



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

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

BOARD OF DIRECTORS REGULAR MEETING AGENDA
FEBRUARY 21, 2023, 2:00 PM
LOCATION: COPPER VALLEY SPORTS FITNESS 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

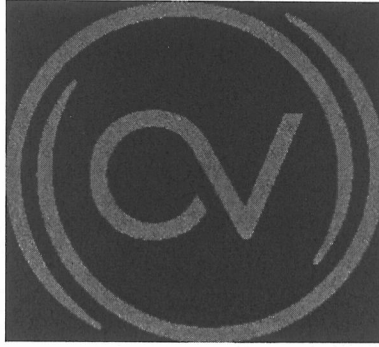
6. **CONSENT CALENDAR**
Consent Calendar items are considered routine and will be acted upon by one motion. There will be no separate discussion on these items unless a member of the Board, Staff or a member of the Public requests specific items be set aside for separate discussion.
 - a) Review of monthly financial report, approval of bills and claims for the month of January 2023.
 - b) Approval of the minutes from the Regular Board Meeting held January 17, 2022.

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) Adoption of a Resolution approving an extension of the Interim Operating and Cost Sharing Agreement with CV Partners, LLC to February 21, 2024 or until a Final Operating Agreement is executed, whichever is sooner.
 - b) Approval of the First Reading of a Revised Ordinance Prohibiting Unpermitted Encroachment on District Maintained Roads, Property, and Infrastructure and Establishing Encroachment Permit Requirements for Temporary Encroachments
 - c) Preliminary review of the draft 2021/22 fiscal year audited financial statements
 - d) Adoption of a Resolution authorizing a consulting agreement for District Engineering services with Benchmark Engineering, Inc
 - e) California CLASS Joint Powers Authority Investment Pool Investment amount recommendations
 - f) Approval to proceed with planning, design and engineer's cost estimate for the Copper Valley Road Improvements Phase 2, to include asphalt crack seal, sidewalk replacements and entrance gate control updates

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

January 31, 2023

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

Statement of Cash Flows

For the 7 Months Ending January 31, 2023

	Umpqua Bank Checking	Calaveras Co Fund 2188	LAIF	YTD Total
Net Income	31,898	(68,217)	1,114	(35,205)
OPERATING ACTIVITIES				
Adjustments to reconcile Net Income to Net Cash used in Operations:				
1200 Accounts Receivable	261			261
2000 Accounts Payable	14,486			14,486
2050 Umpqua CSDA Visa	7,301			7,301
2100 Payroll Taxes Payable	2,255			2,255
2150 Accrued Payroll	19,515			19,515
2200 Sales Tax Payable	-			
Net cash used in operating activities	75,716	(68,217)	1,114	8,613
Net cash decrease for period	75,716	(68,217)	1,114	8,613
Cash at beginning of period (7/1/2022)	1,407,971	68,239	105,733	1,581,943
Cash at end of period	1,483,688	22	106,847	1,590,557

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

Cash Flow Projection

	FY 22-23					FY 23-24		
Jan-2023	Feb-2023	Mar-2023	Apr-2023	May-2023	Jun-2023	Jul-2023	Aug-2023	Sep-2023

REGULAR CHECKING

Beginning Checking Account Balance	\$ 800,489	\$ 1,483,688	\$ 1,412,537	\$ 1,341,386	\$ 1,171,306	\$ 1,667,820	\$ 1,596,669	\$ 1,525,517	\$ 1,525,324
Deposits	\$ 772,854	\$ -	\$ -	\$ -	\$ 567,665	\$ -	\$ -	\$ 70,958	\$ -
Assessments	\$ 12,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road Improvement Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fraud Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements	\$ 31,753	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
Paychecks	\$ 12,359	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Payroll Taxes	\$ 27,483	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Checks Written	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating & Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonuses - IRA payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Worker's Comp Insurance	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051
Lease payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projects Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series A (2018 project refinane)	\$ -	\$ -	\$ 41,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series B (Phase 2 Road Improv.)	\$ -	\$ -	\$ 57,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Payments	\$ 28,290	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
ACS Debits - (Utilities, Lease Pymts P/R processing)	\$ 976	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
Total Disbursements	\$ 101,912	\$ 71,151	\$ 170,079	\$ 71,151	\$ 71,151	\$ 71,151	\$ 71,151	\$ 71,151	\$ 71,151
Ending Checking Account Balance	\$ 1,483,688	\$ 1,412,537	\$ 1,341,386	\$ 1,171,306	\$ 1,667,820	\$ 1,596,669	\$ 1,525,517	\$ 1,525,324	\$ 1,454,173
check \$	0								
Check \$	-								

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

Copper Valley Community Services District

Balance Sheet
As of January 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	1,483,688
1020 Cash - Fund 2188	22
1040 Local Agency Investment Fund (LAIF)	106,847
Total Bank Accounts	\$1,590,557
Total Current Assets	\$1,590,557
Fixed Assets	
1500 Capital Assets	
1501 Equipment	397,708
1503 Roads	2,360,462
1504 Easements	10,344,000
1505 Buildings	79,000
Total 1500 Capital Assets	13,181,170
1550 Construction in Progress	39,718
1600 Accumulated Depreciation	
1601 Equipment	-265,516
1603 Roads	-782,098
1605 Buildings	-22,120
Total 1600 Accumulated Depreciation	-1,069,734
Total Fixed Assets	\$12,151,155
Other Assets	
Receivable Other	139
Total Other Assets	\$139
TOTAL ASSETS	\$13,741,851
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	14,486
Total Accounts Payable	\$14,486
Credit Cards	
2050 Umpqua CSDA Visa	7,301

Copper Valley Community Services District

Balance Sheet
As of January 31, 2023

	TOTAL
Total Credit Cards	\$7,301
Other Current Liabilities	
2100 Payroll Taxes Payable	2,255
2110 Wage Garnishments Payable	98
2150 Accrued Payroll	19,417
2200 Sales Tax Payable	0
Total Other Current Liabilities	\$21,770
Total Current Liabilities	\$43,557
Long-Term Liabilities	
2500 Lease Payable - John Deere	42,417
2600 Series 2018 Installment Sale	700,000
Total Long-Term Liabilities	\$742,417
Total Liabilities	\$785,974
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Fund Balance	792,287
Net Income	-35,205
Total Equity	\$12,955,878
TOTAL LIABILITIES AND EQUITY	\$13,741,851

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2022-23 MONTHLY BUDGET REPORT ANALYSIS
 January 2023

	ACTUALS				BUDGET		
	Last Year	This Year	Variance	This year's	\$ Budget	% Budget	
	July - Jan	July - Jan	Inc/ (Decr)	BUDGET	Remaining	Remaining	
EXPENDITURES							
SERVICES AND SUPPLIES							
ADMINISTRATION							
OE01	\$ -	\$ -	\$ -	\$ 9,200	\$ 9,200	100%	
OE02	\$ 428	\$ 403	\$ (26)	\$ 800	\$ 398	50%	
OE02-1	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	100%	
OE03	\$ 2,035	\$ 437	\$ (1,598)	\$ 2,800	\$ 2,364	84%	
OE04	\$ 6,836	\$ 4,359	\$ (2,477)	\$ 8,900	\$ 4,541	51%	
OE06	\$ 45	\$ 9	\$ (36)	\$ 17,000	\$ 16,991	100%	
OE07	\$ 1,989	\$ 640	\$ (1,349)	\$ 8,000	\$ 7,360	92%	
OE08	\$ 4,380	\$ 5,015	\$ 635	\$ 6,900	\$ 1,885	27%	
OE09	\$ 3,928	\$ 5,414	\$ 1,486	\$ 6,300	\$ 886	14%	
OE10	\$ 6,172	\$ 7,142	\$ 970	\$ 9,600	\$ 2,458	26%	
OE11	\$ 62,015	\$ 68,748	\$ 6,733	\$ 97,800	\$ 29,052	30%	
OE12	\$ 4,674	\$ 4,432	\$ (242)	\$ 8,100	\$ 3,668	45%	
OE14	\$ 4,378	\$ 4,177	\$ (202)	\$ 7,400	\$ 3,223	44%	
OE15	\$ 7,942	\$ 2,123	\$ (5,819)	\$ 11,100	\$ 8,977	81%	
OE15-1	\$ 1,476	\$ 1,444	\$ (32)	\$ 2,600	\$ 1,156	44%	
OE26	\$ 3,990	\$ 4,136	\$ 146	\$ 7,200	\$ 3,064	43%	
OE27	\$ -	\$ 504	\$ 504	\$ -	\$ -	-	
OE29	\$ 20,746	\$ 15,200	\$ (5,546)	\$ 31,700	\$ 16,500	52%	
OE30	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
OE31	\$ -	\$ 1,624	\$ 1,624	\$ -	\$ -	-	
OE41	\$ -	\$ -	\$ -	\$ 2,600	\$ 2,600	100%	
OE42	\$ 3,690	\$ 1,800	\$ (1,890)	\$ -	\$ -	-	
PE03-1	\$ 11,562	\$ 11,997	\$ 434	\$ -	\$ -	-	
PE06-1	\$ 136,595	\$ 145,744	\$ 9,150	\$ -	\$ -	-	
PE03-7	\$ 43	\$ 14	\$ (29)	\$ -	\$ -	-	
PE06-7	\$ 563	\$ 177	\$ (386)	\$ -	\$ -	-	
Total Administration	\$ 283,488	\$ 285,538	\$ 2,051	\$ 244,000	\$ 120,321	49%	
COMMON AREAS							
OE16	\$ 8,211	\$ 17,614	\$ 9,403	\$ 13,700	\$ (3,914)	-29%	
OE16-1	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
OE17	\$ 7,174	\$ 10,961	\$ 3,787	\$ 12,800	\$ 1,839	14%	
OE17-2	\$ -	\$ -	\$ -	\$ -	\$ -	-	
PE03-5	\$ -	\$ -	\$ -	\$ -	\$ -	-	
PE06-5	\$ -	\$ -	\$ -	\$ -	\$ -	-	
OE18-1	\$ 27,124	\$ 23,016	\$ (4,108)	\$ 41,800	\$ 18,784	45%	
OE18-2	\$ 883	\$ -	\$ (883)	\$ 1,200	\$ -	-	
OE18-3	\$ 4,932	\$ 7,410	\$ 2,477	\$ 6,900	\$ (510)	-7%	
OE18-4	\$ 25,190	\$ 19,961	\$ (5,230)	\$ 42,400	\$ 22,439	53%	
PE03-2	\$ 8,603	\$ 11,423	\$ 2,819	\$ -	\$ -	-	
PE06-2	\$ 107,370	\$ 143,738	\$ 36,368	\$ -	\$ -	-	
Total Common Areas	\$ 189,488	\$ 234,122	\$ 44,634	\$ 118,800	\$ 38,639	33%	
MOSQUITO ABATEMENT							
	\$ -	\$ -	\$ -	\$ -	\$ -	-	

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2022-23 MONTHLY BUDGET REPORT ANALYSIS
 January 2023

	ACTUALS				BUDGET		
	Last Year	This Year	Variance	This year's	\$ Budget	% Budget	
	July - Jan	July - Jan	Inc/ (Decr)	BUDGET	Remaining	Remaining	
EXPENDITURES							
OE22-1 Mosquito Control Products	\$ 10,468	\$ 548	(9,920)	\$ 20,000	\$ 19,452	97%	
OE22-2 Mosquito Abatement Monitoring & Testing	\$ 2,338	\$ 1,888	(450)	\$ 5,100	\$ 3,212	63%	
OE22-3 Mosquito Abatement Vehicles Gas & Oil	\$ 5,374	\$ 8,032	2,658	\$ 15,000	\$ 6,968	46%	
OE22-4 Mosquito Abatement Equipment Maintenance	\$ 7,240	\$ 11,032	3,793	\$ 16,000	\$ 4,968	31%	
PE03-4 Payroll Taxes - Mosquito Abatement	\$ 359	\$ 401	41				
PE06-4 Employee Wages - Mosquito Abatement	\$ 4,693	\$ 5,235	542				
PE03-6 Payroll Taxes - Wetlands	\$ 16	\$ -	(16)				
PE06-6 Employee Wages - Wetlands	\$ 169	\$ -	(169)				
Total Mosquito Abatement	\$ 30,656	\$ 27,136	(3,520)	\$ 56,100	\$ 34,600	62%	
<i>Less: Distributed Payroll to Service Areas</i>	\$ (269,973)	\$ (318,728)	(48,755)				
TOTAL SERVICES & SUPPLIES	\$ 233,659	\$ 228,068	(5,590)	\$ 478,900	\$ 193,560	46%	
PERSONNEL COSTS							
PE01 Worker Compensation Insurance	\$ -	\$ -	-	\$ 11,400	\$ -	100%	
PE02 Health Insurance	\$ 35,875	\$ 53,511	17,636	\$ 89,600	\$ 36,089	40%	
PE03 Payroll Taxes	\$ 22,031	\$ 25,211	3,179	\$ 39,800	\$ 14,589	37%	
PE04 Processing Fees	\$ 1,049	\$ 981	(68)	\$ 1,900	\$ 919	48%	
PE05 Directors Stipend	\$ 6,800	\$ 5,400	(1,400)	\$ 6,000	\$ 600	10%	
PE06 Employee Wages	\$ 268,568	\$ 312,704	44,137	\$ 497,800	\$ 185,096	37%	
TOTAL PERSONNEL COSTS	\$ 334,323	\$ 397,807	63,484	\$ 646,500	\$ 248,693	38%	
EQUIPMENT OUTLAY							
CO04 Trailer/Spray Rig/Tractor	\$ 5,621	\$ -	-	\$ 7,200	\$ 7,200	100%	
CO04 Concrete Grinder	\$ -	\$ -	-	\$ 12,000	\$ 463	4%	
CO04 Turfco Torrent Blower	\$ -	\$ 11,537	11,537	\$ 23,000	\$ 3,386	15%	
CO04 Cart Replace - Honda Pioneer	\$ -	\$ 19,614	19,614	\$ 30,000	\$ 4,413	15%	
CO10 Cart Replace - Honda Pioneer W/ Cab	\$ 21,614	\$ 25,587	3,974	\$ 30,000	\$ 4,413	15%	
TOTAL EQUIPMENT OUTLAY	\$ 27,234	\$ 56,738	29,503	\$ 72,200	\$ 7,799	11%	
CAPITAL OUTLAY/STUDIES/ASSESEMENTS							
OE53-2 Landscape Design	\$ -	\$ 21,458	21,458	\$ 16,000	\$ (5,458)	-34%	
OE53-1 Landscape Improvements	\$ -	\$ 1,869	1,869	\$ -	\$ (1,869)	#DIV/0!	
OE51-4 Road Improvement (1)	\$ -	\$ -	-	\$ 75,000	\$ 75,000	100%	
OE51-1 Road Project Assessment & Design (Willdan)	\$ -	\$ -	-	\$ -	\$ -	#DIV/0!	
OE51-2 Road Project Management	\$ -	\$ -	-	\$ -	\$ -	#DIV/0!	
OE51-5 Road Improvements PHASE II	\$ 1,670	\$ -	(1,670)	\$ -	\$ -	#DIV/0!	
OE51-6 CM Services (Willdan)	\$ -	\$ -	-	\$ -	\$ -	#DIV/0!	
OE51-7 Drainage Basin Repairs	\$ -	\$ -	-	\$ -	\$ -	#DIV/0!	
OE51-8 Road Development Standards	\$ 686	\$ -	(686)	\$ -	\$ -	#DIV/0!	
OE54-1 Office Building Paint	\$ -	\$ -	-	\$ -	\$ -	#DIV/0!	
OE54-2 Office Building Siding and Trim	\$ -	\$ -	-	\$ -	\$ -	#DIV/0!	
OE54-3 Office Building Renovation	\$ -	\$ 854	854	\$ -	\$ (854)	#DIV/0!	
OE54-4 Security	\$ -	\$ 10,200	10,200	\$ -	\$ (10,200)	#DIV/0!	
TBD Sidewalk Replacement	\$ -	\$ -	-	\$ -	\$ -	#DIV/0!	
TBD Mosquito Abatement Cargo Container	\$ -	\$ -	-	\$ -	\$ -	#DIV/0!	
TOTAL STUDIES & ASSESSMENTS	\$ 2,356	\$ 34,383	32,026	\$ 91,000	\$ 56,617	62%	

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2022-23 MONTHLY BUDGET REPORT ANALYSIS
 January 2023

	ACTUALS			BUDGET		
	Last Year July - Jan	This Year July - Jan	Variance Inc/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
DEBT SERVICE						
OE20 John Deere Financing	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
OE21 John Deere Financing	\$ 7,359	\$ 7,359	\$ -	\$ 12,616	\$ -	
OE20-01 Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	
OE20-3 Series 2018 Installment Sale	\$ 41,066	\$ 41,071	\$ 5	\$ 81,722	\$ 40,651	50%
OE20-4 Phase 1 Road Improvements	\$ 57,850	\$ 57,857	\$ 7	\$ 115,160	\$ 57,303	50%
OE20-5 Phase 2 Road Improvements	\$ 106,275	\$ 106,287	\$ 12	\$ 209,498	\$ 97,954	47%
TOTAL DEBT SERVICE	\$ 703,848	\$ 823,283	\$ 119,435	\$ 1,438,098	\$ 604,623	42%
TOTAL EXPENSES						

PAYMENTS AND ASSESSMENTS RECEIVED

Assessment Income						
Pymt No. 3: (5%) Aug 2021 (FY20)	\$ -	\$ -	\$ -	\$ 70,958	\$ 70,958	
Pymt No. 1: (55%) Feb 2022 (FY21)	\$ 741,959	\$ 773,443	\$ 31,484	\$ 780,539	\$ 7,096	
Pymt No. 2: (40%) May 2022 (FY21)	\$ -	\$ -	\$ -	\$ 567,665	\$ 567,665	
Total Assessment Income	\$ 741,959	\$ 773,443	\$ 31,484	\$ 1,419,162	\$ 645,719	
Reimbursement Income	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Reimbursement Income	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	
IN03 Weed Abatement	\$ 5,700	\$ 75	\$ -	\$ 12,000	\$ -	
IN05 Investment Interest	\$ 458	\$ 1,223	\$ -	\$ 600	\$ -	
IN30 Exp Reimbursement Income	\$ -	\$ -	\$ -	\$ 5,000	\$ -	
IN41 Gate Opener Income	\$ 1,335	\$ 320	\$ -	\$ 1,200	\$ -	
IN59 Rebates	\$ 2,101	\$ 13,016	\$ -	\$ 2,600	\$ -	
IN70 Quail Creek Deposits	\$ 8,000	\$ -	\$ -	\$ -	\$ -	
Total Other Income	\$ 17,594	\$ 14,635	\$ (2,960)	\$ 4,000	\$ (10,635)	
TOTAL PAYMENTS & ASSESSMENTS	\$ 759,553	\$ 788,078	\$ 28,525	\$ 1,444,562	\$ 635,084	
Net Income	\$ 55,706	\$ (35,205)	\$ (90,910)	\$ 6,464	\$ 41,669	
Other Financing Sources & Uses	\$ -	\$ -	\$ -	\$ -	\$ -	
Budget Balance	\$ -	\$ (35,205)	\$ -	\$ -	\$ -	

Copper Valley Community Services District

1000 Umpqua Bank Checking, Period Ending 01/31/2023

RECONCILIATION REPORT

Reconciled on: 02/10/2023

Reconciled by: Ever Ventura

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

Summary

USD

Statement beginning balance	821,229.25
Checks and payments cleared (57)	-115,598.82
Deposits and other credits cleared (5)	785,111.92
Statement ending balance	<u>1,490,742.35</u>
Uncleared transactions as of 01/31/2023	-7,054.09
Register balance as of 01/31/2023	<u>1,483,688.26</u>

Details

Checks and payments cleared (57)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/20/2022	Bill Payment	3005	Aaronson, Dickerson etal	-375.00
12/20/2022	Bill Payment	3007	Cal Ag Safety	-70.00
12/20/2022	Bill Payment	3008	Christopher Jacobs	-71.99
12/20/2022	Bill Payment	3012	Jim Wilson Excavation	-5,037.00
12/20/2022	Bill Payment	3017	USBank Equipment Finance	-154.63
12/20/2022	Bill Payment	3018	Warmerdam CPA Group	-3,800.00
12/31/2022	Check	3021	KENNETH R ALBERTSON	-912.50
12/31/2022	Check	3022	SCOTT R BAKER	-912.50
12/31/2022	Check	3027	ROBERT M VEZINA	-91.25
12/31/2022	Check	3023	REBECCA COLEMAN	-91.25
12/31/2022	Check	3024	ROGER K GOLDEN	-1,003.75
12/31/2022	Check	3025	LAWRENCE D HOFFMAN	-912.50
12/31/2022	Check	3026	DARLENE M LONG-DE BALDO	-1,003.75
01/03/2023	Check	dm	John Deere Financial	-1,051.30
01/04/2023	Check	dm	CA EDD	-59.40
01/05/2023	Check	dm	NICHOLAS B PATRICK	-1,373.14
01/05/2023	Check	dm	Ralph M. McGeorge	-2,428.75
01/05/2023	Check	dm	NICOLE D MC CUTCHEN	-2,463.04
01/05/2023	Check	dm	PETER J KAMPA	-2,429.41
01/05/2023	Check	dm	CHRIS JACOBS	-1,552.59
01/05/2023	Check	dm	Gregory Hebard	-2,746.54
01/05/2023	Check	dm	KYLE W CEARLEY	-1,731.64
01/05/2023	Check	dm	NICOLE D MC CUTCHEN	-300.00
01/05/2023	Check	dm	Gregory Hebard	-200.00
01/05/2023	Check	dm	ExpertPay	-116.50
01/05/2023	Check	dm	DAMON H WAITE	-1,526.49
01/06/2023	Check	dm	IRS	-826.20
01/10/2023	Check	dm	CA EDD	-973.35
01/11/2023	Check	dm	IRS	-5,060.51
01/17/2023	Bill Payment	3031	SDRMA-Health Ins.	-7,786.80
01/17/2023	Bill Payment	3037	DEPARTMENT OF HOUSING...	-43.00
01/17/2023	Bill Payment	3028	Aramark Uniform Service	-388.36
01/17/2023	Bill Payment	3029	Jim Wilson Excavation	-2,370.00
01/17/2023	Bill Payment	3030	NBS	-1,079.50
01/17/2023	Bill Payment	3038	DEPARTMENT OF HOUSING...	-42.00
01/17/2023	Bill Payment	3033	The Golf Club at Copper Valley	-11,810.41
01/17/2023	Bill Payment	3034	Turf Star, Inc.	-940.33
01/17/2023	Bill Payment	3035	USBank Equipment Finance	-372.86
01/17/2023	Bill Payment	3036	Warmerdam CPA Group	-1,900.00
01/18/2023	Check	dm	CA EDD	-91.80
01/18/2023	Check	dm	Intuit Full Service Payroll	-139.00
01/20/2023	Check	dm	ExpertPay	-116.50

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/20/2023	Check	dm	NICOLE D MC CUTCHEN	-300.00
01/20/2023	Check	dm	Maintenance Fee	-71.27
01/20/2023	Check	dm	DAMON H WAITE	-1,399.99
01/20/2023	Check	dm	NICHOLAS B PATRICK	-1,441.52
01/20/2023	Check	dm	Ralph M. McGeorge	-2,428.75
01/20/2023	Check	dm	NICOLE D MC CUTCHEN	-2,401.77
01/20/2023	Check	dm	PETER J KAMPA	-2,429.43
01/20/2023	Check	dm	CHRIS JACOBS	-1,574.15
01/20/2023	Check	dm	Gregory Hebard	-2,746.52
01/20/2023	Check	dm	KYLE W CEARLEY	-79.48
01/20/2023	Check	dm	Gregory Hebard	-200.00
01/24/2023	Check	dm	CA EDD	-874.02
01/25/2023	Check	dm	IRS	-4,473.56
01/25/2023	Check	dm	PG&E - 7193	-532.37
01/26/2023	Check	dm	Umpqua Bank Commerical CC	-28,290.45

Total -115,598.82

Deposits and other credits cleared (5)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/03/2023	Deposit		SDRMA Property/Liability Ins	9,530.00
01/09/2023	Deposit		Calaveras County	772,854.40
01/20/2023	Deposit		Modesto Welding Products	294.07
01/24/2023	Deposit		Greg Hebard	141.21
01/27/2023	Deposit			2,292.24

Total 785,111.92

Additional Information

Uncleared checks and payments as of 01/31/2023

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/20/2022	Bill Payment	3009	COURT-ORDERED DEBT C...	-304.35
12/20/2022	Bill Payment	3019	Ralph McGeorge	-3,000.00
12/20/2022	Bill Payment	3020	Ralph McGeorge	-3,000.00
01/17/2023	Bill Payment	3039	COURT-ORDERED DEBT C...	-249.74
01/17/2023	Bill Payment	3032	STREAMLINE	-500.00

Total -7,054.09

Copper Valley Community Services District

Transaction Report

January 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
Umpqua Bank Checking					
Beginning Balance					
01/03/2023	Deposit		SDRMA Property/Liability Ins		9,530
01/03/2023	Check	dm	John Deere Financial	Tractor Payment	-1,051
01/04/2023	Check	dm	CA EDD		-59
01/05/2023	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 12/16/22 - 12/31/22	-2,463
01/05/2023	Check	dm	Ralph M. McGeorge	Pay Period: 12/16/22 - 12/31/22	-2,429
01/05/2023	Check	dm	NICHOLAS B PATRICK	Pay Period: 12/16/22 - 12/31/22	-1,373
01/05/2023	Check	dm	DAMON H WAITE	Pay Period: 12/16/22 - 12/31/22	-1,526
01/05/2023	Check	dm	PETER J KAMPA	Pay Period: 12/16/22 - 12/31/22	-2,429
01/05/2023	Check	dm	CHRIS JACOBS	Pay Period: 12/16/22 - 12/31/22	-1,553
01/05/2023	Check	dm	Gregory Hebard	Pay Period: 12/16/22 - 12/31/22	-2,747
01/05/2023	Check	dm	KYLE W CEARLEY	Pay Period: 12/16/22 - 12/31/22	-1,732
01/05/2023	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 12/16/22 - 12/31/22	-300
01/05/2023	Check	dm	Gregory Hebard	Pay Period: 12/16/22 - 12/31/22	-200
01/05/2023	Check	dm	ExpertPay		-117
01/06/2023	Check	dm	IRS		-826
01/09/2023	Deposit		Calaveras County		772,854
01/10/2023	Check	dm	CA EDD		-973
01/11/2023	Check	dm	IRS		-5,061
01/17/2023	Bill Payment (Check)	3030	NBS	Invoice #202212-2693	-1,080
01/17/2023	Bill Payment (Check)	3031	SDRMA-Health Ins.	Member #7174	-7,787
01/17/2023	Bill Payment (Check)	3039	COURT-ORDERED DEBT COLLECTIONS	Nicholas Patrick "JK-294-3714"	-250
01/17/2023	Bill Payment (Check)	3033	The Golf Club at Copper Valley	Calaveras Water Bills 9/16/22 - 11/15/22	-11,810
01/17/2023	Bill Payment (Check)	3034	Turf Star, Inc.	Customer #35102374	-940
01/17/2023	Bill Payment (Check)	3035	USBank Equipment Finance	Invoice #491260485	-373
01/17/2023	Bill Payment (Check)	3036	Warmerdam CPA Group	Client #3665	-1,900
01/17/2023	Bill Payment (Check)	3037	DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT	"Decal #CCE3916" "Serial #OSIF243170"	-43
01/17/2023	Bill Payment (Check)	3038	DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT	"Decal #CCE3917" "Serial #OSIF243171"	-42
01/17/2023	Bill Payment (Check)	3029	Jim Wilson Excavation	Invoice #3851	-2,370
01/17/2023	Bill Payment (Check)	3028	Aramark Uniform Service	Acct #860084368	-388
01/17/2023	Bill Payment (Check)	3032	STREAMLINE	Order #10932947507	-500
01/18/2023	Check	dm	CA EDD		-92
01/18/2023	Check	dm	Intuit Full Service Payroll	Payroll Processing Fee	-139
01/20/2023	Check	dm	DAMON H WAITE	Pay Period: 1/1/23 - 1/15/23	-1,400
01/20/2023	Deposit		Modesto Welding Products		294
01/20/2023	Check	dm	Maintenance Fee		-71
01/20/2023	Check	dm	ExpertPay		-117
01/20/2023	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 1/1/23 - 1/15/23	-300
01/20/2023	Check	dm	Gregory Hebard	Pay Period: 1/1/23 - 1/15/23	-200
01/20/2023	Check	dm	KYLE W CEARLEY	Pay Period: 1/1/23 - 1/15/23	-79
01/20/2023	Check	dm	Gregory Hebard	Pay Period: 1/1/23 - 1/15/23	-2,747
01/20/2023	Check	dm	CHRIS JACOBS	Pay Period: 1/1/23 - 1/15/23	-1,574
01/20/2023	Check	dm	PETER J KAMPA	Pay Period: 1/1/23 - 1/15/23	-2,429

Copper Valley Community Services District

Transaction Report

January 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
01/20/2023	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 1/1/23 - 1/15/23	-2,402
01/20/2023	Check	dm	Ralph M. McGeorge	Pay Period: 1/1/23 - 1/15/23	-2,429
01/20/2023	Check	dm	NICHOLAS B PATRICK	Pay Period: 1/1/23 - 1/15/23	-1,442
01/24/2023	Check	dm	CA EDD		-874
01/24/2023	Deposit		Greg Hebard		141
01/25/2023	Check	dm	PG&E - 7193		-532
01/25/2023	Check	dm	IRS		-4,474
01/26/2023	Check	dm	Umpqua Bank Commerical CC	Umpqua CSDA Visa payment	-28,290
01/27/2023	Deposit				2,292
Total for Umpqua Bank Checking					\$683,199
TOTAL					\$683,199

Copper Valley Comm Srvs District

Credit Card - Transaction Detail by Account

January 2023

DATE	TRANSACTION TYPE	NUM	NAME	AMOUNT
Receivable Other				
01/02/2023	Expense		Wal-Mart	62.19
01/24/2023	Credit Card Credit		Wal-Mart	-82.86
01/24/2023	Credit Card Credit		Wal-Mart	-69.40
01/24/2023	Credit Card Credit		Wal-Mart	-150.00
Total for Receivable Other				\$ -240.07
2050 Umpqua CSDA Visa				
01/01/2023	Expense		Young's Copper Ace Hardware	854.47
01/02/2023	Expense		Wal-Mart	62.19
01/02/2023	Expense		Jorgensen Co	106.80
01/02/2023	Expense		Verizon Wireless	183.50
01/04/2023	Expense		Safe-T-Lite of Modesto Inc.	1,005.60
01/05/2023	Expense		WordPress.com	18.00
01/05/2023	Expense		USPS	3.92
01/05/2023	Expense		Calaveras Telephone Co.	374.41
01/06/2023	Expense		Cal Waste Recovery Systems	85.92
01/06/2023	Expense		Valero	140.00
01/08/2023	Expense		O'Reilly Auto Parts	92.62
01/08/2023	Expense		Sonora Lumber Company	174.69
01/09/2023	Expense		Sonora Airco Gas & Gear	268.85
01/09/2023	Expense		Intuit - QBO Online	59.50
01/11/2023	Expense		99 Cents Store	7.64
01/11/2023	Expense		Tractor Supply Co.	172.36
01/13/2023	Expense		Ewing	449.03
01/13/2023	Expense		Ewing	1,522.85
01/13/2023	Expense		Kwik Serv	189.00
01/15/2023	Expense		O'Reilly Auto Parts	63.86
01/15/2023	Expense		Wal-Mart	74.85
01/19/2023	Expense		Saddle Creek Golf Course	38.66
01/19/2023	Expense		O'Reilly Auto Parts	248.95
01/19/2023	Expense		Staples	18.30
01/20/2023	Expense		Chamberlain Group Inc	5.03
01/20/2023	Expense		Shell	175.60
01/22/2023	Expense		Save Mart	12.00
01/24/2023	Credit Card Credit		Wal-Mart	-69.40
01/24/2023	Credit Card Credit		Wal-Mart	-150.00
01/24/2023	Credit Card Credit		Wal-Mart	-82.86
01/25/2023	Expense		Exxon	175.00
01/26/2023	Expense		Payless IGA	24.43
01/29/2023	Expense		Denair Lumber Co	49.65
01/29/2023	Expense		Shell	181.02
01/29/2023	Expense		Hughson Farm Supply	461.89
Total for 2050 Umpqua CSDA Visa				\$6,998.33
TE TOTAL EXPENSES				

Copper Valley Comm Srvs District

Credit Card - Transaction Detail by Account

January 2023

DATE	TRANSACTION TYPE	NUM	NAME	AMOUNT
1SS SERVICES & SUPPLIES				
AE Administrative Expenses				
OE02 Finance Expenses				
01/09/2023	Expense		Intuit - QBO Online	59.50
Total for OE02 Finance Expenses				\$59.50
OE08 Professional Development				
01/19/2023	Expense		Saddle Creek Golf Course	38.66
Total for OE08 Professional Development				\$38.66
OE11 Electric Power/Water/Sewer				
01/06/2023	Expense		Cal Waste Recovery Systems	85.92
Total for OE11 Electric Power/Water/Sewer				\$85.92
OE12 Telephone				
01/02/2023	Expense		Verizon Wireless	183.50
01/05/2023	Expense		Calaveras Telephone Co.	374.41
Total for OE12 Telephone				\$557.91
OE14 Office Supplies/Postage				
01/05/2023	Expense		WordPress.com	18.00
01/05/2023	Expense		USPS	3.92
01/11/2023	Expense		99 Cents Store	7.64
01/15/2023	Expense		Wal-Mart	74.85
01/19/2023	Expense		Staples	18.30
01/20/2023	Expense		Chamberlain Group Inc	5.03
01/22/2023	Expense		Save Mart	12.00
01/26/2023	Expense		Payless IGA	24.43
Total for OE14 Office Supplies/Postage				\$164.17
Total for AE Administrative Expenses				\$906.16
OE Operational Expenses				
OE18 Common Areas				
OE17 Streets/Sidewalks/Lighting Maint & Repair				
01/29/2023	Expense		Denair Lumber Co	49.65
Total for OE17 Streets/Sidewalks/Lighting Maint & Repair				\$49.65
OE18-1 Landscape Supplies				
01/13/2023	Expense		Ewing	449.03
01/13/2023	Expense		Ewing	1,522.85
Total for OE18-1 Landscape Supplies				\$1,971.88
OE18-4 Landscape Equip Repair/Replace				
01/08/2023	Expense		Sonora Lumber Company	174.69
01/15/2023	Expense		O'Reilly Auto Parts	63.86
01/29/2023	Expense		Hughson Farm Supply	461.89
Total for OE18-4 Landscape Equip Repair/Replace				\$700.44
Total for OE18 Common Areas				\$2,721.97
OE22 Mosquito Abatement Expense				

Copper Valley Comm Srvs District

Credit Card - Transaction Detail by Account

January 2023

DATE	TRANSACTION TYPE	NUM	NAME	AMOUNT
OE22-1 Mosquito Control Products				
01/11/2023	Expense		Tractor Supply Co.	172.36
Total for OE22-1 Mosquito Control Products				\$172.36
OE22-2 Mosquito Abatement Monitor/Test				
01/02/2023	Expense		Jorgensen Co	106.80
01/04/2023	Expense		Safe-T-Lite of Modesto Inc.	1,005.60
Total for OE22-2 Mosquito Abatement Monitor/Test				\$1,112.40
OE22-3 Mosquito Abate Vehicles Gas/Oil				
01/06/2023	Expense		Valero	140.00
01/08/2023	Expense		O'Reilly Auto Parts	92.62
01/09/2023	Expense		Sonora Airco Gas & Gear	268.85
01/13/2023	Expense		Kwik Serv	189.00
01/20/2023	Expense		Shell	175.60
01/25/2023	Expense		Exxon	175.00
01/29/2023	Expense		Shell	181.02
Total for OE22-3 Mosquito Abate Vehicles Gas/Oil				\$1,222.09
OE22-4 Mosquito Abatement Equip Maint				
01/19/2023	Expense		O'Reilly Auto Parts	248.95
Total for OE22-4 Mosquito Abatement Equip Maint				\$248.95
Total for OE22 Mosquito Abatement Expense				\$2,755.80
Total for OE Operational Expenses				\$5,477.77
Total for 1SS SERVICES & SUPPLIES				\$6,383.93
4CIP CAPITAL IMPROVEMENT PROJECTS				
OE54-3 Office Building Renovation				
01/01/2023	Expense		Young's Copper Ace Hardware	854.47
Total for OE54-3 Office Building Renovation				\$854.47
Total for 4CIP CAPITAL IMPROVEMENT PROJECTS				\$854.47
Total for TE TOTAL EXPENSES				\$7,238.40

Copper Valley CSD
Quail Creek Summary

9/20/2021	CV Saddle Creek deposit	\$ 5,000.00
9/30/2021	Pete September Payroll Wages (6 hrs)	(202.92)
9/30/2021	Pete September Payroll Taxes	(15.54)
9/30/2021	Nicole September Wages (4 hrs)	(150.80)
9/30/2021	Nicole September Taxes	(11.54)
9/30/2021	Greg September Wages (1hr)	(44.88)
9/30/2021	Greg September Taxes	(3.44)
9/30/2021	Ralph September Wages (1 hr)	(32.06)
9/30/2021	Ralph September Taxes	(2.46)
10/12/2021	GL Gritz Engineering	(1,890.00)
10/31/2021	Nicole October Wages (2 hrs)	(75.40)
10/31/2021	Nicole October Taxes	(5.78)
10/31/2021	Nicole October Wages (1 hrs)	(37.70)
10/31/2021	Nicole October Taxes	(2.89)
11/10/2021	GL Gritz Engineering	(900.00)
11/30/2021	Nicole November Wages (.5 hrs)	(18.85)
11/30/2021	Nicole November Taxes	(1.45)
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	Niole 9/20/22 4 hrs	(177.04)
9/20/2022	Niole 9/20/22 4 hrs taxes	(13.55)
		<hr/>
		\$ 1,904.29



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

BOARD OF DIRECTORS REGULAR MEETING MINUTES
FEBRUARY 21, 2023, 2:00 PM
LOCATION: COPPER VALLY SPORTS CENTER

1. **CALL TO ORDER** Meeting called to order at 2:02pm
2. **ROLL CALL**
 President – DeBaldo Vice President – Golden Director – Albertson Director – Coleman Director – Vezina
 General Manager – Kampa Office Manager – McCutchen Site Manager - Hebard
3. **PLEDGE OF ALLEGIANCE**
4. **CHANGES TO ORDER OF AGENDA** None requested
5. **PUBLIC COMMENT**
6. **CONSENT CALENDAR**
 - a) Review of monthly financial report, approval of bills and claims for the month of January 2023.
 - b) Approval of the minutes from the Regular Board Meeting held January 17, 2022.
A motion was made by Director Vezina to approve the consent calendar for the month of January, Director Albertson seconds. Motion passes unanimously.
7. **DISCUSSION AND ACTION ITEMS**
 - a) Adoption of a Resolution Establishing an Account with the California Class Joint Powers Authority Investment Pool A motion was made by Vice President Golden to adopt a resolution establishing an account with the California Class Joint Powers Authority Investment Pool. Second made by Director Coleman. Motion passes unanimously
 - b) Update on the status of the CVCS & CV Partners Interim Operating Agreement discussion took place, this item will remain on agenda per Board
 - c) Approval of the First Reading of a Revised Ordinance Prohibiting Unpermitted Encroachment on District Maintained Roads, Property, and Infrastructure and Establishing Encroachment Permit Requirements for Temporary Encroachments discussion took place, request modification, this item will remain on agenda per Board
 - d) Review and Update on next steps for implementation of the Pavement Preventative Maintenance Program
8. **STAFF AND DIRECTOR REPORTS**
 - a) General Managers Report
 - b) Site Managers Report
9. **ADJOURNMENT** Meeting adjourned at 3:35pm

**ADDENDUM TO THE
INTERIM OPERATING AND COST SHARING AGREEMENT
DATED FEBRUARY 18, 2020**

THIS ADDENDUM TO THE INTERIM OPERATING AND COST SHARING AGREEMENT dated February 18, 2020 is entered into by and between the CV Saddle Creek, LLC, CV Saddle Creek Holdings, LLC and Saddle Creek Golf Club, LLC herein collectively referred to as “Owner”, and the Copper Valley Community Service District (formerly Saddle Creek Community Services District) herein referred to as “CSD”. The Owner and CSD may each be referred to herein individually as a “Party” and collectively as the “Parties”.

RECITALS

A. WHEREAS, on February 18, 2020, the Parties entered into an agreement known as the Interim Operating and Cost Sharing Agreement (“Interim Agreement”);

B. WHEREAS, the Interim Agreement was intended to govern the responsibilities of the Parties related to the operation and maintenance of the development commonly known as the Saddle Creek Golf Resort located in Copperopolis, California (the “Property”) until such time that the formal site maps specifying the Parties’ respective ownership of areas of the Property could be created and a permanent operating and cost sharing agreement could be executed;

C. WHEREAS, it was anticipated that a permanent operating and cost sharing agreement would replace the Interim Agreement on or before December 31, 2020 and the Interim Agreement was set to terminate by that date;

D. WHEREAS, due to the COVID-19 pandemic and other unavoidable delays, the Parties were not able to create the site maps needed to accurately reflect ownership and maintenance responsibilities that will be the basis of a permanent operating and cost sharing agreement;

E. WHEREAS, the Parties mutually agreed to extend the term of the Interim Agreement through December 31, 2021;

F. WHEREAS, whereas the Parties are not yet prepared to enter into a permanent operating and cost sharing agreement and wish to extend the term of the Interim Agreement for another year through December 31, 2022;

G. WHEREAS, under the Interim Agreement, Owner was required to transfer ownership of the portable office building trailer which the CSD occupies as its offices to the CSD; and

H. WHEREAS, Owner has not yet transferred ownership of the portable office

building.

NOW, THEREFORE, through this Addendum to the Interim Agreement, the Parties agree as follows:

1. Recitals

The Recitals enumerated above are incorporated into the Interim Agreement through this Addendum.

2. Term Extension

The Term of the Interim Agreement is hereby extended through December 31, 2022.

3. Office Building and Equipment ownership

The Owner reaffirms its obligation under the Interim Agreement to transfer ownership of the portable office building trailer which the CSD occupies as its offices to the CSD. Owner shall complete the required transfer on or before March 30, 2022. In the event that Owner fails to complete the transfer by this date shall be considered default and, in addition to all other remedies available to CSD, Owner shall pay a penalty of \$500.00 to CSD and additional \$500.00 penalties on the final day of each month thereafter on which the transfer has not been completed. Owner shall pay all fees and taxes associated with ownership of the office building trailer and assessed prior to the date ownership is transferred to CSD.

4. Incorporation into Interim Agreement

Except as explicitly stated within this Addendum, all provisions of the Interim Agreement remain unaltered and in full force and effect.

IN WITNESS WHEREOF, the Parties agree to the foregoing by execution of this Addendum:

Owner:

CSD:

By: _____

By: _____

Dated: _____

Dated: _____



BOARD MEETING AGENDA SUBMITTAL

TO: CVCS Board of Directors

FROM: Peter Kampa, General Manager

DATE: January 17, 2023

SUBJECT: Item 7c) Approval of the First Reading of a Revised Ordinance Prohibiting Unpermitted Encroachment on District Maintained Roads, Property, and Infrastructure and Establishing Encroachment Permit Requirements for Temporary Encroachments

RECOMMENDED ACTION

Staff recommends a motion to Approve the First Reading of a Revised Ordinance Prohibiting Unpermitted Encroachment on District Maintained Roads, Property, and Infrastructure and Establishing Encroachment Permit Requirements for Temporary Encroachments.

BACKGROUND

On October 4, , November 15, 2022, and December 20, 2022 the Board of directors considered the adoption of an encroachment ordinance. As discussed at the prior meetings, an ordinance is required for the district to enforce its requirements for encroachment on district property and district easements. At our November meeting, comments were received from the public and the board requesting that the requirement for encroachment permitting related to construction on private property be clarified. The concern was that there may be misunderstanding that a district encroachment permit could be required for construction of a walkway or installation of a hot tub in the backyard or even construction inside the house.

Revised version of the ordinance has been prepared with slightly modified language in Section Three to clarify that encroachment permits are only required for construction vehicles and equipment used on new land development projects such as grading and construction of new roads. Section Two is clear in its applicability to work within District maintained property and easements.

In November there was also discussion regarding the encroachment permit fee and whether it should be included within the ordinance. As is the case with our district, fee schedules are normally adopted and amended as policy documents rather than contained within the ordinance. Ordinances are considered a local law adopted by our board to set forth specific mandatory requirements that include penalties for violation. It is expected that this permit fee will be evaluated regularly and adjusted as needed to cover the administrative and inspection costs associated with the permit. If we include the fee within the ordinance, then we must amend the ordinance every time we make changes to the fee and the process for ordinance amendment requires two readings and publications in the newspaper before and after adoption, which is

typically several hundred dollars. Therefore, it is recommended that the encroachment permit fee remain in our master fee schedule, which is included below for reference. There is nothing in the proposed encroachment ordinance or fee schedule that requires the payment of the full permit fee for each home built in a cluster of model homes built at the same time, for example. It is possible for a master permit to be issued for a cluster of homes under a single application and fee. However if it is determined that a master permit for four homes is as much administrative and inspection time as four individual homes built at separate times, then individual permits may be required in the future for each new home construction.

It is staff's recommendation that for all potential outdoor projects that do not involve new home construction such as landscaping or patios, that we seek to have property owners notify the District and we conduct a courtesy inspection prior to requiring an encroachment application and payment of fees. In most cases, a permit application will likely not be necessary.

PRIVACY GATE RELATED FEES

RFID Tags	Two RFID tags issued on initial conversion	Free
	Third and all additional/replacement RFID Tags	At District cost + \$5 processing fee

ENGINEERING FEES

District Engineer Fee (Applicant/Customer requests requiring engineering review; contract hourly rate +15%)		At District Engineer Hourly Rate + 15%
Easement Abandonment Requests (site inspection, records research, documentation)	Non-Refundable Application Fee	\$240
	Actual District Engineer Fees	At District Engineer Hourly Rate (Deducted from \$575 Refundable Deposit)
Encroachment Permit	Non-Refundable Application Fee	\$240
	Non-Refundable Administration Fee	\$100
	County Recording Fees	Actual Recording Cost
	Actual District Engineer Fees if needed	At District Engineer Hourly Rate (Deducted from \$575 Refundable Deposit)
Service Application for New Development Projects	Non-Refundable Application Fee	\$200
	Non-Refundable Administration Fee	\$500
	Actual District Engineer Fees	At District Engineer Hourly Rate (Deducted from \$2500 Refundable Deposit)

ORDINANCE NO. 2022 - 01

ORDINANCE OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT PROHIBITING UNPERMITTED ENCROACHMENTS ON DISTRICT MAINTAINED ROADS, PROPERTY, AND INFRASTRUCTURE AND ESTABLISHING ENCROACHMENT PERMIT REQUIREMENTS FOR TEMPORARY ENCROACHMENTS

WHEREAS, the Copper Valley Community Services District (District) maintains the roads, storm drains, wetland easements, certain landscaped areas, and other infrastructure within the service area of the District (collectively, "District Infrastructure"); and

WHEREAS, the District Infrastructure exists and is maintained for the benefit of all residents of the District and should not be altered, damaged, incomed, or otherwise encroached upon without proper reason; and

WHEREAS, to allow for construction on and repair of private property adjacent to and served by the District Infrastructure, the District wishes to establish an encroachment permitting system to allow for temporary encroachments onto the District Infrastructure; and

WHEREAS, the District's purpose in issuing encroachment permits will be to ensure that work performed within and utilizing District Infrastructure shall be conducted safely and with as little disruption as possible, as well as to ensure that the District Infrastructure remains in good repair and to District's standards upon the conclusion of the permitted encroachments; and

WHEREAS, notice of this proposed Ordinance and Notice of Public Hearing was provided and was published in the Sonora Union Democrat on _____; and

WHEREAS, this Ordinance was initially introduced by the Board of Directors at its meeting held on October 4, 2022 and following revisions, reintroduced on December 20, 2022 and January 17, 2023; and

WHEREAS, the Board of Directors directed revisions to the Ordinance at its regular meeting held on November 15, 2022.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES ORDAINS AS FOLLOWS:

SECTION ONE: The recitals set forth above are true and correct and are hereby incorporated herein by this reference as if fully set forth in their entirety.

SECTION TWO: General Prohibition. It shall be unlawful to block, obstruct the use of, alter, construct, or perform work upon or within roads and road easements, storm drains, wetland easements, public landscaped areas, and other

infrastructure within the service area of the District and maintained by the District (collectively, "District Infrastructure") without first obtaining an Encroachment Permit.

SECTION THREE: Construction Vehicles and Equipment. Prior to beginning construction on new land development projects that are approved for construction by the County of Calaveras on private property within the service area of the District, and which require vehicles or equipment to travel on District-maintained roads to access the private site for the purpose of performing the work, the owner of the property must obtain an Encroachment Permit from the District.

SECTION FIVE: Encroachment Permits. The General Manager of the District shall maintain and provide upon request an Encroachment Permit Application form. Applicants shall supply all information required by the Application form and all other documentation reasonably necessary for the District to issue permits and ensure safety and the protection of the District Infrastructure. Encroachment Permits shall be issued upon the approval of the District's General Manager and shall allow encroachment onto or within District Infrastructure for a temporary duration to be specified in the Encroachment Permit.

SECTION SIX: Fees. Applicants for Encroachment Permits shall pay the then-applicable permitting and inspection fees, as established by the District through its Master Fee Schedule.

SECTION SEVEN: Standard Permit Conditions. As a standard condition of all Encroachment Permits issued by the District, whether or not explicitly stated on a permit, the permittee shall ensure that any District Infrastructure damaged or disturbed is returned to its prior or better condition to the satisfaction of the District. As a further standard condition of all Encroachment Permits, the permittee shall indemnify, defend, and hold harmless the District and its officers and agents against any and all claims of damage brought against the District and alleged to have been caused by work performed pursuant to or authorized by the Encroachment Permit.

SECTION EIGHT: Any violation of this Ordinance shall be an infraction. The District may also redress violations of this Ordinance by civil action. District shall be entitled to recover from violators of this Ordinance all fees and costs, including reasonable attorneys fees, upon prevailing in a civil action.

SECTION NINE: If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this Ordinance or any part thereof is for any reason held to be unconstitutional or invalid, or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of the Ordinance or any part thereof. The Board of Directors hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional or invalid or ineffective.

SECTION TEN: This Ordinance shall take effect and be in full force and effect thirty (30) days after its final passage.

SECTION ELEVEN: The Clerk of the Board of Directors shall cause this Ordinance to be published within 15 days in accordance with California Government Code Section 25124.

* * * * *

Passed and adopted by the Copper Valley Community Services District Board of Directors at a regular meeting thereof held on the ____ day of _____, 2023, by the following vote of the members thereof:

- AYES, and in favor thereof, Board members:
- NOES, Board members:
- ABSENT, Board members:
- ABSTAIN, Board members:

President of the Board

ATTEST:

Secretary of the Board

RESOLUTION NO. ____2022

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT APPROVING AN ORDINANCE PROHIBITING UNPERMITTED ENCROACHMENT ON DISTRICT MAINTAINED ROADS, PROPERTY, AND INFRASTRUCTURE AND ESTABLISHING ENCROACHMENT PERMIT REQUIREMENTS FOR TEMPORARY ENCROACHMENTS

WHEREAS, the Copper Valley Community Services District was formed and is authorized by state law to acquire, construct, improve, maintain, and operate street lighting and landscaping on public property, public rights-of-way, and public easements.; and

WHEREAS, the District was formed and is authorized by state law to acquire, construct, improve, and maintain streets, roads, rights-of-way, bridges, culverts, drains, curbs, gutters, sidewalks, and any incidental works.; and

WHEREAS, state law allows the District to adopt, by ordinance, and enforce rules and regulations for the administration, operation, and use and maintenance of the facilities and services it provides; and

WHEREAS, the District Infrastructure exists and is maintained for the benefit of all residents of the District and should not be altered, damaged, incomed, or otherwise encroached upon without proper reason; and

WHEREAS, to allow for construction on and repair of private property adjacent to and served by the District Infrastructure, the District wishes to establish an encroachment permitting system to allow for temporary encroachments onto the District Infrastructure; and

WHEREAS, the District's purpose in issuing encroachment permits will to be ensure that work performed within and utilizing District Infrastructure shall be conducted safely and with as little disruption as possible, as well as to ensure that the District Infrastructure remains in good repair and to District's standards upon the conclusion of the permitted encroachments.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT that the District does hereby adopt Ordinance 2023-01, Prohibiting Unpermitted Encroachment on District Maintained Roads, Property, and Infrastructure and Establishing Encroachment Permit Requirements for Temporary Encroachments and authorize the General Manager to develop, implement and administer the Encroachment Permitting process, standards and requirements.

PASSED AND ADOPTED by the Board of Directors of the Copper Valley Community Services District on _____ by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED

PRESIDENT

ATTESTED:

SECRETARY

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Copper Valley Community Services District, do hereby declare that the foregoing RESOLUTION NO.

_____ was duly passed and adopted at a Regular Meeting of the Board of Directors of the Copper Valley Community Services District duly called and held on _____, 2023.

SIGNED: _____ *DATED:* _____



BOARD MEETING AGENDA SUBMITTAL

TO: CVCS Board of Directors

FROM: Peter Kampa, General Manager

DATE: January 17, 2023

SUBJECT: Item 7c) Approval of the First Reading of a Revised Ordinance Prohibiting Unpermitted Encroachment on District Maintained Roads, Property, and Infrastructure and Establishing Encroachment Permit Requirements for Temporary Encroachments

RECOMMENDED ACTION

Staff recommends a motion to Approve the First Reading of a Revised Ordinance Prohibiting Unpermitted Encroachment on District Maintained Roads, Property, and Infrastructure and Establishing Encroachment Permit Requirements for Temporary Encroachments.

BACKGROUND

On October 4, , November 15, 2022, and December 20, 2022 the Board of directors considered the adoption of an encroachment ordinance. As discussed at the prior meetings, an ordinance is required for the district to enforce its requirements for encroachment on district property and district easements. At our November meeting, comments were received from the public and the board requesting that the requirement for encroachment permitting related to construction on private property be clarified. The concern was that there may be misunderstanding that a district encroachment permit could be required for construction of a walkway or installation of a hot tub in the backyard or even construction inside the house.

Revised version of the ordinance has been prepared with slightly modified language in Section Three to clarify that encroachment permits are only required for construction vehicles and equipment used on new land development projects such as grading and construction of new roads. Section Two is clear in its applicability to work within District maintained property and easements.

In November there was also discussion regarding the encroachment permit fee and whether it should be included within the ordinance. As is the case with our district, fee schedules are normally adopted and amended as policy documents rather than contained within the ordinance. Ordinances are considered a local law adopted by our board to set forth specific mandatory requirements that include penalties for violation. It is expected that this permit fee will be evaluated regularly and adjusted as needed to cover the administrative and inspection costs associated with the permit. If we include the fee within the ordinance, then we must amend the ordinance every time we make changes to the fee and the process for ordinance amendment requires two readings and publications in the newspaper before and after adoption, which is

typically several hundred dollars. Therefore, it is recommended that the encroachment permit fee remain in our master fee schedule, which is included below for reference. There is nothing in the proposed encroachment ordinance or fee schedule that requires the payment of the full permit fee for each home built in a cluster of model homes built at the same time, for example. It is possible for a master permit to be issued for a cluster of homes under a single application and fee. However if it is determined that a master permit for four homes is as much administrative and inspection time as four individual homes built at separate times, then individual permits may be required in the future for each new home construction.

It is staff's recommendation that for all potential outdoor projects that do not involve new home construction such as landscaping or patios, that we seek to have property owners notify the District and we conduct a courtesy inspection prior to requiring an encroachment application and payment of fees. In most cases, a permit application will likely not be necessary.

PRIVACY GATE RELATED FEES

RFID Tags	Two RFID tags issued on initial conversion	Free
	Third and all additional/replacement RFID Tags	At District cost + \$5 processing fee

ENGINEERING FEES

District Engineer Fee (Applicant/Customer requests requiring engineering review; contract hourly rate +15%)		At District Engineer Hourly Rate + 15%
Easement Abandonment Requests (site inspection, records research, documentation)	Non-Refundable Application Fee	\$240
	Actual District Engineer Fees	At District Engineer Hourly Rate (Deducted from \$575 Refundable Deposit)
Encroachment Permit	Non-Refundable Application Fee	\$240
	Non-Refundable Administration Fee	\$100
	County Recording Fees	Actual Recording Cost
	Actual District Engineer Fees if needed	At District Engineer Hourly Rate (Deducted from \$575 Refundable Deposit)
Service Application for New Development Projects	Non-Refundable Application Fee	\$200
	Non-Refundable Administration Fee	\$500
	Actual District Engineer Fees	At District Engineer Hourly Rate (Deducted from \$2500 Refundable Deposit)

ORDINANCE NO. 2022 - 01

ORDINANCE OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT PROHIBITING UNPERMITTED ENCROACHMENTS ON DISTRICT MAINTAINED ROADS, PROPERTY, AND INFRASTRUCTURE AND ESTABLISHING ENCROACHMENT PERMIT REQUIREMENTS FOR TEMPORARY ENCROACHMENTS

WHEREAS, the Copper Valley Community Services District (District) maintains the roads, storm drains, wetland easements, certain landscaped areas, and other infrastructure within the service area of the District (collectively, "District Infrastructure"); and

WHEREAS, the District Infrastructure exists and is maintained for the benefit of all residents of the District and should not be altered, damaged, incomed, or otherwise encroached upon without proper reason; and

WHEREAS, to allow for construction on and repair of private property adjacent to and served by the District Infrastructure, the District wishes to establish an encroachment permitting system to allow for temporary encroachments onto the District Infrastructure; and

WHEREAS, the District's purpose in issuing encroachment permits will be to ensure that work performed within and utilizing District Infrastructure shall be conducted safely and with as little disruption as possible, as well as to ensure that the District Infrastructure remains in good repair and to District's standards upon the conclusion of the permitted encroachments; and

WHEREAS, notice of this proposed Ordinance and Notice of Public Hearing was provided and was published in the Sonora Union Democrat on _____; and

WHEREAS, this Ordinance was initially introduced by the Board of Directors at its meeting held on October 4, 2022 and following revisions, reintroduced on December 20, 2022 and January 17, 2023; and

WHEREAS, the Board of Directors directed revisions to the Ordinance at its regular meeting held on November 15, 2022.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES ORDAINS AS FOLLOWS:

SECTION ONE: The recitals set forth above are true and correct and are hereby incorporated herein by this reference as if fully set forth in their entirety.

SECTION TWO: General Prohibition. It shall be unlawful to block, obstruct the use of, alter, construct, or perform work upon or within roads and road easements, storm drains, wetland easements, public landscaped areas, and other

infrastructure within the service area of the District and maintained by the District (collectively, "District Infrastructure") without first obtaining an Encroachment Permit.

SECTION THREE: Construction Vehicles and Equipment. Prior to beginning construction on new land development projects that are approved for construction by the County of Calaveras on private property within the service area of the District, and which require vehicles or equipment to travel on District-maintained roads to access the private site for the purpose of performing the work, the owner of the property must obtain an Encroachment Permit from the District.

SECTION FIVE: Encroachment Permits. The General Manager of the District shall maintain and provide upon request an Encroachment Permit Application form. Applicants shall supply all information required by the Application form and all other documentation reasonably necessary for the District to issue permits and ensure safety and the protection of the District Infrastructure. Encroachment Permits shall be issued upon the approval of the District's General Manager and shall allow encroachment onto or within District Infrastructure for a temporary duration to be specified in the Encroachment Permit.

SECTION SIX: Fees. Applicants for Encroachment Permits shall pay the then-applicable permitting and inspection fees, as established by the District through its Master Fee Schedule.

SECTION SEVEN: Standard Permit Conditions. As a standard condition of all Encroachment Permits issued by the District, whether or not explicitly stated on a permit, the permittee shall ensure that any District Infrastructure damaged or disturbed is returned to its prior or better condition to the satisfaction of the District. As a further standard condition of all Encroachment Permits, the permittee shall indemnify, defend, and hold harmless the District and its officers and agents against any and all claims of damage brought against the District and alleged to have been caused by work performed pursuant to or authorized by the Encroachment Permit.

SECTION EIGHT: Any violation of this Ordinance shall be an infraction. The District may also redress violations of this Ordinance by civil action. District shall be entitled to recover from violators of this Ordinance all fees and costs, including reasonable attorneys fees, upon prevailing in a civil action.

SECTION NINE: If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this Ordinance or any part thereof is for any reason held to be unconstitutional or invalid, or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of the Ordinance or any part thereof. The Board of Directors hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional or invalid or ineffective.

SECTION TEN: This Ordinance shall take effect and be in full force and effect thirty (30) days after its final passage.

SECTION ELEVEN: The Clerk of the Board of Directors shall cause this Ordinance to be published within 15 days in accordance with California Government Code Section 25124.

* * * * *

Passed and adopted by the Copper Valley Community Services District Board of Directors at a regular meeting thereof held on the ____ day of _____, 2023, by the following vote of the members thereof:

- AYES, and in favor thereof, Board members:
- NOES, Board members:
- ABSENT, Board members:
- ABSTAIN, Board members:

President of the Board

ATTEST:

Secretary of the Board

RESOLUTION NO. ____2022

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT APPROVING AN ORDINANCE PROHIBITING UNPERMITTED ENCROACHMENT ON DISTRICT MAINTAINED ROADS, PROPERTY, AND INFRASTRUCTURE AND ESTABLISHING ENCROACHMENT PERMIT REQUIREMENTS FOR TEMPORARY ENCROACHMENTS

WHEREAS, the Copper Valley Community Services District was formed and is authorized by state law to acquire, construct, improve, maintain, and operate street lighting and landscaping on public property, public rights-of-way, and public easements.; and

WHEREAS, the District was formed and is authorized by state law to acquire, construct, improve, and maintain streets, roads, rights-of-way, bridges, culverts, drains, curbs, gutters, sidewalks, and any incidental works.; and

WHEREAS, state law allows the District to adopt, by ordinance, and enforce rules and regulations for the administration, operation, and use and maintenance of the facilities and services it provides; and

WHEREAS, the District Infrastructure exists and is maintained for the benefit of all residents of the District and should not be altered, damaged, incomed, or otherwise encroached upon without proper reason; and

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WHEREAS, the District's purpose in issuing encroachment permits will to be ensure that work performed within and utilizing District Infrastructure shall be conducted safely and with as little disruption as possible, as well as to ensure that the District Infrastructure remains in good repair and to District's standards upon the conclusion of the permitted encroachments.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT that the District does hereby adopt Ordinance 2023-01, Prohibiting Unpermitted Encroachment on District Maintained Roads, Property, and Infrastructure and Establishing Encroachment Permit Requirements for Temporary Encroachments and authorize the General Manager to develop, implement and administer the Encroachment Permitting process, standards and requirements.

PASSED AND ADOPTED by the Board of Directors of the Copper Valley Community Services District on _____ by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED

PRESIDENT

ATTESTED:

SECRETARY

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Copper Valley Community Services District, do hereby declare that the foregoing RESOLUTION NO.

_____ was duly passed and adopted at a Regular Meeting of the Board of Directors of the Copper Valley Community Services District duly called and held on _____, 2023.

SIGNED: _____ *DATED:* _____

**COPPER VALLEY
COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS
Modified Cash Basis**

FISCAL YEAR ENDED JUNE 30, 2022

DRAFT

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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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

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, 2022, 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, 2022, 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 18 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 1, 2023

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Statement of Net Position
Modified Cash Basis
June 30, 2022**

	<u>Governmental Activities</u>
Assets	
Current Assets	
Cash and investments	\$ 1,369,572
Restricted cash	212,373
Total current assets	<u>1,581,945</u>
Capital Assets:	
Easements	10,344,000
Construction in progress	-
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>15,285,639</u>
Liabilities	
Current Liabilities	
Current portion of long-term debt	<u>164,495</u>
Long Term Liabilities	
Long-term portion of installment debt	1,553,463
Long-term portion of capital lease	7,220
Total long-term liabilities	<u>1,560,683</u>
Total liabilities	<u>1,725,178</u>
Net Position	
Net investment in capital assets	11,978,516
Restricted debt proceeds	212,373
Unrestricted	1,369,572
Total net position	\$ <u><u>13,560,461</u></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, 2022**

	<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	\$ 1,213,924	\$ 1,347,779	\$ -	\$ 133,855
Interest expense	49,509			(49,509)
Total Governmental activities	<u>\$ 1,263,433</u>	<u>\$ 1,347,779</u>	<u>\$ -</u>	<u>84,346</u>
General Revenues:				
Investment income				885
Sale of assets				4,000
Other				33,290
Total general revenues				<u>38,175</u>
Change in net position				122,521
Net position - beginning				13,437,940
Net position - ending			\$	<u><u>13,560,461</u></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, 2022**

	General Fund	Totals Governmental Funds
	<u> </u>	<u> </u>
Assets		
Cash and investments	\$ 1,369,572	\$ 1,369,572
Restricted cash	212,373	212,373
Total assets	<u>\$ 1,581,945</u>	<u>\$ 1,581,945</u>
Fund Balance		
Restricted debt proceeds	\$ 212,373	\$ 212,373
Unassigned	<u>1,369,572</u>	<u>1,369,572</u>
Total fund balance	<u>\$ 1,581,945</u>	<u>\$ 1,581,945</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, 2022**

Fund balances of governmental funds	\$ 1,581,945
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.	13,703,694
Long term debt is not due and payable in the current period and therefore is not reported in the funds	<u>(1,725,178)</u>
Net position of governmental activities	<u><u>\$ 13,560,461</u></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, 2022**

	General Fund	Total Governmental Funds
	<u> </u>	<u> </u>
Revenues		
Use of money and property	\$ 885	\$ 885
Special assessment	1,347,779	1,347,779
Other	<u> 33,290</u>	<u> 33,290</u>
Total revenues	<u>1,381,954</u>	<u>1,381,954</u>
Expenditures		
Current:		
Community services	908,363	908,363
Debt		
Principal	159,982	159,982
Interest	49,509	49,509
Capital expense	<u> 40,377</u>	<u> 40,377</u>
Total expenditures	<u>1,158,231</u>	<u>1,158,231</u>
Excess (deficit) of revenues over expenditures before other financing sources	<u> 223,723</u>	<u> 223,723</u>
Other financing sources-sale of assets	<u> 4,000</u>	<u> 4,000</u>
Net change in fund balances	<u> 227,723</u>	<u> 227,723</u>
Fund balance, beginning of fiscal year	<u>1,354,222</u>	<u>1,354,222</u>
Fund balance, end of fiscal year	<u><u>\$ 1,581,945</u></u>	<u><u>\$ 1,581,945</u></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, 2022**

Net change in fund balances - total governmental funds	\$ 227,723
<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	40,377
Depreciation expense	(305,561)
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.	<u>159,982</u>
Change in net position of governmental activities	<u><u>\$ 122,521</u></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, 2022

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, 2022

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, 2022**

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 2020/21 fiscal year assessments as approved by Measure A are as follows:

Improved lots	\$1,876.94 per residential lot
Large undeveloped properties	\$793.51 per acre or portion thereof
Sports club property	\$705.35 per acre or portion thereof
Golf course property	\$70,382.40 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, 2022**

Note 2: Cash and Investments

Cash at June 30, 2022 consisted of the following:

General checking	\$ 1,407,973
LAIF	105,733
Cash with county	<u>68,239</u>
Total	<u>\$ 1,581,945</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*	\$ 68,239	\$ 68,239	\$ -
Local Agency Investment Fund*	105,733	105,733	
Totals	<u>\$ 173,972</u>	<u>\$ 173,972</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, 2022

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, 2022, the District's deposits balance, including certificates of deposit, was \$1,454,930 and the carrying amount was \$1,407,973. The difference between the bank balance and the carrying amount was due to normal outstanding checks and deposits in transit. Of the bank balance, \$250,000 was covered by the Federal Depository Insurance and \$1,204,930 was covered by collateral held in the pledging bank's trust department in the District's name.

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 \$231.57 billion. Of the \$231.57 billion managed by the State Treasurer, 100% is invested in non-derivative financial products and 1.88% 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.

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2022**

Note 3: Property Plant and Equipment

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

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Governmental Activities				
Capital assets, not being depreciated				
Easements	\$ 10,344,000	\$ -	\$ -	\$ 10,344,000
Capital assets, being depreciated				
Equipment	522,776	31,234	(22,768)	531,242
Buildings	136,427	9,142		145,569
Roads	4,377,023			4,377,023
Total capital assets, being depreciated	5,036,226	40,376	(22,768)	5,053,834
Less accumulated depreciation for:				
Equipment	(376,187)	(49,372)	22,768	(402,791)
Buildings	(29,181)	(7,323)		(36,504)
Roads	(1,005,980)	(248,865)		(1,254,845)
Total accumulated depreciation	(1,411,348)	(305,560)	22,768	(1,694,140)
Total capital assets, being depreciated, net	3,624,878	(265,184)		3,359,694
Total governmental activities, capital assets, net	\$ 13,968,878	\$ (265,184)	\$ -	\$ 13,703,694

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, 2022:

Governmental Activities	July 1, 2021	Additions	Retirements	June 30, 2022	one year
Installment Loan A	\$ 524,269	\$ -	\$ (69,707)	\$ 454,562	\$ 71,369
Installment Loan B	1,330,673		(79,106)	1,251,567	81,297
Capital lease	30,218		(11,169)	19,049	11,829
Total	\$ 1,885,160	\$ -	\$ (159,982)	\$ 1,725,178	\$ 164,495

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, 2022 of principal and interest payments:

Fiscal Year Ending	Principal	Interest	Total
June 30, 2023	\$ 11,829	\$ 787	\$ 12,616
2024	7,220	139	7,359
Totals	\$ 19,049	\$ 926	\$ 19,975

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2022**

Note 4: Long-Term Liabilities (Continued)

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
2023	\$ 71,369	\$ 10,353	\$ 81,722
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>\$ 454,562</u>	<u>\$ 35,770</u>	<u>\$ 490,332</u>

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
2023	\$ 81,297	\$ 33,863	\$ 115,160
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
2028-2032	492,496	83,304	575,800
2033-2035	329,443	16,037	345,480
Totals	<u>\$ 1,251,567</u>	<u>\$ 245,513</u>	<u>\$ 1,497,080</u>

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2022**

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 2021/22	\$	1,381,954
GANN limit for 2021/22		1,567,113
Amount (under)/over limit	\$	<u>(185,159)</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.

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.

COVID 19

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of Copper Valley Community Services District could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statements specific to this issue.

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Required Supplementary Information
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual – General Fund
Modified Cash Basis
For the Fiscal Year Ended June 30, 2022**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues				
Special assessments	\$ 1,361,400	\$ 1,361,400	\$ 1,347,779	\$ (13,621)
Use of money and property	1,300	1,300	885	(415)
Other	8,500	8,500	33,290	24,790
Total revenues	<u>1,371,200</u>	<u>1,371,200</u>	<u>1,381,954</u>	<u>10,754</u>
Expenditures				
Salaries and benefits	608,400	608,400	564,384	44,016
Services and supplies	387,500	387,500	343,979	43,521
Principal Expense	159,982	159,982	159,982	-
Interest expense	49,516	49,516	49,509	7
Capital expense	40,775	40,775	40,377	398
Total expenditures	<u>1,246,173</u>	<u>1,246,173</u>	<u>1,158,231</u>	<u>87,942</u>
Excess (deficit) of revenues over expenditures before other financing sources	<u>125,027</u>	<u>125,027</u>	<u>223,723</u>	<u>98,696</u>
Other financing sources-sale of assets			4,000	4,000
Net change in fund balances	<u>\$ 125,027</u>	<u>\$ 125,027</u>	<u>227,723</u>	<u>\$ 102,696</u>
Fund balance, beginning of fiscal year			<u>1,354,222</u>	
Fund balance, end of fiscal year			<u>\$ 1,581,945</u>	

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

**Note to the Required Supplementary Information
June 30, 2022**

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.

Copper Valley Community Services District

Management Report

Fiscal Year Ended June 30, 2022

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

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

COMMUNICATION OF SIGNIFICANT DEFICIENCY

To: Board of Directors
Copper Valley Community Services District

We have audited the financial statements of Copper Valley Community Services District as of and for the fiscal year ended June 30, 2022, and have issued our reports thereon dated February 1, 2023. We conducted our audits in accordance with auditing standards generally accepted in the United States of America.

In planning and performing our audit, we considered Copper Valley Community Services District's (District) internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any significant deficiencies that we consider to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2022-001 in the following schedule of findings to be a significant deficiency in the District's internal control.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal controls over financial reporting and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control. This report is an integral part of an audit performed in accordance with auditing standards generally accepted in the United States of America in considering the District's internal control over financial reporting, accordingly this report is not suitable for any other purpose.

This report is intended solely for the information and use of the board of directors and management of Copper Valley Community Services District.

Larry Bain, CPA,
An Accounting Corporation
February 1, 2023

**COPPER VALLEY COMMUNITY SERVICES DISTRICT
FINDINGS AND RECOMMENDATIONS**

June 30, 2022

Significant Deficiency Not Deemed a Material Weakness

FS 2022-001: We noted the District has a lack of segregation of duties, as one person is capable of handling all aspects of processing transactions from beginning to end. A lack of segregation of duties increases the risk of potential errors or irregularities occurring without being detected; however, due to a limited number of personnel an adequate segregation of duties is not possible without incurring additional costs. We have also noted this comment in previous audits.

Management Response: We segregate duties to the greatest extent possible with the small staff size.

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

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

February 1, 2023

To the Board of Directors
Copper Valley Community Services District

We have audited the financial statements of the governmental-type activities of Copper Valley Community Services District for the fiscal year ended June 30, 2022, and have issued our reports thereon dated February 1, 2023. Professional standards require that we provide you with the following information related to our audit.

Our responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated September 4, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We started the audit later than previously communicated and report issuance was also delayed as a result of COVID 19 and other scheduling issues.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Copper Valley Community Services District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2022. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

Management's estimate of the useful lives of assets for calculating depreciation expense is based on GFOA recommended useful lives. We evaluated the key factors and assumptions used to develop the useful life estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate for budgeted revenues and expenditures is based on past experience along with known conditions expected during the budget year. We evaluated key factors and assumptions used to develop the budget to determine that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. These financial statements reflect all known audit entries discovered during the audit. We made several reclassification entries to expense and revenue accounts. We proposed and recorded entries to convert from the fund financial statement presentation to the government-wide presentation. We passed on recording \$10,418 accrued vacation which was not material to the government-wide financial statements.

Disagreements with Management

For purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significance to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 1, 2023.

Management Consultation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We discussed with management that there is \$212,373 of unexpended debt proceeds from the installment sale taken out for the Phase II project. Management and the Board will need to determine what projects to apply these funds to. This was also discussed during the prior audit.

This information is intended solely for the use of the Board of Directors and management of Copper Valley Community Services District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Larry Bain, CPA,
An Accounting Corporation



CIVIL ENGINEERING & LAND SURVEYING

915 17th Street • Modesto, CA 95354 • 209.548.9300

February 15, 2023

Cooper Valley CSD
ATTN: Peter Kampa
C/O: Nichole McCutchen; Office Manager
1000 Saddle Creek Drive
Copperopolis, CA 95228

RE: Copper Valley CSD
Tuolumne, California

Dear Mr. Kampa;

Benchmark Engineering, Inc. is pleased to present the enclosed Proposal to provide Civil Engineering & Land Surveying services for the above-referenced project in Tuolumne County, California. The proposal contains our scope of services, a fee to complete each phase of work, and a list of exclusions to the scope.

Our professional team will provide complete services for all Civil Engineering and Land Surveying work required to complete the project.

Should you have any questions or require additional information, please do not hesitate to contact me. We look forward to working with you on this project.

Sincerely,

M. Syd Halterman
Land Surveyor

Enclosure



CIVIL ENGINEERING & LAND SURVEYING

915 17th Street • Modesto, CA 95354 • 209.548.9300

**PROPOSAL
FOR
COPPER VALLEY CSD
TUOLUMNE COUNTY, CA
JOB #254100P
FEBRUARY 15, 2023**

PHASE

100 DISTRICT ENGINEER

- A. Perform work and render services as requested by the Copper Valley Community Services District (Client). Work and services to include, but not be limited to:
1. General Engineering and Surveying review and services related to District roads, facilities, and related structures.
 2. Assistance with design review, inspection, and acceptance of developer constructed infrastructure.

Note: Work and services to be provided on an as-needed basis based upon Task Orders as issued by the General Manager.

COST DETERMINED FOR EACH TASK ORDER

101 MEETINGS

- A. Attend all project related meetings as requested by Client.

**TIME AND MATERIALS
(Based on Benchmark Engineering, Inc.'s
Current Rate Schedule, Attached)**

102 ADDITIONAL SERVICES

- A. Perform additional services as requested by Client.

**TIME AND MATERIALS
(Based on Benchmark Engineering, Inc.'s
Current Rate Schedule, Attached)**

103 DIRECT EXPENSES

- A. Provide plots and prints as necessary for submittals to public agencies, utility companies, contractors, and other requests by Client for miscellaneous expenses.

COST + 10%



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**PROPOSAL
FOR
COPPER VALLEY CSD
TUOLUMNE COUNTY, CA
JOB #254100P
FEBRUARY 15, 2023**

SUMMARY OF FEES

100	District Engineer	Cost is determined by each task
101	Meetings	T&M
102	Additional Services	T&M
103	Direct Expenses	Cost + 10%

TOTAL **TBD**
(Plus, Time and Materials for Phases 101 – 103)



CIVIL ENGINEERING & LAND SURVEYING

FIRM PROFILE

Established in 1999, Benchmark Engineering, Inc. is a full-service Professional Civil Engineering and Land Surveying Corporation providing Land Use Planning and Zoning, Civil Engineering, Land Surveying and Construction Staking Services.

Benchmark's Project Management and Design Team is led by Michael "Syd" Halterman, PLS and Sergio Carrera, PE.

Michael "Syd" Halterman, has more than 28 years of experience in Land Surveying in both the public and private sector. He is a Licensed Professional Land Surveyor in the State of California. Mr. Halterman is responsible for overseeing the Survey Department for both field and office survey work including, research, coordination and preparation of final maps, parcel maps, A.L.T.A. surveys, tentative maps, topographical surveys, drone photogrammetry, as-built surveys, legal descriptions, and exhibits. He works with both office and field project managers on project scheduling, quality control, contracts and budgets.

Sergio Carrera is a Licensed Professional Engineer in the State of California with over 27 years of experience. His expertise includes residential, commercial, and structural design, water and wastewater system analysis, hydrology and hydraulic design including HEC-RAS analysis. He also has a B.S. in Architectural Engineering from California Polytechnic State University, San Luis Obispo. Mr. Carrera is responsible for overseeing the Engineering Department for project scheduling, quality control, contracts, and budgets.

Through use of continuously upgraded, state of the art equipment and technology coupled with designated personal contact, Benchmark Engineering, Inc. is committed to providing its clients with exceptional professional service.

Benchmark Engineering, Inc.'s qualified staff have extensive experience in Master Planning, residential, commercial and industrial land development engineering, Planning and Zoning, Infrastructure design, governmental agency permitting and construction management. Benchmark Engineering, Inc.'s staff has worked extensively with most of the governmental agencies in the Central Valley, helping to establish a reputation for providing a quality work product with results in timely project approvals.

Through honesty, integrity and service, Benchmark Engineering, Inc. can assist you with all phases of your project, from concept through completion, no matter how large or small.

PROFESSIONAL SERVICES

Residential and commercial land development, planning including:

- Annexations
- Planning and Zoning
- Tentative Subdivision and Parcel Maps
- Predevelopment Review
- Subdivision Lot Layouts
- Master Plan Communities
- Entitlement
- City and County Research
- Site Plans
- Area Plans

Municipal, residential, commercial and industrial land development engineering including:

- Municipal Engineering
- Structural Design/Calculations
- Grading and Earthwork Design
- Street Design
- Infrastructure Design and Master Plans
- Construction Management/ Supervision and Administration
- Project Cost and Budget Analysis
- Traffic Striping Plans
- Storm Water Pollution Prevention Plan, (SWPPP)
- Solar Structure Design

Professional Land Surveying and mapping including:

- Boundary Surveys
- A.L.T.A. Surveys
- Parcel Maps
- Subdivision Maps
- Record of Survey Maps
- Topographical Maps
- Aerial Control and Drone Photogrammetry
- Construction Staking
- Lot Line Adjustments

Headquarter:

915 17TH STREET
MODESTO, CA 95355
(209) 548-9300 Phone
(209) 548-9305 Fax

Business Classification:

Corporation

Year of Incorporation: 1999

Website: www.bmeng.net



CIVIL ENGINEERING & LAND SURVEYING

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BENCHMARK ENGINEERING, INC. RATE SCHEDULE 2023

OFFICE

CIVIL ENGINEERING, MAPPING AND PLANNING SERVICES

Executive	\$ 175.00
Civil Engineer	\$ 175.00
Land Surveyor	\$ 175.00
Project Manager	\$ 150.00
Senior Designer	\$ 135.00
CAD Technician III	\$ 125.00
CAD Technician II	\$ 110.00
CAD Technician I	\$ 90.00
Project Coordinator	\$ 80.00
Administrative Assistant	\$ 60.00

FIELD

SURVEYING

Land Surveyor	\$ 175.00
Associate Land Surveyor	\$ 150.00
Field Survey Manager	\$ 150.00
Assistant Land Surveyor	\$ 125.00
Survey Technician	\$ 110.00
Survey Assistant	\$ 90.00
2 Person Survey Crew	\$ 275.00
1 Person Survey Crew	\$ 175.00
Pile Pull Test	\$ 125.00
Special Observation	\$ 150.00
Weekly SWPPP Monitoring	\$ 150.00
SWPPP Qualifying Event	\$ 150.00

NOTE:

Expert witness consultation fee is \$500.00 per hour. Minimum \$2,000.00 non-refundable retainer.

The above rate schedule is effective through December 31, 2023 and is subject to adjustment January 1, 2024.