



COPPER VALLEY COMMUNITY SERVICES DISTRICT

1000 Saddle Creek Drive
Copperopolis, CA 95228
(209) 785-0100 – coppervalleycsd.org

DIRECTORS

Roger Golden, President
Larry Hoffman, Vice President
Ken Albertson
Darlene DeBaldo
Don Kurtz

BOARD OF DIRECTORS AGENDA

April 21, 2020 2:00 p.m.

LOCATION: TELECONFERENCE - SEE BELOW

IMPORTANT NOTICE REGARDING COVID-19 AND TELECONFERENCE MEETINGS:

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

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

HOW TO OBSERVE AND PARTICIPATE IN THE MEETING:

Please join my meeting from your computer, tablet or smartphone.

<https://global.gotomeeting.com/join/748559005>

You can also dial in using your phone.

United States (Toll Free): [1 877 568 4106](tel:18775684106)

United States: [+1 \(312\) 757-3129](tel:+13127573129)

Access Code: 748-559-005

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<https://global.gotomeeting.com/install/748559005>

<https://www.gotomeet.me/NMcCutchen/copper-valley-csd-regular-board-meeting>

You can also dial in using your phone. United States: +1 (872) 240-3212 Access Code: 953-953-941

HOW TO SUBMIT PUBLIC COMMENTS:

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

Telephonic / Electronic Comments: During the meeting, the Board President or designee will announce the opportunity to make public comments by voice, which can be made by phone or computer audio.

ACCESSIBILITY INFORMATION:

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

PUBLIC RECORDS:

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

BOARD OF DIRECTORS REGULAR MEETING TELE-CONFERENCE AGENDA

April 21, 2020. 2:00 PM

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. CHANGES TO ORDER OF AGENDA

5. PUBLIC COMMENT (Each speaker is limited to two (2) minutes) Members of the public are appreciated for taking the time to attend this meeting and provide comments on matters of District business. Any member of the public may address the Board relating to any matter within the Board's jurisdiction. This need not be related to any item on the agenda; however, the Board cannot act on an item unless it was noticed on the agenda

6. CONSENT CALENDAR

Consent Calendar items are considered routine and will be acted upon by one motion. There will be no separate discussion on these items unless a member of the Board, Staff or a member of the Public requests specific items be set aside for separate discussion.

- a) Review of monthly financial report, approval of bills and claims for the month of March 2020.
- b) Approval of the minutes from the Regular Board Meeting held March 17, 2020.
- c) Adoption of a Resolution Altering the Regular Meeting Location Due to a Local Emergency Caused by the Coronavirus (COVID-19) Pandemic

7. DISCUSSION AND ACTION ITEMS

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

- a) Presentation, Review and Acceptance of the 2019/2020 Fiscal Year Audited Financial Statements.
- b) Update Report on the Status of and Funding for the Copper Valley Road Improvements, Phase II
- c) Update Report on the Status of Operations Resulting From Impacts of COVID-19
- d) Update Report on the Implementation of the Interim Operations Agreement with CV Partners
- e) Discussion of the District's Policy Regarding the Preparation and Content of Board Meeting Minutes
- f) Adoption of a Resolution Reclassifying the District Clerk Position to Office Manager
- g) Adoption of a Resolution Declaring an Emergency Related to COVID-19 and Temporarily Authorize Increased Authority for the General Manager

8. STAFF AND DIRECTOR REPORTS

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

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

9. ADJOURNMENT

Agenda Materials: May be viewed on the bulletin boards outside the Copper Valley Pro Shop, on the Sports Club Bulletin Board, in the viewing box outside the CSD main office and at the CSD Website typically three days preceding each meeting date. Materials will also be available at the meeting.

Americans with Disabilities Act Compliance: If you require special assistance to participate in Board Meetings, please contact the CVCSO Board Clerk at (209) 272-0957. Advance notification will enable the District to make reasonable arrangements to insure accessibility.



Copper Valley Community Services District

Treasurer's Report

March 31, 2020

**Copper Valley Community Services District
Treasurer's Report
March 2020**

Statement of Cash Flows

For the 9 Months Ending March 31, 2020

	Umpqua Bank Checking	Calaveras Co Fund 2188	LAIF	YTD Total
Net Income	55,138	-	1,880	57,018
OPERATING ACTIVITIES				
Adjustments to reconcile Net Income to Net Cash used in Operations:				
1200 Accounts Receivable	(2,550)			(2,550)
2000 Accounts Payable	5,858			5,858
2050 Umpqua CSDA Visa	22,370			22,370
2100 Payroll Taxes Payable	2,253			2,253
2110 Garnishments Payable	-			-
2150 Accrued Payroll	17,066			17,066
2200 Sales Tax Payable	-			-
Net cash used in operating activities	100,135	-	1,880	102,015
FINANCING ACTIVITIES				
2500 Lease Payable - John Deere	-			-
Net cash decrease for period	100,135	-	1,880	102,015
Cash at beginning of period (7/1/2019)	635,836	52,006	102,149	789,992
Cash at end of period	735,972	52,006	104,029	892,007

Copper Valley Community Services District
Treasurer's Report
March 2020

Cash Flow Projection

FY 2019-20						
Mar-2020	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020

REGULAR CHECKING

	Mar-2020	Apr-2020	May-2020	Jun-2020	Jul-2020	Aug-2020	Sep-2020	Oct-2020	Nov-2020
Beginning Checking Account Balance	\$ 841,438	\$ 735,972	\$ 672,121	\$ 1,106,546	\$ 1,043,195	\$ 979,844	\$ 978,714	\$ 915,363	\$ 852,012
Deposits	\$ -	\$ -	\$ 497,777			62,222			
Assessments	\$ -								
Other Income	\$ 348								
Disbursements									
Paychecks	\$ 21,901	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
Payroll Taxes	\$ 9,491	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200
Checks Written	\$ 22,626	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
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	\$ 2,831								
Univar	\$ 37,514	\$ -							
Willdan	\$ -								
NBS	\$ -								
SDFEA (Road Construction Loan)	\$ 500	\$ 500							
Human Resource Practitioners	\$ 7,528	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
Credit Card Payments	\$ 2,372	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
ACS Debits - (Utilities, Lease Pymts, P/R processing)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Disbursements	\$ 105,814	\$ 63,851	\$ 63,351	\$ 63,351	\$ 63,351	\$ 63,351	\$ 63,351	\$ 63,351	\$ 63,351
Ending Checking Account Balance	\$ 735,972	\$ 672,121	\$ 1,106,546	\$ 1,043,195	\$ 979,844	\$ 978,714	\$ 915,363	\$ 852,012	\$ 788,660
check \$	-	-	-	-	-	-	-	-	-
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 March 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	735,972
1020 Cash - Fund 2188	52,006
1040 Local Agency Investment Fund (LAIF)	104,029
Total Bank Accounts	\$892,008
Accounts Receivable	
1200 Accounts Receivable	2,550
Total Accounts Receivable	\$2,550
Total Current Assets	\$894,558
Fixed Assets	
1500 Capital Assets	
1501 Equipment	397,708
1503 Roads	2,360,462
1504 Easements	10,344,000
1505 Buildings	79,000
Total 1500 Capital Assets	13,181,170
1550 Construction in Progress	39,718
1600 Accumulated Depreciation	
1601 Equipment	-265,516
1603 Roads	-782,098
1605 Buildings	-22,120
Total 1600 Accumulated Depreciation	-1,069,734
Total Fixed Assets	\$12,151,155
TOTAL ASSETS	\$13,045,713

Copper Valley Community Services District

BALANCE SHEET

As of March 31, 2020

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	5,858
Total Accounts Payable	\$5,858
Credit Cards	
2050 Umpqua CSDA Visa	22,370
Total Credit Cards	\$22,370
Other Current Liabilities	
2100 Payroll Taxes Payable	2,253
2150 Accrued Payroll	17,066
2200 Sales Tax Payable	0
Total Other Current Liabilities	\$19,320
Total Current Liabilities	\$47,547
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	\$789,964
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Fund Balance	-65
Net Income	57,018
Total Equity	\$12,255,748
TOTAL LIABILITIES AND EQUITY	\$13,045,713

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2019-20 MONTHLY BUDGET REPORT ANALYSIS
 March 2020

	ACTUALS			BUDGET		
	Last Year July-March	This Year July-March	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
SERVICES AND SUPPLIES						
ADMINISTRATION						
OE01	\$ 11,500	\$ -	\$ (11,500)	\$ 8,000	\$ 8,000	100%
OE02	\$ 360	\$ 400	\$ 40	\$ 500	\$ 100	20%
OE02-1	\$ 4,354	\$ 1,089	\$ (3,265)	\$ 5,500	\$ 4,411	80%
OE03	\$ 378	\$ 383	\$ 5	\$ 500	\$ 117	23%
OE04	\$ 1,500	\$ 3,975	\$ 2,475	\$ 1,900	\$ (2,075)	-109%
OE05	\$ 57,634	\$ 53,660	\$ (3,975)	\$ 77,000	\$ 23,340	30%
OE06	\$ -	\$ -	\$ -	\$ 10,700	\$ 10,700	100%
OE07	\$ 3,137	\$ 3,322	\$ 185	\$ 4,000	\$ 678	17%
OE08	\$ 9,435	\$ 6,690	\$ (2,745)	\$ 12,300	\$ 5,610	46%
OE09	\$ 4,163	\$ 5,140	\$ 977	\$ 5,400	\$ 260	5%
OE10	\$ 3,055	\$ 3,853	\$ 798	\$ 3,800	\$ (53)	-1%
OE11	\$ 8,529	\$ 3,091	\$ (5,438)	\$ 13,100	\$ 10,009	76%
OE12	\$ 5,156	\$ 4,191	\$ (965)	\$ 7,100	\$ 2,909	41%
OE14	\$ 4,334	\$ 6,048	\$ 1,715	\$ 5,800	\$ (248)	-4%
OE15	\$ 3,497	\$ 2,425	\$ (1,072)	\$ 7,900	\$ 5,475	69%
OE21	\$ 1,964	\$ 2,876	\$ 912	\$ 2,700	\$ (176)	-7%
OE26	\$ 5,602	\$ -	\$ (5,602)	\$ 7,100	\$ 7,100	100%
OE29	\$ 690	\$ -	\$ (690)	\$ 900	\$ 900	100%
OE30	\$ 5,900	\$ 6,125	\$ 225	\$ 6,000	\$ (125)	-2%
OE41	\$ 9,200	\$ 5,936	\$ (3,263)	\$ -	\$ -	
PE03-1	\$ 113,103	\$ 66,571	\$ (46,532)	\$ -	\$ -	
PE06-1	\$ 253,490	\$ 192,354	\$ (61,137)	\$ 201,800	\$ 81,954	41%
COMMON AREAS						
OE16	\$ 17,269	\$ 9,405	\$ (7,864)	\$ 23,000	\$ 13,595	59%
OE17	\$ 17,463	\$ 19,147	\$ 1,683	\$ 24,800	\$ 5,653	23%
OE17-2	\$ 2,182	\$ -	\$ (2,182)	\$ -	\$ -	
PE03-5	\$ 740	\$ 11	\$ (729)	\$ -	\$ -	
PE06 -5	\$ 9,426	\$ 147	\$ (9,278)	\$ -	\$ -	
OE18-1	\$ 29,598	\$ 31,320	\$ 1,722	\$ 37,400	\$ 6,080	16%
OE18-3	\$ 5,616	\$ 8,833	\$ 3,217	\$ 12,500	\$ 3,667	29%
OE18-4	\$ 13,927	\$ 16,942	\$ 3,015	\$ 28,400	\$ 11,458	40%
PE03-2	\$ 11,087	\$ 13,829	\$ 2,742	\$ -	\$ -	
PE06 -2	\$ 132,460	\$ 172,109	\$ 39,648	\$ -	\$ -	
Total Common Areas	\$ 239,768	\$ 271,743	\$ 31,975	\$ 126,100	\$ 40,453	32%

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2019-20 MONTHLY BUDGET REPORT ANALYSIS
 March 2020

	ACTUALS			BUDGET		
	Last Year July-March	This Year July-March	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
MOSQUITO ABATEMENT						
OE22-1	\$ 10,853	\$ 17,727	\$ -	\$ 19,000	\$ 1,273	7%
OE22-2	\$ 2,666	\$ 2,410	\$ (255)	\$ 4,000	\$ 1,590	40%
OE22-3	\$ 8,052	\$ 12,826	\$ 4,774	\$ 18,600	\$ 5,774	31%
OE22-4	\$ 6,350	\$ 9,865	\$ 3,515	\$ 8,000	\$ (1,865)	-23%
PE03-4	\$ 742	\$ 804	\$ 62			
PE06-4	\$ 9,550	\$ 10,643	\$ 1,093			
PE03-6	\$ -	\$ 356	\$ 356			
PE06-6	\$ -	\$ 4,322	\$ 4,322			
Total Mosquito Abatement	\$ 38,212	\$ 58,952	\$ 20,740	\$ 49,600	\$ 6,773	14%
	\$ (286,307)	\$ (274,729)	\$ 11,579			
TOTAL SERVICES & SUPPLIES	\$ 245,163	\$ 248,320	\$ 3,157	\$ 377,500	\$ 129,180	34%
<i>Less: Distributed Payroll to Service Areas</i>						
PERSONNEL COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	
PE01	\$ 561	\$ 248	\$ (313)	\$ 17,600	\$ 17,352	99%
PE02	\$ 36,536	\$ 46,742	\$ 10,205	\$ 75,900	\$ 29,159	38%
PE03	\$ 24,619	\$ 22,074	\$ (2,545)	\$ 27,600	\$ 5,526	20%
PE04	\$ 1,301	\$ 1,301	\$ -	\$ 1,800	\$ 499	28%
PE05	\$ 6,500	\$ 5,400	\$ (1,100)	\$ 6,000	\$ 600	10%
PE06	\$ 263,113	\$ 266,818	\$ 3,705	\$ 344,800	\$ 77,982	23%
TOTAL PERSONNEL COSTS	\$ 332,631	\$ 342,583	\$ 9,952	\$ 473,700	\$ 131,117	28%
EQUIPMENT OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	
CO04	\$ 65,667	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CO09	\$ 11,605	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CO10	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CO04	\$ 77,273	\$ -	\$ (77,273)	\$ -	\$ -	#DIV/0!
TOTAL EQUIPMENT OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CAPITAL OUTLAY/STUDIES/ASSESEMENTS	\$ -	\$ 2,560	\$ 2,560	\$ -	\$ (2,560)	#DIV/0!
OE53-2	\$ -	\$ -	\$ -	\$ -	\$ -	
OE53-1	\$ 718,875	\$ -	\$ (718,875)	\$ 198,531	\$ 198,531	100%
OE51-4	\$ 56,357	\$ 60,794	\$ 4,437	\$ 35,035	\$ (25,759)	-74%
OE51-1	\$ -	\$ -	\$ -	\$ 10,437	\$ -	
TBD	\$ -	\$ -	\$ -	\$ -	\$ -	
OE54-2	\$ 775,232	\$ 68,690	\$ (706,542)	\$ 256,003	\$ 170,212	66%
TOTAL STUDIES & ASSESSMENTS	\$ -	\$ 68,690	\$ (706,542)	\$ 256,003	\$ 170,212	66%

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2019-20 MONTHLY BUDGET REPORT ANALYSIS
 March 2020

	ACTUALS			BUDGET		
	Last Year July-March	This Year July-March	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES						
DEBT SERVICE						
OE20 John Deere Financing	\$ 15,175	\$ 21,483	\$ 6,308	\$ 16,029	\$ (5,455)	-34%
OE21 John Deere Financing				\$ 12,616		
OE20-01 Interest Expense	-					
Series 2018 Installment Sale				\$ 83,745		
TOTAL DEBT SERVICE	\$ 15,175	\$ 21,483	\$ 6,308	\$ 112,389	\$ (5,455)	-5%
TOTAL EXPENSES	\$ 1,445,475	\$ 681,076	\$ (764,399)	\$ 1,219,592	\$ 425,055	35%

PAYMENTS AND ASSESSMENTS RECEIVED

<u>Assessment Income</u>						
Pymt No. 3: (5%) Aug 2019 (FY19)	\$ 46,249	\$ 51,560	\$ 5,311	\$ 62,222	\$ 10,662	
Pymt No. 1: (55%) Feb 2020 (FY20)	\$ 567,157	\$ 678,265	\$ 111,108	\$ 684,443	\$ 6,178	
Pymt No. 2: (40%) May 2020 (FY20)	-	-	-	\$ 497,777	\$ 497,777	
Total Assessment Income	\$ 613,406	\$ 729,824	\$ 116,418	\$ 1,244,442	\$ 514,618	
<u>Reimbursement Income</u>						
Total Reimbursement Income	-	-	-	\$ 1,000	\$ 1,000	
<u>Other Income</u>						
IN03 Weed Abatement	\$ 12,525	\$ 3,411			-	
IN05 Investment Interest	\$ 1,668	\$ 1,880		\$ 2,900		
IN30 Exp Reimbursement Income	\$ 774	\$ 468				
IN41 Gate Opener Income	\$ 570	\$ 1,090		\$ 700		
IN59 Rebates	\$ 1,057	\$ 1,420		\$ 1,300		
Total Other Income	\$ 16,594	\$ 8,269	\$ (8,325)	\$ 15,800	\$ 7,531	
TOTAL PAYMENTS & ASSESSMENTS	\$ 630,000	\$ 738,093	\$ 108,093	\$ 1,266,142	\$ 523,149	
Net Income	\$ (815,475)	\$ 57,018	\$ 872,492	\$ 46,550	\$ (10,468)	
<u>Other Financing Sources & Uses</u>						
Budget Balance	-	-		-	-	
	\$ 57,018					

Copper Valley Community Services District

TRANSACTION REPORT

March 2020

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
Umpqua Bank Checking				
Beginning Balance				
03/01/2020	2608	Kampa Community Solutions, LLC	Managerial Services	-5,962.18
03/02/2020		USBank Equipment Finance	Copier Lease Payment	-144.79
03/02/2020		John Deere Financial	Tractor Payment	-1,335.71
03/02/2020		John Deere Financial	Tractor Payment	-1,051.30
03/04/2020		IRS	Tax Payment for Period: 02/26/2020-02/28/2020	-239.32
03/04/2020		Intuit Full Service Payroll	Payroll Processing Fee	-147.00
03/04/2020		CA EDD	Tax Payment for Period: 02/26/2020-02/28/2020	-29.73
03/05/2020	DD	CHRIS JACOBS	Pay Period: 02/16/2020-02/29/2020	-1,160.96
03/05/2020	DD	Ralph M. McGeorge	Pay Period: 02/16/2020-02/29/2020	-2,016.59
03/05/2020	DD	NICOLE D MC CUTCHEN	Pay Period: 02/16/2020-02/29/2020	-971.78
03/05/2020	DD	NICOLE D MC CUTCHEN	Direct Deposit 2	-100.00
03/05/2020	DD	Gregory Hebard	Pay Period: 02/16/2020-02/29/2020	-2,462.99
03/05/2020	DD	BRADLEY S KURTZER	Pay Period: 02/16/2020-02/29/2020	-536.42
03/05/2020	DD	Gregory Hebard	Direct Deposit 2	-100.00
03/05/2020	DD	DAMON H WAITE	Pay Period: 02/16/2020-02/29/2020	-1,186.09
03/05/2020	DD	KYLE W CEARLEY	Pay Period: 02/16/2020-02/29/2020	-1,239.44
03/06/2020		SDU Child Support	Garnishment	-103.00
03/11/2020		IRS	Tax Payment for Period: 03/04/2020-03/06/2020	-3,021.78
03/11/2020		CA EDD	Tax Payment for Period: 03/04/2020-03/06/2020	-544.70
03/17/2020	2614	Willdan	Invoice #00331716	-37,514.08
03/17/2020	2613	SDRMA-Health Ins.	Invoice #32102	-4,149.36
03/17/2020	2610	Human Resources Practitioners	Invoice #126	-500.00
03/17/2020	2609	Aaronson, Dickerson etal	Invoice #s 120177 & 220197	-3,450.00
03/17/2020	2612	Turf Star, Inc.	Invoice #7106108-00	-111.68
03/17/2020	2615	Univar USA Inc.	Invoice #SC700311	-2,831.40
03/17/2020	2611	Custom Equipment Co., Inc	Work Order #s 752, 770, & 798	-2,452.50
03/19/2020	2617		Umpqua Bank Checking	-3,000.00
03/19/2020	2616		Umpqua Bank Checking	-3,500.00
03/20/2020	DD	Gregory Hebard	Direct Deposit 2	-100.00
03/20/2020	DD	DAMON H WAITE	Pay Period: 03/01/2020-03/15/2020	-1,186.08
03/20/2020	DD	Ralph M. McGeorge	Pay Period: 03/01/2020-03/15/2020	-2,016.60
03/20/2020	DD	NICOLE D MC CUTCHEN	Pay Period: 03/01/2020-03/15/2020	-1,169.30
03/20/2020	DD	BRADLEY S KURTZER	Pay Period: 03/01/2020-03/15/2020	-536.40
03/20/2020	DD	PETER J KAMPA	Pay Period: 03/01/2020-03/15/2020	-2,154.49
03/20/2020	DD	CHRIS JACOBS	Pay Period: 03/01/2020-03/15/2020	-1,160.97
03/20/2020	DD	Gregory Hebard	Pay Period: 03/01/2020-03/15/2020	-2,462.98
03/20/2020	DD	KYLE W CEARLEY	Pay Period: 03/01/2020-03/15/2020	-1,239.45
03/20/2020	DD	NICOLE D MC CUTCHEN	Direct Deposit 2	-100.00
03/23/2020		SDU Child Support	Garnishment	-103.00
03/25/2020		CA EDD	Tax Payment for Period: 03/18/2020-03/20/2020	-725.77
03/25/2020		IRS	Tax Payment for Period: 03/18/2020-03/20/2020	-4,930.12
03/25/2020		Bank of the West		348.00
03/26/2020		Umpqua Bank Commerical CC	Umpqua CSDA Visa	-7,527.59
03/30/2020		PG&E - 7193	Utilities	-393.90

Copper Valley Community Services District

TRANSACTION REPORT

March 2020

DATE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
03/31/2020		USBank Equipment Finance	Copier Lease Payment	-144.79
Total for Umpqua Bank Checking				\$ -105,466.24
TOTAL				\$ -105,466.24

Copper Valley Community Services District

1000 Umpqua Bank Checking, Period Ending 03/31/2020

RECONCILIATION REPORT

Reconciled on: 04/09/2020

Reconciled by: Ever Ventura

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

Summary

USD

Statement beginning balance.....	842,069.10
Checks and payments cleared (48).....	-100,734.63
Deposits and other credits cleared (1).....	348.00
Statement ending balance.....	<u>741,682.47</u>

Uncleared transactions as of 03/31/2020.....	-5,710.47
Register balance as of 03/31/2020.....	735,972.00
Cleared transactions after 03/31/2020.....	0.00
Uncleared transactions after 03/31/2020.....	-18,269.04
Register balance as of 04/09/2020.....	<u>717,702.96</u>

Details

Checks and payments cleared (48)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/17/2020	Check	2552	MICHAEL S STROMBERG	-658.33
02/18/2020	Bill Payment	2604	Mo-Cal Office Solutions, Inc	-110.61
02/18/2020	Bill Payment	2607	Warmerdam CPA Group	-1,800.00
02/18/2020	Bill Payment	2605	VALLEY ENTRY SYSTEMS, I...	-999.57
02/18/2020	Bill Payment	2603	Co Occupational Medical Part...	-165.00
02/18/2020	Bill Payment	2601	Human Resources Practitioners	-1,650.00
02/27/2020	Check	2554	GABRIEL R THOMAS	-951.56
03/02/2020	Expense		John Deere Financial	-1,335.71
03/02/2020	Expense		USBank Equipment Finance	-144.79
03/02/2020	Expense		John Deere Financial	-1,051.30
03/04/2020	Check		CA EDD	-29.73
03/04/2020	Expense		Intuit Full Service Payroll	-147.00
03/04/2020	Check		IRS	-239.32
03/05/2020	Check	DD	BRADLEY S KURTZER	-536.42
03/05/2020	Check	DD	DAMON H WAITE	-1,186.09
03/05/2020	Check	DD	Ralph M. McGeorge	-2,016.59
03/05/2020	Check	DD	KYLE W CEARLEY	-1,239.44
03/05/2020	Check	DD	Gregory Hebard	-2,462.99
03/05/2020	Check	DD	Gregory Hebard	-100.00
03/05/2020	Check	DD	CHRIS JACOBS	-1,160.96
03/05/2020	Check	DD	NICOLE D MC CUTCHEN	-100.00
03/05/2020	Check	DD	NICOLE D MC CUTCHEN	-971.78
03/06/2020	Expense		SDU Child Support	-103.00
03/11/2020	Check		IRS	-3,021.78
03/11/2020	Check		CA EDD	-544.70
03/17/2020	Bill Payment	2614	Willdan	-37,514.08
03/17/2020	Bill Payment	2615	Univar USA Inc.	-2,831.40
03/17/2020	Bill Payment	2613	SDRMA-Health Ins.	-4,149.36
03/17/2020	Bill Payment	2612	Turf Star, Inc.	-111.68
03/17/2020	Bill Payment	2610	Human Resources Practitioners	-500.00
03/17/2020	Bill Payment	2609	Aaronson, Dickerson etal	-3,450.00
03/19/2020	Journal	2616		-3,500.00
03/20/2020	Check	DD	Gregory Hebard	-2,462.98
03/20/2020	Check	DD	KYLE W CEARLEY	-1,239.45
03/20/2020	Check	DD	CHRIS JACOBS	-1,160.97
03/20/2020	Check	DD	Gregory Hebard	-100.00
03/20/2020	Check	DD	DAMON H WAITE	-1,186.08
03/20/2020	Check	DD	Ralph M. McGeorge	-2,016.60
03/20/2020	Check	DD	NICOLE D MC CUTCHEN	-1,169.30

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/20/2020	Check	DD	NICOLE D MC CUTCHEN	-100.00
03/20/2020	Check	DD	BRADLEY S KURTZER	-536.40
03/20/2020	Check	DD	PETER J KAMPA	-2,154.49
03/23/2020	Expense		SDU Child Support	-103.00
03/25/2020	Check		IRS	-4,930.12
03/25/2020	Check		CA EDD	-725.77
03/26/2020	Expense		Umpqua Bank Commerical CC	-7,527.59
03/30/2020	Expense		PG&E - 7193	-393.90
03/31/2020	Expense		USBank Equipment Finance	-144.79

Total -100,734.63

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/25/2020	Deposit		Bank of the West	348.00

Total 348.00

Additional Information

Uncleared checks and payments as of 03/31/2020

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/01/2018	Check	2374	BRADLEY D NICKELL	-257.97
03/17/2020	Bill Payment	2611	Custom Equipment Co., Inc	-2,452.50
03/19/2020	Journal	2617		-3,000.00

Total -5,710.47

Uncleared checks and payments after 03/31/2020

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/03/2020	Check	DD	Ralph M. McGeorge	-2,016.58
04/03/2020	Check	DD	DAMON H WAITE	-1,401.76
04/03/2020	Check	DD	BRADLEY S KURTZER	-1,040.81
04/03/2020	Check	DD	PETER J KAMPA	-2,154.48
04/03/2020	Check	DD	CHRIS JACOBS	-1,388.76
04/03/2020	Check	DD	Gregory Hebard	-100.00
04/03/2020	Check	DD	Gregory Hebard	-2,462.99
04/03/2020	Check	DD	KYLE W CEARLEY	-1,463.92
04/03/2020	Check	DD	NICOLE D MC CUTCHEN	-1,235.00
04/03/2020	Check	DD	NICOLE D MC CUTCHEN	-100.00
04/08/2020	Check		IRS	-4,188.19
04/08/2020	Check		CA EDD	-716.55

Total -18,269.04

Copper Valley Comm Srvs District

CREDIT CARD - TRANSACTION DETAIL BY ACCOUNT

March 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
2050 Umpqua CSDA Visa					
03/01/2020	Expense		Staples		615.84
03/01/2020	Expense		Tees to Please		735.96
03/01/2020	Expense		Copper Auto & Marine		184.51
03/01/2020	Expense		Hunt & Sons, Inc.		344.21
03/01/2020	Expense		Tees to Please		1,145.43
03/02/2020	Expense		Norman's Nursery Inc		1,028.52
03/02/2020	Expense		Verizon Wireless	Verizon telephone	126.98
03/04/2020	Expense		Strand Ace Hardware		51.85
03/04/2020	Expense		Cal Waste Recovery Systems		75.58
03/05/2020	Credit Card Credit		Strand Ace Hardware		-25.86
03/05/2020	Expense		London Fog, Inc.	Invoice #1462	105.92
03/05/2020	Expense		Copper Auto & Marine		145.85
03/06/2020	Expense		Five Minute Car Wash		20.00
03/06/2020	Expense		Ewing		2,536.19
03/06/2020	Expense		Norman's Nursery Inc		354.93
03/10/2020	Credit Card Credit		Calaveras Lumber		-136.17
03/10/2020	Expense		Intuit - QBO Online		49.00
03/10/2020	Expense		Calaveras Lumber		908.86
03/10/2020	Expense		Sonray Machinery		272.79
03/10/2020	Expense		Microsoft Office	Microsoft 360 Subscription	12.50
03/12/2020	Expense		Family Dollar		54.26
03/12/2020	Expense		Calaveras Lumber		617.59
03/12/2020	Expense		711 Materials		1,265.55
03/12/2020	Expense		Aramark Uniform Service		240.64
03/13/2020	Expense		Copper Auto & Marine		152.20
03/14/2020	Expense		Calaveras Telephone Co.	Calaveras utilities	327.84
03/16/2020	Expense		Amazon		37.51
03/16/2020	Expense		Payless IGA		184.15
03/16/2020	Expense		Amazon		70.77
03/16/2020	Expense		Amazon		105.60
03/16/2020	Expense		Hunt & Sons, Inc.		533.25
03/16/2020	Expense		Copperopolis Cruisers 25		59.32
03/17/2020	Expense		Calaveras Lumber		99.08
03/18/2020	Expense		Calaveras Lumber		3,800.65
03/20/2020	Expense		Copperopolis Cruisers 25		44.89
03/20/2020	Expense		Amazon		335.63
03/24/2020	Expense		Ewing		1,472.87
03/24/2020	Credit Card Credit		Platt Electric		-168.31
03/24/2020	Expense		Stockton Honda Yamaha		170.59
03/24/2020	Expense		Harbor Freight Tools		291.99
03/24/2020	Expense		Ewing		21.41
03/25/2020	Expense		eReplacementparts.com		63.07
03/27/2020	Expense		Amazon		21.40
03/28/2020	Expense		Amazon		107.24
03/28/2020	Expense		Young's Copper Ace Hardware		2,074.86
03/29/2020	Expense		Amazon		30.00

Copper Valley Comm Srvs District

CREDIT CARD - TRANSACTION DETAIL BY ACCOUNT

March 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
03/29/2020	Expense		Lowe's		1,534.97
03/31/2020	Expense		Amazon		268.11
Total for 2050 Umpqua CSDA Visa					\$22,370.02
TE TOTAL EXPENSES					
1SS SERVICES & SUPPLIES					
AE Administrative Expenses					
OE02 Finance Expenses					
03/10/2020	Expense		Intuit - QBO Online	Monthly QuickBooks Online Fee	49.00
Total for OE02 Finance Expenses					\$49.00
OE08 Professional Development					
03/06/2020	Expense		Five Minute Car Wash		20.00
03/12/2020	Expense		Family Dollar		54.26
03/16/2020	Expense		Copperopolis Cruisers 25	Fuel	59.32
03/20/2020	Expense		Copperopolis Cruisers 25	Fuel	44.89
Total for OE08 Professional Development					\$178.47
OE11 Electric Power/Water/Sewer					
03/04/2020	Expense		Cal Waste Recovery Systems		75.58
Total for OE11 Electric Power/Water/Sewer					\$75.58
OE12 Telephone					
03/02/2020	Expense		Verizon Wireless		126.98
03/14/2020	Expense		Calaveras Telephone Co.		327.84
Total for OE12 Telephone					\$454.82
OE14 Office Supplies/Postage					
03/01/2020	Expense		Staples	Office Supplies	615.84
03/10/2020	Expense		Microsoft Office		12.50
03/16/2020	Expense		Amazon		37.51
03/16/2020	Expense		Amazon		105.60
03/16/2020	Expense		Amazon		70.77
03/20/2020	Expense		Amazon		335.63
03/27/2020	Expense		Amazon		21.40
03/28/2020	Expense		Amazon		107.24
03/29/2020	Expense		Amazon		30.00
Total for OE14 Office Supplies/Postage					\$1,336.49
Total for AE Administrative Expenses					\$2,094.36
OE Operational Expenses					
OE18 Common Areas					
OE17 Streets/Sidewalks/Lighting Maint & Repair					
03/01/2020	Expense		Tees to Please		1,145.43
03/01/2020	Expense		Tees to Please		735.96
03/02/2020	Expense		Norman's Nursery Inc		1,028.52
03/12/2020	Expense		711 Materials		1,265.55
03/24/2020	Expense		Harbor Freight Tools		291.99
Total for OE17 Streets/Sidewalks/Lighting Maint & Repair					\$4,467.45
OE18-1 Landscape Supplies					
03/06/2020	Expense		Ewing		2,536.19

Copper Valley Comm Srvs District

CREDIT CARD - TRANSACTION DETAIL BY ACCOUNT

March 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
03/06/2020	Expense		Norman's Nursery Inc		354.93
03/24/2020	Expense		Ewing		1,472.87
Total for OE18-1 Landscape Supplies					\$4,363.99
OE18-3 Landscape Equipment Gas & Oil					
03/04/2020	Expense		Strand Ace Hardware		51.85
03/05/2020	Credit Card Credit		Strand Ace Hardware		-25.86
03/17/2020	Expense		Calaveras Lumber		99.08
03/24/2020	Expense		Ewing		21.41
Total for OE18-3 Landscape Equipment Gas & Oil					\$146.48
OE18-4 Landscape Equip Repair/Replace					
03/10/2020	Expense		Sonray Machinery		272.79
03/13/2020	Expense		Copper Auto & Marine		152.20
03/24/2020	Credit Card Credit		Platt Electric		-168.31
03/24/2020	Expense		Stockton Honda Yamaha		170.59
03/25/2020	Expense		eReplacementparts.com		63.07
Total for OE18-4 Landscape Equip Repair/Replace					\$490.34
Total for OE18 Common Areas					\$9,468.26
OE22 Mosquito Abatement Expense					
OE22-2 Mosquito Abatement Monitor/Test					
03/12/2020	Expense		Aramark Uniform Service		240.64
03/16/2020	Expense		Payless IGA		184.15
Total for OE22-2 Mosquito Abatement Monitor/Test					\$424.79
OE22-3 Mosquito Abate Vehicles Gas/Oil					
03/01/2020	Expense		Hunt & Sons, Inc.		344.21
03/10/2020	Expense		Calaveras Lumber		908.86
03/10/2020	Credit Card Credit		Calaveras Lumber		-136.17
03/12/2020	Expense		Calaveras Lumber		617.59
03/16/2020	Expense		Hunt & Sons, Inc.		533.25
03/28/2020	Expense		Young's Copper Ace Hardware		2,074.86
Total for OE22-3 Mosquito Abate Vehicles Gas/Oil					\$4,342.60
OE22-4 Mosquito Abatement Equip Maint					
03/01/2020	Expense		Copper Auto & Marine		184.51
03/05/2020	Expense		London Fog, Inc.		105.92
03/05/2020	Expense		Copper Auto & Marine		145.85
Total for OE22-4 Mosquito Abatement Equip Maint					\$436.28
Total for OE22 Mosquito Abatement Expense					\$5,203.67
Total for OE Operational Expenses					\$14,671.93
Total for 1SS SERVICES & SUPPLIES					\$16,766.29
4CIP CAPITAL IMPROVEMENT PROJECTS					
OE51 Road Improvement Project					
OE51-5 Road Improvements PHASE II					
03/31/2020	Expense		Amazon		268.11
Total for OE51-5 Road Improvements PHASE II					\$268.11
Total for OE51 Road Improvement Project					\$268.11

Copper Valley Comm Srvs District

CREDIT CARD - TRANSACTION DETAIL BY ACCOUNT

March 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
OE54-2 Office Building Siding & Trim					
03/18/2020	Expense		Calaveras Lumber		3,800.65
Total for OE54-2 Office Building Siding & Trim					\$3,800.65
OE54-3 Office Building Renovation					
03/29/2020	Expense		Lowe's		1,534.97
Total for OE54-3 Office Building Renovation					\$1,534.97
Total for 4CIP CAPITAL IMPROVEMENT PROJECTS					\$5,603.73
Total for TE TOTAL EXPENSES					\$22,370.02



COPPER VALLEY COMMUNITY SERVICES DISTRICT

1000 Saddle Creek Drive
Copperopolis, CA 95228
(209) 785-0100 – coppervalleycsd.org

DIRECTORS

Roger Golden, President
Larry Hoffman, Vice President
Ken Albertson
Darlene DeBaldo
Don Kurtz

BOARD OF DIRECTORS REGULAR MEETING MINUTES

March 17, 2020, 2:00 PM

Copper Valley Lodge

1001 Saddle Creek Drive, Copperopolis, CA

1. **CALL TO ORDER**
2. **ROLL CALL** Room Participants: **President Golden, Vice President Hoffman, Director Albertson, Director DeBaldo, General Manager Kampa, Site Manager Hebard**

Tele-conference Participants: Director Kurtz, Board Clerk McCutchen

3. **PLEDGE OF ALLEGIANCE**
4. **CHANGES TO ORDER OF AGENDA** None
5. **PUBLIC COMMENT** None

6. **CONSENT CALENDAR**

- a) Review of monthly financial report, approval of bills and claims for the month of February 2020.
- b) Approval of the minutes from the Regular Board Meeting held February 18,2020.

Vice President Hoffman makes a motion to accept the Consent Calendar, Director Albertson seconds, motion was approved by the following roll call vote: Director Hoffman, yes; Director DeBaldo yes; Director Albertson, yes; Director Kurtz, yes; President Golden, yes. Motion passes unanimously.

7. **DISCUSSION AND ACTION ITEMS**

- a) Adoption of a Resolution approving a Debt Management Policy Vice President Hoffman makes a motion to approve a Debt Management Policy. Director DeBaldo seconds, motion was approved by the following roll call vote: Director Hoffman, yes; Director DeBaldo, yes: Director Albertson, yes: Director Kurtz, yes; President Golden, yes. Motion passes unanimously.
- b) Adoption of a Resolution authorizing the execution and delivery of an installment sale agreement and authorizing and directing certain actions in connection with financing and refinancing of road improvements Vice President Hoffman makes a motion to authorizing the execution and delivery of an installment sale agreement and authorizing and directing certain actions in connection with financing and refinancing of road improvements. Director DeBaldo seconds, motion was approved by the following roll call vote: Director Hoffman, yes; Director DeBaldo, yes: Director Albertson, yes: Director Kurtz, yes; President Golden, yes. Motion passes unanimously.
- c) Adoption of a Resolution awarding the 2020 Copper Valley Road Improvement Project - Phase 2 to Tom Mayo Construction, approving contingency for change orders and approving task order with Wildan for Construction Management Services Director Albertson makes a motion to adopt a resolution awarding the 2020 copper Valley Road Improvement Project – Phase 2 to Tom Mayo Construction Management Services with the addition of item #4 issuing a Task Order for Construction Inspection with Wildan Engineering and the addition of item #5 approving a budget of \$77,000 for the drainage inlet repair project and authorizing the GM to sign agreement to proceed with this work. Director Hoffman seconds. motion was approved by the following roll call vote: Director Hoffman, yes; Director DeBaldo, yes: Director Albertson, yes: Director Kurtz, yes; President Golden, yes. Motion passes unanimously.

8. **STAFF AND DIRECTOR REPORTS** Staff provided brief reports

9. **ADJOURNMENT** the meeting adjourned at 3:15pm

RESOLUTION

DECLARATION OF THE BOARD PRESIDENT ALTERING THE REGULAR MEETING LOCATION DUE TO A LOCAL EMERGENCY CAUSED BY THE CORONAVIRUS PANDEMIC

WHEREAS, the Copper Valley Community Services District ("District") is an independent special district and the meetings of its legislative body are open and public in compliance with the legal requirements of the Ralph M. Brown Act (Government Code § 54950 *et seq.*); and

WHEREAS, on March 19, 2020, the Governor issued Executive Order N-33-20 directing all individuals living in the State of California to stay home or at their place of residence, except as to maintain continuity of operations of specified critical infrastructure; and

WHEREAS, the Governor identified a list of Essential Critical Infrastructure Workers to help state, local, tribal and industry partners as they work to protect communities. This list includes critical government workers and identifies emergency services and utilities as necessary to maintain safety and sanitation; and

WHEREAS, it is necessary to continue to have meetings of the Board of Directors of the District in order to maintain the critical public health and safety services and operations provided; and

WHEREAS, Section 54954(a) of the Brown Act requires that the District specify its regular meeting time and place by ordinance, resolution or bylaws; and

WHEREAS, the District's regular meeting place has been established as the Copper Valley Resort Lodge, and

WHEREAS, Government Code section 54954(e) and District Policy allow the Board President to designate an alternate location for the meetings to take place if, due to an emergency, it is unsafe to meet in the designated location; and

WHEREAS, on March 17, 2020, the Governor issued Executive Order N-29-20 which authorized meetings of local legislative bodies to be held by teleconference or other electronic means as long as notice is provided to the public and the meeting is made accessible in specified ways to allow the public to observe and participate; and

WHEREAS, it is my intent to allow the Board to continue to hold meetings in order to receive information, provide direction, and make decisions on behalf of the District while still complying with social distancing requirements during the pendency of this pandemic;

NOW, THEREFORE, on behalf of the District, I, Roger Golden, President of the Board of Directors, hereby find and declare all of the following:

1. The above referenced recitals are true and correct and material to the adoption of this Declaration.
2. The District office in Copper Valley shall be temporarily closed to the public.
3. The regular meetings of the Board, and any and all other meetings of the District's legislative bodies that are subject to the Brown Act, may be held via teleconference or other electronic means, in the manner set forth in the sample agenda notice attached to this Declaration, which may be updated, from time to time, in the actual agenda notice for the meeting of the legislative body.
4. All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner set forth in the sample agenda notice attached to this Declaration, which may be updated, from time to time, in the actual agenda notice for the meeting of the legislative body.
5. This Declaration shall take effect immediately and shall remain in effect only during the period in which state or local public health officials have imposed or recommended social distancing measures.

This Declaration is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the Copper Valley Community Services District, its departments, officers, employees, contractors, or any other person.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Copper Valley Community Services District does hereby approve the modified meeting location.

PASSED AND ADOPTED by the Board of Directors of the Copper Valley Community Services District on April 21, 2020 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

ATTEST:

Peter Kampa, Board Secretary

Roger Golden, Board President

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Copper Valley Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Special Meeting of the Board of Directors of the Copper Valley Community Services District, duly called and held on April 21, 2020.

DATED: _____

Copper Valley Community Services

District Special Meeting of April 21, 2020

AGENDA SUPPORTING DATA

7. DISCUSSION AND ACTION ITEMS

- a) Presentation, Review and Acceptance of the 2018/2019 Fiscal Year Audited Financial Statements.

Recommended Motion

I move to accept and file the 2018/19 audit.

Background

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

Larry Bain, CPA was engaged to conduct the audit for the 2018/19 fiscal year. The final draft audit was sent out and is attached for your review and acceptance. Mr. Bain will be in attendance to discuss the audit and answer questions from the Board and public during this meeting.

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

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



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

DIRECTORS
Roger Golden, President
Larry Hoffman, Vice President
Ken Albertson
Darlene DeBaldo
Don Kurtz

March 26, 2020

Larry Bain, CPA,

An Accounting Corporation

2148 Frascati Drive

El Dorado Hills, CA 95762

This representation letter is provided in connection with your audit(s) of the financial statements of Saddle Creek Community Service District, which comprise the respective financial position of the governmental activities and fund information as of the fiscal year ended June 30, 2019, and the respective changes in financial position for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of March 26, 2020, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 20, 2019.
- 2) The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements [or in the schedule of findings and questioned costs].
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements, if any, is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements [and the schedule of expenditures of federal awards].
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or

- c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have disclosed to you all known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

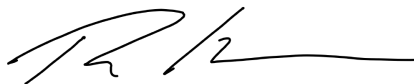
- 19) We have made available to you all financial records and related data [and all audit or relevant monitoring reports, if any, received from funding sources].
- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have taken timely and appropriate steps to remedy fraud, violations of laws, regulations, contracts, or grant agreements, or abuse that you have reported to us.
- 22) We have a process to track the status of audit findings and recommendations.
- 23) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 25) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered

for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- 28) As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes [and schedule of expenditures of federal awards].
- 29) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities.
- 34) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net assets (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

- 43) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position was properly recognized under the policy.
- 44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). Except as discussed below, the RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI. We acknowledge the omission of the management discussion and analysis and your responsibility for adding an explanatory paragraph in your auditors' report describing the omission.

Sincerely,

A handwritten signature in black ink, appearing to be 'R. H.', followed by a long horizontal line extending to the right.

General Manager

April 6, 2020

**SADDLE CREEK
COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS
Modified Cash Basis**

FISCAL YEAR ENDED JUNE 30, 2019

SADDLE CREEK COMMUNITY SERVICES DISTRICT

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LARRY BAIN, CPA

An Accounting Corporation

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

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Saddle Creek Community Services District
Copperopolis, California

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the Saddle Creek Community Services District as of and for the fiscal year ended June 30, 2019, which collectively comprise the District's basic financial statements as listed in the table of contents, and the related notes to the modified cash basis financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible 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.

Auditors' Responsibility

Our Responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the District's preparation and fair presentation of the financial statements 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 the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the basic financial statements referred to above present fairly, in all material respects, the respective financial position-modified cash basis of the governmental activities and each major fund of the Saddle Creek Community Services District as of June 30, 2019, and the respective changes in financial position-modified cash basis, thereof for the year then ended on the basis of accounting described in Note 1.

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.

Other Matters

Required Supplementary Information

The Saddle Creek 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.

Accounting principles generally accepted in the United States of America require that the supplementary information other than MD&A, as listed in the table of contents as the budgetary comparison for the General fund on page 17 be 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 with management's responses to our inquiries, the basic financial statements, and other knowledge we 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
March 26, 2020

SADDLE CREEK COMMUNITY SERVICES DISTRICT

Statement of Net Position
Modified Cash Basis
June 30, 2019

	<u>Governmental Activities</u>
Assets	
Current assets	
Cash and investments	\$ 789,991
Total current assets	<u>789,991</u>
Capital assets:	
Easements	10,344,000
Construction in progress	825,805
Equipment	463,377
Buildings	90,605
Infrastructure-Roads	2,360,462
Less: accumulated depreciation	<u>(1,164,485)</u>
Total Capital Assets-Net	<u>12,919,764</u>
 Total Assets	 \$ <u><u>13,709,755</u></u>
 Liabilities	
Current Liabilities	
Current portion of long-term debt	<u>86,452</u>
Long Term Liabilities	
Long-term portion of installment debt	578,072
Long-term portion of capital lease	<u>53,868</u>
Total Long-Term Liabilities	<u>631,940</u>
Total Liabilities	<u>718,392</u>
 Net Position	
Net Investment in capital assets	12,201,372
Unrestricted	<u>789,991</u>
 Total Net Postion	 \$ <u><u>12,991,363</u></u>

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

SADDLE CREEK COMMUNITY SERVICES DISTRICT

**Statement of Activities
Modified Cash Basis
For the Fiscal Year Ended June 30, 2019**

	<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	\$ 830,379	\$ 1,025,402	\$ -	\$ 195,023
Interest expense	<u>26,036</u>			<u>(26,036)</u>
 Total Governmental Activities	 <u>\$ 856,415</u>	 <u>\$ 1,025,402</u>	 <u>\$ -</u>	 <u>168,987</u>

General Revenues:

Investment income	3,467
Other	<u>23,042</u>
Total general revenues	<u>26,509</u>
Change in net position	195,496
Net position - beginning	<u>12,795,867</u>
Net position - ending	<u>\$ 12,991,363</u>

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

SADDLE CREEK COMMUNITY SERVICES DISTRICT

**Balance Sheet
Governmental Funds
Modified Cash Basis
June 30, 2019**

	General Fund	Totals Governmental Funds
Assets		
Cash and investments	\$ 789,991	\$ 789,991
Total Assets	\$ 789,991	\$ 789,991
Liabilities and Fund Balance		
Liabilities		
Accrued liabilities	\$ -	\$ -
Total Liabilities	-	-
Fund Balance		
Unassigned	789,991	789,991
Total Fund Balance	\$ 789,991	\$ 789,991

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

SADDLE CREEK COMMUNITY SERVICES DISTRICT

**Reconciliation of the Governmental Funds Balance Sheet,
To The Statement of Net Position
Modified Cash Basis
June 30, 2019**

Fund Balances of Governmental Funds	\$ 789,991
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.	12,919,764
Long term debt is not due and payable in the current period and therefore is not reported in the funds	<u>(718,392)</u>
Net position of governmental activities	<u><u>\$ 12,991,363</u></u>

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

SADDLE CREEK COMMUNITY SERVICES DISTRICT

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Modified Cash Basis
For the Fiscal Year Ended June 30, 2019**

	General Fund	Total Governmental Funds
	<u> </u>	<u> </u>
Revenues		
Use of money and property	\$ 3,467	\$ 3,467
Special assessment	1,025,402	1,025,402
Other	23,040	23,040
Total Revenues	<u>1,051,909</u>	<u>1,051,909</u>
Expenditures		
Current:		
Community services	735,627	735,627
Debt		
Principal	78,994	78,994
Interest	26,036	26,036
Capital outlay	863,359	863,359
Total Expenditures	<u>1,704,016</u>	<u>1,704,016</u>
Excess (Deficit) of Revenues over Expenditures Before Other Financing Sources	<u>(652,107)</u>	<u>(652,107)</u>
Other Financing Sources		
Proceed of Debt	54,970	54,970
Total Other Financing Sources	<u>54,970</u>	<u>54,970</u>
Excess (Deficit) of Revenues and Other Financing Sources over Expenditures	<u>(597,137)</u>	<u>(597,137)</u>
Fund Balance, July 1, 2018	<u>1,387,128</u>	<u>1,387,128</u>
Fund Balance, June 30, 2019	<u>\$ 789,991</u>	<u>\$ 789,991</u>

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

SADDLE CREEK 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, 2019**

Net Change in Fund Balances - Total Governmental Funds	\$ (597,137)
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:	
Capital Outlay	863,359
Depreciation expense	(94,751)
Proceeds of debt is an other financing source in the governmental funds but is recognized as a liability in the Statement of Net Position	(54,970)
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>78,995</u>
Change in net position of governmental activities	<u><u>\$ 195,496</u></u>

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

SADDLE CREEK COMMUNITY SERVICES DISTRICT

Notes to the Modified Cash Basis Financial Statements June 30, 2019

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. The purpose of the District is to maintain Saddle Creek 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.

SADDLE CREEK COMMUNITY SERVICES DISTRICT

Notes to the Modified Cash Basis Financial Statements June 30, 2019

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 Saddle Creek 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.

SADDLE CREEK COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2019**

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 2018/19 fiscal year assessments as approved by Measure A are as follows:

Improved lots	\$1,450.12 per residential lot
Large undeveloped properties	\$613.07 per acre or portion thereof
Sports club property	\$544.96 per acre or portion thereof
Golf course property	\$54,377.36 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

SADDLE CREEK COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2019**

Note 2: Cash and Investments

Cash at June 30, 2019 consisted of the following:

General checking	\$	635,836
LAIF		102,149
Cash with county		<u>52,006</u>
Total	\$	<u><u>789,991</u></u>

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

The table below identifies the **investment types** that are authorized for the Saddle Creek 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*	\$ 52,006	\$ 52,006	\$ -
Local Agency Investment Fund*	<u>102,149</u>	<u>102,149</u>	<u>-</u>
Totals	<u><u>\$ 154,155</u></u>	<u><u>\$ 154,155</u></u>	<u><u>\$ -</u></u>

* Not subject to categorization

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

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

SADDLE CREEK COMMUNITY SERVICES DISTRICT

Notes to the Modified Cash Basis Financial Statements June 30, 2019

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, 2019, the District's deposits balance, including certificates of deposit, was \$634,066 and the carrying amount was \$635,836. 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 \$384,066 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 \$106.05 billion. Of the \$106.05 billion managed by the State Treasurer, 100% is invested in non-derivative financial products and 3.54% 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.

Investments are accounted for in accordance with the provisions of GASB Statement No. 31, which requires governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in fair value of investments in the year in which the change occurred. The District reports its investment in the Calaveras County investment pool at fair value based on quoted market information obtained from fiscal agents or other sources if the change is material to the financial statements.

SADDLE CREEK COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2019**

Note 3: Property Plant and Equipment

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

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Governmental Activities				
Capital assets, not being depreciated				
Construction in progress	\$ 39,718	\$ 786,087	\$ -	\$ 825,805
Easements	10,344,000	-	-	10,344,000
Capital assets, being depreciated				
Equipment	397,709	65,668		463,377
Buildings	79,000	11,605.00	-	90,605
Roads	2,360,462	-	-	2,360,462
Total capital assets, being depreciated	2,837,171	77,273	-	2,914,444
Less accumulated depreciation for;				
Equipment	(265,516)	(45,963)		(311,479)
Buildings	(22,120)	(1,580)	-	(23,700)
Roads	(782,097)	(47,209)	-	(829,306)
Total accumulated depreciation	(1,069,733)	(94,752)	-	(1,164,485)
Total capital assets, being depreciated, net	1,767,438	(17,479)	-	1,749,959
Total governmental activities, capital assets, net	\$ 12,151,156	\$ 768,608	\$ -	\$ 12,919,764

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, 2019:

	Balance July 1, 2018	Additions	Retirements	Balance June 30, 2019	Due within one year
Governmental Activities					
Installment Loan	\$ 700,000	\$ -	\$ (59,945)	\$ 640,055	\$ 61,983
Capital leases	42,417	54,970	(19,050)	78,337	24,469
Total	\$ 742,417	\$ 54,970	\$ (19,050)	\$ 718,392	\$ 86,452

Capital Leases

On May 1, 2016, the District Board of Directors authorized the financing and purchase of a utility tractor. The cost of the equipment was \$72,340 and the underwriting fee was \$425. The District 60 monthly payments of \$1,335.71 include the vehicle cost and finance charges with the interest rate set at 4.25%. The following is the remaining amortization schedule of principal and interest payments:

Fiscal Year Ending	Principal	Interest	Total
June 30, 2020	\$ 14,510	\$ 1,510	\$ 16,020
2021	13,103	256	13,359
Totals	\$ 27,613	\$ 1,766	\$ 29,379

SADDLE CREEK COMMUNITY SERVICES DISTRICT

**Notes to the Modified Cash Basis Financial Statements
June 30, 2019**

Note 4: Long-Term Liabilities (Continued)

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, 2019 of principal and interest payments:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 9,959	\$ 2,657	\$ 12,616
2021	10,547	2,069	12,616
2022	11,169	1,446	12,616
2023	11,829	787	12,616
2024	7,220		7,359
Totals	<u>\$ 50,724</u>	<u>\$ 6,959</u>	<u>\$ 57,822</u>

Installment Loan

On March 21, 2018 the District entered into an installment sale agreement with municipal finance corporation whereas the District borrowed \$700,000 at an interest rate of 3.4% for the purpose of funding construction projects within the District boundaries. The installment sale agreement was assigned to City National Bank on March 21, 2018. The repayment term is 10 years as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 61,983	\$ 21,762	\$ 83,745
2021	64,091	19,654	83,745
2022	66,270	17,475	83,745
2023	68,523	15,222	83,745
2024-2028	379,188	39,540	418,728
Totals	<u>\$ 640,055</u>	<u>\$ 113,653</u>	<u>\$ 753,708</u>

Note 5: Risk Management

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

Note 6: Gann Limit

Proceeds-all sources 2018/19	\$ 1,051,909
GANN limit for 2018/19	<u>1,379,775</u>
Amount (under)/over limit	<u>\$ (327,866)</u>

SADDLE CREEK COMMUNITY SERVICES DISTRICT

Notes to the Modified Cash Basis Financial Statements June 30, 2019

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: Contingent Liabilities

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.

The District has open lines of credit with various vendors for purchase of supplies and a credit card issued by Bank of the West with a credit limit of \$40,000. At June 30, 2019, the district had open professional service agreements for management and other services.

Note 9: Subsequent Events

Subsequent to fiscal year end the District changed its name to Copper Valley Community Services District.

In March 2020 the District entered into a loan agreement to borrow \$1,407,647.95 to finance the construction of road improvement projects. The term of the loan is 15 years with an interest rate of 2.75%, \$25,000 cost of issuance, and semi-annual payments of \$57,579.99. The loan is secured by a pledge of voter-approved special taxes.

In March 2020 the District entered into a loan agreement to borrow \$592,352.05 to refinance the 2018 described in note 4 of these financial statements. The term of the loan is 8 years with an interest rate of 2.37%, \$8,500 cost of issuance, and semi-annual payments of \$40,860.80. The loan is secured by a pledge of voter-approved special taxes.

In March 2020, the District approved a construction contract with Tom Mayo Construction for \$906,956.20 to install asphalt concrete on District roads known as the 2020 Copper Valley Community Services District Road Improvement Project-Phase 2. The District also approved a contract contingency of 15% for the project. Furthermore the Board awarded Willdan Engineering in the amount of \$90,695.62 to provide construction management services for the project.

SADDLE CREEK 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, 2019**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues				
Special assessments	\$ 1,025,500	\$ 1,025,500	\$ 1,025,402	\$ (98)
Use of money and property	-	-	3,467	3,467
Other	10,700	10,700	23,040	12,340
	<u>1,036,200</u>	<u>1,036,200</u>	<u>1,051,909</u>	<u>15,709</u>
Expenditures				
Salaries and benefits	476,400	476,400	428,709	47,691
Services and supplies	298,900	298,900	306,918	(8,018)
Principal Expense	86,164	86,164	78,994	7,170
Interest Expense	26,036	26,036	26,036	-
Capital outlay	893,200	893,200	863,359	29,841
	<u>1,780,700</u>	<u>1,780,700</u>	<u>1,704,016</u>	<u>76,684</u>
Excess (Deficit) of Revenues over Expenditures				
Before Other Financing Sources	<u>(744,500)</u>	<u>(744,500)</u>	<u>(652,107)</u>	<u>92,393</u>
Other Financing Sources			54,970	54,970
Excess (Deficit) of Revenues and Other Financing Sources over Expenditures	<u>\$ (744,500)</u>	<u>\$ (744,500)</u>	<u>(597,137)</u>	<u>\$ 147,363</u>
Fund Balance, July 1, 2018			<u>1,387,128</u>	
Fund Balance, June 30, 2019			<u>\$ 789,991</u>	

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

SADDLE CREEK COMMUNITY SERVICES DISTRICT

**Note to the Required Supplementary Information
June 30, 2019**

Note 1: Budgets and Budgetary Accounting

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

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

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



BOARD MEETING AGENDA SUBMITTAL

TO: CVCS Board of Directors

FROM: Peter Kampa, General Manager

DATE: April 21, 2020

SUBJECT: Item 7b) Update Report on the Status of and Funding for the Copper Valley Road Improvements, Phase II

RECOMMENDED ACTION

This is an information only item, no action required.

BACKGROUND

The contract for the Phase II road project was awarded to Tom Mayo Construction on March 17, 2020. Immediately thereafter, statewide “stay-at-home” orders were issued and most schools and day care centers were closed. This, coupled with concern and confusion over the requirements related to essential services and public interaction, caused difficulty in consistent scheduling of employees. Tom Mayo requested a delay in the start of the project until his employment situation stabilized.

In addition, Mayo was the low bidder for the informally bid drainage inlet work; with a bid amount within budget at \$73,200. Mayo will be mobilizing to perform the drain work first, followed immediately by the Phase II paving work. Please see the attached memo from Project Engineer Peter Rei.

At the March board meeting, there was a question raised about how the road project budget was developed, why the budget was different than the engineer’s cost estimate, and why the loan amount was different as well. Below is a table that addresses this question; showing the items that comprise the \$1.3 million budget, how the loan proceeds are being applied, comparison of the engineer’s estimate to bids received, and cashflow needs for the first loan payments.

Phase II Road Budget Estimates	
Mayo Construction	\$ 906,956
15% contingency for change orders	\$ 136,043
Drain Inlet Repairs	\$ 75,000
Construction Management	\$ 90,700
Project engineering design and related services (already paid, reimbursed back to cash to fund reserves)	\$ 90,000
Total Project Budget	\$ 1,298,699
Loan Amount	\$ 1,407,648
Less Financing Costs	\$ (25,000)
Less Project Budget	\$ (1,298,699)
Cash Remaining from Loan	\$83,949
Engineer's Estimate for Construction Contract VS Bids	
Mayo Bid	\$ 906,956
Engineer's Estimate for Construction Contract	\$ 951,251
T&S Bid	\$ 960,451
Reed Bid	\$ 1,051,744
CVCS D Cash Needs	
Series A Payment May 2020	\$40,861
Series B Payment May 2020	\$ 57,580
Total May 2020 Loan Payment	\$ 98,441

ATTACHMENTS:

- Letter from Project Engineer Peter Rei
- Tom Mayo bid sheet for the drainage inlet project

April 16, 2020

Peter Kampa, General Manager,
Copper Valley Community Services District

RE: Status of Construction for Copper Valley Resurfacing Project – Phase II

Peter:

On April 15, 2020 I had a conversation with Tom Mayo of Tom Mayo Construction, whose firm was awarded the contract as the low bidder for both the resurfacing project and was also the low bidder for the informal contract to construct the drainage repairs.

Mr. Mayo informed me that he has had some difficulty in the past few weeks getting a full crew of employees to show up for work due to the COVID-19 pandemic. He assured me that this problem has now been resolved and that his firm is ready to resume work on the projects that they have been awarded.

Mr. Mayo stated that he will have his concrete crew start work on May 18, 2020 to begin the repair of the various drainage inlets. He expects that this work will require approximately 2 weeks to complete. It is important that the drainage work be done first before the resurfacing work begins. Following completion of the concrete repair work the resurfacing crew will arrive on approximately June 1, 2020 to begin work on the repaving of the roadways.

I think it would be safe to assume that the entire project will be completed by approximately August 1, 2020 if everything goes according to plan.

Sincerely,



Peter Rei, PE, PLS
Project Manager
Willdan Engineering
City/County Engineering Group

BID SCHEDULE

UNIT PRICE LIST -- FIGURES

WORK IDENTIFICATION Copper Valley CSD Drainage Basin Repairs

NAME OF BIDDER: Tom Mayo Construcion, Inc.

**BID SCHEDULE
COPPER VALLEY COMMUNITY SERVICE DISTRICT
DRAINAGE BASIN REPAIRS**

(SEE EXHIBIT B FOR ITEM DESCRIPTIONS)

March 24, 2020

Basin #	Location	Quantity	Unit	Unit Cost	Total
45	ROCKRIDGE LANE	1	EA	4,500.00	\$ 4,500.00 -
47	SUMMIT LANE	1	EA	6,000.00	\$ 6,000.00 -
48	SUMMIT LANE	1	EA	4,500.00	\$ 4,500.00 -
49	SUMMIT LANE	1	EA	4,500.00	\$ 4,500.00 -
50	SUMMIT LANE	1	EA	4,500.00	\$ 4,500.00 -
51	ROCKRIDGE LANE	1	EA	4,000.00	\$ 4,000.00 -
52	ROCKRIDGE LANE	1	EA	4,000.00	\$ 4,000.00 -
53	ROCKRIDGE LANE	1	EA	4,000.00	\$ 4,000.00 -
55	ROCKRIDGE LANE	1	EA	4,200.00	\$ 4,200.00 -
56	QUAIL MEADOW CT	1	EA	4,200.00	\$ 4,200.00 -
57	ROCKRIDGE LANE	1	EA	4,000.00	\$ 4,000.00 -
58	ROCKRIDGE LANE	1	EA	4,000.00	\$ 4,000.00 -
59	SADDLE CREEK DR	1	EA	4,000.00	\$ 4,000.00 -

BID PROPOSAL

60	GLEN VIEW CT	1	EA	4,200.00	\$ 4,200.00 -
61	GLEN VIEW CT	1	EA	4,200.00	\$ 4,200.00 -
62	GLEN VIEW CT	1	EA	4,200.00	\$ 4,200.00 -
63	SADDLE CREEK DR	1	EA	4,200.00	\$ 4,200.00 -
BASE BID TOTAL (Schedule A)					\$ 73,200.00 -

**SEE EXHIBIT B BELOW FOR PHOTOS OF DRAINAGE INLETS AND
DESCRIPTION OF NEEDED REPAIRS**

BASE BID TOTAL (Schedule A) \$ 73,200

BASE BID TOTAL (Schedule A) (in writing) Seventy-Three Thousand Two
Hundred and 00/100 Dollars.

NOTE: Pursuant to Pubic Contract Code section 20103.8, the District will determine the lowest responsible bidder as the lowest total of the bid prices.

The District has the option to reject all bids with or without cause. The District also has the option to remove bid items at its discretion. It is understood that the foregoing quantities are approximate only and are solely for the purpose of facilitating the comparison of bids, and that the contractor's compensation will be computed upon the basis of the actual quantities in the complete work, whether they be more or less than those shown.

*NOTE: In case of error in extension of price into the total price column, the unit price will govern.



BOARD MEETING AGENDA SUBMITTAL

TO: CVCS Board of Directors
FROM: Peter Kampa, General Manager
Date: April 21, 2020
RE: Item 7f) Adoption of a Resolution Reclassifying the District Clerk Position to Office Manager

RECOMMENDED ACTION:

Staff recommends the following action:

Adopt the Resolution approving the reclassification of the current Board Clerk position to an Office Manager position effective April 1, 2020.

BACKGROUND:

The District office had a change of staffing last year with our bookkeeper retiring. Some of those responsibilities have been assigned to our contracting part time CPA firm, they are performing the technical bookkeeping and payroll responsibilities, leaving the rest of the responsibilities to the Board Clerk. The Board Clerk position has evolved immensely to cover a variety of tasks not limited to; project contract administration, document control, bookkeeping, budgeting, cost coding/auditing support, administration functions; residential customer service, weed abatement billing/tracking.

The position also performs and is responsible for general clerical work, maintain compliance with Government agencies, HR support, Site Manager/Supervisor support for interviewing/onboarding of employees, employee benefits, banking responsibilities, timesheet/record keeping, board meeting duties as well as providing administrative services for the GM.

The attached resolution provides additional detail related to the need to modify the position, to ensure the District is staffed with adequate competencies in the future. In developing the attached positions classification (job description), we reviewed the positions and salaries offered by a variety of local special districts. The 2019 CSDA salary and benefits report was used to establish the proposed revised salary schedule, also attached.

ATTACHMENTS:

Office Manager Job Description and salary scale

FINANCIAL IMPACT:

The reclassification generates a salary change resulting in an increase in salary expense of approximately \$2,200 through the end of the fiscal year, and \$8,800 per year thereafter.

RESOLUTION NO. _____

**A RESOLUTION OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT
RECLASSIFYING THE POSITION OF CLERK TO OFFICE MANAGER**

WHEREAS, the Copper Valley CSD is authorized by the California Government Code to provide multiple public services, including roads, mosquito control and weed abatement; and

WHEREAS, the District has over the past three years conducted aggressive planning, design, financing and implementation of community road improvements as well as the development of a funding measure, Measure A, which provided long term funding for the improvements; and

WHEREAS, the competent management of the projects, financial reserves and Measure A funds in general has significantly increased the amount and complexity of the administrative and financial workload as well as increasing the District budget by more than double; and

WHEREAS, the District has determined that adequate, competent and qualified staff is critical to the long term management of Measure A funds and associated expenditures, and that creating appropriate position classifications, working conditions and compensation packages are necessary to ensure the ability to attract and retain such qualified employees; and

WHEREAS, the position of District Clerk historically provided limited part time secretarial, customer service and board support services, and has now assumed purchasing, bookkeeping, human resources, and technical administrative support for the District General Manager; and

WHEREAS, the District General Manager has recommended that the position of District Clerk be reclassified to an Office Manager to reflect current responsibilities and competencies required for the position; and

WHEREAS, the General Manager has developed an Office Manager position classification and has proposed a salary schedule based on comparable positions within special districts in our employee recruitment area, with similar budgets and staff sizes.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the Copper Valley Community Services District, that the position of District Clerk be reclassified to Office Manager effective April 1, 2020.

BE IT FURTHER RESOLVED that the revised Salary Schedule, Attached hereto as Exhibit A is hereby approved effective April 1, 2020.

PASSED AND ADOPTED by the Board of Directors of the Copper Valley Community Services District on April 21, 2020 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINED:

ATTEST:

Peter Kampa, Board Secretary

Roger Golden, Board President

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Copper Valley Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Special Meeting of the Board of Directors of the Copper Valley Community Services District, duly called and held on April 21, 2020.

DATED: _____

COPPER VALLEY COMMUNITY SERVICES DISTRICT

Policy and Procedures Manual

Job Description – Office Manager

2450.10 DESCRIPTION:

Under the general direction of the General Manager; this position classification is singularly unique in that due to the size of our work force we require multiple duties over a wide spread area of responsibility. This position requires a high level of discretion, initiative, independent judgment and confidentiality.

2450.101 Primary:

Under the supervision of the General Manager who provides guidance and review as needed. This position oversees basic functions of the Office. It includes clerical duties, website updates, light accounting, filing, typing, data input for the computers and office procedures to support the administrative functions of the District.

This position requires a high level of discretion, initiative, independent judgment, and confidentiality. The position requires regular contact with management from other government and private organizations, legal counsel, employees, and the public.

2450.102 Reporting to:

This position reports to the General Manager.

2450.20 RESPONSIBILITIES:

2450.202 Generates communication, outreach, letters and board documents.

2450.204 Coordinates the work of consultants and contractors performing administrative and financial functions and compiles/organizes documentation and records related to projects and general district services.

2450.205 Supervises and performs a variety of duties relating to the resolution of customer problems, and providing information requested by customers and other members of the public.

2450.206 Organizes, prepares for, attends and creates documentation related to meetings of the Board of Directors.

2450.207 Provides CPA timecards for each payroll bi-weekly, distributes payroll stubs to personnel and properly files paperwork.

2450.208 Provides CPA with requested financial information in order for him/her to complete monthly financial report and monthly treasurer's report.

2450.209 Provides CPA with copies of accounts payables, review purchasing, account coding and payable related documentation for accuracy and policy compliance, receive payments, and distribute appropriately.

2450.210 Conduct banking operations including establishing accounts under direction of the General Manager, maintain updated signature cards and authorizations, making deposits and processing transfers from investment account to checking account.

2450.211 Provides support for computer usage and performs the functions associated with the maintenance of the District's computer network, software, printers and other office business equipment.

2450.212 Provides assistance to the General Manager in the successful implementation of administrative system improvements and policy administration.

2450.213 Assists in draft policy, procedure and task development and implementation.

2450.214 Responsible for District written and electronic records, completing public records requests, and coordinating with District counsel as directed

2450.30 MUST POSSESS:

2450.301 Education:

High school graduation required, with Associate or Bachelor of Arts degree from an accredited educational institution preferred. Experience can qualify in lieu of degree.

2450.302 Certification:

Board Secretary certification desired

2450.302 Licenses:

Valid California Driver's License appropriate to job and satisfactory driving record.

2450.303 Experience:

Any combination of training and experience that would provide the required knowledge and abilities are qualifying. A typical way the knowledge and abilities would be:

Combination of education, training, and experience providing the required knowledge and abilities to perform the cited duties. Typical of candidates for this position, previously three years of customer service, business management, data entry, clerical, financial and/or project record keeping experience; with public agency experience preferred.

2450.304 Physical Condition:

The EMPLOYMENT ENTRANCE MEDICAL EXAMINATION (appendix A) outlines the minimum physical requirements for hiring consideration and continued employment. BY PHYSICIAN (appendix B) completed by Physician indicating medical ability to perform job. Successful completion of CONSENT AND RELEASE FORM - DRUG/ ALCOHOL TESTING (appendix C).

2450.40 QUALIFICATIONS:

2450.401 Knowledge of policies, procedures and functions of the District and ability to accurately interpret and implement District policy and technical administrative direction from the General Manager.

2450.402 Customer service and financial record keeping experience.

2450.403 Demonstrates a professional image of the District. The ability to communicate and evaluate information received is paramount importance in the operation of the District's maintenance of good public relations.

2450.404 Knowledge of function, responsibilities, and experience in office management including knowledge of functions and responsibilities of a public agency.

2450.405 Must be proficient in computer and software skills, as well as general office machines.

2450.406 Ability to accurately process accounts payables, input data into computer systems.

COPPER VALLEY COMMUNITY SERVICES DISTRICT
FY 2019/20 EMPLOYEE CLASSIFICATION & SALARY SCHEDULE

<u>Employee Classification</u>	2018-19	2019-20		(Step 1)	(Step 2)	(Step 3)	(Step 4)
Maintenance Manager	1	1	(A)	\$77,280	\$81,144	\$85,201	\$89,461
Maintenance Supervisor	1	1	(A)	\$55,199	\$57,959	\$60,857	\$63,900
Landscape Maint. II	0	1	(H)	\$17.45	\$18.32	\$19.24	\$20.20
Landscape Maint. I	4	3	(H)	\$15.96	\$16.76	\$17.60	\$18.48
Part-Time Maint. I	0	1	(H) (PT)	\$15.96	\$16.76	\$17.60	\$18.48
Accountant	4	(contract)	(H) (PT)	\$35.70	\$37.49	\$39.36	\$41.33
CSD Clerk/Admin	4	4	(H) (PT)	\$24.64	\$25.87	\$27.16	\$28.52
Office Manager	0	1	(PT)	\$34.41	\$36.13	\$37.94	\$39.84

RESOLUTION NO. _____

**DECLARATION OF EMERGENCY AND RESOLUTION OF THE COPPER VALLEY
COMMUNITY SERVICES DISTRICT TO TEMPORARILY AUTHORIZE
INCREASED AUTHORITY OF THE GENERAL MANAGER**

WHEREAS, on March 4, 2020, the Governor of the State of California declared a State of Emergency to exist in California as a result of the threat of Novel Coronavirus 2019 (“COVID-19”); and

WHEREAS, on March 12, 2020, the Governor issued Executive Order N-25-20 in further response to the spread of COVID-19, mandating compliance with state and local public health officials as pertains to measures to control the spread of COVID-19; and

WHEREAS, the health, safety and welfare of Copper Valley Community Services District ("District") residents, businesses, visitors and staff are of utmost importance to the Board of Directors (“Board”), and additional future measures may be needed to protect the community; and

WHEREAS, preparing for, responding to, mitigating, and recovering from the spread of COVID-19 may require the District to divert resources from normal day-to-day operations and it may impose extraordinary requirements on and expenses to the District; and

WHEREAS, the District General Manager (“General Manager”) currently has spending authority within the approved budget, without prior Board approval in addition to limited authority to transfer funds within budget categories and approve expenses over the approved budget; and

WHEREAS, in the absence of Board action, strict compliance with certain District rules and ordinances could prevent, hinder, or delay appropriate actions to prevent and mitigate the effects of COVID-19; and

WHEREAS, after consideration of all the facts reasonably available for review at the present time, the Board of Directors finds it in the best interest of the District to authorize the increase in General Manager spending authority to expend funds in excess of those contained in the approved budget for appropriate response to COVID-19, and approves all acts necessary and appropriate to ensure the operation of the District.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the Copper Valley Community Services District, as follows:

1. The Board of Directors declares a State of Emergency to exist in the Copper Valley CSD as a result of the threat of Novel Coronavirus 2019 (“COVID-19”).
2. The Board of Directors authorizes an increase in the General Manager’s spending authority to \$20,000 over the approved budget for actions in response to COVID-19.

3. The General Manager may take all actions necessary, proper, and appropriate in his/her reasonable discretion to ensure the operation of the District, the safety of employees, and the safety of the public, including, but not limited to reasonable deviations from Board adopted Ordinances, Resolutions, Policies, and Procedures. Any exercise of the General Manager's authority pursuant to this Resolution shall be reported to the Board within a reasonably prudent timeframe.
4. The General Manager may contract for services otherwise provided by District employees in the event of staff shortages.
5. The authority vested in the General Manager by this resolution will terminate by action of the Board and/or a declaration by the Governor that the State of Emergency has ended and the County Health Officer that the Public Health Emergency has ended and the County Emergency Services Director that the Local Emergency has ended.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Copper Valley Community Services District approves increased authority for the General Manager.

PASSED AND ADOPTED by the Board of Directors of the Copper Valley Community Services District on April 21, 2020 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

ATTEST:

Peter Kampa, Board Secretary

Roger Golden, Board President

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Copper Valley Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Special Meeting of the Board of Directors of the Copper Valley Community Services District, duly called and held on April 21, 2020.

DATED: _____