



COPPER VALLEY COMMUNITY SERVICES DISTRICT

Physical-1000 Saddle Creek Drive
Copperopolis, CA 95228
Mailing-PO Box 5158, Sonora CA 95370
(209) 785-0100 – coppervalleycsd.org

DIRECTORS

Roger Golden, President
Bob Vezina, Vice President
Kenneth Albertson
Rebecca Coleman
Darlene DeBaldo

BOARD OF DIRECTORS REGULAR MEETING AGENDA

APRIL 16, 2024, 2:00 PM

LOCATION: COPPER VALLEY SPORTS CENTER

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 March 19 2024.
 - b) Approval of the minutes from the Regular Board Meeting held March 16, 2024.

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) Presentation by Larry Bain, CPA of the Audited Financial Statements for the 2021/22Fiscal Year
 - b) Public Hearing for Ordinance 2024-01; Privacy Gate Rules- Administrative Regulations
 - a) Update on Sidewalk Rehabilitation 23-003 project
 - b) Neighborhood watch discussion

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 CVCS District 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

March 31, 2024

**Copper Valley Community Services District
Treasurer's Report
March 2024**

Statement of Cash Flows

For the 9 Months Ending March 31, 2024

	Umpqua Bank Checking	Calaveras Co Fund 2188	LAIF	CA Class Savings	YTD Total
Net Income	(272,987)	(71,755)	2,921	43,379	(298,442)
OPERATING ACTIVITIES					
Adjustments to reconcile Net Income to Net Cash used in Operations:					
1200 Accounts Receivable	-				-
2000 Accounts Payable	28,963				28,963
2050 Umpqua CSDA Visa	18,394				18,394
2100 Payroll Taxes Payable	2,741				2,741
2150 Accrued Payroll	23,405				23,405
2200 Sales Tax Payable	-				-
Net cash used in operating activities	(199,484)	(71,755)	2,921	43,379	(224,939)
Bank Transfers In/Out	100,000			(100,000)	
Net cash decrease for period	(99,484)	(71,755)	2,921	(56,621)	(224,939)
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	105,114	44	110,488	1,282,042	1,497,688

**Copper Valley Community Services District
Treasurer's Report
March 2024**

Cash Flow Projection

	FY 23-24					FY 24-25				
	Mar-2024	Apr-2024	May-2024	Jun-2024	Jul-2024	Aug-2024	Sep-2024	Oct-2024	Nov-2024	

REGULAR CHECKING

Beginning Checking Account Balance	\$ 193,340	\$ 105,114	\$ 81,166	\$ 601,535	\$ 526,515	\$ 451,495	\$ 450,899	\$ 375,879	\$ 201,931
Deposits	\$ -	\$ -	\$ 595,389	\$ -	\$ -	\$ 74,424	\$ -	\$ -	\$ -
Assessments	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road Improvement Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements	\$ 36,981	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
Paychecks	\$ 13,157	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Payroll Taxes									
Checks Written									
Other Operating & Admin Costs	\$ 9,065	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Health and Dental Insurance	\$ 4,920	\$ 4,920	\$ 4,920	\$ 4,920	\$ 4,920	\$ 4,920	\$ 4,920	\$ 4,920	\$ 4,920
Property Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lease payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projects Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series A (2018 project refinace)	\$ -	\$ 41,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,071	\$ -
Series B (Phase 2 Road Improv.)	\$ -	\$ 57,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,857	\$ -
Credit Card Payments	\$ 22,638	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
ACS Debits - (Utilities, Lease Pymts,P/R processing)	\$ 1,529	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
Total Disbursements	\$ 88,291	\$ 173,948	\$ 75,020	\$ 75,020	\$ 75,020	\$ 75,020	\$ 75,020	\$ 173,948	\$ 75,020
Ending Checking Account Balance	\$ 105,114	\$ 81,166	\$ 601,535	\$ 526,515	\$ 451,495	\$ 450,899	\$ 375,879	\$ 201,931	\$ 126,911

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
 March 2024

	ACTUALS			BUDGET		
	Last Year July - March	This Year July - March	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
SERVICES AND SUPPLIES						
ADMINISTRATION						
OE01	8,800	-	(8,800)	9,200	9,200	100%
OE02	462	620	158	700	81	12%
OE02-1	-	-	-	6,300	6,300	100%
OE03	437	4,714	4,278	1,300	(3,414)	-263%
OE04	4,734	3,670	(1,064)	6,300	2,630	42%
OE06	9	15,483	15,473	21,000	5,517	26%
OE07	1,016	7,113	6,098	8,400	1,287	15%
OE08	7,247	11,756	4,509	9,300	(2,456)	-26%
OE09	6,290	7,000	710	7,900	900	11%
OE10	7,903	11,346	3,442	10,400	(946)	-9%
OE11	75,174	75,477	303	96,000	20,523	21%
OE12	5,567	7,023	1,456	7,700	677	9%
OE14	7,335	12,207	4,872	9,600	(2,607)	-27%
OE15	2,527	10,506	7,979	6,300	(4,206)	-67%
OE15-1	1,872	2,339	467	2,600	261	10%
OE26	5,178	6,212	1,035	6,600	388	6%
OE27	662	811	149	900	89	10%
OE29	17,100	21,950	4,850	26,300	4,350	17%
OE30	-	-	-	-	-	#DIV/0!
OE31	1,624	1,624	-	1,800	176	10%
OE41	-	-	-	2,500	2,500	100%
OE42	1,800	2,100	300	10,500	8,400	80%
PE03-1	15,459	15,813	354	-	-	-
PE06-1	190,329	196,819	6,490	-	-	-
PE03-7	14	-	(14)	-	-	-
PE06-7	177	-	(177)	-	-	-
Total Administration	361,714	414,582	52,868	251,600	49,650	20%
COMMON AREAS						
OE16	18,241	67,180	48,940	15,100	(52,080)	-345%
OE16-1	-	-	-	-	-	#DIV/0!
OE17	12,620	23,557	10,938	15,900	(7,657)	-48%
OE17-2	-	-	-	-	-	#DIV/0!
PE03-5	-	-	-	-	-	-
PE06-5	-	-	-	-	-	-
OE18-1	28,586	41,499	12,913	46,100	4,601	10%
OE18-2	-	-	-	-	-	#DIV/0!
OE18-3	7,464	6,184	(1,280)	9,400	3,216	34%
OE18-4	31,042	44,992	13,951	44,300	(692)	-2%
PE03-2	14,110	16,950	2,840	-	-	-
PE06-2	177,963	210,381	32,418	-	-	-
Total Common Areas	290,025	410,744	120,719	130,800	(52,613)	-40%
MOSQUITO ABATEMENT						
OE22-1	548	19,824	19,276	19,700	(124)	-1%
OE22-2	3,062	4,294	1,232	4,500	206	5%

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2023-24 MONTHLY BUDGET REPORT ANALYSIS
 March 2024

	ACTUALS			BUDGET		
	Last Year July - March	This Year July - March	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
OE22-3 Mosquito Abatement Vehicles Gas & Oil	\$ 9,370	\$ 14,045	\$ 4,674	\$ 13,800	\$ (245)	-2%
OE22-4 Mosquito Abatement Equipment Maintenance	\$ 12,281	\$ 20,221	\$ 7,940	\$ 15,500	\$ (4,721)	-30%
PE03-4 Payroll Taxes - Mosquito Abatement	\$ 883	\$ 1,328	\$ 445			
PE06-4 Employee Wages - Mosquito Abatement	\$ 11,538	\$ 17,361	\$ 5,823			
PE03-6 Payroll Taxes - Wetlands	\$ 205	\$ 71	\$ (134)			
PE06-6 Employee Wages - Wetlands	\$ 2,674	\$ 927	\$ (1,746)			
Total Mosquito Abatement	\$ 40,561	\$ 78,072	\$ 37,511	\$ 53,500	\$ (4,885)	-9%
<i>Less: Distributed Payroll to Service Areas</i>	\$ (413,350)	\$ (459,650)	\$ (46,300)			
TOTAL SERVICES & SUPPLIES	\$ 278,950	\$ 443,748	\$ 164,798	\$ 435,900	\$ (7,848)	-2%
PERSONNEL COSTS						
PE01 Worker Compensation Insurance	\$ -	\$ 864	\$ 864	\$ 12,700	\$ 11,836	93%
PE02 Health Insurance	\$ 69,084	\$ 61,224	\$ (7,861)	\$ 114,500	\$ 53,276	47%
PE03 Payroll Taxes	\$ 32,047	\$ 35,964	\$ 3,918	\$ 46,300	\$ 10,336	22%
PE04 Processing Fees	\$ 1,259	\$ 1,649	\$ 390	\$ 1,800	\$ 151	8%
PE05 Directors Stipend	\$ 5,400	\$ 5,500	\$ 100	\$ 6,000	\$ 500	8%
PE06 Retirement	\$ -	\$ -	\$ -	\$ 6,000	\$ -	0%
PE06 Employee Wages	\$ 400,490	\$ 447,495	\$ 47,005	\$ 578,300	\$ 130,805	23%
TOTAL PERSONNEL COSTS	\$ 508,280	\$ 552,696	\$ 44,416	\$ 765,600	\$ 206,904	27%
EQUIPMENT OUTLAY						
CO03 Office Furniture & Equipment	\$ 19,614	\$ 4,238	\$ 4,238	\$ -	\$ (4,238)	#DIV/0!
CO04 Trailer/Spray Rig/Tractor	\$ -	\$ -	\$ (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	\$ -	\$ 35,638	\$ 35,638	\$ 37,000	\$ 1,362	4%
CO10 Cart Replace - Honda Pioneer W/ Cab	\$ 25,587	\$ -	\$ (25,587)	\$ -	\$ -	#DIV/0!
TOTAL EQUIPMENT OUTLAY	\$ 56,738	\$ 44,965	\$ (11,773)	\$ 49,700	\$ 4,735	10%
CAPITAL OUTLAY/STUDIES/ASSESEMENTS						
OE53-2 Landscape Design	\$ 28,577	\$ 18,462	\$ (10,115)	\$ -	\$ (18,462)	#DIV/0!
OE53-1 Landscape Improvements	\$ 1,869	\$ -	\$ (1,869)	\$ -	\$ -	#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	\$ 854	\$ 96	\$ (758)	\$ -	\$ (96)	#DIV/0!
OE54-4 Security	\$ 10,200	\$ -	\$ (10,200)	\$ 1,000	\$ 1,000	100%
TBD General Engineering	\$ -	\$ -	\$ -	\$ 15,000	\$ -	0%
TBD Gate Controller Replace and Security Upgrade	\$ -	\$ -	\$ -	\$ 34,200	\$ -	0%
OE54-5 Sidewalk Replacement	\$ -	\$ 4,775	\$ 4,775	\$ 150,000	\$ 145,225	97%

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2023-24 MONTHLY BUDGET REPORT ANALYSIS
 March 2024

	ACTUALS			Variance Incl (Dectr)	This year's BUDGET	BUDGET	
	Last Year July - March	This Year July - March				\$ Budget Remaining	% Budget Remaining
EXPENDITURES							
TBD Mosquito Abatement Cargo Container	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
TOTAL STUDIES & ASSESSMENTS	\$ 41,501	\$ 23,333	\$ (18,168)	\$ 300,200	\$ 82,442	27%	
DEBT SERVICE							
OE20 John Deere Financing	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
OE21 John Deere Financing	\$ 9,462	\$ 7,359	\$ (2,103)	\$ 12,616	\$ -	0%	
OE20-01 Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
OE20-3 Series 2018 Installment Sale	\$ 41,071	\$ 41,076	\$ 5	\$ 81,722	\$ 40,646	50%	
OE20-4 Phase 1 Road Improvements	\$ 57,857	\$ 57,865	\$ 8	\$ 115,160	\$ 57,295	50%	
OE20-5 Phase 2 Road Improvements	\$ 108,390	\$ 106,300	\$ (2,090)	\$ 209,498	\$ 97,941	47%	
TOTAL DEBT SERVICE	\$ 993,859	\$ 1,171,042	\$ 177,184	\$ 1,760,898	\$ 384,174	22%	

PAYMENTS AND ASSESSMENTS RECEIVED

Assessment Income							
Pymt No. 3: (5%) Aug 2022 (FY21)	\$ -	\$ -	\$ -	\$ 74,424	\$ 74,424		
Pymt No. 1: (55%) Feb 2023 (FY22)	\$ 773,443	\$ 811,169	\$ 37,726	\$ 818,660	\$ 7,491		
Pymt No. 2: (40%) May 2023 (FY22)	\$ -	\$ -	\$ -	\$ 595,389	\$ 595,389		
Total Assessment Income	\$ 773,443	\$ 811,169	\$ 37,726	\$ 1,488,473	\$ 677,304		
Reimbursement Income							
Total Reimbursement Income	\$ -	\$ -	\$ -	\$ -	\$ -		
Other Income							
IN03 Weed Abatement	\$ 150	\$ 2,100	\$ 1,950	\$ 5,100	\$ 3,000	59%	
IN05 Investment Interest	\$ 5,811	\$ 46,300	\$ 40,488	\$ 48,000	\$ 1,700	4%	
IN06 Interest - County	\$ 325	\$ 175	\$ (150)	\$ 400	\$ 225	56%	
IN30 Exp Reimbursement Income	\$ -	\$ 8,700	\$ 8,700	\$ -	\$ (8,700)	#DIV/0!	
IN41 Gate Opener Income	\$ 555	\$ 2,285	\$ 1,730	\$ 900	\$ (1,385)	-154%	
IN59 Rebates	\$ 13,016	\$ 1,872	\$ (11,145)	\$ 12,000	\$ 10,128	84%	
IN70 Quail Creek Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Total Other Income	\$ 19,857	\$ 61,431	\$ 41,574	\$ -	\$ (61,431)		
TOTAL PAYMENTS & ASSESSMENTS	\$ 793,300	\$ 872,600	\$ 79,300	\$ 1,554,873	\$ 620,842		
Net Income	\$ (200,558)	\$ (298,442)	\$ (97,884)	\$ (206,025)	\$ 92,417		
Other Financing Sources & Uses	\$ -	\$ -	\$ -	\$ -	\$ -		
Budget Balance	\$ -	\$ (298,442)	\$ -	\$ -	\$ -		

Copper Valley Community Services District

Balance Sheet

As of March 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	105,114
1020 Cash - Fund 2188	44
1040 Local Agency Investment Fund (LAIF)	110,488
1090 CA Class Savings	1,282,042
Total Bank Accounts	\$1,497,688
Total Current Assets	\$1,497,688
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	\$16,184,282
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	28,963
Total Accounts Payable	\$28,963
Credit Cards	
2050 Umpqua CSDA Visa	18,394
Total Credit Cards	\$18,394
Other Current Liabilities	
2100 Payroll Taxes Payable	2,741
2150 Accrued Payroll	23,405
2200 Sales Tax Payable	0

Copper Valley Community Services District

Balance Sheet

As of March 31, 2024

	TOTAL
Total Other Current Liabilities	\$26,146
Total Current Liabilities	\$73,503
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	\$1,798,681
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Fund Balance	932,708
3905 Net Investment in Capital Assets	1,552,539
Net Income	-298,442
Total Equity	\$14,385,601
TOTAL LIABILITIES AND EQUITY	\$16,184,282

Copper Valley Community Services District

1000 Umpqua Bank Checking, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/10/2024

Reconciled by: Ever Ventura

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

Summary

USD

Statement beginning balance.....	211,792.82
Checks and payments cleared (46).....	-103,149.30
Deposits and other credits cleared (2).....	3,065.00
Statement ending balance.....	<u>111,708.52</u>
Uncleared transactions as of 03/31/2024.....	-6,594.40
Register balance as of 03/31/2024.....	105,114.12

Details

Checks and payments cleared (46)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/20/2024	Bill Payment	3221	VALLEY ENTRY SYSTEMS, I...	-2,374.40
02/20/2024	Bill Payment	3223	USBank Equipment Finance	-186.43
02/20/2024	Bill Payment	3225	Benchmark Engineering	-1,875.00
02/20/2024	Bill Payment	3226	Modesto Door and Window Inc	-6,989.49
02/20/2024	Bill Payment	3227	Saddle Creek 2	-527.55
02/23/2024	Check	3233	Central Bank & Trust	-3,500.00
02/23/2024	Check	3234	Umpqua Bank	-3,000.00
03/05/2024	Check	dm	NICHOLAS B PATRICK	-1,678.83
03/05/2024	Check	dm	MATTHEW MOTTER	-1,450.51
03/05/2024	Check	dm	Ralph M. McGeorge	-2,762.76
03/05/2024	Check	dm	Mitchell McDonald	-1,465.41
03/05/2024	Check	dm	NICOLE D MC CUTCHEN	-2,708.28
03/05/2024	Check	dm	PETER J KAMPA	-2,548.12
03/05/2024	Check	dm	CHRIS JACOBS	-1,217.61
03/05/2024	Check	dm	Gregory Hebard	-2,680.82
03/05/2024	Check	dm	ExpertPay	-111.50
03/05/2024	Check	dm	BEAM	-329.84
03/05/2024	Check	dm	Gregory Hebard	-400.00
03/05/2024	Check	dm	NICOLE D MC CUTCHEN	-300.00
03/07/2024	Check	dm	USBank Equipment Finance	-170.53
03/07/2024	Check	dm	CA EDD	-1,041.48
03/07/2024	Check	dm	USBank Equipment Finance	-356.96
03/08/2024	Check	dm	IRS	-5,119.30
03/11/2024	Bill Payment	3237	Benchmark Engineering	-750.00
03/11/2024	Bill Payment	3238	Aramark Uniform Service	-331.44
03/11/2024	Bill Payment	3240	Turf Star, Inc.	-250.51
03/11/2024	Bill Payment	3241	The Golf Club at Copper Valley	-4,138.92
03/18/2024	Check	dm	Intuit Full Service Payroll	-152.00
03/20/2024	Check	dm	CHRIS JACOBS	-1,884.69
03/20/2024	Check	dm	NICOLE D MC CUTCHEN	-300.00
03/20/2024	Check	dm	Maintenance Fee	-91.30
03/20/2024	Check	dm	ExpertPay	-111.50
03/20/2024	Check	dm	Gregory Hebard	-400.00
03/20/2024	Check	dm	Gregory Hebard	-2,680.81
03/20/2024	Check	dm	PATRICK WADDELL	-1,507.26
03/20/2024	Check	dm	NICHOLAS B PATRICK	-1,829.99
03/20/2024	Check	dm	MATTHEW MOTTER	-1,582.18
03/20/2024	Check	dm	Ralph M. McGeorge	-2,762.77
03/20/2024	Check	dm	Mitchell McDonald	-1,597.08
03/20/2024	Check	dm	PETER J KAMPA	-2,548.11
03/20/2024	Check	dm	NICOLE D MC CUTCHEN	-2,676.25
03/26/2024	Check	dm	Anthem Inc	-4,589.79

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/26/2024	Check	dm	Umpqua Bank Commerical CC	-22,638.36
03/26/2024	Check	dm	PG&E - 7193	-535.38
03/26/2024	Check	dm	CA EDD	-1,131.09
03/27/2024	Check	dm	IRS	-5,865.05
Total				-103,149.30

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/06/2024	Deposit			65.00
03/11/2024	Journal	WCPA 3-1		3,000.00
Total				3,065.00

Additional Information

Uncleared checks and payments as of 03/31/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/11/2024	Bill Payment	3235	Mo-Cal Office Solutions, Inc	-91.90
03/11/2024	Bill Payment	3242	The Golf Club at Copper Valley	-1,002.50
03/11/2024	Check	3243	Ralph McGeorge	-3,000.00
03/11/2024	Bill Payment	3239	C. Roberts Painting, Inc.	-600.00
03/11/2024	Bill Payment	3236	Warmerdam CPA Group	-1,900.00
Total				-6,594.40

Copper Valley Community Services District

Transaction Report

March 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
Umpqua Bank Checking					
Beginning Balance					
03/05/2024	Check	dm	Ralph M. McGeorge	Pay Period: 2/16/24 - 2/29/24	-2,763
03/05/2024	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 2/16/24 - 2/29/24	-2,708
03/05/2024	Check	dm	Gregory Hebard	Pay Period: 2/16/24 - 2/29/24	-2,681
03/05/2024	Check	dm	PETER J KAMPA	Pay Period: 2/16/24 - 2/29/24	-2,548
03/05/2024	Check	dm	NICHOLAS B PATRICK	Pay Period: 2/16/24 - 2/29/24	-1,679
03/05/2024	Check	dm	Mitchell McDonald	Pay Period: 2/16/24 - 2/29/24	-1,465
03/05/2024	Check	dm	MATTHEW MOTTER	Pay Period: 2/16/24 - 2/29/24	-1,451
03/05/2024	Check	dm	CHRIS JACOBS	Pay Period: 2/16/24 - 2/29/24	-1,218
03/05/2024	Check	dm	Gregory Hebard	Pay Period: 2/16/24 - 2/29/24	-400
03/05/2024	Check	dm	BEAM	Dental Insurance	-330
03/05/2024	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 2/16/24 - 2/29/24	-300
03/05/2024	Check	dm	ExpertPay		-112
03/06/2024	Deposit				65
03/07/2024	Check	dm	CA EDD		-1,041
03/07/2024	Check	dm	USBank Equipment Finance	Copier Lease Payment	-357
03/07/2024	Check	dm	USBank Equipment Finance	Copier Lease Payment	-171
03/08/2024	Check	dm	IRS		-5,119
03/11/2024	Check	3243	Ralph McGeorge	Ralph IRA contribution bonus	-3,000
03/11/2024	Journal Entry	WCPA 3-1		to void check #3234 with check #3243	3,000
03/11/2024	Bill Payment (Check)	3236	Warmerdam CPA Group	Client #3665	-1,900
03/11/2024	Bill Payment (Check)	3242	The Golf Club at Copper Valley	PG&E bills 11/8/23 - 1/7/24	-1,003
03/11/2024	Bill Payment (Check)	3239	C. Roberts Painting, Inc.	Invoice #CSD-01	-600
03/11/2024	Bill Payment (Check)	3235	Mo-Cal Office Solutions, Inc	Invoice #AR1078817	-92
03/11/2024	Bill Payment (Check)	3241	The Golf Club at Copper Valley	Calaveras Water Bills 11/16/23 - 1/15/24	-4,139
03/11/2024	Bill Payment (Check)	3237	Benchmark Engineering	Invoice #12945	-750
03/11/2024	Bill Payment (Check)	3238	Aramark Uniform Service	Customer #6120522	-331
03/11/2024	Bill Payment (Check)	3240	Turf Star, Inc.	Customer #35102374	-251
03/18/2024	Check	dm	Intuit Full Service Payroll		-152
03/20/2024	Check	dm	Ralph M. McGeorge	Pay Period: 3/1/24 - 3/15/24	-2,763
03/20/2024	Check	dm	Gregory Hebard	Pay Period: 3/1/24 - 3/15/24	-2,681
03/20/2024	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 3/1/24 - 3/15/24	-2,676
03/20/2024	Check	dm	PETER J KAMPA	Pay Period: 3/1/24 - 3/15/24	-2,548
03/20/2024	Check	dm	CHRIS JACOBS	Pay Period: 3/1/24 - 3/15/24	-1,885
03/20/2024	Check	dm	NICHOLAS B PATRICK	Pay Period: 3/1/24 - 3/15/24	-1,830
03/20/2024	Check	dm	Mitchell McDonald	Pay Period: 3/1/24 - 3/15/24	-1,597
03/20/2024	Check	dm	MATTHEW MOTTER	Pay Period: 3/1/24 - 3/15/24	-1,582
03/20/2024	Check	dm	PATRICK WADDELL	Pay Period: 3/1/24 - 3/15/24	-1,507
03/20/2024	Check	dm	Gregory Hebard	Pay Period: 3/1/24 - 3/15/24	-400
03/20/2024	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 3/1/24 - 3/15/24	-300
03/20/2024	Check	dm	ExpertPay		-112
03/20/2024	Check	dm	Maintenance Fee		-91
03/26/2024	Check	dm	Umpqua Bank Commerical CC		-22,638
03/26/2024	Check	dm	Anthem Inc		-4,590
03/26/2024	Check	dm	CA EDD		-1,131
03/26/2024	Check	dm	PG&E - 7193		-535
03/27/2024	Check	dm	IRS		-5,865
Total for Umpqua Bank Checking					\$ -88,226
TOTAL					\$ -88,226

COPPER VALLEY COMMUNITY SERVICES DISTRICT		Quarterly Investment/Treasurer's Report						
3rd Quarter Balances @ March 31, 2024		Government Funds						
Cash Accounts	Acct #	Statement Interest Rate	YTD Interest March	General Investment	Road Reserve	Infrastructure Reserve	Equipment Reserves	Total by Investment
Umquoia Bank Operating Account	5048		-					105,114.12
LAIF	5-001		2,921.10					110,487.88
Calaveras Fund 2188	2188		174.94					44.01
CA Class	0035	5.43%	43,378.51	981,733.72	81,707.19	137,385.21	81,215.78	1,282,041.90
			46,474.55	981,733.72	81,707.19	137,385.21	81,215.78	1,497,687.91
YE June 30, 2024 YTD Interest Earned								
		July - March	\$ 46,474.55					
"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								
Title								



BOARD MEETING AGENDA SUBMITTAL

TO: CVCS Board of Directors

FROM: Peter Kampa, General Manager

DATE: April 16, 2024

SUBJECT: Item 7a) Presentation by Larry Bain, CPA of the Audited financial Statements for the 2022/23 Fiscal Year

RECOMMENDED ACTION:

I move to accept and file the 2022/23 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 2022/23 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.

**COPPER VALLEY
COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS
Modified Cash Basis**

FISCAL YEAR ENDED JUNE 30, 2023

DRAFT

COPPER VALLEY COMMUNITY SERVICES DISTRICT

Table of Contents

Independent Auditor’s Report	1
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	3
Statement of Activities	4
Fund Financial Statements	
Governmental Funds:	
Balance Sheet	5
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position – Governmental Activities	6
Statement of Revenues, Expenditures and Changes in Fund Balances	7
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances of Governmental Funds to the Government-Wide Statement of Activities – Governmental Activities	8
Notes to the Modified Cash Basis Financial Statements	9
Required Supplementary Information:	
Budgetary Comparison Schedule:	
General Fund	17
Note to the Required Supplementary Information	18

2148 Frascati Drive, El Dorado Hills, CA 95762 / 916.601-8894
lpbain@sbcglobal.net

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Copper Valley Community Services District
Copperopolis, California

DRAFT

Opinion

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Copper Valley Community Services District as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively make up the basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position-modified cash basis, of Copper Valley Community Services District as of June 30, 2023, and the changes in financial position-modified cash basis, of those activities and funds for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Copper Valley Community Services District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Copper Valley Community Services District's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Copper Valley Community Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Copper Valley Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to the matter.

Required Supplementary Information

The Copper Valley Community Services District has not presented the Management Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Other Information

The required supplementary information other than MD&A, as listed in the table of contents as the budgetary comparison for the General fund on page 17 is presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

DRAFT

Larry Bain, CPA
An Accounting Corporation
February 19, 2024

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Statement of Net Position
Modified Cash Basis
June 30, 2023**

	<u>Governmental Activities</u>
Assets	
Current Assets	
Cash and investments	\$ 1,510,254
Restricted cash	212,373
Total current assets	<u>1,722,627</u>
Capital Assets:	
Easements	10,344,000
Equipment	531,242
Buildings	145,569
Infrastructure-Roads	4,377,023
Less: accumulated depreciation	<u>(1,694,140)</u>
Total capital assets-net	<u>13,703,694</u>
Total assets	<u>15,426,321</u>
Liabilities	
Current Liabilities	
Current portion of long-term debt	<u>161,587</u>
Long Term Liabilities	
Long-term portion of installment debt	1,551,762
Long-term portion of capital lease	-
Total long-term liabilities	<u>1,551,762</u>
Total liabilities	<u>1,713,349</u>
Net Position	
Net investment in capital assets	11,990,345
Restricted debt proceeds	212,373
Unrestricted	<u>1,662,586</u>
Total net position	<u>\$ 13,865,304</u>

The notes to the modified cash basis financial statements are an integral part of this statement

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Statement of Activities
Modified Cash Basis
For the Fiscal Year Ended June 30, 2023**

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Capital grants and contributions</u>	<u>Total</u>
Governmental Activities:				
Community service	\$ 1,099,145	\$ 1,404,970	\$ -	\$ 305,825
Interest expense	<u>44,996</u>			<u>(44,996)</u>
Total Governmental activities	<u>\$ 1,144,141</u>	<u>\$ 1,404,970</u>	<u>\$ -</u>	<u>260,829</u>
 General Revenues:				
Investment income				21,663
Sale of assets				-
Other				<u>21,548</u>
Total general revenues				<u>43,211</u>
Change in net position				304,040
Net position - beginning				<u>13,561,264</u>
Net position - ending				<u>\$ 13,865,304</u>

The notes to the modified cash basis financial statements are an integral part of this statement

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Balance Sheet
Governmental Funds
Modified Cash Basis
June 30, 2023**

	General Fund	Totals Governmental Funds
	<u> </u>	<u> </u>
Assets		
Cash and investments	\$ 1,510,254	\$ 1,510,254
Restricted cash	212,373	212,373
Total assets	<u>\$ 1,722,627</u>	<u>\$ 1,722,627</u>
Fund Balance		
Restricted debt proceeds	\$ 212,373	\$ 212,373
Unassigned	1,510,254	1,510,254
Total fund balance	<u>\$ 1,722,627</u>	<u>\$ 1,722,627</u>

The notes to the modified cash basis financial statements are an integral part of this statement

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Reconciliation of the Governmental Funds Balance Sheet,
To The Statement of Net Position
Modified Cash Basis
June 30, 2023**

Fund balances of governmental funds	\$ 1,722,627
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.	13,486,293
Long term debt is not due and payable in the current period and therefore is not reported in the funds	<u>(1,560,684)</u>
Net position of governmental activities	<u>\$ 13,648,236</u>

The notes to the modified cash basis financial statements are an integral part of this statement

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Modified Cash Basis
For the Fiscal Year Ended June 30, 2023**

	General Fund	Total Governmental Funds
	<u> </u>	<u> </u>
Revenues		
Use of money and property	\$ 21,663	\$ 21,663
Special assessment	1,404,970	1,404,970
Other	22,683	22,683
Total revenues	<u>1,449,316</u>	<u>1,449,316</u>
Expenditures		
Current:		
Community services	1,024,231	1,024,231
Debt		
Principal	164,494	164,494
Interest	44,996	44,996
Capital expense	82,913	82,913
Total expenditures	<u>1,316,634</u>	<u>1,316,634</u>
Excess (deficit) of revenues over expenditures before other financing sources	<u>132,682</u>	<u>132,682</u>
Other financing sources-sale of assets	<u>8,000</u>	<u>8,000</u>
Net change in fund balances	<u>140,682</u>	<u>140,682</u>
Fund balance, beginning of fiscal year	<u>1,581,945</u>	<u>1,581,945</u>
Fund balance, end of fiscal year	<u>\$ 1,722,627</u>	<u>\$ 1,722,627</u>

The notes to the modified cash basis financial statements are an integral part of this statement

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures and Changes in Fund Balances to the Statement of Activities
Modified Cash Basis
June 30, 2023**

Net change in fund balances - total governmental funds	\$ 140,682
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:</p>	
Capital outlay	82,913
Depreciation expense	(296,753)
Accumulated depreciation remaining on sold assets	(3,561)
<p>Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>	164,494
Change in net position of governmental activities	<u>\$ 87,775</u>

The notes to the modified cash basis financial statements are an integral part of this statement

COPPER VALLEY COMMUNITY SERVICES DISTRICT

Notes to the Modified Cash Basis Financial Statements June 30, 2023

Note 1: Summary of Significant Accounting Policies

The Saddle Creek Community Services District was formed on August 18, 1995, by resolution of the Board of Supervisors of Calaveras County and approved by the Local Agency Formation Commission. During the 2019-20 fiscal year the name of the District was changed to Copper Valley Community Services District. The purpose of the District is to maintain Copper Valley Community Services District owned facilities and easements including sidewalks, storm drains, landscaping, lighting, parks, security, weed and mosquito abatement, road improvement and maintenance, reserves, and administration. The District is a separate legal entity of the County of Calaveras and operates pursuant to Government Code Section 61600.

The District receives assessments levied upon property located within the District by the County of Calaveras. The District's Board of Directors determines the assessments and the assessments are collected by the tax collector of the County.

The accounting policies of the District are prepared on the modified cash basis of accounting. This basis of accounting is other than generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The District has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America, which provide guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

Based on the aforementioned oversight criteria, there are no component units in accordance with Governmental Accounting Standards Board Statement No. 61.

B. Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting. This is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants. The following are some of the ways that the modified cash basis of accounting differs from accounting principles generally accepted in the United States of America.

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

COPPER VALLEY COMMUNITY SERVICES DISTRICT

Notes to the Modified Cash Basis Financial Statements June 30, 2023

Note 1: Summary of Significant Accounting Policies (continued)

B. Basis of Accounting (continued)

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. Property taxes are considered available if they are collected within sixty-days after year-end.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

The Copper Valley Community Services District recognizes revenues when they are received by the District. The modified cash basis of accounting recognizes all expenditures when they are paid. Accrued assets and liabilities are presented if they are material to the financial statements.

Consequently, the District has not recognized receivables or accounts payable to vendors and their related effects on earnings in the accompanying financial statements. The District does recognize capital assets and long-term debt in the government-wide financial statements in accordance with GASB 34.

C. Non-Current Governmental Assets/Liabilities

GASB Statement 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide statement of net position.

D. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The District's resources are accounted for in these individual funds based on the purposes for which they are to be spent and the means by which spending activity is controlled. For financial reporting, these funds have been grouped into the fund type discussed below.

Governmental Fund Type

Governmental funds are used to account for the District's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is based upon determination of changes in financial position. The following are the District's governmental funds:

General Fund - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2023**

Note 1: Summary of Significant Accounting Policies (Continued)

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates

F. Restricted Assets

Restricted assets are financial resources generated for a specific purpose such as construction of improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.

G. Fund Equity

Restrictions of fund balances of governmental funds are established to either (1) satisfy legal covenants that require a portion of fund balance to be segregated or (2) identify the portion of the fund balance that is not appropriate for future expenditures.

H. Property Assessments

The Board of Directors sets fees for the operation of the District, which are collected by the County of Calaveras and remitted to the District. The 2022/23 fiscal year assessments as approved by Measure A are as follows:

Improved lots	\$1,995.71 per residential lot
Large undeveloped properties	\$843.72 per acre or portion thereof
Sports club property	\$752.37 per acre or portion thereof
Golf course property	\$74,837 per parcel

I. Capital Assets

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their estimated fair market value. Capital assets include easements, buildings, roads and equipment. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation is recorded in the government-wide financial statements using mid- year convention, on the straight-line basis over the useful life of the assets as follows:

<u>Assets</u>	<u>Useful Life</u>
Buildings	50 years
Building improvements	20 years
Other improvements	35 years
Equipment and machinery	5 to 20 years
Infrastructure	50 years

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2023**

Note 2: Cash and Investments

Cash at June 30, 2023 consisted of the following:

General checking	\$	204,598
CA CLASS		1,338,663
LAIF		107,567
Cash with county		<u>71,799</u>
Total	\$	<u><u>1,722,627</u></u>

A. Investments Authorized by the California Government Code and the Entity's Investment Policy

The table below identifies the **investment types** that are authorized for the Copper Valley Community Services District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address **interest rate risk, credit risk and concentration of credit risk**. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Percentage of Portfolio</u>	<u>Investment in One Issuer</u>
Investment pools authorized under CA			
Statutes governed by Government Code	N/A	None	\$40 million
U.S. Treasury Obligations	5 years	None	None
Bank Savings Accounts	N/A	25%	None
Federal Agencies	5 years	75%	None
Commercial Paper	180 days	20%	None
Negotiable Certificates of Deposit	180 days	20%	None
Re-Purchase Agreements	180 days	20%	None
Corporate Debt	5 years	25%	None

B. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of and investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investment maturity:

<u>Investment type</u>	<u>Totals</u>	<u>Remaining Maturity (in Months)</u>	
		<u>12 Months or Less</u>	<u>13-48 Months</u>
Calaveras County*	\$ 71,799	\$ 71,799	\$ -
California CLASS*	1,338,663	1,338,663	
Local Agency Investment Fund*	<u>107,567</u>	<u>107,567</u>	
Totals	<u><u>\$ 1,518,029</u></u>	<u><u>\$ 1,518,029</u></u>	<u><u>\$ -</u></u>

* Not subject to categorization

Investments made by the District are summarized below. The investments that are represented by specific identifiable investment securities are classified as to three levels of custodial credit risk within the following categories:

Category 1 - insured or registered, with securities held by District or its agent in the District's name.

COPPER VALLEY COMMUNITY SERVICES DISTRICT

Notes to the Modified Cash Basis Financial Statements June 30, 2023

Note 2: Cash and Investments (continued)

C. Concentrations of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in any one issuer. There are no investments to one issuer exceeding those limits.

D. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment of collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits; The California Government Code requires that a financial institution secured deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2023, the District's deposits balance, including certificates of deposit, was \$204,761 and the carrying amount was \$204,598. The difference between the bank balance and the carrying amount was due to normal outstanding checks and deposits in transit. Of the bank balance, all was covered by the Federal Depository Insurance or by collateral held in the pledging bank's trust department in the District's name.

The California Cooperative Liquid Assets Securities System, doing business as the California CLASS, is a California joint powers authority created pursuant to Title 1, Division 7, Chapter 5 of the California Government Code (commencing with Section 6500), known as the Joint Exercise of Powers Act (Act) and the JPA Agreement referenced below. The Act provides that two or more public agencies (as defined herein, Public Agencies) that have the authority to invest funds in their treasuries may, by agreement, jointly exercise that common power and create a joint powers authority separate from such Public Agencies to exercise such common power and to act as administrator of the agreement. Under this authority, California CLASS was created pursuant to a Joint Exercise of Powers Agreement (JPA Agreement) dated as of June 6, 2022, between the Founding Participants (as defined in the JPA Agreement), with the pool commencing operations on July 1, 2022. The purpose of the California CLASS is to consolidate investment activities of the Participants and thereby reduce duplication, take advantage of economies of scale and perform governmental functions more efficiently through the California CLASS Investment Program. California CLASS presently offers shares in one portfolio, California CLASS Prime. California CLASS Prime operates like a money market mutual fund with each share valued at \$1.00. California CLASS is an investment company and follows the accounting and reporting guidance in Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC" Topic 946). California CLASS Prime is rated AAAM by S&P Global Ratings as of March 31, 2023.

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2023**

Note 2: Cash and Investments (continued)

E. Investments in Government Pools

LAIF is included in the State’s Pooled Money Investment Account. The total amount invested by all public agencies in the State’s Pooled Money Investment Account approximates \$176.44 billion. Of the \$176.44 billion managed by the State Treasurer, 100% is invested in non-derivative financial products and 2.78% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by state statute.

The District maintains a cash account with the Calaveras County Treasurer in an investment pool. The District’s funds are managed in accordance with the investment policy of the County Treasury. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding the categorization of investments and investment risk can be found in the County’s financial statements. The Calaveras County’s financial statements may be obtained by contacting the County of Calaveras Auditor-Controller’s office at 891 Mountain Ranch Road, San Andreas, CA 95249.

Note 3: Property Plant and Equipment

Activity for the assets capitalized by the District is summarized below:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Governmental Activities				
Capital assets, not being depreciated				
Easements	\$ 10,344,000	\$ -	\$ -	\$ 10,344,000
Capital assets, being depreciated				
Equipment	531,242	72,713	(34,733)	569,222
Buildings	145,569	10,200		155,769
Roads	4,377,023			4,377,023
Total capital assets, being depreciated	5,053,834	82,913	(34,733)	5,102,014
Less accumulated depreciation for:				
Equipment	(402,791)	(39,651)	31,172	(411,270)
Buildings	(36,504)	(8,237)		(44,741)
Roads	(1,254,845)	(248,865)		(1,503,710)
Total accumulated depreciation	(1,694,140)	(296,753)	31,172	(1,959,721)
Total capital assets, being depreciated, net	3,359,694	(213,840)	(3,561)	3,142,293
Total governmental activities, capital assets, net	\$ 13,703,694	\$ (213,840)	\$ (3,561)	\$ 13,486,293

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2023**

Note 4: Long-Term Liabilities

A summary of the changes in the District's long-term liabilities reported in the government-wide financial statements for the year ended June 30, 2023:

Governmental Activities	Balance			Balance June 30, 2023	Due within one year
	July 1, 2022	Additions	Retirements		
Installment Loan A	\$ 454,562	\$ -	\$ (71,369)	\$ 383,193	\$ 73,070
Installment Loan B	1,251,567		(81,297)	1,170,270	83,548
Capital lease	19,049		(11,829)	7,220	7,220
Total	<u>\$ 1,725,178</u>	<u>\$ -</u>	<u>\$ (164,495)</u>	<u>\$ 1,560,683</u>	<u>\$ 163,838</u>

Capital Lease

On February 1, 2019, the District Board of Directors authorized the financing and purchase of a compact utility tractor. The cost of the equipment was \$54,970. The District 60 monthly payments of \$1,051.30 include the vehicle cost and finance charges with the interest rate set at 5.75%. The following is the remaining amortization schedule at June 30, 2023 of principal and interest payments:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 7,220	\$ 139	\$ 7,359
Totals	<u>\$ 7,220</u>	<u>\$ 139</u>	<u>\$ 7,359</u>

Installment Loan A

On May 4th 2020 the District entered into an installment sale agreement with municipal finance corporation whereas the District borrowed \$592,352 at an interest rate of 2.37% for the purpose of refinancing the 2018 installment debt that was used to fund construction projects within the District boundaries. The installment sale agreement was subsequently assigned to First Foundation Bank. The accrued interest of \$5,780 and cost of issuance of \$8,500 were rolled into the new installment debt. The loan is secured by a pledge of voter-approved special taxes. The repayment term is 16 semi-annual payments of \$40,861 starting on November 4, 2020 with the final payment on May 4, 2028 as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 73,070	\$ 8,652	\$ 81,722
2025	74,813	6,909	81,722
2026	76,596	5,126	81,722
2027	78,422	3,300	81,722
2028	80,292	1,430	81,722
Totals	<u>\$ 383,193</u>	<u>\$ 25,417</u>	<u>\$ 408,610</u>

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2023**

Note 4: Long-Term Liabilities (Continued)

Installment Loan B

On May 4th 2020 the District entered into an installment sale agreement with municipal finance corporation whereas the District borrowed \$1,407,648 at an interest rate of 2.75% for the purpose of funding construction projects within the District boundaries. The installment sale agreement was subsequently assigned to First Foundation Bank. The cost of issuance of \$25,000 was rolled into the installment debt. The loan is secured by a pledge of voter-approved special taxes. The repayment term is 30 semi-annual payments of \$57,580 starting on November 4, 2020 with the final payment on May 4, 2035 as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 83,548	\$ 31,612	\$ 115,160
2025	85,862	29,298	115,160
2026	88,239	26,921	115,160
2027	90,682	24,478	115,160
2028	93,193	24,478	117,671
2029-2033	506,133	83,304	589,437
2034-2035	222,613	16,037	238,650
Totals	<u>\$ 1,170,270</u>	<u>\$ 236,128</u>	<u>\$ 1,406,398</u>

Note 5: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District purchases commercial insurance to cover the risk of loss. The general liability and the director and officers' liability coverage are limited to \$1,000,000 each. The District pays an annual premium to Special Districts Risk Management Authority for its general liability and workers compensation insurance. The District also has a \$100,000 dishonesty bond to provide protection from potential losses due to embezzlement by employees.

Note 6: Gann Limit

Proceeds-all sources 2022/23	\$ 1,449,316
GANN limit for 2022/23	<u>1,678,857</u>
Amount (under)/over limit	<u>\$ (229,541)</u>

Note 7: Revenue Limitations Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the District's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2023**

Note 8: Commitments and Contingencies

Grants

Grants are subject to audit to determine compliance with their requirements. District officials believe that if any refunds are required, they would not have a significant effect on the financial condition or liquidity of the District. The District is unaware of any pending litigation or other contingencies which would have a material effect on the financial condition or liquidity of the District.

Line of Credit

The District has open lines of credit with various vendors for purchase of supplies and a Visa credit card issued by UMPQUA Bank with a credit limit of \$50,000.

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Required Supplementary Information
Budgetary Comparison Schedule-General Fund
Modified Cash Basis
For The Fiscal Year Ended June 30, 2023**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Special assessments	\$ 1,419,162	\$ 1,419,162	\$ 1,404,970	\$ (14,192)
Use of money and property	600	600	21,663	21,063
Other	24,800	24,800	22,683	(2,117)
	<u>1,444,562</u>	<u>1,444,562</u>	<u>1,449,316</u>	<u>4,754</u>
Total revenues				
Expenditures				
Salaries and benefits	646,500	646,500	660,464	(13,964)
Services and supplies	418,900	418,900	326,022	92,878
Principal Expense	164,494	164,494	164,494	-
Interest expense	45,004	45,004	44,996	8
Capital expense	163,200	163,200	120,658	42,542
	<u>1,438,098</u>	<u>1,438,098</u>	<u>1,316,634</u>	<u>121,464</u>
Total expenditures				
Excess (deficit) of revenues over expenditures before other financing sources	<u>6,464</u>	<u>6,464</u>	<u>132,682</u>	<u>126,218</u>
Other financing sources-sale of assets			<u>8,000</u>	<u>8,000</u>
Net change in fund balances	<u>\$ 6,464</u>	<u>\$ 6,464</u>	<u>140,682</u>	<u>\$ 134,218</u>
Fund balance, beginning of fiscal year			<u>1,581,945</u>	
Fund balance, end of fiscal year			<u>\$ 1,722,627</u>	

The note to the required supplementary information is an integral part of this schedule

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Note to the Required Supplementary Information
June 30, 2023**

Note 1: Budgets and Budgetary Accounting

As required by State law, the District is required to prepare and legally adopt a final operating budget. Public hearings are required to be conducted on the proposed and final budget to review all appropriations and the sources of financing.

The budget for the general fund is required to be adopted on the modified cash basis of accounting. The budget for the general fund is the only legally adopted budgets.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the Board of Directors. Significant amendments and appropriation transfers between objects or funds must be approved by the Board of Directors. Appropriations lapse at year end.



BOARD MEETING AGENDA SUBMITTAL

TO: CVCS Board of Directors
FROM: Peter Kampa, General Manager
DATE: April 16, 2024
SUBJECT: Item 7b) Public Hearing for Ordinance 2024-01; Privacy Gate Rules-
Administrative Regulations

RECOMMENDED ACTION:

I move to adopt Ordinance 2024-01; Privacy Gate Rules - Administrative Regulations Section 2024-1

BACKGROUND:

The District adopted administrative regulations related to operation of the entry gate, when it was first formed in 2003. The regulations were recently amended to reflect the changes in the entry gate to RFID. Additional changes are necessary to reflect the new gate operating system and procedures related to the gate app, as well as clarification of who can access through the gate and what days are restricted. A revised regulation is attached

Privacy Gate Rules

ADMINISTRATIVE REGULATIONS SECTION 2024-1

EFFECTIVE DATE: OCTOBER 11, 2003; REVISED FEBRUARY 20, 2024

A. DESCRIPTION OF FACILITY

- COPPER VALLEY is an upscale planned development of single-family homes and rental bungalows located on the western side of Calaveras County. A primary focal point of the community is the semi-private championship golf course that can be viewed throughout the development. Other privately owned on-site facilities include a golf club house, fitness center and restaurant facility.
- Established August 19, 1995, by LAFCO Resolution No. 95-03, SADDLE CREEK COMMUNITY SERVICES DISTRICT (SCCSD) is the agency responsible for local governance of SADDLE CREEK. The District is served by a five-member Board of Directors elected for four (4) year terms by majority vote of the registered voters within the District. (SADDLE CREEK IS NOW COPPER VALLEY)
- The Board of Directors are vested with the authority to enact Ordinances (Laws), policies and procedures considered necessary to insure the safety and welfare of District residents and guests and to provide for the operational concerns of the District. Ordinances, policies and practices established by the District are subject to the same considerations and have the same force and effect as laws, policies and procedures enacted by other governmental agencies; cities, counties, state or federal.

B. PURPOSE OF REGULATIONS

- The purpose of these regulations is to minimize problems and confusion through the establishment of specific written guidelines governing access into CVCS District Residents, property owners and other interested parties are encouraged to contact the CVCS District's main office at 209-785-0100 if they have questions or comments on any or all parts of the regulations.

C. EMERGENCY SERVICE PROVIDER(S)

- Privacy Officers are contract employees who serve under the exclusive direction of CVCS District. Their purpose is to insure the privacy of COPPER VALLEY residents and visitors through the monitoring/control of access through the Main Gate. Additionally they provide information, directions and assistance to residents and visitors when appropriate.
- Privacy Officers are not permitted to leave their post at the Main Gate unless specifically instructed to do so by the CVCS District representative.
- Privacy Officers do not have Police Authority nor are they Security Officers. In the event they observe or are advised of an emergency situation their response will be to contact the responsible Emergency Provider; Sheriff, Fire Department, Ambulance, etc.

The following agencies are responsible for providing emergency services to COPPER VALLEY and should be contacted directly when an emergency situation arises:

1. Police Services Calaveras County Sheriff Non-Emergency No. 209.754.6500
2. Fire Services Copperopolis Fire Protection District Non-Emergency No. 209.785.2393

Note: FOR ALL POLICE, FIRE AND MEDICAL EMERGENCIES CALL 911

D. ESTABLISHMENT OF ADMINISTRATIVE REGULATIONS FOR ACCESS TO ROADWAYS UNDER THE CONTROL OF COPPER VALLEY COMMUNITY SERVICES DISTRICT

- As permitted under authority of Government Code § 61105(g) and CVCSO Ordinance 2024-02, the following Administrative Regulations for control of vehicle access onto roadways under the exclusive control of CVCSO.
- The purpose of this restricted/controlled access is to provide residents, owners and visitors with the highest degree of privacy and tranquility possible.

DI. ESTABLISHMENT OF ENTRY AND EXIT LOCATIONS

- Main Access: The established access point for residents, property owners, visitors, and on-site business employees is the Main Gate located just off Little John Road on Saddle Creek Drive. As authorized by the CVCSO Board of Directors, access through the Main Gate is controlled by computer activated gates and/or Privacy Officers.
- Construction Access: A temporary access for construction vehicles has been established approximately 100 yards south of the main entrance at Saddle Creek Drive. This unimproved roadway is accessed from Little John Road. The purpose of this temporary access is to minimize the amount of construction traffic on improved street such as Saddle Creek Drive. Whenever possible construction vehicles/employees shall enter and exit through this temporary access. Additional temporary access points may be authorized by the District should future need arise.

DII. ACCESS BY RESIDENTS, PROPERTY OWNERS AND DESIGNATED EMPLOYEES OF CV DEVELOPERS

- Residents, property owners and designated CV DEVELOPERS employees are to enter and exit CVCSO through the Main Gate. When possible, the right gate entry should be used. Entry is considered as being authorized by your use of the gate opener on the right (Resident) entry gate. Gate openers will be provided in accordance with the following guidelines:

DIII. Gate Opening Device Policy:

a) CVCSD will provide, without charge, two (2) programmed, RFID stickers for each new owner of a residential parcel located within the District. Additional RFID stickers may be purchased from CVCSD for \$15. Please note, only those access devices obtained from CVCSD will activate the gate software.

b) CVCSD will assign designated CV Managers access, via smartphone app, to manage their own staffs Gate Access. Through this designated smartphone app each CV Manager will issue gate access passes for their employees. The responsibility then falls upon each manager to issue passes, set correct time/date parameters of each individual gate pass and delete gate passes when necessary. All of the smartphone apps and the passes they issue will be monitored and managed by the CSD.

2. Obtaining Gate Opening Devices

- To obtain Gate Opener Devices you must fill out the Gate Access Form and return it. You can get the Gate Access Form at www.coppervalleycsd.org, at the Gate House or from the District Maintenance facility at the east end of Oak Creek Drive. You can return it to the Gate House, mail it to P.O. Box 5158 Sonora Ca. 95370 or email it to mcgeorgecvcسد@caltel.com.

3. Resident, Owner, Designated CV DEVELOPMENT Employee - Entry Procedure Without Gate Opening Device:

- In the event a resident, property owner or designated CV DEVELOPMENT employee has forgotten his/her gate opener or the opener is not working properly, entry should be made in the left lane when Privacy Officers are on duty.

4. ACCESS BY PERSONS OTHER THEN A RESIDENT, PROPERTY OWNER OR DESIGNATED CV DEVELOPMENT EMPLOYEES

1. Persons Visiting a Resident:

Visitors are permitted to enter CVCSD at any time. When a Privacy Officer is on duty, the privacy officer will document the guest's destination and license plate number.

a) When Privacy Officer are not on duty the guest will have to contact the resident from the call box.

2. Access by Service Persons:

Service Persons such as landscapers, house cleaners, pool cleaners, plumbers, construction contractors, window cleaners, etc., will be permitted access by Privacy Officers only during permitted work hours/days. No Service Persons are allowed to work outside of the permitted work hours/days or on designated holidays. Emergency work will be the only exception outside of the permitted hours/days.

Permitted Work Hours/Days

- Sunday: NO WORK OF ANY KIND
- Monday: 7:00 am - 6:30 pm
- Tuesday: 7:00 am - 6:30 pm
- Wednesday: 7:00 am - 6:30 pm
- Thursday; 7:00 am - 6:30 pm
- Friday: 7:00 am - 6:30 pm
- Saturday: 8:30 am - 5:30 pm

No work will be permitted on the following holidays.

- New Years Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Day

3. Package and Delivery Services:

Delivery drivers will be allowed access outside of the permitted hours/days. When a gate attendant is not on duty, they delivery driver will have to gain access by contacting the intended resident.

4. Access by News Media:

News services (radio, television, newspaper reporters, etc.) will not be admitted unless authorized by a resident, owner, C&C On-Site Development Manager or Golf Operations Manager, the CVCSO General Manager, or the CVCSO Board of Directors.

5. Access by Solicitors-Prohibited:

Access for the purpose of soliciting (including by residents) is not permitted.

6. Access by Process Servers:

The CVCSO is legally required to admit process servers, whether they are peace officers or private persons. After a process server has properly identified his/her purpose, entry will be permitted. In the case of a private process server, the Privacy Officer will attempt to notify the resident a process server has been admitted. In the event the process server is a Peace Officer engaging in his/her official duties, the Privacy Officer shall not attempt to notify the resident of his/her entry.

7. Access to Golf Course, Rental Bungalows, Restaurant, Sales Office and All Other CV DEVELOPERS Owned/Controlled Facilities:

Access to the golf course and all other CV DEVELOPMENT owned/controlled facilities shall be handled in accordance with written procedures developed with the input of the CV DEVELOPMENT On-Site Development Manager and/or Golf Operations Manager. These procedures will be set forth in Administrative Regulation Section 2024-02.

8. Access by Utility Companies

While engaged in official business, employees of utility companies such as Calaveras County Water District, Pacific Gas and Electric, Calaveras Telephone, etc. will be permitted.

9. Access by Police, Fire and Other Governmental Agencies

While engaging in official business, sheriff department employees, fire and all other governmental employees have the right to enter the District.

H. ACCEPTANCE OF PACKAGES OR OTHER DELIVERIES BY PRIVACY OFFICERS IS PROHIBITED

Privacy Officers are strictly prohibited from accepting packages or other types of deliveries being sent to or received by a resident.

AFFP
NOTICE OF PUBLIC HEARING

Affidavit of Publication

STATE OF CALIFORNIA }
COUNTY OF TUOLUMNE } SS

Carey Martin, being duly sworn, says:

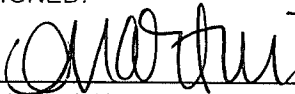
That she is Principal Clerk of the Union-Democrat, a daily newspaper of general circulation, published in Sonora, Tuolumne County, California; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

March 29, 2024

NOTICE OF PUBLIC HEARING REGARDING ADOPTION OF ORDINANCE NO. 2024-01 OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT UPDATING PRIVACY GATE RULES ADMINISTRATIVE REGULATIONS SECTION 2024. NOTICE IS HEREBY GIVEN that on April 16, 2024, at 2:00pm in the Sports Fitness Center located at 1001 Saddle Creek Drive, the Board of Directors of the Copper Valley Community Services District (CVCS D) will hold a Public Hearing for any person to appear and be heard regarding the adoption of Ordinance NO. 2024-01. Upon conclusion of the hearing the Board will consider approving Ordinance No. 2024-01. A copy of the ordinance is available on the CVCS D website at www.coppervalleycsd.org or by calling 209.272.0957
Publication Date: March 29, 2024
The Union Democrat, Sonora, CA 95370

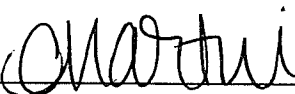
That said newspaper was regularly issued and circulated on those dates.

SIGNED:



Principal Clerk

Subscribed to and sworn to me this 29th day of March 2024.



Carey Martin, Principal Clerk, Tuolumne County, California

00003576 00031784

COPPER VALLEY CSD
PO Box 5158
SONORA, CA 95370



BOARD MEETING AGENDA SUBMITTAL

TO: CVCSD Board of Directors
FROM: Peter Kampa, General Manager
DATE: April 16, 2024
SUBJECT: Item 7c) Update on Sidewalk Replacement

RECOMMENDED ACTION:

No action is required, for information only

BACKGROUND:



Nicole McCutchen <mccutchenconsulting@gmail.com>

Fw: Request to add Neighborhood Watch Signs discussion to next meeting agenda

4 messages

ROGER GOLDEN <4cornerspd@sbcglobal.net>
Reply-To: ROGER GOLDEN <4cornerspd@sbcglobal.net>
To: Peter Kampa <pkampa@kampacs.com>
Cc: Nicole McCutchen <mccutchenconsulting@gmail.com>

Sun, Apr 7, 2024 at 8:15 PM

Peter...please add the below request to our April meeting agenda for consideration / action...thanks...Roger

Sent from AT&T Yahoo Mail on Android

----- Forwarded Message -----

From: "Andrew Pereira" <andyppereira@gmail.com>
To: "4cornerspd@sbcglobal.net" >> ROGER GOLDEN" <4cornerspd@sbcglobal.net>
Sent: Sun, Apr 7, 2024 at 6:41 PM
Subject: Request to add Neighborhood Watch Signs discussion to next meeting agenda

Hi Roger,

Two comments about the signage came out of the neighborhood watch meeting last Saturday. Also a gift from the Sheriff.

1. An opinion that the signs were mounted too high on the poles. I surmise that there is a prescribed height for street signage but would like confirmation.
2. An opinion that the first sign after the gate should be relocated to a location with better visibility.

The Sheriff gifted us with a 12" x 18" metal Neighborhood Watch sign for us to place wherever we wish.

Thanks for your consideration.

Regards
Andy Pereira

Nicole McCutchen <mccutchenconsulting@gmail.com>
To: ROGER GOLDEN <4cornerspd@sbcglobal.net>
Cc: Peter Kampa <pkampa@kampacs.com>

Mon, Apr 8, 2024 at 4:01 AM

Morning Roger,
Yes this has been added.
Thank you 😊

Nicole McCutchen
209.272.0957

On Apr 7, 2024, at 8:15 PM, ROGER GOLDEN <4cornerspd@sbcglobal.net> wrote:

Peter...please add the below request to our April meeting agenda for consideration / action...thanks...Roger

[Quoted text hidden]

Nicole McCutchen <mccutchenconsulting@gmail.com>
To: coopervalleycsd@gmail.com

Mon, Apr 8, 2024 at 4:01 AM

Nicole McCutchen
209.272.0957

Begin forwarded message:

From: ROGER GOLDEN <4cornerspd@sbcglobal.net>
Date: April 7, 2024 at 8:15:09 PM PDT
To: Peter Kampa <pkampa@kampacs.com>
Cc: Nicole McCutchen <mccutchenconsulting@gmail.com>
Subject: Fw: Request to add Neighborhood Watch Signs discussion to next meeting agenda
Reply-To: ROGER GOLDEN <4cornerspd@sbcglobal.net>

Peter...please add the below request to our April meeting agenda for consideration / action...thanks...Roger

[Quoted text hidden]

Mail Delivery Subsystem <mailer-daemon@googlemail.com>
To: mccutchenconsulting@gmail.com

Mon, Apr 8, 2024 at 4:02 AM



Address not found

Your message wasn't delivered to
coopervalleycsd@gmail.com because the address couldn't be

found, or is unable to receive mail.

[LEARN MORE](#)

The response was:

550 5.1.1 The email account that you tried to reach does not exist. Please try double-checking the recipient's email address for typos or unnecessary spaces. For more information, go to <https://support.google.com/mail/?p=NoSuchUser> u12-20020a170903304c00b001e03f65f508sor2992770pla.4 - gsmt

Final-Recipient: rfc822; coopervalleycsd@gmail.com

Action: failed

Status: 5.1.1

Diagnostic-Code: smtp; 550-5.1.1 The email account that you tried to reach does not exist. Please try

550-5.1.1 double-checking the recipient's email address for typos or

550-5.1.1 unnecessary spaces. For more information, go to

550 5.1.1 <https://support.google.com/mail/?p=NoSuchUser> u12-20020a170903304c00b001e03f65f508sor2992770pla.4 - gsmt

Last-Attempt-Date: Mon, 08 Apr 2024 04:02:07 -0700 (PDT)

----- Forwarded message -----

From: Nicole McCutchen <mccutchenconsulting@gmail.com>

To: coopervalleycsd@gmail.com

Cc:

Bcc:

Date: Mon, 8 Apr 2024 04:01:55 -0700

Subject: Fwd: Request to add Neighborhood Watch Signs discussion to next meeting agenda

Nicole McCutchen

209.272.0957

Begin forwarded message:

From: ROGER GOLDEN <4cornerspd@sbcglobal.net>

Date: April 7, 2024 at 8:15:09 PM PDT

To: Peter Kampa <pkampa@kampacs.com>

Cc: Nicole McCutchen <mccutchenconsulting@gmail.com>

Subject: Fw: Request to add Neighborhood Watch Signs discussion to next meeting agenda

Reply-To: ROGER GOLDEN <4cornerspd@sbcglobal.net>

Peter...please add the below request to our April meeting agenda for consideration / action...thanks...Roger

Sent from AT&T Yahoo Mail on Android

----- Forwarded Message -----

From: "Andrew Pereira" <andypereira@gmail.com>

To: "4cornerspd@sbcglobal.net" >> ROGER GOLDEN" <4cornerspd@sbcglobal.net>

Sent: Sun, Apr 7, 2024 at 6:41 PM

Subject: Request to add Neighborhood Watch Signs discussion to next meeting agenda

Hi Roger,

Two comments about the signage came out of the neighborhood watch meeting last Saturday. Also a gift from the Sheriff.

1. An opinion that the signs were mounted too high on the poles. I surmise that there is a prescribed height for street signage but would like confirmation.
2. An opinion that the first sign after the gate should be relocated to a location with better visibility.

The Sheriff gifted us with a 12" x 18" metal Neighborhood Watch sign for us to place wherever we wish.

Thanks for your consideration.

Regards
Andy Pereira



BENCHMARK ENGINEERING

April 2, 2024

Peter Kampa
Copper Valley Community Services District
3840 Little John Road
Copperopolis CA 95228

Re: April Task Order Status

Dear Mr. Kampa,

Here is a summary of the status of each of the current Task Orders.

- Task Order 23-001 – Quail Creek Acceptance
 - This project was requested to hold on further work as of November 8th, 2023.
- Task Order 23-003 – Sidewalk Improvements
 - The scope of work has been scaled back and a new bid is in progress.

Sincerely,

Michael Halterman, PLS 8040
President – Benchmark Engineering