$ 71,151 | |
| Ending Checking Account Balance | | \$ 133,351 | \$ 62,200 | \$ 191,049 | \$ 119,897 | \$ 867,406 | \$ 796,255 | \$ 626,175 | \$ 1,150,413 | \$ 1,079,262 | | |
| | check | \$ - | | | | | | | | | | |
| | Check | \$ - | | | | | | | | | | |

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2023-24 MONTHLY BUDGET REPORT ANALYSIS
 October 2023

| | | ACTUALS | | | BUDGET | | |
|------------------------------|--|-------------------------|-------------------------|-------------------------|-----------------------|------------------------|-----------------------|
| | | Last Year July - Oct | This Year July - Oct | Variance Inc/ (Decr) | This year's BUDGET | \$ Budget Remaining | % Budget Remaining |
| EXPENDITURES | | | | | | | |
| SERVICES AND SUPPLIES | | | | | | | |
| ADMINISTRATION | | | | | | | |
| OE01 | Audit Expense | \$ - | \$ - | \$ - | \$ 9,200 | \$ 9,200 | 100% |
| OE02 | Finance Expenses | \$ 224 | \$ 245 | \$ 21 | \$ 700 | \$ 455 | 65% |
| OE02-1 | Parcel Tax Implementation | \$ - | \$ - | \$ - | \$ 6,300 | \$ 6,300 | 100% |
| OE03 | Advertising | \$ 437 | \$ 332 | \$ (104) | \$ 1,300 | \$ 968 | 74% |
| OE04 | Legal Expenses | \$ 2,925 | \$ 3,025 | \$ 100 | \$ 6,300 | \$ 3,275 | 52% |
| OE06 | Insurance (Property Loss/Liability) | \$ 9 | \$ - | \$ (9) | \$ 21,000 | \$ 21,000 | 100% |
| OE07 | Miscellaneous/Contingency | \$ 640 | \$ - | \$ (640) | \$ 8,400 | \$ 8,400 | 100% |
| OE08 | Professional Development (Travel/Training) | \$ 2,200 | \$ 2,778 | \$ 578 | \$ 9,300 | \$ 6,522 | 70% |
| OE09 | Dues, Certifications & Subscriptions | \$ 5,344 | \$ 5,670 | \$ 326 | \$ 7,900 | \$ 2,230 | 28% |
| OE10 | Uniform Expenses | \$ 2,303 | \$ 4,791 | \$ 2,488 | \$ 10,400 | \$ 5,609 | 54% |
| OE11 | Electric Power/Water/Sewer | \$ 49,220 | \$ 21,176 | \$ (28,044) | \$ 96,000 | \$ 74,824 | 78% |
| OE12 | Telephone/Internet Service | \$ 2,736 | \$ 2,560 | \$ (177) | \$ 7,700 | \$ 5,140 | 67% |
| OE14 | Office Supplies/Postage | \$ 1,618 | \$ 5,971 | \$ 4,353 | \$ 9,600 | \$ 3,629 | 38% |
| OE15 | Office Equipment Repair/Replacement | \$ 2,123 | \$ 517 | \$ (1,606) | \$ 6,300 | \$ 5,783 | 92% |
| OE15-1 | Office Equipment Lease | \$ 916 | \$ 806 | \$ (110) | \$ 2,600 | \$ 1,794 | 69% |
| OE26 | County Fees/LAFCO | \$ 3,019 | \$ 2,972 | \$ (47) | \$ 6,600 | \$ 3,628 | 55% |
| OE27 | Bank Charges | \$ 327 | \$ 706 | \$ 378 | \$ 900 | \$ 194 | 22% |
| OE29 | Accounting Services | \$ 9,500 | \$ 5,700 | \$ (3,800) | \$ 26,300 | \$ 20,600 | 78% |
| OE30 | Reimbursable Maint/Repair Expense | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE31 | Office Lease | \$ - | \$ 1,624 | \$ 1,624 | \$ 1,800 | \$ 176 | 10% |
| OE41 | HR Consultant | \$ - | \$ - | \$ - | \$ 2,500 | \$ 2,500 | 100% |
| OE42 | Quail Creek Engineering | \$ 1,800 | \$ 2,100 | \$ 300 | \$ 10,500 | \$ 8,400 | 80% |
| PE03-1 | Payroll Taxes - Administration | \$ 6,432 | \$ 6,157 | \$ (276) | \$ - | \$ - | |
| PE06-1 | Employee Wages - Administration | \$ 84,083 | \$ 80,475 | \$ (3,608) | \$ - | \$ - | |
| PE03-7 | Payroll Taxes - Quail Creek | \$ 14 | \$ - | \$ (14) | \$ - | \$ - | |
| PE06-7 | Employee Wages - Quail Creek | \$ 177 | \$ - | \$ (177) | \$ - | \$ - | |
| | Total Administration | \$ 176,047 | \$ 147,604 | \$ (28,444) | \$ 251,600 | \$ 190,628 | 76% |
| COMMON AREAS | | | | | | | |
| OE16 | Gate Maintenance & Opener Purchase | \$ 16,289 | \$ 47,415 | \$ 31,126 | \$ 15,100 | \$ (32,315) | -214% |
| OE16-1 | Gate System Improvements (RFID,etc) | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE17 | Streets/Sidewalks/Lighting Maint & Repair | \$ 9,746 | \$ 11,375 | \$ 1,629 | \$ 15,900 | \$ 4,525 | 28% |
| OE17-2 | Storm Drains | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| PE03-5 | Payroll Taxes - Streets | \$ - | \$ - | \$ - | \$ - | \$ - | |
| PE06 -5 | Employee Wages - Streets | \$ - | \$ - | \$ - | \$ - | \$ - | |
| OE18-1 | Landscape Supplies & Repairs | \$ 16,305 | \$ 16,699 | \$ 394 | \$ 46,100 | \$ 29,401 | 64% |
| OE18-2 | CCWD Water | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE18-3 | Landscape Equipment Gas & Oil | \$ 5,829 | \$ 488 | \$ (5,341) | \$ 9,400 | \$ 8,912 | 95% |
| OE18-4 | Landscape Equipment Repair/Replacement | \$ 4,547 | \$ 19,387 | \$ 14,840 | \$ 44,300 | \$ 24,913 | 56% |
| PE03-2 | Payroll Taxes - Common Areas | \$ 6,374 | \$ 7,414 | \$ 1,040 | \$ - | \$ - | |
| PE06 -2 | Employee Wages - Common Areas | \$ 83,320 | \$ 95,368 | \$ 12,048 | \$ - | \$ - | |
| | Total Common Areas | \$ 142,409 | \$ 198,145 | \$ 55,736 | \$ 130,800 | \$ 35,437 | 27% |
| MOSQUITO ABATEMENT | | | | | | | |
| OE22-1 | Mosquito Control Products | \$ 376 | \$ - | \$ (376) | \$ 19,700 | \$ 19,700 | 100% |
| OE22-2 | Mosquito Abatement Monitoring & Testing | \$ 468 | \$ 1,448 | \$ 980 | \$ 4,500 | \$ 3,052 | 68% |

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2023-24 MONTHLY BUDGET REPORT ANALYSIS
 October 2023

| | | ACTUALS | | | BUDGET | | |
|---|---|-------------------------|-------------------------|-------------------------|-----------------------|------------------------|-----------------------|
| | | Last Year July - Oct | This Year July - Oct | Variance Incl (Decr) | This year's BUDGET | \$ Budget Remaining | % Budget Remaining |
| EXPENDITURES | | | | | | | |
| OE22-3 | Mosquito Abatement Vehicles Gas & Oil | \$ 5,186 | \$ 7,020 | \$ 1,834 | \$ 13,800 | \$ 6,780 | 49% |
| OE22-4 | Mosquito Abatement Equipment Maintenance | \$ 6,151 | \$ 4,121 | \$ (2,029) | \$ 15,500 | \$ 11,379 | 73% |
| PE03-4 | Payroll Taxes - Mosquito Abatement | \$ 193 | \$ 765 | \$ 572 | | | |
| PE06-4 | Employee Wages - Mosquito Abatement | \$ 2,527 | \$ 10,005 | \$ 7,478 | | | |
| PE03-6 | Payroll Taxes - Wetlands | \$ - | \$ - | \$ - | | | |
| PE06-6 | Employee Wages - Wetlands | \$ - | \$ - | \$ - | | | |
| | Total Mosquito Abatement | \$ 14,901 | \$ 23,360 | \$ 8,459 | \$ 53,500 | \$ 40,911 | 76% |
| | <i>Less: Distributed Payroll to Service Areas</i> | \$ (183,121) | \$ (200,185) | \$ (17,063) | | | |
| | TOTAL SERVICES & SUPPLIES | \$ 150,236 | \$ 168,923 | \$ 18,687 | \$ 435,900 | \$ 266,977 | 61% |
| PERSONNEL COSTS | | | | | | | |
| PE01 | Worker Compensation Insurance | \$ - | \$ 864 | \$ 864 | \$ 12,700 | \$ 11,836 | 93% |
| PE02 | Health Insurance | \$ 30,824 | \$ 25,956 | \$ (4,868) | \$ 114,500 | \$ 88,544 | 77% |
| PE03 | Payroll Taxes | \$ 14,391 | \$ 14,336 | \$ (55) | \$ 46,300 | \$ 31,964 | 69% |
| PE04 | Processing Fees | \$ 564 | \$ 873 | \$ 309 | \$ 1,800 | \$ 927 | 52% |
| PE05 | Directors Stipend | \$ - | \$ - | \$ - | \$ 6,000 | \$ 6,000 | 100% |
| | Retirement | \$ - | \$ - | \$ - | \$ 6,000 | \$ - | 0% |
| PE06 | Employee Wages | \$ 187,918 | \$ 185,849 | \$ (2,069) | \$ 578,300 | \$ 392,451 | 68% |
| | TOTAL PERSONNEL COSTS | \$ 233,696 | \$ 227,877 | \$ (5,819) | \$ 765,600 | \$ 531,723 | 69% |
| EQUIPMENT OUTLAY | | | | | | | |
| CO04 | Trailer/Spray Rig/Tractor | \$ 19,614 | \$ - | \$ (19,614) | \$ 5,000 | \$ 5,000 | 100% |
| CO04 | Concrete Grinder | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| CO04 | Turfco Torrent Blower | \$ 11,537 | \$ - | \$ (11,537) | \$ - | \$ - | #DIV/0! |
| CO04 | Cart Replace - Honda Pioneer | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| CO04 | Water Truck Transmission | \$ - | \$ 5,090 | \$ 5,090 | \$ 7,700 | \$ 2,610 | 34% |
| CO04 | New Turf Mower | \$ - | \$ - | \$ - | \$ 37,000 | \$ 37,000 | 100% |
| CO10 | Cart Replace - Honda Pioneer W/ Cab | \$ 25,587 | \$ - | \$ (25,587) | \$ - | \$ - | #DIV/0! |
| | TOTAL EQUIPMENT OUTLAY | \$ 56,738 | \$ 5,090 | \$ (51,648) | \$ 49,700 | \$ 39,610 | 80% |
| CAPITAL OUTLAY/STUDIES/ASSESEMENTS | | | | | | | |
| OE53-2 | Landscape Design | \$ 6,894 | \$ 3,367 | \$ (3,527) | \$ - | \$ (3,367) | #DIV/0! |
| OE53-1 | Landscape Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-4 | Road Improvement (1) | \$ - | \$ - | \$ - | \$ 100,000 | \$ 100,000 | 100% |
| OE51-1 | Road Project Assessment & Design (Willdan) | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-2 | Road Project Management | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-5 | Road Improvements PHASE II | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-6 | CM Services (Willdan) | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-7 | Drainage Basin Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-8 | Road Development Standards | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE54-1 | Office Building Paint | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE54-2 | Office Building Siding and Trim | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE54-3 | Office Building Renovation | \$ - | \$ 96 | \$ 96 | \$ - | \$ (96) | #DIV/0! |
| OE54-4 | Security | \$ 10,200 | \$ - | \$ (10,200) | \$ 1,000 | \$ 1,000 | 100% |
| TBD | General Engineering | \$ - | \$ - | \$ - | \$ 15,000 | \$ - | 0% |
| TBD | Gate Gontroller Replace and Security Upgrade | \$ - | \$ - | \$ - | \$ 34,200 | \$ - | 0% |
| TBD | Sidewalk Replacement | \$ - | \$ - | \$ - | \$ 150,000 | \$ 150,000 | 100% |
| TBD | Mosquito Abatement Cargo Container | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2023-24 MONTHLY BUDGET REPORT ANALYSIS
 October 2023

| | ACTUALS | | | BUDGET | | |
|--|-------------------------|-------------------------|-------------------------|-----------------------|------------------------|-----------------------|
| | Last Year July - Oct | This Year July - Oct | Variance Incl (Decr) | This year's BUDGET | \$ Budget Remaining | % Budget Remaining |
| EXPENDITURES | | | | | | |
| TOTAL STUDIES & ASSESSMENTS | \$ 17,094 | \$ 3,464 | \$ (13,631) | \$ 300,200 | \$ 97,536 | 32% |
| DEBT SERVICE | | | | | | |
| OE20 John Deere Financing | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE21 John Deere Financing | \$ 4,205 | \$ 4,205 | \$ - | \$ 12,616 | | 0% |
| OE20-01 Interest Expense | \$ - | \$ - | \$ - | | | #DIV/0! |
| OE20-3 Series 2018 Installment Sale | \$ - | \$ - | \$ - | | | #DIV/0! |
| OE20-4 Phase 1 Road Improvements | \$ 41,071 | \$ 41,076 | \$ 5 | \$ 81,722 | \$ 40,646 | 50% |
| OE20-5 Phase 2 Road Improvements | \$ 57,857 | \$ 57,865 | \$ 8 | \$ 115,160 | \$ 57,295 | 50% |
| TOTAL DEBT SERVICE | \$ 103,133 | \$ 103,146 | \$ 13 | \$ 209,498 | \$ 97,941 | 47% |
| TOTAL EXPENSES | \$ 560,898 | \$ 508,500 | \$ (52,397) | \$ 1,760,898 | \$ 1,033,787 | 59% |

| PAYMENTS AND ASSESSMENTS RECEIVED | | | | | | |
|---|---|--------------|--------------|------------|--------------|----------------|
| <u>Assessment Income</u> | | | | | | |
| | Pymt No. 3: (5%) Aug 2022 (FY21) | \$ - | \$ - | \$ - | \$ 74,424 | \$ 74,424 |
| | Pymt No. 1: (55%) Feb 2023 (FY22) | \$ - | \$ - | \$ - | \$ 818,660 | \$ 818,660 |
| | Pymt No. 2: (40%) May 2023 (FY22) | \$ - | \$ - | \$ - | \$ 595,389 | \$ 595,389 |
| | Total Assessment Income | \$ - | \$ - | \$ - | \$ 1,488,473 | \$ 1,488,473 |
| <u>Reimbursement Income</u> | | | | | | |
| | Total Reimbursement Income | | \$ - | \$ - | \$ - | \$ - |
| <u>Other Income</u> | | | | | | |
| IN03 | Weed Abatement | \$ 75 | \$ 2,100 | \$ 2,025 | \$ 5,100 | \$ 3,000 59% |
| IN05 | Investment Interest | \$ 558 | \$ 24,486 | \$ 23,928 | \$ 48,000 | \$ 23,514 49% |
| IN06 | Interest - County | \$ 87 | \$ 131 | \$ 44 | \$ 400 | \$ 269 67% |
| IN30 | Exp Reimbursement Income | \$ - | \$ - | \$ - | \$ - | \$ - #DIV/0! |
| IN41 | Gate Opener Income | \$ 170 | \$ 570 | \$ 400 | \$ 900 | \$ 330 37% |
| IN59 | Rebates | \$ 1,194 | \$ - | \$ (1,194) | \$ 12,000 | \$ 12,000 100% |
| IN70 | Quail Creek Deposits | \$ - | \$ - | \$ - | \$ - | \$ - #DIV/0! |
| | Total Other Income | \$ 2,085 | \$ 27,287 | \$ 25,203 | \$ - | \$ (27,287) |
| | TOTAL PAYMENTS & ASSESSMENTS | \$ 2,085 | \$ 27,287 | \$ 25,203 | \$ 1,554,873 | \$ 1,500,298 |
| | Net Income | \$ (558,813) | \$ (481,213) | \$ 77,600 | \$ (206,025) | \$ 275,188 |
| <u>Other Financing Sources & Uses</u> | | | | | | |
| | Budget Balance | | \$ - | \$ - | \$ - | \$ - |
| | | | \$ (481,213) | \$ - | \$ - | \$ - |

Copper Valley Community Services District

Balance Sheet

As of October 31, 2023

| | TOTAL |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1000 Umpqua Bank Checking | 133,351 |
| 1020 Cash - Fund 2188 | -919 |
| 1040 Local Agency Investment Fund (LAIF) | 109,389 |
| 1090 CA Class Savings | 961,328 |
| Total Bank Accounts | \$1,203,149 |
| Total Current Assets | \$1,203,149 |
| Fixed Assets | |
| 1500 Capital Assets | |
| 1501 Equipment | 531,242 |
| 1503 Roads | 4,377,023 |
| 1504 Easements | 10,344,000 |
| 1505 Buildings | 145,569 |
| Total 1500 Capital Assets | 15,397,834 |
| 1600 Accumulated Depreciation | |
| 1601 Equipment | -402,791 |
| 1603 Roads | -1,254,845 |
| 1605 Buildings | -36,504 |
| Total 1600 Accumulated Depreciation | -1,694,140 |
| Total Fixed Assets | \$13,703,694 |
| Other Assets | |
| 1700 Receivable Other | 139 |
| 1705 Amount Provided For LTD | 982,761 |
| Total Other Assets | \$982,900 |
| TOTAL ASSETS | \$15,889,743 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 Accounts Payable | 25,227 |
| Total Accounts Payable | \$25,227 |
| Credit Cards | |
| 2050 Umpqua CSDA Visa | 14,127 |
| Total Credit Cards | \$14,127 |
| Other Current Liabilities | |
| 2100 Payroll Taxes Payable | 2,061 |
| 2150 Accrued Payroll | 25,926 |
| 2200 Sales Tax Payable | 0 |

Copper Valley Community Services District

Balance Sheet

As of October 31, 2023

| | TOTAL |
|--|---------------------|
| Total Other Current Liabilities | \$27,987 |
| Total Current Liabilities | \$67,341 |
| Long-Term Liabilities | |
| 2500 Lease Payable - John Deere | 19,049 |
| 2600 Series 2018 Installment Sale A | 454,562 |
| 2601 Series 2018 Installment Sale B | 1,251,567 |
| Total Long-Term Liabilities | \$1,725,178 |
| Total Liabilities | \$1,792,519 |
| Equity | |
| 3800 Developer Capital Contributions | 12,198,796 |
| 3900 Fund Balance | 827,102 |
| 3905 Net Investment in Capital Assets | 1,552,539 |
| Net Income | -481,213 |
| Total Equity | \$14,097,224 |
| TOTAL LIABILITIES AND EQUITY | \$15,889,743 |

Copper Valley Community Services District

1000 Umpqua Bank Checking, Period Ending 10/31/2023

RECONCILIATION REPORT

Reconciled on: 11/07/2023

Reconciled by: Ever Ventura

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

| | USD |
|--|-------------------|
| Summary | |
| Statement beginning balance..... | 133,162.92 |
| Checks and payments cleared (51)..... | -245,732.59 |
| Deposits and other credits cleared (1)..... | 250,000.00 |
| Statement ending balance..... | <u>137,430.33</u> |
| Uncleared transactions as of 10/31/2023..... | -4,754.00 |
| Register balance as of 10/31/2023..... | 132,676.33 |

Details

Checks and payments cleared (51)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|--------------|---------|---------------------------------|--------------|
| 09/19/2023 | Bill Payment | 3151 | Granite Peak Alarm | -447.00 |
| 09/26/2023 | Bill Payment | 3158 | SDRMA-Workers Comp Autho... | -863.57 |
| 10/02/2023 | Check | dm | John Deere Financial | -1,051.30 |
| 10/05/2023 | Check | dm | Ralph M. McGeorge | -2,755.58 |
| 10/05/2023 | Check | dm | Gregory Hebard | -2,666.74 |
| 10/05/2023 | Check | dm | DAMON H WAITE | -1,528.75 |
| 10/05/2023 | Check | dm | NICHOLAS B PATRICK | -1,535.19 |
| 10/05/2023 | Check | dm | MATTHEW MOTTER | -1,448.39 |
| 10/05/2023 | Check | dm | Mitchell McDonald | -779.40 |
| 10/05/2023 | Check | dm | NICOLE D MC CUTCHEN | -300.00 |
| 10/05/2023 | Check | dm | NICOLE D MC CUTCHEN | -2,636.46 |
| 10/05/2023 | Check | dm | PETER J KAMPA | -2,544.22 |
| 10/05/2023 | Check | dm | CHRIS JACOBS | -1,756.41 |
| 10/05/2023 | Check | dm | Gregory Hebard | -400.00 |
| 10/11/2023 | Check | dm | CA EDD | -1,045.64 |
| 10/12/2023 | Check | dm | IRS | -5,408.73 |
| 10/17/2023 | Bill Payment | 3169 | USBank Equipment Finance | -170.53 |
| 10/17/2023 | Check | 2571 | FIRST FOUNDATION BANK | -57,865.01 |
| 10/17/2023 | Check | 2570 | FIRST FOUNDATION BANK | -41,075.99 |
| 10/17/2023 | Bill Payment | 3174 | The Golf Club at Copper Valley | -887.91 |
| 10/17/2023 | Bill Payment | 3173 | The Golf Club at Copper Valley | -15,308.30 |
| 10/17/2023 | Bill Payment | 3172 | Saddle Creek 2 | -1,482.83 |
| 10/17/2023 | Bill Payment | 3171 | Warmerdam CPA Group | -3,800.00 |
| 10/17/2023 | Bill Payment | 3170 | VALLEY ENTRY SYSTEMS, I... | -34,911.71 |
| 10/17/2023 | Bill Payment | 3168 | Turf Star, Inc. | -185.24 |
| 10/17/2023 | Bill Payment | 3167 | SDRMA-Health Ins. | -7,786.80 |
| 10/17/2023 | Bill Payment | 3166 | NBS | -1,080.50 |
| 10/17/2023 | Bill Payment | 3165 | Mo-Cal Office Solutions, Inc | -91.90 |
| 10/17/2023 | Bill Payment | 3164 | Jim Wilson Excavation | -11,562.00 |
| 10/17/2023 | Bill Payment | 3163 | Granite Peak Alarm | -480.66 |
| 10/17/2023 | Bill Payment | 3162 | Detail Commercial Cleaning L... | -1,400.00 |
| 10/17/2023 | Bill Payment | 3160 | Aramark Uniform Service | -322.94 |
| 10/18/2023 | Check | dm | CA EDD | -70.87 |
| 10/18/2023 | Check | dm | Intuit Full Service Payroll | -147.00 |
| 10/20/2023 | Check | dm | Ralph M. McGeorge | -2,755.58 |
| 10/20/2023 | Check | dm | MATTHEW MOTTER | -1,448.41 |
| 10/20/2023 | Check | dm | Mitchell McDonald | -1,463.48 |
| 10/20/2023 | Check | dm | NICOLE D MC CUTCHEN | -2,748.90 |
| 10/20/2023 | Check | dm | NICOLE D MC CUTCHEN | -300.00 |
| 10/20/2023 | Check | dm | PETER J KAMPA | -2,544.21 |
| 10/20/2023 | Check | dm | DAMON H WAITE | -1,528.75 |
| 10/20/2023 | Check | dm | NICHOLAS B PATRICK | -1,535.16 |

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|-------|---------|---------------------------|--------------------|
| 10/20/2023 | Check | dm | Maintenance Fee | -79.11 |
| 10/20/2023 | Check | dm | Gregory Hebard | -400.00 |
| 10/20/2023 | Check | dm | Gregory Hebard | -2,666.74 |
| 10/20/2023 | Check | dm | CHRIS JACOBS | -1,718.15 |
| 10/24/2023 | Check | dm | Overdraft Fee | -35.00 |
| 10/24/2023 | Check | dm | CA EDD | -1,103.06 |
| 10/25/2023 | Check | dm | IRS | -5,682.19 |
| 10/26/2023 | Check | dm | Umpqua Bank Commerical CC | -13,548.33 |
| 10/27/2023 | Check | dm | PG&E - 7193 | -377.95 |
| Total | | | | -245,732.59 |

Deposits and other credits cleared (1)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|-------|---------|----------|-------------------|
| 10/25/2023 | Check | dm | Transfer | 250,000.00 |
| Total | | | | 250,000.00 |

Additional Information

Uncleared checks and payments as of 10/31/2023

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|--------------|---------|------------------------------|------------------|
| 09/19/2023 | Bill Payment | 3147 | AMCA (American Mosquito C... | -675.00 |
| 10/17/2023 | Bill Payment | 3159 | Adventist Health - Sonora | -309.00 |
| 10/17/2023 | Bill Payment | 3161 | Benchmark Engineering | -3,770.00 |
| Total | | | | -4,754.00 |

Copper Valley Community Services District

Transaction Report

October 2023

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | AMOUNT |
|---------------------------------------|----------------------|------|--------------------------------|---------------------------------------|----------------|
| Umpqua Bank Checking | | | | | |
| Beginning Balance | | | | | |
| 10/02/2023 | Check | dm | John Deere Financial | | -1,051 |
| 10/05/2023 | Check | dm | Mitchell McDonald | Pay Period: 9/16/23 - 9/30/23 | -779 |
| 10/05/2023 | Check | dm | MATTHEW MOTTER | Pay Period: 9/16/23 - 9/30/23 | -1,448 |
| 10/05/2023 | Check | dm | DAMON H WAITE | Pay Period: 9/16/23 - 9/30/23 | -1,529 |
| 10/05/2023 | Check | dm | NICHOLAS B PATRICK | Pay Period: 9/16/23 - 9/30/23 | -1,535 |
| 10/05/2023 | Check | dm | CHRIS JACOBS | Pay Period: 9/16/23 - 9/30/23 | -1,756 |
| 10/05/2023 | Check | dm | NICOLE D MC CUTCHEN | Pay Period: 9/16/23 - 9/30/23 | -2,636 |
| 10/05/2023 | Check | dm | Gregory Hebard | Pay Period: 9/16/23 - 9/30/23 | -2,667 |
| 10/05/2023 | Check | dm | Ralph M. McGeorge | Pay Period: 9/16/23 - 9/30/23 | -2,756 |
| 10/05/2023 | Check | dm | Gregory Hebard | Pay Period: 9/16/23 - 9/30/23 | -400 |
| 10/05/2023 | Check | dm | PETER J KAMPA | Pay Period: 9/16/23 - 9/30/23 | -2,544 |
| 10/05/2023 | Check | dm | NICOLE D MC CUTCHEN | Pay Period: 9/16/23 - 9/30/23 | -300 |
| 10/11/2023 | Check | dm | CA EDD | | -1,046 |
| 10/12/2023 | Check | dm | IRS | | -5,409 |
| 10/17/2023 | Bill Payment (Check) | 3162 | Detail Commercial Cleaning LLC | Invoice #048 | -1,400 |
| 10/17/2023 | Bill Payment (Check) | 3172 | Saddle Creek 2 | Water Reimbursement 1/16/23 - 7/15/23 | -1,483 |
| 10/17/2023 | Bill Payment (Check) | 3171 | Warmerdam CPA Group | Client #3665 | -3,800 |
| 10/17/2023 | Bill Payment (Check) | 3167 | SDRMA-Health Ins. | Member #7174 | -7,787 |
| 10/17/2023 | Bill Payment (Check) | 3164 | Jim Wilson Excavation | Statments 3944, 3945, 3956, 3954 | -11,562 |
| 10/17/2023 | Bill Payment (Check) | 3173 | The Golf Club at Copper Valley | Water Bills 5/16/23 - 7/15/23 | -15,308 |
| 10/17/2023 | Bill Payment (Check) | 3170 | VALLEY ENTRY SYSTEMS, INC. | Invoice #43370, 43415, 43428 | -34,912 |
| 10/17/2023 | Bill Payment (Check) | 3159 | Adventist Health - Sonora | Acct #'s 31203445619 & 31203445618 | -309 |
| 10/17/2023 | Bill Payment (Check) | 3161 | Benchmark Engineering | Invoice #12556 | -3,770 |
| 10/17/2023 | Check | 2570 | FIRST FOUNDATION BANK | | -41,076 |
| 10/17/2023 | Check | 2571 | FIRST FOUNDATION BANK | | -57,865 |
| 10/17/2023 | Bill Payment (Check) | 3166 | NBS | Invoice #202309-2863 | -1,081 |
| 10/17/2023 | Bill Payment (Check) | 3165 | Mo-Cal Office Solutions, Inc | AR1003405 | -92 |
| 10/17/2023 | Bill Payment (Check) | 3169 | USBank Equipment Finance | Invoice #510090533 | -171 |
| 10/17/2023 | Bill Payment (Check) | 3168 | Turf Star, Inc. | Customer #35102374 | -185 |
| 10/17/2023 | Bill Payment (Check) | 3160 | Aramark Uniform Service | Acct #860084368 | -323 |
| 10/17/2023 | Bill Payment (Check) | 3163 | Granite Peak Alarm | Customer #0135 | -481 |
| 10/17/2023 | Bill Payment (Check) | 3174 | The Golf Club at Copper Valley | PG&E 5/10/23 - 7/10/23 | -888 |
| 10/18/2023 | Check | dm | Intuit Full Service Payroll | | -147 |
| 10/18/2023 | Check | dm | CA EDD | | -71 |
| 10/20/2023 | Check | dm | Gregory Hebard | Pay Period: 10/1/23 - 10/15/23 | -2,667 |
| 10/20/2023 | Check | dm | PETER J KAMPA | Pay Period: 10/1/23 - 10/15/23 | -2,544 |
| 10/20/2023 | Check | dm | CHRIS JACOBS | Pay Period: 10/1/23 - 10/15/23 | -1,718 |
| 10/20/2023 | Check | dm | NICHOLAS B PATRICK | Pay Period: 10/1/23 - 10/15/23 | -1,535 |
| 10/20/2023 | Check | dm | DAMON H WAITE | Pay Period: 10/1/23 - 10/15/23 | -1,529 |
| 10/20/2023 | Check | dm | NICOLE D MC CUTCHEN | Pay Period: 10/1/23 - 10/15/23 | -2,749 |
| 10/20/2023 | Check | dm | Ralph M. McGeorge | Pay Period: 10/1/23 - 10/15/23 | -2,756 |
| 10/20/2023 | Check | dm | Mitchell McDonald | Pay Period: 10/1/23 - 10/15/23 | -1,463 |
| 10/20/2023 | Check | dm | Maintenance Fee | | -79 |
| 10/20/2023 | Check | dm | NICOLE D MC CUTCHEN | Pay Period: 10/1/23 - 10/15/23 | -300 |
| 10/20/2023 | Check | dm | Gregory Hebard | Pay Period: 10/1/23 - 10/15/23 | -400 |
| 10/20/2023 | Check | dm | MATTHEW MOTTER | Pay Period: 10/1/23 - 10/15/23 | -1,448 |
| 10/24/2023 | Check | dm | CA EDD | | -1,103 |
| 10/24/2023 | Check | dm | Overdraft Fee | | -35 |
| 10/25/2023 | Check | dm | Transfer | | 250,000 |
| 10/25/2023 | Check | dm | IRS | | -5,682 |
| 10/26/2023 | Check | dm | Umpqua Bank Commerical CC | | -13,548 |
| 10/27/2023 | Check | dm | PG&E - 7193 | | -378 |
| Total for Umpqua Bank Checking | | | | | \$1,499 |
| TOTAL | | | | | \$1,499 |

Copper Valley Community Services District

Transaction Report

October 2023

Copper Valley CSD
Quail Creek Summary

| | | |
|------------|--|-------------|
| 9/20/2021 | CV Saddle Creek deposit | \$ 5,000.00 |
| 9/30/2021 | Pete September Payroll Payroll (6 hrs) | (218.46) |
| 9/30/2021 | Nicole September Payroll (4 hrs) | (162.34) |
| 9/30/2021 | Greg September Payroll (1hr) | (48.32) |
| 9/30/2021 | Ralph September Payroll (1 hr) | (34.52) |
| 10/12/2021 | GL Gritz Engineering | (1,890.00) |
| 10/31/2021 | Nicole October Payroll (2 hrs) | (81.18) |
| 10/31/2021 | Nicole October Payroll (1 hrs) | (40.59) |
| 11/10/2021 | GL Gritz Engineering | (900.00) |
| 11/30/2021 | Nicole November Payroll (.5 hrs) | (20.30) |
| 12/3/2021 | CV Development deposit | 3,000.00 |
| 12/15/2021 | GL Gritz Engineering | (900.00) |
| 8/9/2022 | GL Gritz Engineering | (1,800.00) |
| 9/20/2022 | Nicole 9/20/22 4 hrs | (190.59) |
| 4/10/2023 | Benchmark Engineering | (875.00) |
| 5/9/2023 | Benchmark Engineering | (875.00) |
| 8/15/2023 | Benchmark Engineering | (700.00) |
| 8/31/2023 | Nicole October 2022 Payroll (2 hrs) | (95.29) |
| 8/31/2023 | Nicole November 2022 Payroll (6 hrs) | (285.88) |
| 8/31/2023 | Nicole December 2022 Payroll (1.5 hrs) | (71.47) |
| 8/31/2023 | Nicole January 2023 Payroll (4 hrs) | (190.58) |
| 8/31/2023 | Greg January 2023 Payroll (1 hr) | (51.46) |
| 8/31/2023 | Ralph January 2023 Payroll (2 Hr) | (74.95) |
| 8/31/2023 | Nicole February 2023 Payroll (1 Hr) | (47.65) |
| 8/31/2023 | Nicole March 2023 Payroll (5 Hrs) | (238.23) |
| 8/31/2023 | Nicole April 2023 Payroll (3 Hrs) | (142.94) |
| 8/31/2023 | Nicole May 2023 Payroll (1 Hr) | (47.65) |
| 8/31/2023 | Nicole June 2023 Payroll (2.5 Hrs) | (119.11) |
| 8/31/2023 | Greg June 2023 Payroll (1 hr) | (51.46) |
| 8/31/2023 | Ralph June 2023 Payroll (2 Hr) | (74.95) |
| 8/31/2023 | Nicole August 2023 Payroll (3 Hrs) | (149.91) |
| 10/5/2023 | Benchmark Engineering | (962.50) |

\$ (3,340.31)

| COPPER VALLEY COMMUNITY SERVICES DISTRICT | | | Quarterly Investment/Treasurer's Report | | | | | |
|--|-----------------------|-------------------------|---|--------------------|------------------|------------------------|--------------------|---------------------|
| | | | Government Funds | | | | | |
| 2nd Quarter Balances @ October 31, 2023 | | | | | | | | |
| Cash Accounts | Acct # | Statement Interest Rate | YTD Interest October | General Investment | Road Reserve | Infrastructure Reserve | Equipment Reserves | Total by Investment |
| Umquoa Bank Operating Account | 5048 | | - | | | | | 133,351.33 |
| LAIF | 5-001 | | 1,822.16 | | | | | 109,388.94 |
| Calaveras Fund 2188 | 2188 | | 130.93 | | | | | (919.33) |
| CA Class | 0035 | 5.55% | 22,664.20 | 667,780.20 | 79,867.73 | 134,292.28 | 79,387.38 | 961,327.59 |
| | | | 24,617.29 | 667,780.20 | 79,867.73 | 134,292.28 | 79,387.38 | 1,203,148.53 |
| | | | | | | | | |
| YE June 30, 2024 YTD Interest Earned | | | July - Octobe \$ 24,617.29 | | | | | |
| "I certify that the District investments have been made in accordance with the Investment Policy. I further certify that the District has adequate revenue to cover its operating expense for the next six months, in accordance with California Government Code Sections 53646 (b) (2) and (3) respectively." | | | | | | | | |
| | | | | | | | | |
| Name | <i>Peter J. Kampa</i> | | Title | General Manager | | | | |
| | | | | | | | | |