



COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

DIRECTORS

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

BOARD OF DIRECTORS REGULAR MEETING AGENDA

MARCH 19, 2024, 2:00 PM

LOCATION: COPPER VALLEY SPORTS CENTER – Saddle Creek Drive

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **CHANGES TO ORDER OF AGENDA**

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

6. **CONSENT CALENDAR**
Consent Calendar items are considered routine and will be acted upon by one motion. There will be no separate discussion on these items unless a member of the Board, Staff or a member of the Public requests specific items be set aside for separate discussion.
 - a) Review of monthly financial report, approval of bills and claims for the month of February 2024.
 - b) Approval of the minutes from the Regular Board Meeting held February 19, 2024.

7. **DISCUSSION AND ACTION ITEMS**
The Board of Directors intends to consider each of the following items and may act at this meeting. Public comment is allowed on each individual agenda item listed below, and such comment will be considered in advance of each Board action.
 - a) Preliminary review of the draft 2022/23 fiscal year audited financial statements
 - b) Reject all Bids for the 2024 Sidewalk Replacement and Road Maintenance Project and Authorize the General Manager to modify the scope of work and rebid the project

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**
 - Reminder of cancellation of the May 21, 2024 regular board meeting and the scheduling of a special board meeting to be held on May 28, 2024.
 - Benchmark task order update

 - b) **Site Managers Report**

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

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



Copper Valley Community Services District
Treasurer's Report

February 29, 2024

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

Statement of Cash Flows

For the 8 Months Ending February 29, 2024

| | Umpqua Bank Checking | Calaveras Co Fund 2188 | LAIF | CA Class Savings | YTD Total |
|--|-------------------------|---------------------------|----------------|---------------------|------------------|
| Net Income | (167,232) | (71,755) | 2,921 | 37,519 | (198,547) |
| OPERATING ACTIVITIES | | | | | |
| Adjustments to reconcile Net Income to Net Cash used in Operations: | | | | | |
| 1200 Accounts Receivable | - | | | | - |
| 2000 Accounts Payable | 8,955 | | | | 8,955 |
| 2050 Umpqua CSDA Visa | 22,638 | | | | 22,638 |
| 2100 Payroll Taxes Payable | 2,565 | | | | 2,565 |
| 2150 Accrued Payroll | 21,816 | | | | 21,816 |
| 2200 Sales Tax Payable | - | | | | - |
| Net cash used in operating activities | (111,258) | (71,755) | 2,921 | 37,519 | (142,573) |
| Bank Transfers In/Out | 100,000 | | | (100,000) | |
| Net cash decrease for period | (11,258) | (71,755) | 2,921 | (62,481) | (142,573) |
| Cash at beginning of period (7/1/2023) | 204,598 | 71,799 | 107,567 | 1,338,663 | 1,722,627 |
| Cash at end of period | 193,340 | 44 | 110,488 | 1,276,182 | 1,580,054 |

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

Cash Flow Projection

| | FY 23-24 | | | | | FY 24-25 | | | | |
|--|-------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | Feb-2024 | Mar-2024 | Apr-2024 | May-2024 | Jun-2024 | Jul-2024 | Aug-2024 | Sep-2024 | Oct-2024 | |
| REGULAR CHECKING | | | | | | | | | | |
| Beginning Checking Account Balance | \$ 886,380 | \$ 193,340 | \$ 123,240 | \$ 154,212 | \$ 679,501 | \$ 609,401 | \$ 539,301 | \$ 543,625 | \$ 473,525 | |
| Deposits | | | | | | | | | | |
| Assessments | \$ - | \$ - | \$ - | \$ 595,389 | \$ - | \$ - | \$ 74,424 | \$ - | \$ - | |
| Other Income | \$ - | | | | | | | | | |
| Road Improvement Loan | \$ - | | | | | | | | | |
| Transfers | \$ (600,000) | \$ - | \$ 200,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Disbursements | | | | | | | | | | |
| Paychecks | \$ 36,824 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 27,000 | |
| Payroll Taxes | \$ 14,441 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | |
| Checks Written | | | | | | | | | | |
| Other Operating & Admin Costs | \$ 22,674 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | |
| Workers Comp Insurance | \$ - | \$ - | | | | | | | | |
| Property Liability Insurance | \$ - | \$ - | | | | | | | | |
| Transfers | \$ - | | | | | | | | | |
| Lease payments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Capital Outlay | \$ - | (Budget for this period is unknown at this time) | | | | | | | | |
| Projects Costs | | | | | | | | | | |
| Series A (2018 project refinance) | \$ - | \$ - | \$ 41,071 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 41,071 | |
| Series B (Phase 2 Road Imprpv.) | \$ - | \$ - | \$ 57,857 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 57,857 | |
| Credit Card Payments | \$ 13,588 | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ 17,000 | |
| ACS Debits - (Utilities, Lease Pymts,P/R processing) | \$ 5,513 | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | \$ 2,100 | |
| Total Disbursements | \$ 93,040 | \$ 70,100 | \$ 169,028 | \$ 70,100 | \$ 70,100 | \$ 70,100 | \$ 70,100 | \$ 70,100 | \$ 169,028 | |
| Ending Checking Account Balance | \$ 193,340 | \$ 123,240 | \$ 154,212 | \$ 679,501 | \$ 609,401 | \$ 539,301 | \$ 543,625 | \$ 473,525 | \$ 304,497 | |
| check | \$ - | | | | | | | | | |
| Check | \$ - | | | | | | | | | |

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

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

| | ACTUALS | | | BUDGET | | |
|------------------------------|--|-------------------------|-------------------------|-----------------------|------------------------|-----------------------|
| | Last Year July - Feb | This Year July - Feb | Variance Inc/ (Decr) | This year's BUDGET | \$ Budget Remaining | % Budget Remaining |
| EXPENDITURES | | | | | | |
| SERVICES AND SUPPLIES | | | | | | |
| ADMINISTRATION | | | | | | |
| OE01 | Audit Expense | \$ 8,800 | \$ - | \$ (8,800) | \$ 9,200 | \$ 9,200 100% |
| OE02 | Finance Expenses | \$ 403 | \$ 557 | \$ 154 | \$ 700 | \$ 144 21% |
| OE02-1 | Parcel Tax Implementation | \$ - | \$ - | \$ - | \$ 6,300 | \$ 6,300 100% |
| OE03 | Advertising | \$ 437 | \$ 2,601 | \$ 2,165 | \$ 1,300 | \$ (1,301) -100% |
| OE04 | Legal Expenses | \$ 4,359 | \$ 3,670 | \$ (689) | \$ 6,300 | \$ 2,630 42% |
| OE06 | Insurance (Property Loss/Liability) | \$ 9 | \$ 15,483 | \$ 15,473 | \$ 21,000 | \$ 5,517 26% |
| OE07 | Miscellaneous/Contingency | \$ 758 | \$ 5,128 | \$ 4,370 | \$ 8,400 | \$ 3,272 39% |
| OE08 | Professional Development (Travel/Training) | \$ 5,737 | \$ 9,826 | \$ 4,089 | \$ 9,300 | \$ (526) -6% |
| OE09 | Dues, Certifications & Subscriptions | \$ 5,414 | \$ 6,670 | \$ 1,256 | \$ 7,900 | \$ 1,230 16% |
| OE10 | Uniform Expenses | \$ 7,523 | \$ 11,120 | \$ 3,597 | \$ 10,400 | \$ (720) -7% |
| OE11 | Electric Power/Water/Sewer | \$ 69,350 | \$ 70,707 | \$ 1,357 | \$ 96,000 | \$ 25,293 26% |
| OE12 | Telephone/Internet Service | \$ 4,998 | \$ 6,451 | \$ 1,452 | \$ 7,700 | \$ 1,249 16% |
| OE14 | Office Supplies/Postage | \$ 6,827 | \$ 11,537 | \$ 4,710 | \$ 9,600 | \$ (1,937) -20% |
| OE15 | Office Equipment Repair/Replacement | \$ 2,315 | \$ 10,506 | \$ 8,191 | \$ 6,300 | \$ (4,206) -67% |
| OE15-1 | Office Equipment Lease | \$ 1,702 | \$ 1,719 | \$ 18 | \$ 2,600 | \$ 881 34% |
| OE26 | County Fees/LAFCO | \$ 4,098 | \$ 5,132 | \$ 1,034 | \$ 6,600 | \$ 1,468 22% |
| OE27 | Bank Charges | \$ 577 | \$ 720 | \$ 143 | \$ 900 | \$ 180 20% |
| OE29 | Accounting Services | \$ 17,100 | \$ 18,150 | \$ 1,050 | \$ 26,300 | \$ 8,150 31% |
| OE30 | Reimbursable Maint/Repair Expense | \$ - | \$ - | \$ - | \$ - | \$ - #DIV/0! |
| OE31 | Office Lease | \$ 1,624 | \$ 1,624 | \$ - | \$ 1,800 | \$ 176 10% |
| OE41 | HR Consultant | \$ - | \$ - | \$ - | \$ 2,500 | \$ 2,500 100% |
| OE42 | Quail Creek Engineering | \$ 1,800 | \$ 2,100 | \$ 300 | \$ 10,500 | \$ 8,400 80% |
| PE03-1 | Payroll Taxes - Administration | \$ 14,249 | \$ 14,274 | \$ 26 | \$ - | \$ - |
| PE06-1 | Employee Wages - Administration | \$ 174,512 | \$ 177,417 | \$ 2,905 | \$ - | \$ - |
| PE03-7 | Payroll Taxes - Quail Creek | \$ 14 | \$ - | \$ (14) | \$ - | \$ - |
| PE06-7 | Employee Wages - Quail Creek | \$ 177 | \$ - | \$ (177) | \$ - | \$ - |
| | Total Administration | \$ 332,782 | \$ 375,391 | \$ 42,610 | \$ 251,600 | \$ 67,900 27% |
| COMMON AREAS | | | | | | |
| OE16 | Gate Maintenance & Opener Purchase | \$ 17,631 | \$ 66,638 | \$ 49,007 | \$ 15,100 | \$ (51,538) -341% |
| OE16-1 | Gate System Improvements (RFID,etc) | \$ - | \$ - | \$ - | \$ - | \$ - #DIV/0! |
| OE17 | Streets/Sidewalks/Lighting Maint & Repair | \$ 12,471 | \$ 17,039 | \$ 4,568 | \$ 15,900 | \$ (1,139) -7% |
| OE17-2 | Storm Drains | \$ - | \$ - | \$ - | \$ - | \$ - #DIV/0! |
| PE03-5 | Payroll Taxes - Streets | \$ - | \$ - | \$ - | \$ - | \$ - |
| PE06 -5 | Employee Wages - Streets | \$ - | \$ - | \$ - | \$ - | \$ - |
| OE18-1 | Landscape Supplies & Repairs | \$ 24,929 | \$ 33,802 | \$ 8,873 | \$ 46,100 | \$ 12,299 27% |
| OE18-2 | CCWD Water | \$ - | \$ - | \$ - | \$ - | \$ - #DIV/0! |
| OE18-3 | Landscape Equipment Gas & Oil | \$ 7,410 | \$ 5,622 | \$ (1,787) | \$ 9,400 | \$ 3,778 40% |
| OE18-4 | Landscape Equipment Repair/Replacement | \$ 19,961 | \$ 43,124 | \$ 23,163 | \$ 44,300 | \$ 1,176 3% |
| PE03-2 | Payroll Taxes - Common Areas | \$ 12,308 | \$ 15,065 | \$ 2,758 | \$ - | \$ - |
| PE06 -2 | Employee Wages - Common Areas | \$ 155,303 | \$ 185,743 | \$ 30,440 | \$ - | \$ - |
| | Total Common Areas | \$ 250,013 | \$ 367,034 | \$ 117,021 | \$ 130,800 | \$ (35,425) -27% |
| MOSQUITO ABATEMENT | | | | | | |
| OE22-1 | Mosquito Control Products | \$ 548 | \$ 12,348 | \$ 11,800 | \$ 19,700 | \$ 7,352 37% |
| OE22-2 | Mosquito Abatement Monitoring & Testing | \$ 1,888 | \$ 2,824 | \$ 937 | \$ 4,500 | \$ 1,676 37% |

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

| | | ACTUALS | | | BUDGET | | |
|---|---|-------------------------|-------------------------|--------------------------|-----------------------|------------------------|-----------------------|
| | | Last Year July - Feb | This Year July - Feb | Variance Incl/ (Decr) | This year's BUDGET | \$ Budget Remaining | % Budget Remaining |
| EXPENDITURES | | | | | | | |
| OE22-3 | Mosquito Abatement Vehicles Gas & Oil | \$ 8,482 | \$ 14,045 | \$ 5,563 | \$ 13,800 | \$ (245) | -2% |
| OE22-4 | Mosquito Abatement Equipment Maintenance | \$ 11,032 | \$ 20,221 | \$ 9,189 | \$ 15,500 | \$ (4,721) | -30% |
| PE03-4 | Payroll Taxes - Mosquito Abatement | \$ 561 | \$ 1,026 | \$ 465 | | | |
| PE06-4 | Employee Wages - Mosquito Abatement | \$ 7,338 | \$ 13,416 | \$ 6,078 | | | |
| PE03-6 | Payroll Taxes - Wetlands | \$ 205 | \$ 41 | \$ (163) | | | |
| PE06-6 | Employee Wages - Wetlands | \$ 2,674 | \$ 539 | \$ (2,134) | | | |
| | Total Mosquito Abatement | \$ 32,728 | \$ 64,462 | \$ 31,734 | \$ 53,500 | \$ 4,061 | 8% |
| | <i>Less: Distributed Payroll to Service Areas</i> | \$ (367,340) | \$ (407,523) | \$ (40,183) | | | |
| | TOTAL SERVICES & SUPPLIES | \$ 248,183 | \$ 399,364 | \$ 151,181 | \$ 435,900 | \$ 36,536 | 8% |
| PERSONNEL COSTS | | | | | | | |
| | | | | \$ - | | \$ - | |
| PE01 | Worker Compensation Insurance | \$ - | \$ 864 | \$ 864 | \$ 12,700 | \$ 11,836 | 93% |
| PE02 | Health Insurance | \$ 61,297 | \$ 56,304 | \$ (4,993) | \$ 114,500 | \$ 58,196 | 51% |
| PE03 | Payroll Taxes | \$ 28,713 | \$ 32,209 | \$ 3,497 | \$ 46,300 | \$ 14,091 | 30% |
| PE04 | Processing Fees | \$ 1,120 | \$ 1,497 | \$ 377 | \$ 1,800 | \$ 303 | 17% |
| PE05 | Directors Stipend | \$ 5,400 | \$ 5,500 | \$ 100 | \$ 6,000 | \$ 500 | 8% |
| | Retirement | | | \$ - | \$ 6,000 | | 0% |
| PE06 | Employee Wages | \$ 357,814 | \$ 399,123 | \$ 41,309 | \$ 578,300 | \$ 179,177 | 31% |
| | TOTAL PERSONNEL COSTS | \$ 454,344 | \$ 495,497 | \$ 41,153 | \$ 765,600 | \$ 264,103 | 34% |
| EQUIPMENT OUTLAY | | | | | | | |
| CO04 | Trailer/Spray Rig/Tractor | \$ 19,614 | \$ - | \$ (19,614) | \$ 5,000 | \$ 5,000 | 100% |
| CO04 | Concrete Grinder | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| CO04 | Turfco Torrent Blower | \$ 11,537 | \$ - | \$ (11,537) | \$ - | \$ - | #DIV/0! |
| CO04 | Cart Replace - Honda Pioneer | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| CO04 | Water Truck Transmission | \$ - | \$ 5,090 | \$ 5,090 | \$ 7,700 | \$ 2,610 | 34% |
| CO04 | New Turf Mower | \$ - | \$ 35,638 | \$ 35,638 | \$ 37,000 | \$ 1,362 | 4% |
| CO10 | Cart Replace - Honda Pioneer W/ Cab | \$ 25,587 | \$ - | \$ (25,587) | \$ - | \$ - | #DIV/0! |
| | TOTAL EQUIPMENT OUTLAY | \$ 56,738 | \$ 40,728 | \$ (16,010) | \$ 49,700 | \$ 3,972 | 8% |
| CAPITAL OUTLAY/STUDIES/ASSESEMENTS | | | | | | | |
| OE53-2 | Landscape Design | \$ 23,328 | \$ 18,462 | \$ (4,866) | \$ - | \$ (18,462) | #DIV/0! |
| OE53-1 | Landscape Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-4 | Road Improvement (1) | \$ - | \$ - | \$ - | \$ 100,000 | \$ 100,000 | 100% |
| OE51-1 | Road Project Assessment & Design (Willdan) | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-2 | Road Project Management | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-5 | Road Improvements PHASE II | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-6 | CM Services (Willdan) | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-7 | Drainage Basin Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-8 | Road Development Standards | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE54-1 | Office Building Paint | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE54-2 | Office Building Siding and Trim | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE54-3 | Office Building Renovation | \$ 854 | \$ 96 | \$ (758) | \$ - | \$ (96) | #DIV/0! |
| OE54-4 | Security | \$ 10,200 | \$ - | \$ (10,200) | \$ 1,000 | \$ 1,000 | 100% |
| TBD | General Engineering | | | \$ - | \$ 15,000 | | 0% |
| TBD | Gate Gontroller Replace and Security Upgrade | | | \$ - | \$ 34,200 | | 0% |
| OE54-5 | Sidewalk Replacement | \$ - | \$ 4,775 | \$ 4,775 | \$ 150,000 | \$ 145,225 | 97% |
| TBD | Mosquito Abatement Cargo Container | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |

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

| | ACTUALS | | | BUDGET | | |
|--|-------------------------|-------------------------|-------------------------|-----------------------|------------------------|-----------------------|
| | Last Year July - Feb | This Year July - Feb | Variance Inc/ (Decr) | This year's BUDGET | \$ Budget Remaining | % Budget Remaining |
| EXPENDITURES | | | | | | |
| TOTAL STUDIES & ASSESSMENTS | \$ 34,383 | \$ 23,333 | \$ (11,050) | \$ 300,200 | \$ 82,442 | 27% |
| DEBT SERVICE | | | | | | |
| OE20 John Deere Financing | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE21 John Deere Financing | \$ 8,410 | \$ 7,359 | \$ (1,051) | \$ 12,616 | | 0% |
| OE20-01 Interest Expense | \$ - | \$ - | \$ - | | | #DIV/0! |
| OE20-3 Series 2018 Installment Sale | \$ - | \$ - | \$ - | | | #DIV/0! |
| OE20-4 Phase 1 Road Improvements | \$ 41,071 | \$ 41,076 | \$ 5 | \$ 81,722 | \$ 40,646 | 50% |
| OE20-5 Phase 2 Road Improvements | \$ 57,857 | \$ 57,865 | \$ 8 | \$ 115,160 | \$ 57,295 | 50% |
| TOTAL DEBT SERVICE | \$ 107,339 | \$ 106,300 | \$ (1,039) | \$ 209,498 | \$ 97,941 | 47% |
| TOTAL EXPENSES | \$ 900,986 | \$ 1,065,222 | \$ 164,236 | \$ 1,760,898 | \$ 484,994 | 28% |

PAYMENTS AND ASSESSMENTS RECEIVED

| | | | | | | |
|---|--------------|--------------|-------------|--------------|-------------|---------|
| <u>Assessment Income</u> | | | | | | |
| Pymt No. 3: (5%) Aug 2022 (FY21) | \$ - | \$ - | \$ - | \$ 74,424 | \$ 74,424 | |
| Pymt No. 1: (55%) Feb 2023 (FY22) | \$ 773,443 | \$ 811,169 | \$ 37,726 | \$ 818,660 | \$ 7,491 | |
| Pymt No. 2: (40%) May 2023 (FY22) | \$ - | \$ - | \$ - | \$ 595,389 | \$ 595,389 | |
| Total Assessment Income | \$ 773,443 | \$ 811,169 | \$ 37,726 | \$ 1,488,473 | \$ 677,304 | |
| <u>Reimbursement Income</u> | | | | | | |
| Total Reimbursement Income | | | \$ - | \$ - | \$ - | |
| <u>Other Income</u> | | | | | | |
| IN03 Weed Abatement | \$ 150 | \$ 2,100 | \$ 1,950 | \$ 5,100 | \$ 3,000 | 59% |
| IN05 Investment Interest | \$ 1,762 | \$ 40,440 | \$ 38,678 | \$ 48,000 | \$ 7,560 | 16% |
| IN06 Interest - County | \$ 110 | \$ 175 | \$ 65 | \$ 400 | \$ 225 | 56% |
| IN30 Exp Reimbursement Income | \$ - | \$ 8,700 | \$ 8,700 | \$ - | \$ (8,700) | #DIV/0! |
| IN41 Gate Opener Income | \$ 555 | \$ 2,220 | \$ 1,665 | \$ 900 | \$ (1,320) | -147% |
| IN59 Rebates | \$ 13,016 | \$ 1,872 | \$ (11,145) | \$ 12,000 | \$ 10,128 | 84% |
| IN70 Quail Creek Deposits | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| Total Other Income | \$ 15,593 | \$ 55,506 | \$ 39,914 | \$ - | \$ (55,506) | |
| TOTAL PAYMENTS & ASSESSMENTS | \$ 789,036 | \$ 866,675 | \$ 77,639 | \$ 1,554,873 | \$ 632,691 | |
| Net Income | \$ (111,950) | \$ (198,547) | \$ (86,597) | \$ (206,025) | \$ (7,478) | |
| <u>Other Financing Sources & Uses</u> | | | | | | |
| Budget Balance | | \$ (198,547) | | \$ - | \$ - | |

Copper Valley Community Services District

Balance Sheet

As of February 29, 2024

| | TOTAL |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1000 Umpqua Bank Checking | 193,340 |
| 1020 Cash - Fund 2188 | 44 |
| 1040 Local Agency Investment Fund (LAIF) | 110,488 |
| 1090 CA Class Savings | 1,276,182 |
| Total Bank Accounts | \$1,580,054 |
| Total Current Assets | \$1,580,054 |
| Fixed Assets | |
| 1500 Capital Assets | |
| 1501 Equipment | 531,242 |
| 1503 Roads | 4,377,023 |
| 1504 Easements | 10,344,000 |
| 1505 Buildings | 145,569 |
| Total 1500 Capital Assets | 15,397,834 |
| 1600 Accumulated Depreciation | |
| 1601 Equipment | -402,791 |
| 1603 Roads | -1,254,845 |
| 1605 Buildings | -36,504 |
| Total 1600 Accumulated Depreciation | -1,694,140 |
| Total Fixed Assets | \$13,703,694 |
| Other Assets | |
| 1700 Receivable Other | 139 |
| 1705 Amount Provided For LTD | 982,761 |
| Total Other Assets | \$982,900 |
| TOTAL ASSETS | \$16,266,648 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 Accounts Payable | 8,955 |
| Total Accounts Payable | \$8,955 |
| Credit Cards | |
| 2050 Umpqua CSDA Visa | 22,638 |
| Total Credit Cards | \$22,638 |
| Other Current Liabilities | |
| 2100 Payroll Taxes Payable | 2,565 |
| 2150 Accrued Payroll | 21,816 |
| 2200 Sales Tax Payable | 0 |

Copper Valley Community Services District

Balance Sheet

As of February 29, 2024

| | TOTAL |
|--|---------------------|
| Total Other Current Liabilities | \$24,381 |
| Total Current Liabilities | \$55,974 |
| Long-Term Liabilities | |
| 2500 Lease Payable - John Deere | 19,049 |
| 2600 Series 2018 Installment Sale A | 454,562 |
| 2601 Series 2018 Installment Sale B | 1,251,567 |
| Total Long-Term Liabilities | \$1,725,178 |
| Total Liabilities | \$1,781,152 |
| Equity | |
| 3800 Developer Capital Contributions | 12,198,796 |
| 3900 Fund Balance | 932,708 |
| 3905 Net Investment in Capital Assets | 1,552,539 |
| Net Income | -198,547 |
| Total Equity | \$14,485,496 |
| TOTAL LIABILITIES AND EQUITY | \$16,266,648 |

Copper Valley Community Services District
1000 Umpqua Bank Checking, Period Ending 02/29/2024

RECONCILIATION REPORT

Reconciled on: 03/05/2024

Reconciled by: Ever Ventura

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

Summary

USD

| | |
|--|-------------------|
| Statement beginning balance..... | 886,460.78 |
| Checks and payments cleared (42)..... | -674,667.96 |
| Deposits and other credits cleared (0)..... | 0.00 |
| Statement ending balance..... | <u>211,792.82</u> |
| | |
| Uncleared transactions as of 02/29/2024..... | -18,452.87 |
| Register balance as of 02/29/2024..... | 193,339.95 |

Details

Checks and payments cleared (42)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|--------------|---------|---------------------------------|--------------|
| 12/19/2023 | Bill Payment | 3194 | Matt Motter | -80.43 |
| 02/05/2024 | Check | dm | NICHOLAS B PATRICK | -1,980.72 |
| 02/05/2024 | Check | dm | ExpertPay | -111.50 |
| 02/05/2024 | Check | dm | Gregory Hebard | -2,680.83 |
| 02/05/2024 | Check | dm | MATTHEW MOTTER | -1,712.77 |
| 02/05/2024 | Check | dm | Ralph M. McGeorge | -2,762.78 |
| 02/05/2024 | Check | dm | Mitchell McDonald | -1,727.67 |
| 02/05/2024 | Check | dm | NICOLE D MC CUTCHEN | -300.00 |
| 02/05/2024 | Check | dm | NICOLE D MC CUTCHEN | -2,516.05 |
| 02/05/2024 | Check | dm | PETER J KAMPA | -2,548.12 |
| 02/05/2024 | Check | dm | CHRIS JACOBS | -2,045.01 |
| 02/05/2024 | Check | dm | Gregory Hebard | -400.00 |
| 02/08/2024 | Check | dm | CA EDD | -1,136.03 |
| 02/09/2024 | Check | dm | IRS | -5,605.33 |
| 02/12/2024 | Check | dm | Anthem Inc | -4,589.79 |
| 02/20/2024 | Bill Payment | 3230 | MVCAC | -82.50 |
| 02/20/2024 | Check | dm | Intuit Full Service Payroll | -144.00 |
| 02/20/2024 | Check | dm | ExpertPay | -111.50 |
| 02/20/2024 | Check | dm | Gregory Hebard | -2,680.81 |
| 02/20/2024 | Check | dm | CHRIS JACOBS | -1,724.37 |
| 02/20/2024 | Check | dm | PETER J KAMPA | -2,548.10 |
| 02/20/2024 | Check | dm | NICOLE D MC CUTCHEN | -2,724.30 |
| 02/20/2024 | Check | dm | Mitchell McDonald | -1,597.07 |
| 02/20/2024 | Check | dm | Ralph M. McGeorge | -2,762.76 |
| 02/20/2024 | Check | dm | MATTHEW MOTTER | -1,582.17 |
| 02/20/2024 | Check | dm | NICHOLAS B PATRICK | -1,829.99 |
| 02/20/2024 | Check | dm | Gregory Hebard | -400.00 |
| 02/20/2024 | Check | dm | NICOLE D MC CUTCHEN | -300.00 |
| 02/20/2024 | Bill Payment | 3232 | Aaronson, Dickerson etal | -525.00 |
| 02/20/2024 | Bill Payment | 3231 | Detail Commercial Cleaning L... | -1,500.00 |
| 02/20/2024 | Bill Payment | 3222 | SDRMA-Prop/Liability Insurance | -142.42 |
| 02/20/2024 | Bill Payment | 3224 | Aramark Uniform Service | -331.44 |
| 02/20/2024 | Bill Payment | 3228 | Hunt & Sons, Inc. | -1,028.88 |
| 02/20/2024 | Bill Payment | 3229 | Turf Star, Inc. | -499.88 |
| 02/21/2024 | Check | dm | Maintenance Fee | -90.16 |
| 02/22/2024 | Check | dm | Transfer | -600,000.00 |
| 02/22/2024 | Check | dm | CA EDD | -1,112.34 |
| 02/23/2024 | Check | dm | IRS | -5,419.25 |
| 02/26/2024 | Check | dm | Umpqua Bank Commerical CC | -13,588.30 |
| 02/27/2024 | Check | dm | CA EDD | -78.35 |
| 02/27/2024 | Check | dm | PG&E - 7193 | -577.48 |
| 02/28/2024 | Check | dm | IRS | -1,089.86 |

Total -674,667.96

Additional Information

Uncleared checks and payments as of 02/29/2024

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|--------------|---------|-----------------------------|--------------|
| 02/20/2024 | Bill Payment | 3225 | Benchmark Engineering | -1,875.00 |
| 02/20/2024 | Bill Payment | 3226 | Modesto Door and Window Inc | -6,989.49 |
| 02/20/2024 | Bill Payment | 3221 | VALLEY ENTRY SYSTEMS, I... | -2,374.40 |
| 02/20/2024 | Bill Payment | 3227 | Saddle Creek 2 | -527.55 |
| 02/20/2024 | Bill Payment | 3223 | USBank Equipment Finance | -186.43 |
| 02/23/2024 | Check | 3234 | Umpqua Bank | -3,000.00 |
| 02/23/2024 | Check | 3233 | Central Bank & Trust | -3,500.00 |

Total -18,452.87

Copper Valley Community Services District

Transaction Report

February 2024

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | AMOUNT |
|----------------------|----------------------|------|--------------------------------|---------------------------------|--------|
| Umpqua Bank Checking | | | | | |
| Beginning Balance | | | | | |
| 02/05/2024 | Check | dm | ExpertPay | | -112 |
| 02/05/2024 | Check | dm | Gregory Hebard | Pay Period: 1/16/24 - 1/31/24 | -2,681 |
| 02/05/2024 | Check | dm | Ralph M. McGeorge | Pay Period: 1/16/24 - 1/31/24 | -2,763 |
| 02/05/2024 | Check | dm | NICOLE D MC CUTCHEN | Pay Period: 1/16/24 - 1/31/24 | -300 |
| 02/05/2024 | Check | dm | MATTHEW MOTTER | Pay Period: 1/16/24 - 1/31/24 | -1,713 |
| 02/05/2024 | Check | dm | NICHOLAS B PATRICK | Pay Period: 1/16/24 - 1/31/24 | -1,981 |
| 02/05/2024 | Check | dm | Mitchell McDonald | Pay Period: 1/16/24 - 1/31/24 | -1,728 |
| 02/05/2024 | Check | dm | Gregory Hebard | Pay Period: 1/16/24 - 1/31/24 | -400 |
| 02/05/2024 | Check | dm | CHRIS JACOBS | Pay Period: 1/16/24 - 1/31/24 | -2,045 |
| 02/05/2024 | Check | dm | PETER J KAMPA | Pay Period: 1/16/24 - 1/31/24 | -2,548 |
| 02/05/2024 | Check | dm | NICOLE D MC CUTCHEN | Pay Period: 1/16/24 - 1/31/24 | -2,516 |
| 02/08/2024 | Check | dm | CA EDD | | -1,136 |
| 02/09/2024 | Check | dm | IRS | | -5,605 |
| 02/12/2024 | Check | dm | Anthem Inc | | -4,590 |
| 02/20/2024 | Check | dm | NICOLE D MC CUTCHEN | Pay Period: 2/1/24 - 2/15/24 | -300 |
| 02/20/2024 | Check | dm | Gregory Hebard | Pay Period: 2/1/24 - 2/15/24 | -400 |
| 02/20/2024 | Check | dm | NICHOLAS B PATRICK | Pay Period: 2/1/24 - 2/15/24 | -1,830 |
| 02/20/2024 | Check | dm | MATTHEW MOTTER | Pay Period: 2/1/24 - 2/15/24 | -1,582 |
| 02/20/2024 | Check | dm | Ralph M. McGeorge | Pay Period: 2/1/24 - 2/15/24 | -2,763 |
| 02/20/2024 | Check | dm | Mitchell McDonald | Pay Period: 2/1/24 - 2/15/24 | -1,597 |
| 02/20/2024 | Check | dm | NICOLE D MC CUTCHEN | Pay Period: 2/1/24 - 2/15/24 | -2,724 |
| 02/20/2024 | Check | dm | PETER J KAMPA | Pay Period: 2/1/24 - 2/15/24 | -2,548 |
| 02/20/2024 | Check | dm | CHRIS JACOBS | Pay Period: 2/1/24 - 2/15/24 | -1,724 |
| 02/20/2024 | Check | dm | Gregory Hebard | Pay Period: 2/1/24 - 2/15/24 | -2,681 |
| 02/20/2024 | Check | dm | ExpertPay | | -112 |
| 02/20/2024 | Check | dm | Intuit Full Service Payroll | | -144 |
| 02/20/2024 | Bill Payment (Check) | 3222 | SDRMA-Prop/Liability Insurance | Member #7174 | -142 |
| 02/20/2024 | Bill Payment (Check) | 3221 | VALLEY ENTRY SYSTEMS, INC. | Invoice #43934 | -2,374 |
| 02/20/2024 | Bill Payment (Check) | 3223 | USBank Equipment Finance | Invoice #519485312 | -186 |
| 02/20/2024 | Bill Payment (Check) | 3224 | Aramark Uniform Service | Customer #6120522 | -331 |
| 02/20/2024 | Bill Payment (Check) | 3225 | Benchmark Engineering | Job #254104 | -1,875 |
| 02/20/2024 | Bill Payment (Check) | 3226 | Modesto Door and Window Inc | Invoice #6027 | -6,989 |
| 02/20/2024 | Bill Payment (Check) | 3227 | Saddle Creek 2 | Water Reimb. 9/16/23 - 11/15/23 | -528 |
| 02/20/2024 | Bill Payment (Check) | 3228 | Hunt & Sons, Inc. | Invoice #819237 | -1,029 |

Copper Valley Community Services District

Transaction Report

February 2024

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | AMOUNT |
|---------------------------------------|-------------------------|------|-----------------------------------|---|-------------------------|
| 02/20/2024 | Bill Payment (Check) | 3229 | Turf Star, Inc. | Customer #35102374 | -500 |
| 02/20/2024 | Bill Payment (Check) | 3230 | MVCAC | Invoice #7364662 | -83 |
| 02/20/2024 | Bill Payment (Check) | 3232 | Aaronson, Dickerson etal | Invoice #'s 1968 & 1956 | -525 |
| 02/20/2024 | Bill Payment (Check) | 3231 | Detall Commercial Cleaning LLC | Invoice #075 | -1,500 |
| 02/21/2024 | Check | dm | Maintenance Fee | | -90 |
| 02/22/2024 | Check | dm | CA EDD | | -1,112 |
| 02/22/2024 | Check | dm | Transfer | | -600,000 |
| 02/23/2024 | Check | 3234 | Umpqua Bank | "Acct #3968039366" Ralph McGeorge 2023 Cont. | -3,000 |
| 02/23/2024 | Check | dm | IRS | | -5,419 |
| 02/23/2024 | Check | 3233 | Central Bank & Trust | Greg Hebard 2023 Contribution | -3,500 |
| 02/26/2024 | Check | dm | Umpqua Bank Commerical CC | | -13,588 |
| 02/27/2024 | Check | dm | PG&E - 7193 | | -577 |
| 02/27/2024 | Check | dm | CA EDD | | -78 |
| 02/28/2024 | Check | dm | IRS | | -1,090 |
| Total for Umpqua Bank Checking | | | | | \$ - 693,040 |
| TOTAL | | | | | \$ - 693,040 |

| COPPER VALLEY COMMUNITY SERVICES DISTRICT | | Quarterly Investment/Treasurer's Report | | | | | | |
|--|-----------------------|---|-----------------------|--------------------|------------------|------------------------|--------------------|---------------------|
| | | Government Funds | | | | | | |
| 3rd Quarter Balances @ February 29, 2024 | | | | | | | | |
| Cash Accounts | Acct # | Statement Interest Rate | YTD Interest February | General Investment | Road Reserve | Infrastructure Reserve | Equipment Reserves | Total by Investment |
| Umquoia Bank Operating Account | 5048 | | - | | | | | 193,339.95 |
| LAIF | 5-001 | | 2,921.10 | | | | | 110,487.88 |
| Calaveras Fund 2188 | 2188 | | 174.94 | | | | | 44.01 |
| CA Class | 0035 | 5.44% | 37,518.70 | 977,246.52 | 81,333.73 | 136,757.27 | 80,844.57 | 1,276,182.09 |
| | | | 40,614.74 | 977,246.52 | 81,333.73 | 136,757.27 | 80,844.57 | 1,580,053.93 |
| | | | | | | | | |
| | | | | | | | | |
| YE June 30, 2024 YTD Interest Earned | | July - February | \$ 40,614.74 | | | | | |
| "I certify that the District investments have been made in accordance with the Investment Policy. I further certify that the District has adequate revenue to cover its operating expense for the next six months, in accordance with California Government Code Sections 53646 (b) (2) and (3) respectively." | | | | | | | | |
| | | | | | | | | |
| Name | <i>Peter J. Kampa</i> | | Title | General Manager | | | | |
| | | | | | | | | |



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

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

BOARD OF DIRECTORS REGULAR MEETING MINUTES
FEBRUARY 20, 2024, 2:00 PM
LOCATION: COPPER VALLEY SPORTS CENTER

1. **CALL TO ORDER @ 2:00pm**
2. **ROLL CALL** [President Golden, Vice President Vezina, Director Albertson, Director DeBaldo, Director Coleman, General Manager Kampa, Office Manager McCutchen, Site Manager Hebard](#)
3. **PLEDGE OF ALLEGIANCE**
4. **CHANGES TO ORDER OF AGENDA** [None](#)
5. **PUBLIC COMMENT**
6. **CONSENT CALENDAR**
 - a) Review of monthly financial report, approval of bills and claims for the month of January 2024.
 - b) Approval of the minutes from the Regular Board Meeting held January 16, 2024.
[Motion made by Director Albertson to approve the consent calendar for January's regular board meeting, second made by Vice President Vezina. Motion passes unanimously](#)
7. **DISCUSSION AND ACTION ITEMS**
 - a) Preliminary review of the draft 2022/23 fiscal year audited financial statements [Item was tabled to March agenda](#)
 - b) Update on 2024 Sidewalk Replacement and Road Maintenance Project
 - c) Consideration of Options to Control Speeding in the Community
 - d) Adoption of a Resolution Approving a Consulting Services Agreement with Kampa Community Solutions, LLC to Serve as District General Manager [President Golden pulled item from agenda for further review](#)
 - e) First Reading of Revisions to Ordinance 2024-01; Privacy Gate Rules - Administrative Regulations Section 2024-1 [Motion made by Director Albertson to approve the first reading of the revisions to ordinance 2024-01 and to move forward to add to March's agenda for a public hearing, Vice President Vezina seconds. Motion passes unanimously](#)
 - f) Consideration of Submitting a Nomination to the CSDA Board of Directors
8. **STAFF AND DIRECTOR REPORTS**
 - a) General Managers Report
 - Reminder of cancellation of the May 21, 2024 regular board meeting and the scheduling of a special board meeting to be held on May 28, 2024.
 - Benchmark task order update
 - CVCSO reimbursement letter update
 - b) Site Managers Report
 - Update on neighborhood watch signs
9. **ADJOURNMENT @ 2:57pm**

**COPPER VALLEY
COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS
Modified Cash Basis**

FISCAL YEAR ENDED JUNE 30, 2023

DRAFT

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Copper Valley Community Services District
Copperopolis, California

DRAFT

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

Basis of Accounting

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

Required Supplementary Information

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

Other Information

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

DRAFT

Larry Bain, CPA
An Accounting Corporation
February 19, 2024

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

| | |
|---|------------------|
| Net change in fund balances - total governmental funds | \$ 140,682 |
| 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 | 82,913 |
| Depreciation expense | (296,753) |
| Accumulated depreciation remaining on sold assets | (3,561) |
| Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. | 164,494 |
| Change in net position of governmental activities | <u>\$ 87,775</u> |

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

Note 1: Summary of Significant Accounting Policies

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

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

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

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

Note 1: Summary of Significant Accounting Policies (continued)

B. Basis of Accounting (continued)

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

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

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

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

C. Non-Current Governmental Assets/Liabilities

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

D. Basis of Presentation

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

Governmental Fund Type

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

Note 1: Summary of Significant Accounting Policies (Continued)

E. Use of Estimates

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

F. Restricted Assets

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

G. Fund Equity

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

H. Property Assessments

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

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

I. Capital Assets

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

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

Note 2: Cash and Investments

Cash at June 30, 2023 consisted of the following:

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

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

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

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

B. Disclosures Relating to Interest Rate Risk

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

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

* Not subject to categorization

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

Note 2: Cash and Investments (continued)

C. Concentrations of Credit Risk

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

D. Custodial Credit Risk

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

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

Note 2: Cash and Investments (continued)

E. Investments in Government Pools

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

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

Note 3: Property Plant and Equipment

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

Note 4: Long-Term Liabilities

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

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

Capital Lease

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

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

Installment Loan A

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

Note 4: Long-Term Liabilities (Continued)

Installment Loan B

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

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

Note 5: Risk Management

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

Note 6: Gann Limit

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

Note 7: Revenue Limitations Imposed by California Proposition 218

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

Note 8: Commitments and Contingencies

Grants

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

Line of Credit

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

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

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

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

Note 1: Budgets and Budgetary Accounting

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

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

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

Copper Valley Community Services District

Management Report

Fiscal Year Ended June 30, 2023

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

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

COMMUNICATION OF SIGNIFICANT DEFICIENCIES

To: Board of Directors
Copper Valley Community Services District

We have audited the financial statements of Copper Valley Community Services District as of and for the fiscal year ended June 30, 2023, and have issued our reports thereon dated March 2, 2024. We conducted our audits in accordance with auditing standards generally accepted in the United States of America.

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

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

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

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2023-001 to 2023-003 in the following schedule of findings to be a significant deficiency in the District's internal control.

Purpose of this Report

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

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

Larry Bain, CPA,
An Accounting Corporation
March 2, 2024

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

June 30, 2023

Significant Deficiencies Not Deemed Material Weaknesses

FS 2023-001: We noted the District has a lack of segregation of duties, as one person is capable of handling all aspects of processing transactions from beginning to end. A lack of segregation of duties increases the risk of potential errors or irregularities occurring without being detected; however, due to a limited number of personnel an adequate segregation of duties is not possible without incurring additional costs. We have also noted this comment in previous audits.

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

FS 2023-002: During our audit we noted the District traded in 2 Honda vehicles, and reduced the cost of the new vehicles by the trade in amount of \$8,000. The District should have recorded the cost of the new vehicles at the actual amount and recorded the \$8,000 trade in value as sale of assets-revenue.

Recommendation: We recommend recording purchase of assets at the actual cost and we recommend recording any credits given for a trade in as sale of asset-revenue.

Management Response:

FS 2023-003: During our testing of vacation and sick leave we noted one employee used 40 hours of sick leave during the July 1, 2022 to July 15, 2022 pay period, however the 40 hours was recorded to vacation hours used on the tracking schedule.

We also noted that the District has a cap of 120 hours vacation and 90 days sick leave, but we did not observe that employees are notified when they hit the cap and the accrual stops.

Recommendation: We recommend the District correct the misclassification of vacation hours used to sick hours used. We also recommend having a mechanism to notify employees when vacation and sick leave hours stop accruing after reaching the cap.

LARRY BAIN, CPA

AN ACCOUNTING CORPORATION

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

March 2, 2024

To the Board of Directors
Copper Valley Community Services District

We have audited the financial statements of the governmental-type activities of Copper Valley Community Services District for the fiscal year ended June 30, 2023, and have issued our reports thereon dated March 2, 2024. Professional standards require that we provide you with the following information related to our audit.

Our responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated September 22, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We started the audit later than previously communicated on September 22, 2023 and as a result report issuance was slightly delayed.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Copper Valley Community Services District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2023. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus.

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

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

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

Difficulties Encountered in performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. These financial statements reflect all known audit entries discovered during the audit. We made several reclassification entries to expense and revenue accounts. We proposed and recorded entries to convert from the fund financial statement presentation to the government-wide presentation. We passed on recording \$11,460 accrued vacation which was not material to the government-wide financial statements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 2, 2024.

Management Consultation with Other Independent Accountants

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

Other Audit Findings or Issues

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

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

Very truly yours,

Larry Bain, CPA,
An Accounting Corporation

COPPER VALLEY COMMUNITY SERVICES DISTRICT

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 Copper Valley Community Service District, which comprise the respective financial position of the governmental activities and fund information as of the fiscal year ended June 30, 2023, and the respective changes in financial position for the period then ended, and the related notes to the modified cash basis 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 the date this letter is signed, 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 September 22, 2023.
- 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.

Signature: _____

Title: _____

Date: _____



BOARD MEETING AGENDA SUBMITTAL

TO: CVCS District Office Board of Directors

FROM: Peter Kampa, General Manager

DATE: March 19, 2024

SUBJECT: 7b) Reject all Bids for the 2024 Sidewalk Replacement and Road Maintenance Project

RECOMMENDED ACTION: I move to reject all bids for the sidewalk replacement project, and authorize the General Manager, to modify the scope of work and rebid the project.

BACKGROUND: The Sidewalk Replacement and Road Maintenance Project bids were opened at the District Office at 2:00pm on March 4, 2024. Upon review of the submitted bids they all exceeded the engineers estimate significantly and are in excess of the funding available, therefor I recommend we reject all bids, have staff reevaluate the project and reduce the scope and revise the scope of work based on bids received.

SUMMARY OF BID QUANTITIES
SIDEWALK REHABILITATION 23-003
BID DATE: 3/4/2024 2:00p.m

| CVCS D SIDEWALK REHABILITATION 23-003 | | | | | | | | | | | | | | | | |
|---|-----------|------|------------------------|---------------------|----------------------------|---------------------|----------------------------|---------------------|----------------------------|---------------------|----------------------------|---------------------|----------------------------|-----------------------|----------------------------|---------------------|
| ITEM DESCRIPTION | BENCHMARK | | | | GEORGE REED, INC. | | | B&M BUILDERS, INC. | | | DIEDE CONSTRUCTION, INC. | | | R. SUTTON ENTERPRISES | | |
| | QUAN. | UNIT | UNIT PRICE | AMOUNT | QUAN. | UNIT PRICE | AMOUNT | QUAN. | UNIT PRICE | AMOUNT | QUAN. | UNIT PRICE | AMOUNT | QUAN. | UNIT PRICE | AMOUNT |
| 1. Mobilization | 1 | LS | \$10,000.00 | \$10,000.00 | 1 | \$50,000.00 | \$50,000.00 | 1 | \$135,420.00 | \$135,420.00 | 1 | \$168,000.00 | \$168,000.00 | 1 | \$75,000.00 | \$75,000.00 |
| 2. Sawcut & Remove Existing Concrete | 16,416 | SF | \$10.00 | \$164,160.00 | 16,416 | \$12.50 | \$205,200.00 | 16,416 | \$15.00 | \$246,240.00 | 16,416 | \$7.00 | \$114,912.00 | 16,416 | \$4.00 | \$65,664.00 |
| 3. Remove Existing Curb & Gutter | 265 | LF | \$30.00 | \$7,950.00 | 265 | \$51.00 | \$13,515.00 | 265 | \$83.00 | \$21,995.00 | 265 | \$25.00 | \$6,625.00 | 265 | \$20.00 | \$5,300.00 |
| 4. 6" Vertical Curb & Gutter | 259 | LF | \$25.00 | \$6,475.00 | 259 | \$115.00 | \$29,785.00 | 259 | \$210.00 | \$54,390.00 | 259 | \$150.00 | \$38,850.00 | 259 | \$26.00 | \$6,734.00 |
| 5. 4" Thick Concrete Sidewalk (Incl. Ramps) | 16266 | SF | \$8.00 | \$130,128.00 | 16266 | \$15.25 | \$248,056.50 | 16266 | \$14.00 | \$227,724.00 | 16266 | \$24.00 | \$390,384.00 | 16266 | \$28.00 | \$455,448.00 |
| 6. 6" Thick Concrete Sidewalk (Incl. Rebar) | 150 | SF | \$12.00 | \$1,800.00 | 150 | \$27.00 | \$4,050.00 | 150 | \$55.00 | \$8,250.00 | 150 | \$84.00 | \$12,600.00 | 150 | \$45.00 | \$6,750.00 |
| 7. Accessible Ramp (Labor Only) | 11 | EA | \$700.00 | \$7,700.00 | 11 | \$200.00 | \$2,200.00 | 11 | \$7,650.00 | \$84,150.00 | 11 | \$5,754.00 | \$63,294.00 | 11 | \$1,200.00 | \$13,200.00 |
| 8. Truncated Domes | 10 | EA | \$1,000.00 | \$10,000.00 | 10 | \$700.00 | \$7,000.00 | 10 | \$710.00 | \$7,100.00 | 10 | \$1,000.00 | \$10,000.00 | 10 | \$800.00 | \$8,000.00 |
| | | | SUBTOTAL | \$338,213.00 | | | | | | | | | | | | |
| | | | 10% CONTIGENCY | \$372,034.30 | | | | | | | | | | | | |
| | | | BASE BID TOTAL: | \$372,034.30 | BASE BID TOTAL: | \$559,806.50 | BASE BID TOTAL: | \$785,269.00 | BASE BID TOTAL: | \$804,665.00 | BASE BID TOTAL: | \$804,665.00 | BASE BID TOTAL: | \$636,096.00 | BASE BID TOTAL: | \$636,096.00 |
| ADD ALTERNATE | | | | | | | | | | | | | | | | |
| 1. Saddle Creek Drive Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$13,000.00 | \$13,000.00 | 1 | \$9,590.00 | \$9,590.00 | 1 | \$9,430.00 | \$9,430.00 | 1 | \$5,500.00 | \$5,500.00 |
| 2. Oak Creek Drive Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$20,100.00 | \$20,100.00 | 1 | \$17,053.00 | \$17,053.00 | 1 | \$16,770.00 | \$16,770.00 | 1 | \$15,000.00 | \$15,000.00 |
| 3. Knolls Drive Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$13,500.00 | \$13,500.00 | 1 | \$9,465.00 | \$9,465.00 | 1 | \$9,310.00 | \$9,310.00 | 1 | \$25,000.00 | \$25,000.00 |
| 4. Hawk Ridge Road Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$12,700.00 | \$12,700.00 | 1 | \$9,960.00 | \$9,960.00 | 1 | \$9,800.00 | \$9,800.00 | 1 | \$15,000.00 | \$15,000.00 |
| 5. Knolls Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$1,700.00 | \$1,700.00 | 1 | \$1,385.00 | \$1,385.00 | 1 | \$1,360.00 | \$1,360.00 | 1 | \$10,000.00 | \$10,000.00 |
| 6. Vista Knolls Drive Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$2,500.00 | \$2,500.00 | 1 | \$2,035.00 | \$2,035.00 | 1 | \$2,000.00 | \$2,000.00 | 1 | \$8,500.00 | \$8,500.00 |
| 7. Wildflower Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$1,000.00 | \$1,000.00 | 1 | \$850.00 | \$850.00 | 1 | \$840.00 | \$840.00 | 1 | \$4,500.00 | \$4,500.00 |
| 8. Moss Woods Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$800.00 | \$800.00 | 1 | \$850.00 | \$850.00 | 1 | \$760.00 | \$760.00 | 1 | \$4,500.00 | \$4,500.00 |
| 9. Mitchell Lake Lane Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$1,600.00 | \$1,600.00 | 1 | \$1,320.00 | \$1,320.00 | 1 | \$1,300.00 | \$1,300.00 | 1 | \$15,000.00 | \$15,000.00 |
| 10. Mitchell Lake Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$1,500.00 | \$1,500.00 | 1 | \$1,105.00 | \$1,105.00 | 1 | \$1,090.00 | \$1,090.00 | 1 | \$3,500.00 | \$3,500.00 |
| 11. Rock Ridge Lane Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$8,000.00 | \$8,000.00 | 1 | \$5,730.00 | \$5,730.00 | 1 | \$5,640.00 | \$5,640.00 | 1 | \$5,000.00 | \$5,000.00 |
| 12. Glen Side Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$2,030.00 | \$2,030.00 | 1 | \$1,585.00 | \$1,585.00 | 1 | \$1,560.00 | \$1,560.00 | 1 | \$6,500.00 | \$6,500.00 |
| 13. Glen View Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$1,500.00 | \$1,500.00 | 1 | \$1,205.00 | \$1,205.00 | 1 | \$1,180.00 | \$1,180.00 | 1 | \$6,500.00 | \$6,500.00 |
| 14. Copper Glen Terrace Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$1,600.00 | \$1,600.00 | 1 | \$1,250.00 | \$1,250.00 | 1 | \$1,220.00 | \$1,220.00 | 1 | \$1,500.00 | \$1,500.00 |
| 15. Copper Glen Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$450.00 | \$450.00 | 1 | \$350.00 | \$350.00 | 1 | \$320.00 | \$320.00 | 1 | \$1,500.00 | \$1,500.00 |
| 16. Summit Lane Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$3,050.00 | \$3,050.00 | 1 | \$2,415.00 | \$2,415.00 | 1 | \$2,380.00 | \$2,380.00 | 1 | \$5,500.00 | \$5,500.00 |
| 17. Saddle Creek Lane Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$4,100.00 | \$4,100.00 | 1 | \$3,160.00 | \$3,160.00 | 1 | \$3,110.00 | \$3,110.00 | 1 | \$8,500.00 | \$8,500.00 |
| 18. Oak Creek Drive Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | DUPLICATE | | 1 | DUPLICATE | | 1 | DUPLICATE | | 1 | DUPLICATE | |
| 19. Wood Duck Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$350.00 | \$350.00 | 1 | \$350.00 | \$350.00 | 1 | \$300.00 | \$300.00 | 1 | \$1,000.00 | \$1,000.00 |
| 20. Blue Oak Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$1,350.00 | \$1,350.00 | 1 | \$1,110.00 | \$1,110.00 | 1 | \$1,060.00 | \$1,060.00 | 1 | \$2,500.00 | \$2,500.00 |
| 21. White Oak Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$300.00 | \$300.00 | 1 | \$300.00 | \$300.00 | 1 | \$260.00 | \$260.00 | 1 | \$3,500.00 | \$3,500.00 |
| 22. Green Stone Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$750.00 | \$750.00 | 1 | \$660.00 | \$660.00 | 1 | \$640.00 | \$640.00 | 1 | \$3,500.00 | \$3,500.00 |
| 23. Flagstone Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$325.00 | \$325.00 | 1 | \$350.00 | \$350.00 | 1 | \$310.00 | \$310.00 | 1 | \$3,500.00 | \$3,500.00 |
| 24. Grandview Court Crack Seal Pavement Treatment | 1 | LS | NIC | | 1 | \$475.00 | \$475.00 | 1 | \$420.00 | \$420.00 | 1 | \$370.00 | \$370.00 | 1 | \$3,500.00 | \$3,500.00 |
| | | | | | ADD ALTERNATE TOTAL | \$92,680.00 | ADD ALTERNATE TOTAL | \$72,498.00 | ADD ALTERNATE TOTAL | \$71,010.00 | ADD ALTERNATE TOTAL | \$71,010.00 | ADD ALTERNATE TOTAL | \$159,000.00 | ADD ALTERNATE TOTAL | \$159,000.00 |
| | | | | | TOTAL + ADD ALT. | \$652,486.50 | TOTAL + ADD ALT. | \$857,767.00 | TOTAL + ADD ALT. | \$875,675.00 | TOTAL + ADD ALT. | \$875,675.00 | TOTAL + | \$795,096.00 | TOTAL + | \$795,096.00 |



CIVIL ENGINEERING & LAND SURVEYING

4265 Spyres Way, Suite A • Modesto, CA 95356 • 209.548.9300

March 4, 2024

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

Re: March Task Order Status

Dear Mr. Kampa,

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

- Task Order 23-001 – Quail Creek Acceptance
 - This project was requested to hold on further work as of November 8th, 2023.
- Task Order 23-003 – Sidewalk Improvements
 - Bid opening is today (March 4, 2024).

If there is any additional information needed, please let me know.

Sincerely,

Michael Halterman, PLS 8040
President, Benchmark Engineering, Inc.



Copper Valley CSD <coppervalleycsd@gmail.com>

RE: Request for reimbursable services fee schedule and additional information

2 messages

Carnahan, Aaron@CHP <ACarnahan@chp.ca.gov>
To: Copper Valley CSD <coppervalleycsd@gmail.com>

Thu, Mar 14, 2024 at 2:46 PM

Nicole,

Thank you for reaching out.

I will put together a briefing item and traffic complaint for the Little John Road area as you have requested extra patrol. We also can offer our radar trailer for portions of Little John Road. In February 2024, we had our trailer deployed on Little John near Saddle Creek for nearly one week.

Additionally, we do offer reimbursable services at the rate of \$113.58/hour for an officer plus \$1.51/mile for the patrol vehicle (port to port). A typical overtime detail is 5-10 hours. An example of this work is security for tree removal contracted with P.G.&E.. An average 10 hour detail can cost around \$1200.

There are other possible considerations in order to get a contract in place and work completed:

- Proper signage (CA vehicle code sections may be enforced etc.)
- Proper speed limit signs
- Any required permissions

I have attached the contract which will eventually need to be filled out upon a mutual agreement.

I hope this gets you started in the right direction.

Respectfully,

Aaron

Sergeant Aaron W. Carnahan

San Andreas Area (255)

749 Mountain Ranch Road

San Andreas, CA 95249

(209) 306-6400 Office

(209) 754-4842 Fax



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From: Copper Valley CSD <coppervalleycsd@gmail.com>

Sent: Thursday, March 14, 2024 2:15 PM

To: Carnahan, Aaron@CHP <ACarnahan@chp.ca.gov>

Subject: Request for reimbursble services fee schedule and additional information

[Warning: This email originated outside of CHP. Do not click links or attachments unless you recognize the sender and know the content is safe.]

Hello Officer Carnahan,

Thank you for your time today to discuss the issue with excess speed inside Copper Valley off Little John Road, in Copperopolis.

I would like to report the speeding issues as a traffic complaint so you can use it as a briefing item and request extra patrol on Little John and ask you to please place a radar trailer on Little John as close to Copper Valley as you can get it.

I would also like to request your fee schedule and a copy of your contract for review for reimbursable services, I will bring all this information to the Board for discussion and review and get back to you if our Board would like to proceed.

Thank you,

--

Nicole McCutchen

Office Manager

Copper Valley Community Services District

209.272.0957



 **Chp465_Copper Valley.pdf**
595K

Copper Valley CSD <coppervalleycsd@gmail.com>
To: Peter Kampa <pkampa@kampacs.com>

Thu, Mar 14, 2024 at 4:09 PM

Hi CHP info

Nicole McCutchen
209.272.0957

Begin forwarded message:

From: "Carnahan, Aaron@CHP" <ACarnahan@chp.ca.gov>
Date: March 14, 2024 at 2:47:00 PM PDT

To: Copper Valley CSD <coppervalleycsd@gmail.com>
Subject: RE: Request for reimbursable services fee schedule and additional information

[Quoted text hidden]

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From: Copper Valley CSD <coppervalleycsd@gmail.com>
Sent: Thursday, March 14, 2024 2:15 PM
To: Carnahan, Aaron@CHP <ACarnahan@chp.ca.gov>
Subject: Request for reimbursable services fee schedule and additional information

[**Warning:** This email originated outside of CHP. Do not click links or attachments unless you recognize the sender and know the content is safe.]

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I would also like to request your fee schedule and a copy of your contract for review for reimbursable services, I will bring all this information to the Board for discussion and review and get back to you if our Board would like to proceed.

Thank you,

--

Nicole McCutchen

Office Manager

Copper Valley Community Services District

209.272.0957

|

|

3 attachments



image001.jpg
8K

~WRD0351.jpg
1K



Chp465_Copper Valley.pdf
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