



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

Rebecca Coleman, President
Mike Renkoski, Vice President
Kenneth Albertson
Patricia Hansen
Bob Vezina

BOARD OF DIRECTORS REGULAR MEETING AGENDA

JUNE 16, 2026 2:00 PM

LOCATION: COPPER VALLEY SPORTS CENTER

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

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

6. **CONSENT CALENDAR**
Consent Calendar items are considered routine and will be acted upon by one motion. There will be no separate discussion on these items unless a member of the Board, Staff or a member of the Public requests specific items be set aside for separate discussion.
 - a) Review of monthly financial report, approval of bills and claims for the month of May, 2026
 - a) Approval of the minutes form the Board Meeting held May 19, 2026

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) Conduct Public hearing Regarding the Adoption of the FY 2026-27 Final Budget
Adoption of a Resolution Approving the FY 2026-27 Final Budget Including Employee Salary Schedule, General Manager Salary Adjustment and Appropriations Limit
 - b) Consideration of Direction to Staff for the Preparation of cost Estimates and Agreement's Related to Copper Valley CSD involvement in the construction and acceptance of the Flint Trail Community access road

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.
 - General Manger Report
 - Site Manager Report

9. **ADJOURNMENT**
Adjourn to the next regularly scheduled meeting on July 21, 2026

Agenda Materials: May be viewed on the Gate House Copper Valley Entrance Window, 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 Office Manager at (209) 272-0957. Advance notification will enable the District to make reasonable arrangements to insure accessibility.



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DIRECTORS

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BOARD OF DIRECTORS REGULAR MEETING MINUTES

MAY 19, 2026, 2:00 PM

LOCATION: COPPER VALLEY SPORTS CENTER

1. **CALL TO ORDER @ 2:00PM**
2. **ROLL CALL** **President Coleman, Vice President Renkoski, Director Albertson-Absent, Director Hansen, Director Vezina**
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 April, 2026
 - b) Approval of the minutes from the Board Meeting held April 21, 2026
Motin made by Vice President Rekowski to approve consent calendar and all its contents, second made by Director Hansen. Motion passes unanimously.
7. **DISCUSSION AND ACTION ITEMS**
 - a) Review with CV Partners regarding the outcome of the requested A&D Agreement funds for Copper Valley CSD involvement in the construction and acceptance of the Flint Trail community access road.
 - b) Discussion of current and upcoming capital improvement projects and scheduled equipment replacement needs, including project status, funding considerations, prioritization, and replacement timelines.
8. **STAFF AND DIRECTOR REPORTS**
 - General Manger Report
 - Site Manager Report
 - Officer Manager Report
9. **ADJOURNMENT @ 2:48 PM**

Adjourn to the next regularly scheduled meeting on June 16, 2026



Copper Valley Community Services District
Treasurer's Report

May 31, 2026

**Copper Valley Community Services District
Treasurer's Report
May 2026**

Statement of Cash Flows

For the 11 Months Ending May 31, 2026

| | Umpqua Bank Checking | Calaveras Co Fund 2188 | LAIF | CA Class Savings | YTD Total |
|--|-------------------------|---------------------------|----------------|---------------------|------------------|
| Net Income | 363,173 | (77,085) | 5,017 | (216,672) | 74,433 |
| OPERATING ACTIVITIES | | | | | |
| Adjustments to reconcile Net Income to Net Cash used in Operations: | | | | | |
| 1700 Receivable Other | 139 | | | | 139 |
| 2000 Accounts Payable | 30,506 | | | | 30,506 |
| 2050 Umpqua CSDA Visa | 31,094 | | | | 31,094 |
| 2100 Payroll Taxes Payable | 2,027 | | | | 2,027 |
| 2150 Accrued Payroll | 26,544 | | | | 26,544 |
| 2200 Sales Tax Payable | - | | | | - |
| Net cash used in operating activities | 453,483 | (77,085) | 5,017 | (216,672) | 164,743 |
| Bank Transfers In/Out | (330,000) | | | 330,000 | |
| Net cash decrease for period | 123,483 | (77,085) | 5,017 | 113,328 | 164,743 |
| Cash at beginning of period (7/1/2025) | 24,999 | 77,085 | 116,870 | 1,250,641 | 1,469,596 |
| Cash at end of period | 148,483 | - | 121,887 | 1,363,969 | 1,634,339 |

**Copper Valley Community Services District
Treasurer's Report
May 2026**

Cash Flow Projection

| FY 25-26 | | FY 26-27 | | | | | | |
|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| May-2026 | Jun-2026 | Jul-2026 | Aug-2026 | Sep-2026 | Oct-2026 | Nov-2026 | Dec-2026 | Jan-2027 |

REGULAR CHECKING

| | | | | | | | | | | | | | | | | | | | |
|--|----|-----------|----|---------|--|---------|----|---------|--------|---------|----|---------|----|---------|----|---------|----|---------|--|
| Beginning Checking Account Balance | \$ | 166,935 | \$ | 148,483 | \$ | 206,463 | \$ | 214,443 | \$ | 200,617 | \$ | 208,597 | \$ | 217,649 | \$ | 225,629 | \$ | 233,609 | |
| Deposits | | | | | | | | | | | | | | | | | | | |
| Assessments | \$ | 619,312 | | | \$ | - | | \$ | 78,194 | | \$ | - | | \$ | - | | \$ | - | |
| Other Income | \$ | 2,930 | | | | | | | | | | | | | | | | | |
| Voided Checks | \$ | - | | | | | | | | | | | | | | | | | |
| Transfers | \$ | (550,000) | \$ | 150,000 | \$ | 100,000 | | | \$ | 100,000 | \$ | 200,000 | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | |
| Disbursements | | | | | | | | | | | | | | | | | | | |
| Paychecks | \$ | 43,941 | \$ | 35,000 | \$ | 35,000 | \$ | 35,000 | \$ | 35,000 | \$ | 35,000 | \$ | 35,000 | \$ | 35,000 | \$ | 35,000 | |
| Payroll Taxes | \$ | 15,691 | \$ | 13,000 | \$ | 13,000 | \$ | 13,000 | \$ | 13,000 | \$ | 13,000 | \$ | 13,000 | \$ | 13,000 | \$ | 13,000 | |
| Checks Written | | | | | | | | | | | | | | | | | | | |
| Other Operating & Admin Costs | \$ | 8,545 | \$ | 20,000 | \$ | 20,000 | \$ | 20,000 | \$ | 20,000 | \$ | 20,000 | \$ | 20,000 | \$ | 20,000 | \$ | 20,000 | |
| Health and Dental Insurance | \$ | 4,323 | \$ | 4,920 | \$ | 4,920 | \$ | 4,920 | \$ | 4,920 | \$ | 4,920 | \$ | 4,920 | \$ | 4,920 | \$ | 4,920 | |
| Property Liability Insurance | \$ | - | \$ | - | | | | | | | | | | | | | | | |
| Workers Comp Insurance | \$ | - | \$ | - | | | | | | | | | | | | | | | |
| Lease payments | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |
| Capital Outlay | \$ | - | \$ | - | <i>(Budget for this period is unknown at this time)</i> | | | | | | | | | | | | | | |
| Projects Costs | | | | | | | | | | | | | | | | | | | |
| Series A (2018 project refinance) | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 41,071 | \$ | - | \$ | - | \$ | - | \$ | - | |
| Series B (Phase 2 Road Imprpv.) | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 57,857 | \$ | - | \$ | - | \$ | - | \$ | - | |
| Credit Card Payments | \$ | 17,360 | \$ | 17,000 | \$ | 17,000 | \$ | 17,000 | \$ | 17,000 | \$ | 17,000 | \$ | 17,000 | \$ | 17,000 | \$ | 17,000 | |
| ACS Debits - (Utilities, Lease Pymts,P/R processing) | \$ | 833 | \$ | 2,100 | \$ | 2,100 | \$ | 2,100 | \$ | 2,100 | \$ | 2,100 | \$ | 2,100 | \$ | 2,100 | \$ | 2,100 | |
| Total Disbursements | \$ | 90,694 | \$ | 92,020 | \$ | 92,020 | \$ | 92,020 | \$ | 92,020 | \$ | 190,948 | \$ | 92,020 | \$ | 92,020 | \$ | 92,020 | |
| Ending Checking Account Balance | \$ | 148,483 | \$ | 206,463 | \$ | 214,443 | \$ | 200,617 | \$ | 208,597 | \$ | 217,649 | \$ | 225,629 | \$ | 233,609 | \$ | 241,589 | |
| 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 2025-26 MONTHLY BUDGET REPORT ANALYSIS

May 2026

| | | ACTUALS | | | BUDGET | | |
|------------------------------|--|-------------------------|-------------------------|-------------------------|-----------------------|------------------------|-----------------------|
| | | Last Year July - May | This Year July - May | Variance Inc/ (Decr) | This year's BUDGET | \$ Budget Remaining | % Budget Remaining |
| EXPENDITURES | | | | | | | |
| SERVICES AND SUPPLIES | | | | | | | |
| ADMINISTRATION | | | | | | | |
| OE01 | Audit Expense | \$ 9,200 | \$ 9,650 | \$ 450 | \$ 12,000 | \$ 2,350 | 20% |
| OE02 | Finance Expenses | \$ 743 | \$ 874 | \$ 131 | \$ 900 | \$ 26 | 3% |
| OE02-1 | Parcel Tax Implementation | \$ - | \$ - | \$ - | \$ 4,675 | \$ 4,675 | 100% |
| OE03 | Advertising | \$ 433 | \$ 1,069 | \$ 636 | \$ 600 | \$ (469) | -78% |
| OE04 | Legal Expenses | \$ 4,815 | \$ 13,150 | \$ 8,335 | \$ 5,600 | \$ (7,550) | -135% |
| OE06 | Insurance (Property Loss/Liability) | \$ 12,701 | \$ 1,053 | \$ (11,648) | \$ 12,431 | \$ 11,378 | 92% |
| OE07 | Miscellaneous/Contingency | \$ 1,295 | \$ 1,545 | \$ 250 | \$ 9,000 | \$ 7,455 | 83% |
| OE08 | Professional Development (Travel/Training) | \$ 11,260 | \$ 9,652 | \$ (1,608) | \$ 13,000 | \$ 3,348 | 26% |
| OE09 | Dues, Certifications & Subscriptions | \$ 10,267 | \$ 14,031 | \$ 3,764 | \$ 13,900 | \$ (131) | -1% |
| OE10 | Uniform Expenses | \$ 14,801 | \$ 16,516 | \$ 1,715 | \$ 18,700 | \$ 2,184 | 12% |
| OE11 | Electric Power/Water/Sewer | \$ 89,779 | \$ 16,144 | \$ (73,635) | \$ 28,000 | \$ 11,856 | 42% |
| OE12 | Telephone/Internet Service | \$ 9,167 | \$ 14,507 | \$ 5,340 | \$ 11,200 | \$ (3,307) | -30% |
| OE14 | Office Supplies/Postage | \$ 6,518 | \$ 8,222 | \$ 1,704 | \$ 8,900 | \$ 678 | 8% |
| OE14-1 | Office Cleaning | \$ 17,206 | \$ 7,463 | \$ (9,744) | \$ 20,200 | \$ 12,738 | 63% |
| OE15 | Office Equipment Repair/Replacement | \$ 1,918 | \$ 4,331 | \$ 2,413 | \$ 5,300 | \$ 969 | 18% |
| OE15-1 | Office Equipment Lease | \$ 3,151 | \$ - | \$ (3,151) | \$ - | \$ - | #DIV/0! |
| OE26 | County Fees/LAFCO | \$ 5,499 | \$ 5,638 | \$ 139 | \$ 7,700 | \$ 2,062 | 27% |
| OE27 | Bank Charges | \$ 985 | \$ 1,202 | \$ 217 | \$ 1,100 | \$ (102) | -9% |
| OE29 | Accounting Services | \$ 23,400 | \$ 25,590 | \$ 2,190 | \$ 26,600 | \$ 1,010 | 4% |
| OE31 | Office Lease | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE41 | HR Consultant | \$ 1,950 | \$ - | \$ (1,950) | \$ 2,700 | \$ 2,700 | 100% |
| OE42 | Quail Creek Engineering | \$ 855 | \$ 1,600 | \$ 745 | \$ 8,000 | \$ 6,400 | 80% |
| PE03-1 | Payroll Taxes - Administration | \$ 21,335 | \$ 23,377 | \$ 2,041 | \$ - | \$ - | |
| PE06-1 | Employee Wages - Administration | \$ 262,332 | \$ 290,386 | \$ 28,054 | \$ - | \$ - | |
| PE03-7 | Payroll Taxes - Quail Creek | \$ - | \$ - | \$ - | \$ - | \$ - | |
| PE06-7 | Employee Wages - Quail Creek | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | Total Administration | \$ 509,612 | \$ 465,999 | \$ (43,613) | \$ 210,506 | \$ 58,270 | 28% |
| COMMON AREAS | | | | | | | |
| OE16 | Gate Maintenance & Opener Purchase | \$ 28,578 | \$ 24,634 | \$ (3,944) | \$ 19,100 | \$ (5,534) | -29% |
| OE17 | Streets/Sidewalks/Lighting Maint & Repair | \$ 22,820 | \$ 14,614 | \$ (8,206) | \$ 31,900 | \$ 17,286 | 54% |
| PE03-5 | Payroll Taxes - Streets | \$ 21 | \$ 223 | \$ 203 | \$ - | \$ - | |
| PE06 -5 | Employee Wages - Streets | \$ 272 | \$ 2,921 | \$ 2,649 | \$ - | \$ - | |
| OE18-1 | Landscape Supplies & Repairs | \$ 72,008 | \$ 83,578 | \$ 11,570 | \$ 91,000 | \$ 7,422 | 8% |
| OE18-2 | CCWD Water | \$ - | \$ 89,043 | \$ 89,043 | \$ 83,000 | \$ (6,043) | -7% |
| OE18-3 | Landscape Equipment Gas & Oil | \$ 8,576 | \$ 16,081 | \$ 7,505 | \$ 9,000 | \$ (7,081) | -79% |
| OE18-4 | Landscape Equipment Repair/Replacement | \$ 45,905 | \$ 49,915 | \$ 4,010 | \$ 48,500 | \$ (1,415) | -3% |
| PE03-2 | Payroll Taxes - Common Areas | \$ 21,282 | \$ 22,437 | \$ 1,156 | \$ - | \$ - | |
| PE06 -2 | Employee Wages - Common Areas | \$ 273,441 | \$ 290,576 | \$ 17,134 | \$ - | \$ - | |
| | Total Common Areas | \$ 472,903 | \$ 594,022 | \$ 121,119 | \$ 282,500 | \$ 4,636 | 2% |

MOSQUITO ABATEMENT

COPPER VALLEY COMMUNITY SERVICES DISTRICT
 FY 2025-26 MONTHLY BUDGET REPORT ANALYSIS

May 2026

| | | ACTUALS | | | BUDGET | | |
|---|---|-------------------------|-------------------------|--------------------------|-----------------------|------------------------|-----------------------|
| | | Last Year July - May | This Year July - May | Variance Incl/ (Decr) | This year's BUDGET | \$ Budget Remaining | % Budget Remaining |
| EXPENDITURES | | | | | | | |
| OE22-1 | Mosquito Control Products | \$ 22,208 | \$ 16,172 | \$ (6,036) | \$ 26,300 | \$ 10,128 | 39% |
| OE22-2 | Mosquito Abatement Monitoring & Testing | \$ 3,004 | \$ 2,924 | \$ (81) | \$ 3,200 | \$ 276 | 9% |
| OE22-3 | Mosquito Abatement Vehicles Gas & Oil | \$ 12,811 | \$ 4,661 | \$ (8,149) | \$ 17,300 | \$ 12,639 | 73% |
| OE22-4 | Mosquito Abatement Equipment Maintenance | \$ 18,352 | \$ 15,851 | \$ (2,501) | \$ 16,000 | \$ 149 | 1% |
| PE03-4 | Payroll Taxes - Mosquito Abatement | \$ 567 | \$ 835 | \$ 268 | | | |
| PE06-4 | Employee Wages - Mosquito Abatement | \$ 7,415 | \$ 10,917 | \$ 3,502 | | | |
| PE03-6 | Payroll Taxes - Wetlands | \$ 215 | \$ 685 | \$ 469 | | | |
| PE06-6 | Employee Wages - Wetlands | \$ 2,815 | \$ 8,723 | \$ 5,908 | | | |
| | Total Mosquito Abatement | \$ 67,387 | \$ 60,767 | \$ (6,620) | \$ 62,800 | \$ 23,192 | 37% |
| | <i>Less: Distributed Payroll to Service Areas</i> | \$ (589,696) | \$ (651,080) | \$ (61,384) | | | |
| | TOTAL SERVICES & SUPPLIES | \$ 460,206 | \$ 469,708 | \$ 9,502 | \$ 555,806 | \$ 86,098 | 15% |
| PERSONNEL COSTS | | | | \$ - | | \$ - | |
| PE01 | Worker Compensation Insurance | \$ 19,309 | \$ 281 | \$ (19,027) | \$ 25,800 | \$ 25,519 | 99% |
| PE02 | Health Insurance | \$ 57,243 | \$ 57,788 | \$ 546 | \$ 69,200 | \$ 11,412 | 16% |
| PE03 | Payroll Taxes | \$ 45,403 | \$ 49,578 | \$ 4,175 | \$ 49,700 | \$ 122 | 0% |
| PE04 | Processing Fees | \$ 1,850 | \$ 1,988 | \$ 138 | \$ 2,100 | \$ 112 | 5% |
| PE05 | Directors Stipend | \$ 5,200 | \$ 5,000 | \$ (200) | \$ 6,000 | \$ 1,000 | 17% |
| PE06 | Employee Wages | \$ 571,160 | \$ 629,994 | \$ 58,834 | \$ 621,100 | \$ (8,894) | -1% |
| | TOTAL PERSONNEL COSTS | \$ 700,165 | \$ 744,630 | \$ 44,465 | \$ 773,900 | \$ 29,270 | 4% |
| EQUIPMENT OUTLAY | | | | | | | |
| CO03 | Office Furniture & Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| CO04 | Shop Grounds Equipment | \$ - | \$ - | \$ - | \$ 5,000 | \$ 5,000 | 100% |
| CO04 | New Turf Mower | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| CO10 | Cart Replace - Honda Pioneer W/ Cab | \$ 28,406 | \$ - | \$ (28,406) | \$ - | \$ - | #DIV/0! |
| | TOTAL EQUIPMENT OUTLAY | \$ 28,406 | \$ - | \$ (28,406) | \$ 5,000 | \$ 5,000 | 100% |
| CAPITAL OUTLAY/STUDIES/ASSESEMENTS | | | | | | | |
| OE53-2 | Landscape Design | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE53-1 | Landscape Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE51-4 | Road Improvement (1) | \$ 115,787 | \$ - | \$ (115,787) | \$ - | \$ - | #DIV/0! |
| OE51-1 | Road Project Assessment & Design | \$ - | \$ - | \$ - | \$ 10,000 | \$ 10,000 | 100% |
| OE54-3 | Office Building Renovation | \$ - | \$ 24,900 | \$ 24,900 | \$ 27,000 | \$ 2,100 | 8% |
| OE54-7 | Gatehouse Renovations | \$ 9,415 | \$ - | \$ (9,415) | \$ - | \$ - | #DIV/0! |
| OE54-8 | Copper Glen Landscape | \$ - | \$ 5,077 | \$ 5,077 | \$ - | \$ (5,077) | #DIV/0! |
| OE54-9 | Flooring for Gatehouse | \$ - | \$ 18,277 | \$ 18,277 | \$ 26,000 | \$ 7,723 | 30% |
| OE54-6 | Seeder and Spreader | \$ 4,637 | \$ - | \$ (4,637) | \$ - | \$ - | #DIV/0! |
| OE54-4 | Security | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| TBD | General Engineering | \$ - | \$ - | \$ - | \$ 5,000 | \$ 5,000 | 100% |
| OE54-5 | Sidewalk Replacement | \$ 361,486 | \$ - | \$ (361,486) | \$ - | \$ - | #DIV/0! |
| TBD | Mosquito Abatement Cargo Container | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| | TOTAL STUDIES & ASSESSMENTS | \$ 491,325 | \$ 48,254 | \$ (443,072) | \$ 68,000 | \$ 19,746 | 29% |

COPPER VALLEY COMMUNITY SERVICES DISTRICT
FY 2025-26 MONTHLY BUDGET REPORT ANALYSIS
May 2026

| | | ACTUALS | | | BUDGET | | |
|---------------------------|------------------------------|-------------------------|-------------------------|--------------------------|-----------------------|------------------------|-----------------------|
| | | Last Year July - May | This Year July - May | Variance Incl/ (Decr) | This year's BUDGET | \$ Budget Remaining | % Budget Remaining |
| EXPENDITURES | | | | | | | |
| DEBT SERVICE | | | | | | | |
| OE20 | John Deere Financing | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE21 | John Deere Financing | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| OE20-01 | Interest Expense | \$ - | \$ - | \$ - | | | #DIV/0! |
| OE20-3 | Series 2018 Installment Sale | \$ - | \$ - | \$ - | | | #DIV/0! |
| OE20-4 | Phase 1 Road Improvements | \$ 81,719 | \$ 81,719 | \$ - | \$ 81,722 | \$ 3 | 0% |
| OE20-5 | Phase 2 Road Improvements | \$ 115,156 | \$ 115,156 | \$ 0 | \$ 115,160 | \$ 4 | 0% |
| TOTAL DEBT SERVICE | | \$ 196,875 | \$ 196,875 | \$ 0 | \$ 196,882 | \$ 7 | 0% |
| TOTAL EXPENSES | | \$ 1,876,976 | \$ 1,459,466 | \$ (417,510) | \$ 1,599,588 | \$ 140,122 | 9% |

| PAYMENTS AND ASSESSMENTS RECEIVED | | | | | | | |
|---|-----------------------------------|---------------------|---------------------|--------------------|---------------------|--------------------|---------|
| <u>Assessment Income</u> | | | | | | | |
| | Pymt No. 3: (5%) Aug 2025 (FY24) | \$ - | \$ - | \$ - | \$ 78,194 | \$ 78,194 | |
| | Pymt No. 1: (55%) Feb 2026 (FY25) | \$ 832,503 | \$ 852,308 | \$ 19,805 | \$ 860,131 | \$ 7,823 | |
| | Pymt No. 2: (40%) May 2026 (FY25) | \$ 603,373 | \$ 617,728 | \$ 14,354 | \$ 625,550 | \$ 7,822 | |
| | Total Assessment Income | \$ 1,435,876 | \$ 1,470,035 | \$ 34,159 | \$ 1,563,874 | \$ 93,839 | |
| <u>Reimbursement Income</u> | | | | | | | |
| | Total Reimbursement Income | | \$ - | \$ - | \$ - | \$ - | |
| <u>Other Income</u> | | | | | | | |
| IN03 | Weed Abatement | \$ 2,619 | \$ 10,550 | \$ 7,931 | \$ 1,200 | \$ (9,350) | -779% |
| IN05 | Investment Interest | \$ 54,292 | \$ 38,345 | \$ (15,948) | \$ 60,026 | \$ 21,682 | 36% |
| IN06 | Interest - County | \$ 1,678 | \$ 1,812 | \$ 135 | \$ 1,561 | \$ (251) | -16% |
| IN30 | Exp Reimbursement Income | \$ 17,762 | \$ 6,234 | \$ (11,528) | \$ 10,000 | \$ 3,766 | 38% |
| IN41 | Gate Opener Income | \$ 3,725 | \$ 4,795 | \$ 1,070 | \$ 4,753 | \$ (42) | -1% |
| IN59 | Rebates | \$ 2,263 | \$ 2,128 | \$ (135) | \$ 1,000 | \$ (1,128) | -113% |
| IN70 | Quail Creek Deposits | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| | Total Other Income | \$ 82,340 | \$ 63,864 | \$ (18,475) | \$ 78,540 | \$ 14,676 | |
| TOTAL PAYMENTS & ASSESSMENTS | | \$ 1,518,216 | \$ 1,533,899 | \$ 15,684 | \$ 1,642,414 | \$ 108,515 | |
| Net Income | | \$ (358,761) | \$ 74,433 | \$ 433,194 | \$ 42,826 | \$ (31,607) | |
| <u>Other Financing Sources & Uses</u> | | | | | | | |
| | Budget Balance | | \$ 74,433 | \$ - | \$ - | \$ - | |

Copper Valley Community Services District

Balance Sheet

As of May 31, 2026

| | TOTAL |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1000 Umpqua Bank Checking | 148,483 |
| 1040 Local Agency Investment Fund (LAIF) | 121,887 |
| 1090 CA Class Savings | 1,363,969 |
| Total Bank Accounts | \$1,634,339 |
| Total Current Assets | \$1,634,339 |
| Fixed Assets | |
| 1500 Capital Assets | |
| 1501 Equipment | 606,236 |
| 1503 Roads | 4,377,023 |
| 1504 Easements | 10,344,000 |
| 1505 Buildings | 203,257 |
| Total 1500 Capital Assets | 15,530,516 |
| 1550 Construction in Progress | 20,834 |
| 1600 Accumulated Depreciation | |
| 1601 Equipment | -463,233 |
| 1603 Roads | -1,752,575 |
| 1605 Buildings | -53,998 |
| Total 1600 Accumulated Depreciation | -2,269,806 |
| Total Fixed Assets | \$13,281,544 |
| Other Assets | |
| 1705 Amount Provided For LTD | 1,396,845 |
| Total Other Assets | \$1,396,845 |
| TOTAL ASSETS | \$16,312,728 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 Accounts Payable | 30,506 |
| Total Accounts Payable | \$30,506 |
| Credit Cards | |
| 2050 Umpqua CSDA Visa | 31,094 |
| Total Credit Cards | \$31,094 |
| Other Current Liabilities | |
| 2100 Payroll Taxes Payable | 2,027 |
| 2150 Accrued Payroll | 26,544 |
| 2200 Sales Tax Payable | 0 |
| Total Other Current Liabilities | \$28,571 |

Copper Valley Community Services District

Balance Sheet

As of May 31, 2026

| | TOTAL |
|---------------------------------------|---------------------|
| Total Current Liabilities | \$90,171 |
| Long-Term Liabilities | |
| 2600 Series 2018 Installment Sale A | 310,123 |
| 2601 Series 2018 Installment Sale B | 1,086,722 |
| Total Long-Term Liabilities | \$1,396,845 |
| Total Liabilities | \$1,487,016 |
| Equity | |
| 3800 Developer Capital Contributions | 12,198,796 |
| 3900 Fund Balance | 1,422,094 |
| 3905 Net Investment in Capital Assets | 1,130,389 |
| Net Income | 74,433 |
| Total Equity | \$14,825,712 |
| TOTAL LIABILITIES AND EQUITY | \$16,312,728 |

Copper Valley Community Services District

1000 Umpqua Bank Checking, Period Ending 05/31/2026

RECONCILIATION REPORT

Reconciled on: 06/09/2026

Reconciled by: Ever Ventura

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

Summary

USD

| | |
|--|-------------|
| Statement beginning balance | 195,457.66 |
| Checks and payments cleared (43) | -646,906.03 |
| Deposits and other credits cleared (5) | 622,991.94 |
| Statement ending balance | 171,543.57 |

| | |
|---|------------|
| Uncleared transactions as of 05/31/2026 | -23,060.28 |
| Register balance as of 05/31/2026 | 148,483.29 |

Details

Checks and payments cleared (43)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|--------------|---------|--------------------------------|--------------|
| 04/21/2026 | Bill Payment | 3512 | VALLEY ENTRY SYSTEMS, I... | -2,427.19 |
| 04/21/2026 | Bill Payment | 3516 | DMV Renewal | -54.00 |
| 04/21/2026 | Bill Payment | 3511 | A Plus Cleaning Services | -700.00 |
| 04/21/2026 | Bill Payment | 3520 | The Golf Club at Copper Valley | -1,122.20 |
| 04/21/2026 | Bill Payment | 3504 | Larry Bain, C.P.A. | -9,650.00 |
| 04/21/2026 | Bill Payment | 3515 | DMV Renewal | -54.00 |
| 05/01/2026 | Check | dm | Blue Shield of CA | -205.00 |
| 05/04/2026 | Check | 2485 | Jaylen Harrell | -750.00 |
| 05/04/2026 | Check | dm | Humana Ins | -415.26 |
| 05/05/2026 | Check | dm | CHRIS JACOBS | -200.00 |
| 05/05/2026 | Check | dm | Gregory Hebard | -2,756.51 |
| 05/05/2026 | Check | dm | Intuit Tax | -7,808.29 |
| 05/05/2026 | Check | dm | NICHOLAS B PATRICK | -2,111.83 |
| 05/05/2026 | Check | dm | Ralph M. McGeorge | -2,886.69 |
| 05/05/2026 | Check | dm | Mitchell McDonald | -1,926.33 |
| 05/05/2026 | Check | dm | NICOLE D MC CUTCHEN | -300.00 |
| 05/05/2026 | Check | dm | NICOLE D MC CUTCHEN | -2,903.92 |
| 05/05/2026 | Check | dm | Demetre Keldsen | -1,797.42 |
| 05/05/2026 | Check | dm | PETER J KAMPA | -2,822.14 |
| 05/05/2026 | Check | dm | CHRIS JACOBS | -1,909.32 |
| 05/05/2026 | Check | dm | BRENTON HEDDON | -1,763.11 |
| 05/05/2026 | Check | dm | Gregory Hebard | -500.00 |
| 05/11/2026 | Check | dm | Better B Planning | -49.00 |
| 05/14/2026 | Check | dm | Intuit - QBO Online | -80.50 |
| 05/18/2026 | Check | dm | Intuit Full Service Payroll | -178.00 |
| 05/20/2026 | Check | dm | BRENTON HEDDON | -1,763.11 |
| 05/20/2026 | Check | dm | NICOLE D MC CUTCHEN | -2,903.94 |
| 05/20/2026 | Check | dm | Demetre Keldsen | -1,797.42 |
| 05/20/2026 | Check | dm | PETER J KAMPA | -2,822.13 |
| 05/20/2026 | Check | dm | CHRIS JACOBS | -1,895.56 |
| 05/20/2026 | Check | dm | Gregory Hebard | -2,756.50 |
| 05/20/2026 | Check | dm | Intuit Tax | -7,883.00 |
| 05/20/2026 | Check | dm | CHRIS JACOBS | -400.00 |
| 05/20/2026 | Check | dm | NICOLE D MC CUTCHEN | -300.00 |
| 05/20/2026 | Check | dm | Maintenance Fee | -194.92 |
| 05/20/2026 | Check | dm | Gregory Hebard | -500.00 |
| 05/20/2026 | Check | dm | NICHOLAS B PATRICK | -2,111.82 |
| 05/20/2026 | Check | dm | Ralph M. McGeorge | -2,886.70 |
| 05/20/2026 | Check | dm | Mitchell McDonald | -1,926.33 |
| 05/21/2026 | Check | dm | Transfer | -550,000.00 |
| 05/26/2026 | Check | dm | Umpqua Bank Commerical CC | -17,359.95 |
| 05/27/2026 | Check | dm | Anthem Inc | -3,653.91 |

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|-------|---------|-------------|--------------------|
| 05/27/2026 | Check | dm | PG&E - 7193 | -380.03 |
| Total | | | | -646,906.03 |

Deposits and other credits cleared (5)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|---------|---------|------------------|-------------------|
| 05/05/2026 | Deposit | | | 750.00 |
| 05/06/2026 | Deposit | | Calaveras County | 619,311.94 |
| 05/18/2026 | Deposit | | | 2,464.00 |
| 05/26/2026 | Deposit | | Rick McClain | 77.00 |
| 05/29/2026 | Deposit | | | 389.00 |
| Total | | | | 622,991.94 |

Additional Information

Uncleared checks and payments as of 05/31/2026

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|--------------|---------|----------------------------|-------------------|
| 01/20/2026 | Check | 3472 | Umpqua Bank | -3,000.00 |
| 04/21/2026 | Bill Payment | 3514 | ADAPCO, Inc. | -11,514.82 |
| 05/19/2026 | Bill Payment | 3527 | VALLEY ENTRY SYSTEMS, I... | -325.00 |
| 05/19/2026 | Bill Payment | 3522 | Ralph McGeorge | -146.45 |
| 05/19/2026 | Bill Payment | 3526 | A Plus Cleaning Services | -875.00 |
| 05/19/2026 | Bill Payment | 3525 | Warmerdam CPA Group | -2,000.00 |
| 05/19/2026 | Bill Payment | 3524 | Jim Wilson Excavation | -3,365.00 |
| 05/19/2026 | Bill Payment | 3523 | Turf Star, Inc. | -1,834.01 |
| Total | | | | -23,060.28 |

Copper Valley Community Services District

Transaction Report
May 2026

| Transaction date | Transaction type | Num | Name | Description | Amount |
|----------------------------------|----------------------|------|-----------------------------|-------------------------------|---------|
| 1000 Umpqua Bank Checking | | | | | |
| Beginning Balance | | | | | |
| 05/01/2026 | Check | dm | Blue Shield of CA | | -205 |
| 05/04/2026 | Check | dm | Humana Ins | | -415 |
| 05/04/2026 | Check | 2485 | Jaylen Harrell | | -750 |
| 05/05/2026 | Check | dm | NICHOLAS B PATRICK | Pay Period: 4/16/26 - 4/30/26 | -2,112 |
| 05/05/2026 | Check | dm | Ralph M. McGeorge | Pay Period: 4/16/26 - 4/30/26 | -2,887 |
| 05/05/2026 | Check | dm | Mitchell McDonald | Pay Period: 4/16/26 - 4/30/26 | -1,926 |
| 05/05/2026 | Check | dm | NICOLE D MC CUTCHEN | Pay Period: 4/16/26 - 4/30/26 | -300 |
| 05/05/2026 | Check | dm | NICOLE D MC CUTCHEN | Pay Period: 4/16/26 - 4/30/26 | -2,904 |
| 05/05/2026 | Check | dm | Demetre Keldsen | Pay Period: 4/16/26 - 4/30/26 | -1,797 |
| 05/05/2026 | Check | dm | PETER J KAMPA | Pay Period: 4/16/26 - 4/30/26 | -2,822 |
| 05/05/2026 | Check | dm | CHRIS JACOBS | Pay Period: 4/16/26 - 4/30/26 | -1,909 |
| 05/05/2026 | Check | dm | BRENTON HEDDON | Pay Period: 4/16/26 - 4/30/26 | -1,763 |
| 05/05/2026 | Check | dm | Gregory Hebard | Pay Period: 4/16/26 - 4/30/26 | -500 |
| 05/05/2026 | Check | dm | Gregory Hebard | Pay Period: 4/16/26 - 4/30/26 | -2,757 |
| 05/05/2026 | Check | dm | Intuit Tax | | -7,808 |
| 05/05/2026 | Check | dm | CHRIS JACOBS | Pay Period: 4/16/26 - 4/30/26 | -200 |
| 05/05/2026 | Deposit | | | | 750 |
| 05/06/2026 | Deposit | | Calaveras County | | 619,312 |
| 05/11/2026 | Check | dm | Better B Planning | | -49 |
| 05/14/2026 | Check | dm | Intuit - QBO Online | | -80 |
| 05/18/2026 | Check | dm | Intuit Full Service Payroll | | -178 |
| 05/18/2026 | Deposit | | | | 2,464 |
| 05/19/2026 | Bill Payment (Check) | 3522 | Ralph McGeorge | Mileage Reimbursement | -146 |
| 05/19/2026 | Bill Payment (Check) | 3523 | Turf Star, Inc. | Customer ID: 03904 | -1,834 |

Copper Valley Community Services District

Transaction Report
May 2026

| Transaction date | Transaction type | Num | Name | Description | Amount |
|------------------|----------------------|------|----------------------------|------------------------------|---------|
| 05/19/2026 | Bill Payment (Check) | 3524 | Jim Wilson Excavation | Statement #0308 & #0289 | -3,365 |
| 05/19/2026 | Bill Payment (Check) | 3525 | Warmerdam CPA Group | Client #3665 | -2,000 |
| 05/19/2026 | Bill Payment (Check) | 3526 | A Plus Cleaning Services | Invoice #3587 | -875 |
| 05/19/2026 | Bill Payment (Check) | 3527 | VALLEY ENTRY SYSTEMS, INC. | Invoice #49914 | -325 |
| 05/20/2026 | Check | dm | NICHOLAS B PATRICK | Pay Period: 5/1/26 - 5/15/26 | -2,112 |
| 05/20/2026 | Check | dm | Ralph M. McGeorge | Pay Period: 5/1/26 - 5/15/26 | -2,887 |
| 05/20/2026 | Check | dm | Mitchell McDonald | Pay Period: 5/1/26 - 5/15/26 | -1,926 |
| 05/20/2026 | Check | dm | NICOLE D MC CUTCHEN | Pay Period: 5/1/26 - 5/15/26 | -2,904 |
| 05/20/2026 | Check | dm | Demetre Keldsen | Pay Period: 5/1/26 - 5/15/26 | -1,797 |
| 05/20/2026 | Check | dm | PETER J KAMPA | Pay Period: 5/1/26 - 5/15/26 | -2,822 |
| 05/20/2026 | Check | dm | CHRIS JACOBS | Pay Period: 5/1/26 - 5/15/26 | -1,896 |
| 05/20/2026 | Check | dm | BRENTON HEDDON | Pay Period: 5/1/26 - 5/15/26 | -1,763 |
| 05/20/2026 | Check | dm | Gregory Hebard | Pay Period: 5/1/26 - 5/15/26 | -2,756 |
| 05/20/2026 | Check | dm | Gregory Hebard | Pay Period: 5/1/26 - 5/15/26 | -500 |
| 05/20/2026 | Check | dm | Maintenance Fee | | -195 |
| 05/20/2026 | Check | dm | NICOLE D MC CUTCHEN | Pay Period: 5/1/26 - 5/15/26 | -300 |
| 05/20/2026 | Check | dm | CHRIS JACOBS | Pay Period: 5/1/26 - 5/15/26 | -400 |
| 05/20/2026 | Check | dm | Intuit Tax | | -7,883 |
| 05/21/2026 | Check | dm | Transfer | | - |
| | | | | | 550,000 |
| 05/26/2026 | Check | dm | Umpqua Bank Commerical CC | | -17,360 |
| 05/26/2026 | Deposit | | Rick McClain | | 77 |
| 05/27/2026 | Check | dm | PG&E - 7193 | | -380 |

Copper Valley Community Services District

Transaction Report

May 2026

| Transaction date | Transaction type | Num | Name | Description | Amount |
|-----------------------------------|------------------|-----|------------|-------------|-----------------|
| 05/27/2026 | Check | dm | Anthem Inc | | -3,654 |
| 05/29/2026 | Deposit | | | | 389 |
| Total for 1000 Umpqua Bank | | | | | - |
| Checking | | | | | \$18,452 |
| TOTAL | | | | | - |
| | | | | | \$18,452 |

| COPPER VALLEY COMMUNITY SERVICES DISTRICT | | | Quarterly Investment/Treasurer's Report | | | | | |
|--|--------------------|-------------------------|---|---------------------|------------------|------------------------|--------------------|---------------------|
| | | | Government Funds | | | | | |
| 4th Quarter Balances @ May 31, 2026 | | | | | | | | |
| Cash Accounts | Acct # | Statement Interest Rate | YTD Interest May | General Investment | Road Reserve | Infrastructure Reserve | Equipment Reserves | Total by Investment |
| Umqua Bank Operating Account | 5048 | | - | | | | | 148,483.29 |
| LAIF | 5-001 | | 5,016.88 | | | | | 121,887.28 |
| Calaveras Fund 2188 | 2188 | | 1,812.40 | | | | | - |
| CA Class | 0035 | 3.71% | 33,327.62 | 1,033,058.08 | 90,033.47 | 151,385.28 | 89,491.98 | 1,363,968.81 |
| | | | 40,156.90 | 1,033,058.08 | 90,033.47 | 151,385.28 | 89,491.98 | 1,634,339.38 |
| YE June 30, 2026 YTD Interest Earned | | <u>May</u> | \$ 40,156.90 | | | | | |
| "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 Kampa</i> | | Title | General Manager | | | | |

COPPER VALLEY COMMUNITY SERVICES DISTRICT
2026/2027 Proposed BUDGET WORKSHEET

6/13/2026

Income

| | Budget | Projected Actuals 6-30-2026 | Proposed BUDGET | Proposed Change | Proposed Change Notes |
|------------------------------------|------------------------|-----------------------------|------------------------|---------------------|-----------------------------|
| IN01 Assessments | 1,563,874.00 | 1,530,100.00 | 1,611,359 | 47,485.00 | From NBS Memo attached |
| IN05 Interest Income | 60,026.00 | 41,636.00 | 43,700 | (16,326.00) | Slightly lower return rates |
| IN06 Interest - County | 1,561.00 | 1,754.67 | 1,800 | 239.00 | |
| IN07 Rebates Received | 1,000.00 | 2,837.33 | 3,000 | 2,000.00 | |
| IN30 Expense Reimbursement Revenue | 10,000.00 | 0.00 | 10,000 | 0.00 | |
| IN41 Gate Opener Income | 4,753.00 | 4,806.67 | 5,000 | 247.00 | |
| IN59 Other Misc. Revenue | 0.00 | 0.00 | 0 | 0.00 | |
| IN03 Weed Abatement | 1,200.00 | 6,674.67 | 7,000 | 5,800.00 | |
| TOTAL INCOME | \$ 1,642,414.00 | \$ 1,587,809.33 | \$ 1,681,859.00 | \$ 39,445.00 | |

Expenses

Services & Supplies

Administrative Expenses

| | | | | | |
|---|-----------|-----------|--------|-------------|-------------------------------------|
| OE01 Audit Expense | 12,000.00 | 12,866.67 | 13,500 | 1,500 | Assume 5% increase on most expenses |
| OE02 Finance Expenses | 900.00 | 950.67 | 1,000 | 100 | |
| OE02-1 Financial Assessment (NBS) | 4,675.00 | 6,482.67 | 6,800 | 2,125 | |
| OE03 Advertising | 600.00 | 1,425.33 | 1,500 | 900 | Required public notices-newspaper |
| OE04 Legal Expenses | 5,600.00 | 17,533.33 | 18,400 | 12,800 | |
| OE41 HR Consultant | 2,700.00 | 0.00 | 0 | (2,700) | |
| OE42 Quail Creek Engineering | 8,000.00 | 2,133.33 | 10,000 | 2,000 | Flint Tr design, reimbursed |
| OE06 Insurance (Prop Loss & Liab) | 12,431.00 | 16,929.00 | 16,929 | 4,498 | Per SDRMA letter |
| OE07 Miscellaneous/Contingency | 9,000.00 | 1,660.00 | 9,000 | 0 | |
| OE08 Professional Development | 13,000.00 | 12,273.33 | 13,700 | 700 | |
| OE09 Dues, Certs, Bonds & Subscriptions | 13,900.00 | 18,228.00 | 19,100 | 5,200 | |
| OE10 Uniform Expense | 18,700.00 | 17,062.67 | 17,900 | (800) | |
| OE11 Electric Power/Water/Sewer | 28,000.00 | 20,385.33 | 21,400 | (6,600) | |
| OE12 Telephone & Internet | 11,200.00 | 17,034.67 | 17,900 | 6,700 | |
| OE14 Office Supplies/Postage | 8,900.00 | 9,885.33 | 10,400 | 1,500.00 | |
| OE14-1 Cleaning Service | 20,200.00 | 7,850.67 | 8,200 | (12,000.00) | New cleaning contract |

COPPER VALLEY COMMUNITY SERVICES DISTRICT
2026/2027 Proposed BUDGET WORKSHEET

6/13/2026

| | Budget | Projected Actuals 6-30-2026 | Proposed BUDGET | Proposed Change | Proposed Change Notes |
|--------------------------------------|----------------------|--------------------------------|-------------------|-----------------|-------------------------|
| OE15 Office Equipment Repair/Replace | 5,300.00 | 5,774.67 | 6,100 | 800.00 | Adjusted to actual + 5% |
| OE26 County Fees/LAFCO | 7,700.00 | 5,638.00 | 5,900 | (1,800.00) | |
| OE27 Bank Fees | 1,100.00 | 1,178.67 | 1,200 | 100.00 | |
| OE29 Accounting Services | 26,600.00 | 27,386.67 | 28,800 | 2,200.00 | |
| OE31 Office Lease | 0.00 | 0.00 | 0 | 0.00 | |
| Total Administrative Expenses | \$ 210,506.00 | 202,679.00 | \$ 227,729 | 17,223 | |

Common Areas

| | | | | | |
|---|----------------------|-------------------|-------------------|---------------|-------------------------------------|
| OE16 Gate Maint/Repair/Staff/Openers | 19,100.00 | 27,881.33 | 29,300 | 10,200 | Projected actual + 5% |
| OE18 Landscape Supplies & Repairs | 91,000.00 | 91,176.00 | 105,300 | 14,300 | Adjusted for Lone Pine Tree Service |
| OE18-2 CCWD Water | 83,000.00 | 97,137.82 | 102,000 | 19,000 | Higher rates, irrigation water |
| OE18-3 Landscape Equip Gas & Oil | 9,000.00 | 17,542.91 | 18,400 | 9,400 | Projected actual + 5% |
| OE18-4 Landscape Equipment Repair & Replacement | 48,500.00 | 54,452.73 | 57,200 | 8,700 | Projected actual + 5% |
| Total Common Areas | \$ 250,600.00 | 288,190.79 | \$ 312,200 | 61,600 | |

OE22 Mosquito Abatement Expense

| | | | | | |
|--|---------------------|------------------|------------------|----------------|--|
| OE22-1 Mosquito Control Products | 26,300.00 | 21,562.67 | 26,300 | - | |
| OE22-2 Mosquito Abatement Monitor/Test | 3,200.00 | 3,438.67 | 3,600 | 400 | |
| OE22-3 Mosquito Abate Vehicles Gas/Oil | 17,300.00 | 5,073.82 | 5,300 | (12,000) | |
| OE22-4 Mosquito Abatement Equip Maint | 16,000.00 | 17,292.00 | 18,200 | 2,200 | |
| Total OE22 Mosquito Abatement Expense | \$ 62,800.00 | 47,367.15 | \$ 53,400 | (9,400) | |

Total OE17 Streets

Total Services & Supplies

| | | | | | |
|--------------------------------------|----------------------|----------------------|-------------------|-----------------|--|
| Total OE17 Streets | \$ 31,900.00 | \$ 15,942.55 | \$ 16,700 | (15,200) | |
| Total Services & Supplies | \$ 555,806.00 | \$ 554,179.48 | \$ 610,029 | 54,223 | |

PE Personnel Expense

| | | | | | |
|--------------------------------------|-----------|-----------|--------|----------|----------------------------|
| PE01 Workers' Compensation Insurance | 25,800.00 | 27,460.00 | 27,500 | 1,700 | See Payroll Info Worksheet |
| PE02 Health Insurance | 69,200.00 | 66,058.67 | 54,500 | (14,700) | See Payroll Info Worksheet |
| PE03 Payroll Taxes | 49,700.00 | 54,986.67 | 51,900 | 2,200 | 8% of projected wages |
| PE04 Processing Fees | 2,100.00 | 2,176.00 | 2,300 | 200 | Actual plus 5% |
| PE05 Directors' Stipend | 6,000.00 | 6,000.00 | 6,000 | - | See Payroll Info Worksheet |

COPPER VALLEY COMMUNITY SERVICES DISTRICT
2026/2027 Proposed BUDGET WORKSHEET

6/13/2026

| | Budget | Projected Actuals 6-30-2026 | Proposed BUDGET | Proposed Change | Proposed Change Notes |
|--------------------------------------|----------------------|--------------------------------|-------------------|-----------------|----------------------------|
| PE06 Employee Wages | 621,100.00 | 694,390.67 | 648,200 | 27,100 | See Payroll Info Worksheet |
| Total Salaries & Benefits | \$ 773,900.00 | \$ 851,072.00 | \$ 790,400 | 16,500 | |

Equipment Replacement

| | | | | | |
|------------------------------------|--------------------|--------------------|---------------------|---------------|--|
| CO04 Shop/Grounds Equipment | 5,000.00 | 5,000.00 | 5,000 | - | |
| Cart Replace - Honda Pioneer W/cab | 0.00 | 0.00 | 0 | - | |
| Roxor - Cart Vehicle | 0.00 | 0.00 | 35,000 | 35,000 | |
| Total Equipment Replacement | \$ 5,000.00 | \$ 5,000.00 | \$ 40,000.00 | 35,000 | |

Capital Projects

| | | | | | |
|--|---------------------|---------------------|---------------|---------------|----------------------------------|
| OE53-2 Landscape Improvements General | 0.00 | 0.00 | 0 | - | Road Condition Assessment |
| OE53-1 Landscape Design/Survey | 0.00 | 0.00 | 0 | - | |
| Total Landscape Project | \$ - | 0.00 | 0 | - | |
| OE51-4 Road Improvements | 0.00 | 24,900.00 | 0 | - | |
| OE51-1 Road Project Design & Constr Mgmt | 10,000.00 | 0.00 | 10,000 | - | |
| General Engineering | 5,000.00 | 0.00 | 5,000 | - | |
| Office Renovation and Air Conditioning | 27,000.00 | 25,000.00 | 0 | (27,000) | |
| Flooring for Gatehouse and Office | 26,000.00 | 18,300.00 | 0 | (26,000) | |
| Copper Glen Landscape | 5,100.00 | 5,100.00 | 0 | (5,100) | |
| Office Building Paint | 0.00 | 0.00 | 56,400 | 56,400 | |
| Culdesac Upgrades | 0.00 | 0.00 | 25,990 | 25,990 | Est. \$51,980 Total, Propose 50% |
| Total Road Improvement Project | \$ 68,000.00 | 73,300.00 | 97,390 | 29,390 | |
| Total Capital Projects | \$ 68,000.00 | \$ 73,300.00 | 97,390 | 29,390 | |

Debt Service

| | | | | | |
|-----------------------------------|----------------------|----------------------|-------------------|------------|---------------------------|
| OE20-04 Phase 1 Road Improvements | 81,722.00 | 81,721.60 | 81,722 | (0) | Per amortization schedule |
| OE20-05 Phase 2 Road Improvements | 115,160.00 | 115,159.98 | 115,160 | (0) | Per amortization schedule |
| Total Debt Service | \$ 196,882.00 | \$ 196,881.58 | \$ 196,882 | (0) | |

COPPER VALLEY COMMUNITY SERVICES DISTRICT
2026/2027 Proposed BUDGET WORKSHEET

6/13/2026

| | Budget | <i>Projected Actuals 6-30-2026</i> | Proposed BUDGET | Proposed Change | Proposed Change Notes |
|---------------------------|-----------------|--|--------------------|--------------------|-----------------------|
| TOTAL EXPENDITURES | \$ 1,599,588.00 | \$ 1,680,433.06 | \$ 1,734,701 | 135,113 | |

Other Financing Sources/(Uses)

| | | | | | |
|----------------------------------|------|------|-----------|---|--|
| Equipment Replacement Reserve | | | 0.00 | - | |
| Infrastructure Reserve | | | 0.00 | - | |
| Road Improvement Reserve | | | 0.00 | - | |
| Fund Balance/Reserve Transfer In | | | 52,842.00 | - | |
| | \$ - | \$ - | \$ 52,842 | - | |

Excess of revenues over expenditures

| | | | | | |
|--|--------------|----------------|------|--|--|
| | \$ 42,826.00 | \$ (92,623.73) | \$ 0 | | |
|--|--------------|----------------|------|--|--|

RESOLUTION NO. 2026-03

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT APPROVING THE DISTRICT'S FISCAL YEAR 2026/27 FINAL FISCAL YEAR FINAL BUDGET AND SALARY SCHEDULE

WHEREAS, the Copper Valley Community Services District (District) Board of Directors reviews and accepts a monthly treasurer's report that includes statements of cash flows, account and investment balances, and budget to actual reports; and

WHEREAS, California Government Code Section 61110(a) states that on or before July 1 of each year or, for districts using two one-year budgets or a biennial budget, every other year, the board of directors may adopt a preliminary budget that conforms to generally accepted accounting and budgeting procedures for special districts; and

WHEREAS, the District discussed the goals and objectives of the 2026/27 Budget preparation during its regular Board meeting held May 19, 2026; and

WHEREAS, the District has prepared a Proposed Final Budget for the 2026/27 Fiscal Year in accordance with the guidance and direction of the Board in public meetings and to provide funding for continued community improvements and long term maintenance; and

WHEREAS, the Board has stated its intent to adopt a Final Budget for the 2026/27 Fiscal Year at its June 16, 2026 Board meeting, and has caused the preparation and publication of the required Notice of Public Hearing in the newspaper of general circulation, regarding final budget adoption; and

WHEREAS, said draft final draft 2026/27 Budget and Salary Schedule is included herein for Consideration

NOW, THEREFORE, BE IT RESOLVED that:

SECTION 1. The Board of Directors of the District does hereby approve and adopt the 2026/27 Fiscal Year Final Budget as presented herein and the 2026/27 Salary Schedule as attached

SECTION 2. The District General Manager or his/her designee is hereby authorized to expend the funds contained within the 2026/27 Budget in accordance with financial policies adopted by the Board.

SECTION 3. The Appropriations Limit for 2026/27 contained herein is hereby approved.

PASSED AND ADOPTED by the Board of Directors of the Copper Valley Community Services District on June 16, 2026 by the following vote

AYES:

NOES:

ABSTAIN:

RES.2026-003 CVCSD

ABSENT:

APPROVED

Rebecca Coleman, Board President

ATTEST

Peter Kampa, Board Secretary

CERTIFICATE OF SECRETARY I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Copper Valley Community Services District, do hereby declare that the foregoing RESOLUTION NO. 2026-03 was duly passed and adopted at a Regular Meeting of the Board of Directors of the Copper Valley Community Services District duly called and held on June 16, 2026

SIGNED: _____ DATED: _____

To: Copper Valley Community Services District Board of Directors
From: Yajaira Gonzalez, NBS
Date: February 19, 2026
Re: Copper Valley CSD – Measure A Fiscal Year 2026/27 Special Taxes

As the Measure A special tax was approved following votes being tallied from the May 2, 2017 special all-mail ballot election, special taxes will be levied at the following rates in Fiscal Year 2026/27:

| Land Use Category | Fiscal Year 2026/27 Special Tax Rate |
|--------------------------------|---|
| Residential Lot | \$2,265.97 per Residential Lot |
| Large Lot Undeveloped Property | \$958.01 per Acre or Portion Thereof |
| Sports Club Property | \$851.56 per Acre or Portion Thereof |
| Golf Course Property | \$84,970.67 per Parcel |

The special taxes will be levied at the maximum Fiscal Year 2026/27 special tax rates. The maximum special tax rates listed above are adjusted annually by the greater of the annual change in the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the San Francisco-Oakland-Hayward Area, as measured as of the month of December in the calendar year which ends in the previous fiscal year, or two percent (2%). In Fiscal Year 2026/27, maximum special tax rates were increased by 3.04%, based upon the change in the Consumer Price Index.

Applying the Fiscal Year 2026/27 special tax rates to the parcels that currently exist in the District, the estimated Fiscal Year 2026/27 special tax revenues are detailed below for each land use category.

| Land Use Category | Fiscal Year 2026/27 Special Tax Revenue |
|--------------------------------|--|
| Residential Lot | \$1,268,943.20 |
| Large Lot Undeveloped Property | 254,763.60 |
| Sports Club Property | 2,682.41 |
| Golf Course Property | 84,970.67 |
| Common Area / Roads | 0.00 |
| Total: | \$1,611,359.88 |

The Fiscal Year 2026/27 Measure A special tax levy information is expected to be submitted to the Calaveras County Auditor Controller's Office prior to the levy submittal deadline of August 10, 2026. Once the County has confirmed that the special taxes have been placed on the Fiscal Year 2026/27 roll, NBS will provide an update to the Copper Valley CSD accordingly.

Copper Valley CSD
Gann Limit
 6/30/2005-6/30/27

Date: 6/10/2026
 Preparer: LB

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2026 |
|----------------------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Per Capita Change | 1.0328 | 1.0526 | 1.0396 | 1.0442 | 1.0429 | 1.0062 | 0.9746 | 1.0000 | 1.0377 | 1.0512 | 0.9977 | 1.0382 | 1.0537 | 1.0369 | 1.0367 | 1.0385 | 1.0373 | 1.0573 | 1.0755 | 1.0444 | 1.0362 | 1.0644 | 1.0495 |
| Population Change | 1.0135 | 1.0182 | 1.0138 | 1.0089 | 1.0062 | 1.0023 | 0.9985 | 1.0000 | 0.9951 | 0.9936 | 0.9929 | 1.0027 | 0.9975 | 0.9988 | 0.9992 | 0.9986 | 0.9985 | 1.0001 | 0.9961 | 0.9979 | 0.9988 | 0.9958 | 0.9983 |
| Calc for Growth Rate | 1.0467 | 1.0718 | 1.0539 | 1.0535 | 1.0494 | 1.0085 | 0.9731 | 1.0000 | 1.0326 | 1.0445 | 0.9906 | 1.0410 | 1.0511 | 1.0357 | 1.0359 | 1.0370 | 1.0357 | 1.0574 | 1.0713 | 1.0422 | 1.0350 | 1.0599 | 1.0477 |
| Prior Year Limit | 834,700 | 873,716 | 936,411 | 986,927 | 1,039,721 | 1,091,048 | 1,100,338 | 1,070,781 | 1,100,182 | 1,136,065 | 1,186,588 | 1,175,453 | 1,223,651 | 1,286,137 | 1,331,995 | 1,379,775 | 1,430,890 | 1,482,036 | 1,567,113 | 1,678,857 | 1,749,716 | 1,810,881 | 1,919,406 |
| Calculation Factor | 1.0467 | 1.0718 | 1.0539 | 1.0535 | 1.0494 | 1.0085 | 0.9731 | 1.0000 | 1.0326 | 1.0445 | 0.9906 | 1.0410 | 1.0511 | 1.0357 | 1.0359 | 1.0370 | 1.0357 | 1.0574 | 1.0713 | 1.0422 | 1.0350 | 1.0599 | 1.0477 |
| Current Year Limit | 873,716 | 936,411 | 986,927 | 1,039,721 | 1,091,048 | 1,100,338 | 1,070,781 | 1,070,781 | 1,136,065 | 1,186,588 | 1,175,453 | 1,223,651 | 1,286,137 | 1,331,995 | 1,379,775 | 1,430,890 | 1,482,036 | 1,567,113 | 1,678,857 | 1,749,716 | 1,810,881 | 1,919,406 | 2,010,992 |

Affidavit of Publication

STATE OF CALIFORNIA }
COUNTY OF TUOLUMNE } SS

Dillon Gamez, being duly sworn, says:

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

June 05, 2026

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

SIGNED:



Principal Clerk

Subscribed to and sworn to me this 5th day of June 2026.



Dillon Gamez, Principal Clerk, Tuolumne County,
California

NOTICE OF PUBLIC HEARING
REGARDING ADOPTION OF THE 2026-27 FISCAL YEAR APPROPRIATIONS
LIMIT AND FINAL BUDGET COPPER
VALLEY COMMUNITY SERVICES DISTRICT

The location of the public hearing will be at the Sports Center, Saddle Creek Drive, Copperopolis beginning at 2:00pm

NOTICE IS HEREBY GIVEN that on June 16, 2026, the Board of Directors of the Copper Valley Community Services District (CVCS D) will hold a Public Hearing for any person to appear and be heard regarding the Appropriations Limit calculation or any item in the draft final budget, or regarding the addition or other items to the proposed 2026-27 Final District budget.

Accessibility requirements, if you need special assistance during the Board Meeting/Public Hearing please call 209-272-0957.

The Appropriations Limit and Budget Public Hearing will be held as part of the regular meeting of the CVCS D Board of Directors, at 2:00pm on June 16, 2026. Upon conclusion of the hearing the Board will consider an adoption of a resolution approving the 2026-27 Final budget. A copy of the Appropriations

Limit calculation is available on the District website and the draft Final budget will be available at a minimum of 72 hours before June 16, 2026 hearing date also on the CVCS D website at www.coppervalleycsd.org or by calling 209-785-0100

Publication date: 6/5/26

The Union Decmocrat, Sonora, CA 95370

00003576 00041855

COPPER VALLEY CSD
PO Box 5158
SONORA, CA 95370

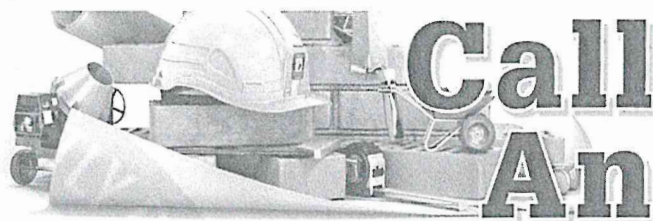
CONTRACTOR
THIS FILING IS A:
B. Retile of previous
file # 2026000124
a) Refiled prior to ex-
piration or within 40
days past expiration,
with NO CHANGES
b) With Changes (pub-
lication required)
c) After 40 days of ex-
piration date (Publi-
cation Required)
d) Due to publication
requirement not met
on previous filing
(Publication Required)
**THE FOLLOWING
PERSON(S) IS (ARE)
DOING BUSINESS
AS:** Fictitious
Business Name (s):
MACT SONORA WO-
MEN'S HEALTH CEN-
TER
Phone Number:
209-754-6262
Street address of
principal place of
business:

CONTROLLER
THIS FILING IS A:
A. First filing (publi-
cation Required)
**THE FOLLOWING
PERSON(S) IS (ARE)
DOING BUSINESS
AS:** Fictitious
Business Name (s):
MACT MEDICAL
SONORA - INTERN-
AL MEDICINE
Phone Number:
209-588-4664
Street address of
principal place of
business:
940 SYLVA LANE
SUITE A
SONORA, CA, 95370
Name of Registrant
M.A.C.T. HEALTH
BOARD, INCOR-
PORATED
Business Mailing
Address:
PO BOX 939
ANGELS CAMP, CA,
95222

REGISTRANT
MUSIC FESTIVAL
Phone Number:
209-768-0151
Street address of
principal place of
business:
20785 MT PROVO RD
TWIN HARTE, CA,
95383
Name of Registrant:
KEITH BURROWS
Business Mailing
Address:
20785 MT PROVO RD
TWIN HARTE, CA,
95383
The registrant com-
menced to transact
business under the fic-
titious business name
or names listed above
on: 03/01/2021
This Business is
conducted by:
an individual.
I declare that all in-
formation in this
statement is true and
correct. (A registrant
who declares as true
any material matter
pursuant to Section
17913 of the Busi-
ness and Professions
Code that the regis-
trant knows to be false
is guilty of a misde-
meanor punishable by
a fine not to exceed
one thousand dollars
(\$1,000.)
s/ KEITH BURROWS
NOTICE: This state-
ment expires five
years from the date it
was filed in the office
of the County Clerk. A
new FBN statement
must be filed no more
than 40 days from
expiration. This filing
does not of itself au-
thorize the use of this
name in violation of
the rights of another
under federal, state or
common law. (B & P
Code 14411 et seq.)
CERTIFICATION:
I hereby certify that
the foregoing is a cor-
rect copy of the origi-
nal on file in my office.
DONALD MCNAIR,
County Clerk &
Auditor-Controller, By:
KAREN
DOUGHERTY, Deputy
Publication Dates:
05/29, 06/05, 06/12,
06/19/2026
The Union Democrat,
Sonora, CA 95370

the foregoing is a cor-
rect copy of the origi-
nal on file in my office.
DONALD MCNAIR,
County Clerk &
Auditor-Controller, By:
KAREN
DOUGHERTY, Deputy
Publication Dates:
05/15, 05/22, 05/29,
06/05/2026
The Union Democrat,
Sonora, CA 95370

**FICTITIOUS
BUSINESS NAME
STATEMENT**
**TUOLUMNE COUNTY
CLERK**
2 SOUTH GREEN ST.
SONORA, CA 95370
(209) 533-5573
FILE NO. 2026000172
Date: 05/26/2026
10.39A
DONALD MCNAIR,
CLERK & AUDITOR -
CONTROLLER
THIS FILING IS A:
A. First filing (publi-
cation Required)
**THE FOLLOWING
PERSON(S) IS (ARE)
DOING BUSINESS
AS:** Fictitious
Business Name (s):
GRANDMAS
COBBLER
Phone Number:
408-838-7007
Street address of
principal place of
business:
22776 MEADOW
LANE
SONORA, CA, 95370
Name of Registrant
SHARYN BOYDEN
Business Mailing
Address:
22776 MEADOW
LANE
SONORA, CA, 95370
The registrant com-
menced to transact
business under the fic-
titious business name
or names listed above
on: not applicable
This Business is
conducted by:
an individual.
I declare that all in-
formation in this
statement is true and
correct. (A registrant
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any material matter
pursuant to Section
17913 of the Busi-
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Legal Notices

NOTICE OF PUBLIC HEARING REGARDING ADOPTION OF THE 2026-27 FISCAL YEAR APPROPRIATIONS LIMIT AND FINAL BUDGET COPPER VALLEY COMMUNITY SERVICES DISTRICT

The location of the public hearing will be at the Sports Center, Saddle Creek Drive, Copperopolis beginning at 2:00pm

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Publication date: 6/5/26
The Union Democrat, Sonora, CA 95370

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