



COPPER VALLEY COMMUNITY SERVICES DISTRICT

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

DIRECTORS

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

BOARD OF DIRECTORS REGULAR MEETING AGENDA

APRIL 21, 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 March, 2026
 - b) Approval of the minutes form the Board Meeting held March 17, 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) Update on the expected request from Copper Valley Partnership A&D Agreement for Copper Valley CSD involvement in the construction and acceptance of the Flint Trail community access road
 - b) Report on the planned upgrade of battery system for the Torro Workman cart

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 May 19, 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

MARCH 17, 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, General Manager Kampa, Office Manager McCutchen, Site Manager Hebard, Site Supervisor.
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 February, 2026
 - b) Approval of the minutes from the Board Meeting held February 17, 2026
Motion made by Vice President Renkoski to accept the consent calendar for the month of March, second made by Director Vezina. Motion passes unanimously
7. **DISCUSSION AND ACTION ITEMS**
 - a) Presentation by Larry Bain, CPA of the audited Financial Statements for the 2024/25 Fiscal Year. **Motion made by Director Hansen to accept the audited Financial Statements for the 2024/25 Fiscal Year. Second made by Director Vezina. Motion passes unanimously**
 - b) Finalization of the Boards comments to the District Management Objectives and workplan for the 2026 calendar year **Motion made by Director Vezina to accept the finalization of the Boards comments to the District Management Objectives and workplan for the 2026 calendar year. Second made by Vice President Renkoski. Motion passes unanimously**
 - c) Update on the requested approval by the district of expenses incurred by the Copper Valley Partnership A&D Agreement for CFD2, to be reimbursed by existing bond funds, in the design and completion of the Flint Trail access road
8. **STAFF AND DIRECTOR REPORTS**
 - General Manger Report
 - Site Manager Report
9. **ADJOURNMENT @ 3:07pm**
Adjourn to the next regularly scheduled meeting on April 21, 2026



Copper Valley Community Services District
Treasurer's Report

March 31, 2026

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

Statement of Cash Flows

For the 9 Months Ending March 31, 2026

	Umpqua Bank Checking	Calaveras Co Fund 2188	LAIF	CA Class Savings	YTD Total
Net Income	44,343	(75,997)	3,834	(222,607)	(250,426)
OPERATING ACTIVITIES					
Adjustments to reconcile Net Income to Net Cash used in Operations:					
1700 Receivable Other	139				139
2000 Accounts Payable	38,714				38,714
2050 Umpqua CSDA Visa	16,585				16,585
2100 Payroll Taxes Payable	2,175				2,175
2150 Accrued Payroll	28,481				28,481
2200 Sales Tax Payable	-				
Net cash used in operating activities	130,437	(75,997)	3,834	(222,607)	(164,332)
Bank Transfers In/Out	20,000			(20,000)	
Net cash decrease for period	150,437	(75,997)	3,834	(242,607)	(164,332)
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	175,437	1,088	120,704	1,008,034	1,305,264

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

Cash Flow Projection

FY 25-26					FY 26-27				
Mar-2026	Apr-2026	May-2026	Jun-2026	Jul-2026	Aug-2026	Sep-2026	Oct-2026	Nov-2026	

REGULAR CHECKING

Beginning Checking Account Balance	\$	158,816	\$	175,437	\$	134,489	\$	218,019	\$	125,999	\$	233,979	\$	320,153	\$	228,133	\$	187,185	
Deposits																			
Assessments	\$	-	\$	-	\$	625,550	\$	-	\$	-	\$	78,194	\$	-	\$	-	\$	-	
Other Income	\$	-																	
Voided Checks	\$	-																	
Transfers	\$	100,000	\$	150,000	\$	(450,000)			\$	200,000	\$	100,000			\$	150,000	\$	150,000	
Disbursements																			
Paychecks	\$	40,811	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	35,000	
Payroll Taxes	\$	14,378	\$	13,000	\$	13,000	\$	13,000	\$	13,000	\$	13,000	\$	13,000	\$	13,000	\$	13,000	
Checks Written																			
Other Operating & Admin Costs	\$	6,812	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000	
Health and Dental Insurance	\$	3,875	\$	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	\$	-	\$	-	\$	-	\$	-	\$	-	\$	41,071	\$	-	
Series B (Phase 2 Road Imprpv.)	\$	-	\$	57,857	\$	-	\$	-	\$	-	\$	-	\$	-	\$	57,857	\$	-	
Credit Card Payments	\$	16,642	\$	17,000	\$	17,000	\$	17,000	\$	17,000	\$	17,000	\$	17,000	\$	17,000	\$	17,000	
ACS Debits - (Utilities, Lease Pymts,P/R processing)	\$	861	\$	2,100	\$	2,100	\$	2,100	\$	2,100	\$	2,100	\$	2,100	\$	2,100	\$	2,100	
Total Disbursements	\$	83,379	\$	190,948	\$	92,020	\$	92,020	\$	92,020	\$	92,020	\$	92,020	\$	190,948	\$	92,020	
Ending Checking Account Balance	\$	175,437	\$	134,489	\$	218,019	\$	125,999	\$	233,979	\$	320,153	\$	228,133	\$	187,185	\$	245,165	
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

March 2026

		ACTUALS			BUDGET		
		Last Year	This Year	Variance	This year's	\$ Budget	% Budget
		July - March	July - March	Incl/ (Decr)	BUDGET	Remaining	Remaining
EXPENDITURES							
SERVICES AND SUPPLIES							
ADMINISTRATION							
OE01	Audit Expense	\$ -	\$ 9,650	\$ 9,650	\$ 12,000	\$ 2,350	20%
OE02	Finance Expenses	\$ 674	\$ 713	\$ 39	\$ 900	\$ 187	21%
OE02-1	Parcel Tax Implementation	\$ -	\$ -	\$ -	\$ 4,675	\$ 4,675	100%
OE03	Advertising	\$ 433	\$ 1,069	\$ 636	\$ 600	\$ (469)	-78%
OE04	Legal Expenses	\$ 4,365	\$ 13,150	\$ 8,785	\$ 5,600	\$ (7,550)	-135%
OE06	Insurance (Property Loss/Liability)	\$ 12,701	\$ 1,053	\$ (11,648)	\$ 12,431	\$ 11,378	92%
OE07	Miscellaneous/Contingency	\$ 1,027	\$ 1,245	\$ 218	\$ 9,000	\$ 7,755	86%
OE08	Professional Development (Travel/Training)	\$ 8,355	\$ 9,205	\$ 850	\$ 13,000	\$ 3,795	29%
OE09	Dues, Certifications & Subscriptions	\$ 9,905	\$ 13,671	\$ 3,765	\$ 13,900	\$ 229	2%
OE10	Uniform Expenses	\$ 13,375	\$ 12,797	\$ (578)	\$ 18,700	\$ 5,903	32%
OE11	Electric Power/Water/Sewer	\$ 79,302	\$ 15,288	\$ (64,013)	\$ 28,000	\$ 12,712	45%
OE12	Telephone/Internet Service	\$ 8,002	\$ 12,776	\$ 4,773	\$ 11,200	\$ (1,576)	-14%
OE14	Office Supplies/Postage	\$ 6,364	\$ 7,414	\$ 1,050	\$ 8,900	\$ 1,486	17%
OE14-1	Office Cleaning	\$ 14,406	\$ 5,888	\$ (8,519)	\$ 20,200	\$ 14,313	71%
OE15	Office Equipment Repair/Replacement	\$ 1,097	\$ 4,331	\$ 3,234	\$ 5,300	\$ 969	18%
OE15-1	Office Equipment Lease	\$ 1,953	\$ -	\$ (1,953)	\$ -	\$ -	#DIV/0!
OE26	County Fees/LAFCO	\$ 5,499	\$ 5,638	\$ 139	\$ 7,700	\$ 2,062	27%
OE27	Bank Charges	\$ 801	\$ 884	\$ 83	\$ 1,100	\$ 216	20%
OE29	Accounting Services	\$ 19,000	\$ 20,540	\$ 1,540	\$ 26,600	\$ 6,060	23%
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	\$ 17,739	\$ 19,308	\$ 1,568	\$ -	\$ -	
PE06-1	Employee Wages - Administration	\$ 215,129	\$ 237,000	\$ 21,871	\$ -	\$ -	
PE03-7	Payroll Taxes - Quail Creek	\$ -	\$ -	\$ -	\$ -	\$ -	
PE06-7	Employee Wages - Quail Creek	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Administration	\$ 422,931	\$ 393,219	\$ (29,712)	\$ 210,506	\$ 73,595	35%
COMMON AREAS							
OE16	Gate Maintenance & Opener Purchase	\$ 13,654	\$ 20,911	\$ 7,257	\$ 19,100	\$ (1,811)	-9%
OE17	Streets/Sidewalks/Lighting Maint & Repair	\$ 22,820	\$ 9,045	\$ (13,775)	\$ 31,900	\$ 22,855	72%
PE03-5	Payroll Taxes - Streets	\$ -	\$ 210	\$ 210	\$ -	\$ -	
PE06 -5	Employee Wages - Streets	\$ -	\$ 2,751	\$ 2,751	\$ -	\$ -	
OE18-1	Landscape Supplies & Repairs	\$ 65,006	\$ 57,944	\$ (7,062)	\$ 91,000	\$ 33,056	36%
OE18-2	CCWD Water	\$ -	\$ 75,895	\$ 75,895	\$ 83,000	\$ 7,105	9%
OE18-3	Landscape Equipment Gas & Oil	\$ 4,832	\$ 13,701	\$ 8,870	\$ 9,000	\$ (4,701)	-52%
OE18-4	Landscape Equipment Repair/Replacement	\$ 29,360	\$ 33,684	\$ 4,323	\$ 48,500	\$ 14,816	31%
PE03-2	Payroll Taxes - Common Areas	\$ 17,579	\$ 18,255	\$ 676	\$ -	\$ -	
PE06 -2	Employee Wages - Common Areas	\$ 225,038	\$ 235,908	\$ 10,870	\$ -	\$ -	
	Total Common Areas	\$ 378,288	\$ 468,304	\$ 90,016	\$ 282,500	\$ 71,320	25%

MOSQUITO ABATEMENT

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

March 2026

		ACTUALS			BUDGET		
		Last Year	This Year	Variance	This year's	\$ Budget	% Budget
EXPENDITURES		July - March	July - March	Inc/ (Decr)	BUDGET	Remaining	Remaining
OE22-1	Mosquito Control Products	\$ 10,284	\$ 16,172	\$ 5,888	\$ 26,300	\$ 10,128	39%
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 2,310	\$ 2,579	\$ 270	\$ 3,200	\$ 621	19%
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 12,330	\$ 3,273	\$ (9,057)	\$ 17,300	\$ 14,027	81%
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 11,431	\$ 10,190	\$ (1,241)	\$ 16,000	\$ 5,810	36%
PE03-4	Payroll Taxes - Mosquito Abatement	\$ 567	\$ 760	\$ 193			
PE06-4	Employee Wages - Mosquito Abatement	\$ 7,415	\$ 9,940	\$ 2,526			
PE03-6	Payroll Taxes - Wetlands	\$ 215	\$ 685	\$ 469			
PE06-6	Employee Wages - Wetlands	\$ 2,815	\$ 8,723	\$ 5,908			
	Total Mosquito Abatement	\$ 47,367	\$ 52,323	\$ 4,956	\$ 62,800	\$ 30,586	49%
	<i>Less: Distributed Payroll to Service Areas</i>	\$ (486,497)	\$ (533,541)	\$ (47,044)			
	TOTAL SERVICES & SUPPLIES	\$ 362,089	\$ 380,305	\$ 18,216	\$ 555,806	\$ 175,501	32%
	PERSONNEL COSTS			\$ -		\$ -	
PE01	Worker Compensation Insurance	\$ 19,309	\$ 281	\$ (19,027)	\$ 25,800	\$ 25,519	99%
PE02	Health Insurance	\$ 45,368	\$ 49,544	\$ 4,176	\$ 69,200	\$ 19,656	28%
PE03	Payroll Taxes	\$ 38,084	\$ 41,240	\$ 3,156	\$ 49,700	\$ 8,460	17%
PE04	Processing Fees	\$ 1,518	\$ 1,632	\$ 114	\$ 2,100	\$ 468	22%
PE05	Directors Stipend	\$ 5,200	\$ 5,000	\$ (200)	\$ 6,000	\$ 1,000	17%
PE06	Employee Wages	\$ 475,281	\$ 520,793	\$ 45,513	\$ 621,100	\$ 100,307	16%
	TOTAL PERSONNEL COSTS	\$ 584,759	\$ 618,490	\$ 33,731	\$ 773,900	\$ 155,410	20%
	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

March 2026

EXPENDITURES	ACTUALS			BUDGET		
	Last Year	This Year	Variance	This year's	\$ Budget	% Budget
	July - March	July - March	Inc/ (Decr)	BUDGET	Remaining	Remaining
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	\$ 41,081	\$ 41,086	\$ 5	\$ 81,722	\$ 40,636	50%
OE20-5 Phase 2 Road Improvements	\$ 57,873	\$ 57,881	\$ 8	\$ 115,160	\$ 57,279	50%
TOTAL DEBT SERVICE	\$ 98,954	\$ 98,968	\$ 13	\$ 196,882	\$ 97,914	50%
TOTAL EXPENSES	\$ 1,565,533	\$ 1,146,017	\$ (419,516)	\$ 1,599,588	\$ 453,572	28%

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)	\$ -	\$ -	\$ -	\$ 625,550	\$ 625,550	
Total Assessment Income	\$ 832,503	\$ 852,308	\$ 19,805	\$ 1,563,874	\$ 711,566	
<u>Reimbursement Income</u>						
Total Reimbursement Income			\$ -	\$ -	\$ -	
<u>Other Income</u>						
IN03 Weed Abatement	\$ 850	\$ 5,006	\$ 4,156	\$ 1,200	\$ (3,806)	-317%
IN05 Investment Interest	\$ 45,938	\$ 31,227	\$ (14,711)	\$ 60,026	\$ 28,799	48%
IN06 Interest - County	\$ 1,678	\$ 1,316	\$ (362)	\$ 1,561	\$ 245	16%
IN30 Exp Reimbursement Income	\$ 3,244	\$ -	\$ (3,244)	\$ 10,000	\$ 10,000	100%
IN41 Gate Opener Income	\$ 3,565	\$ 3,605	\$ 40	\$ 4,753	\$ 1,148	24%
IN59 Rebates	\$ 2,263	\$ 2,128	\$ (135)	\$ 1,000	\$ (1,128)	-113%
IN70 Quail Creek Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Other Income	\$ 57,538	\$ 43,283	\$ (14,255)	\$ 78,540	\$ 35,257	
TOTAL PAYMENTS & ASSESSMENTS	\$ 890,041	\$ 895,590	\$ 5,550	\$ 1,642,414	\$ 746,824	
Net Income	\$ (675,492)	\$ (250,426)	\$ 425,066	\$ 42,826	\$ 293,252	
<u>Other Financing Sources & Uses</u>						
Budget Balance		\$ (250,426)		\$ -		

Copper Valley Community Services District

Balance Sheet

As of March 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	175,437
1020 Cash - Fund 2188	1,088
1040 Local Agency Investment Fund (LAIF)	120,704
1090 CA Class Savings	1,008,034
Total Bank Accounts	\$1,305,264
Total Current Assets	\$1,305,264
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	\$15,983,653
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	38,714
Total Accounts Payable	\$38,714
Credit Cards	
2050 Umpqua CSDA Visa	16,585
Total Credit Cards	\$16,585
Other Current Liabilities	
2100 Payroll Taxes Payable	2,175
2150 Accrued Payroll	28,481
2200 Sales Tax Payable	0

Copper Valley Community Services District

Balance Sheet

As of March 31, 2026

	TOTAL
Total Other Current Liabilities	\$30,656
Total Current Liabilities	\$85,955
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	\$1,482,800
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	-250,426
Total Equity	\$14,500,853
TOTAL LIABILITIES AND EQUITY	\$15,983,653

Copper Valley Community Services District

1000 Umpqua Bank Checking, Period Ending 03/31/2026

RECONCILIATION REPORT

Reconciled on: 04/14/2026

Reconciled by: Ever Ventura

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

Summary

USD

Statement beginning balance	163,916.47
Checks and payments cleared (40)	-85,759.74
Deposits and other credits cleared (3)	100,450.34
Statement ending balance	178,607.07

Uncleared transactions as of 03/31/2026	-3,170.00
Register balance as of 03/31/2026	175,437.07
Cleared transactions after 03/31/2026	0.00
Uncleared transactions after 03/31/2026	-137,391.28
Register balance as of 04/14/2026	38,045.79

Details

Checks and payments cleared (40)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/17/2026	Bill Payment	3487	Warmerdam CPA Group	-2,100.00
03/03/2026	Check	dm	BEAM	-441.74
03/05/2026	Check	dm	Ralph M. McGeorge	-2,886.70
03/05/2026	Check	dm	Mitchell McDonald	-1,767.00
03/05/2026	Check	dm	NICOLE D MC CUTCHEN	-300.00
03/05/2026	Check	dm	NICOLE D MC CUTCHEN	-2,920.80
03/05/2026	Check	dm	Demetre Keldsen	-1,644.15
03/05/2026	Check	dm	PETER J KAMPA	-2,822.14
03/05/2026	Check	dm	CHRIS JACOBS	-1,324.23
03/05/2026	Check	dm	BRENTON HEDDON	-1,618.61
03/05/2026	Check	dm	Gregory Hebard	-500.00
03/05/2026	Check	dm	Gregory Hebard	-2,756.52
03/05/2026	Check	dm	Intuit Tax	-7,264.10
03/05/2026	Check	dm	RSC Insurance	-2,000.00
03/05/2026	Check	dm	NICHOLAS B PATRICK	-1,936.87
03/11/2026	Check	dm	Better B Planning	-49.00
03/16/2026	Check	dm	Intuit - QBO Online	-80.50
03/17/2026	Bill Payment	3501	Greg Hebard	-627.06
03/17/2026	Bill Payment	3502	A Plus Cleaning Services	-700.00
03/17/2026	Bill Payment	3498	Compel Heating and Air	-315.00
03/17/2026	Bill Payment	3499	Jim Wilson Excavation	-3,000.00
03/17/2026	Bill Payment	3500	Warmerdam CPA Group	-2,000.00
03/18/2026	Check	dm	Intuit Full Service Payroll	-178.00
03/20/2026	Check	dm	PETER J KAMPA	-2,822.13
03/20/2026	Check	dm	NICHOLAS B PATRICK	-1,936.88
03/20/2026	Check	dm	Ralph M. McGeorge	-2,886.69
03/20/2026	Check	dm	Mitchell McDonald	-1,767.00
03/20/2026	Check	dm	NICOLE D MC CUTCHEN	-2,566.38
03/20/2026	Check	dm	NICOLE D MC CUTCHEN	-300.00
03/20/2026	Check	dm	Demetre Keldsen	-1,644.16
03/20/2026	Check	dm	CHRIS JACOBS	-1,535.23
03/20/2026	Check	dm	BRENTON HEDDON	-1,618.62
03/20/2026	Check	dm	Gregory Hebard	-2,756.50
03/20/2026	Check	dm	Gregory Hebard	-500.00
03/20/2026	Check	dm	Intuit Tax	-7,114.06
03/20/2026	Check	dm	Maintenance Fee	-120.24
03/26/2026	Check	dm	Umpqua Bank Commerical CC	-16,642.44
03/26/2026	Check	dm	Anthem Inc	-1,825.74
03/30/2026	Check	dm	PG&E - 7193	-491.22

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/31/2026	Check	dm	Intuit Tax	-0.03
Total				-85,759.74

Deposits and other credits cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/18/2026	Deposit		Maintenance Fee	8.60
03/24/2026	Check	dm	Transfer	100,000.00
03/30/2026	Deposit		BEAM	441.74
Total				100,450.34

Additional Information

Uncleared checks and payments as of 03/31/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/20/2026	Check	3472	Umpqua Bank	-3,000.00
03/17/2026	Bill Payment	3496	Mosquito Vector Control	-170.00
Total				-3,170.00

Uncleared checks and payments after 03/31/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/21/2026	Bill Payment	3509	NBS	-1,262.10
04/21/2026	Bill Payment	3510	Greg Hebard	-140.64
04/21/2026	Bill Payment	3511	A Plus Cleaning Services	-700.00
04/21/2026	Bill Payment	3512	VALLEY ENTRY SYSTEMS, I...	-2,427.19
04/21/2026	Bill Payment	3513	Aaronson, Dickerson etal	-900.00
04/21/2026	Bill Payment	3514	ADAPCO, Inc.	-11,514.82
04/21/2026	Bill Payment	3515	DMV Renewal	-54.00
04/21/2026	Bill Payment	3516	DMV Renewal	-54.00
04/21/2026	Bill Payment	3517	FIRST FOUNDATION BANK	-40,632.60
04/21/2026	Bill Payment	3519	The Golf Club at Copper Valley	-6,239.42
04/21/2026	Bill Payment	3518	FIRST FOUNDATION BANK	-57,274.50
04/21/2026	Bill Payment	3520	The Golf Club at Copper Valley	-1,122.20
04/21/2026	Bill Payment	3521	Turf Star, Inc.	-1,432.41
04/21/2026	Check	3503	BRENTON HEDDON	-69.86
04/21/2026	Bill Payment	3504	Larry Bain, C.P.A.	-9,650.00
04/21/2026	Bill Payment	3505	Turf Star, Inc.	-32.70
04/21/2026	Bill Payment	3506	HUNT & SONS LLC	-1,784.84
04/21/2026	Bill Payment	3507	Warmerdam CPA Group	-2,000.00
04/21/2026	Bill Payment	3508	Mitch McDonald	-100.00
Total				-137,391.28

Copper Valley Community Services District

Transaction Report

March 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
Umpqua Bank Checking					
Beginning Balance					
03/03/2026	Check	dm	BEAM	Dental Insurance	-442
03/05/2026	Check	dm	Intuit Tax		-7,264
03/05/2026	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 2/16/26 - 2/28/26	-2,921
03/05/2026	Check	dm	Ralph M. McGeorge	Pay Period: 2/16/26 - 2/28/26	-2,887
03/05/2026	Check	dm	PETER J KAMPA	Pay Period: 2/16/26 - 2/28/26	-2,822
03/05/2026	Check	dm	Gregory Hebard	Pay Period: 2/16/26 - 2/28/26	-2,757
03/05/2026	Check	dm	RSC Insurance		-2,000
03/05/2026	Check	dm	NICHOLAS B PATRICK	Pay Period: 2/16/26 - 2/28/26	-1,937
03/05/2026	Check	dm	Mitchell McDonald	Pay Period: 2/16/26 - 2/28/26	-1,767
03/05/2026	Check	dm	Demetre Keldsen	Pay Period: 2/16/26 - 2/28/26	-1,644
03/05/2026	Check	dm	BRENTON HEDDON	Pay Period: 2/16/26 - 2/28/26	-1,619
03/05/2026	Check	dm	CHRIS JACOBS	Pay Period: 2/16/26 - 2/28/26	-1,324
03/05/2026	Check	dm	Gregory Hebard	Pay Period: 2/16/26 - 2/28/26	-500
03/05/2026	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 2/16/26 - 2/28/26	-300
03/11/2026	Check	dm	Better B Planning		-49
03/16/2026	Check	dm	Intuit - QBO Online		-81
03/17/2026	Bill Payment (Check)	3496	Mosquito Vector Control	Invoice #7365878	-170
03/17/2026	Bill Payment (Check)	3499	Jim Wilson Excavation	Statement #0247	-3,000
03/17/2026	Bill Payment (Check)	3500	Warmerdam CPA Group	Client 3665	-2,000
03/17/2026	Bill Payment (Check)	3502	A Plus Cleaning Services	Invoice #3569	-700
03/17/2026	Bill Payment (Check)	3501	Greg Hebard	Mileage Reimbursement	-627
03/17/2026	Bill Payment (Check)	3498	Comphel Heating and Air	Invoice #8430	-315
03/18/2026	Check	dm	Intuit Full Service Payroll		-178
03/18/2026	Deposit		Maintenance Fee		9
03/20/2026	Check	dm	Intuit Tax		-7,114
03/20/2026	Check	dm	Ralph M. McGeorge	Pay Period: 3/1/26 - 3/15/26	-2,887
03/20/2026	Check	dm	PETER J KAMPA	Pay Period: 3/1/26 - 3/15/26	-2,822
03/20/2026	Check	dm	Gregory Hebard	Pay Period: 3/1/26 - 3/15/26	-2,757
03/20/2026	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 3/1/26 - 3/15/26	-2,566
03/20/2026	Check	dm	NICHOLAS B PATRICK	Pay Period: 3/1/26 - 3/15/26	-1,937
03/20/2026	Check	dm	Mitchell McDonald	Pay Period: 3/1/26 - 3/15/26	-1,767
03/20/2026	Check	dm	Demetre Keldsen	Pay Period: 3/1/26 - 3/15/26	-1,644
03/20/2026	Check	dm	BRENTON HEDDON	Pay Period: 3/1/26 - 3/15/26	-1,619
03/20/2026	Check	dm	CHRIS JACOBS	Pay Period: 3/1/26 - 3/15/26	-1,535
03/20/2026	Check	dm	Gregory Hebard	Pay Period: 3/1/26 - 3/15/26	-500
03/20/2026	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 3/1/26 - 3/15/26	-300
03/20/2026	Check	dm	Maintenance Fee		-120
03/24/2026	Check	dm	Transfer		100,000
03/26/2026	Check	dm	Umpqua Bank Commerical CC		-16,642
03/26/2026	Check	dm	Anthem Inc		-1,826
03/30/2026	Check	dm	PG&E - 7193		-491
03/30/2026	Deposit		BEAM		442
03/31/2026	Check	dm	Intuit Tax		-0

Copper Valley Community Services District

Transaction Report

March 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
Total for Umpqua Bank Checking					\$16,621
TOTAL					\$16,621

COPPER VALLEY COMMUNITY SERVICES DISTRICT		Quarterly Investment/Treasurer's Report						
		Government Funds						
3rd Quarter Balances @ March 31, 2026								
Cash Accounts	Acct #	Statement Interest Rate	YTD Interest March	General Investment	Road Reserve	Infrastructure Reserve	Equipment Reserves	Total by Investment
Umqua Bank Operating Account	5048		-					175,437.07
LAIF	5-001		3,834.03					120,704.43
Calaveras Fund 2188	2188		1,316.22					1,088.25
CA Class	0035	3.71%	27,393.17	679,157.56	89,480.08	150,454.80	88,941.92	1,008,034.36
			32,543.42	679,157.56	89,480.08	150,454.80	88,941.92	1,305,264.11
YE June 30, 2026 YTD Interest Earned		<u>March</u>	\$ 32,543.42					
"I certify that the District investments have been made in accordance with the Investment Policy. I further certify that the District has adequate revenue to cover its operating expense for the next six months, in accordance with California Government Code Sections 53646 (b) (2) and (3) respectively."								
Name		Title						



BOARD MEETING AGENDA SUBMITTAL

TO: CVCSD Board of Directors

FROM: Peter Kampa, General Manager

DATE: April 21, 2026

SUBJECT: Item 7c) Update on the expected request for Copper Valley Partnership A&D Agreement for copper Valley CSD involvement in the construction and acceptance of the Flint Trail community access road

RECOMMENDED ACTION:

The Board to authorize the General Manager to negotiate and prepare a reimbursement agreement with CV Partners related to the Flint Trail access improvements and to present the finalized agreement to the Board for approval.

BACKGROUND:

This item relates to the Flint Trail secondary access, also referred to as Segment 10. Through an amended exhibit to an agreement originally approved by LAFCo, the District was assigned responsibility for approving costs, approving plans, and ultimately accepting dedication of the secondary access road.

The project is currently in the design phase, and bond funds have already been identified for this work. The developer, CV Partners, has incurred costs related to the design of the access road, and we anticipate reimbursement requests associated with that work.

We are not approving specific invoices. Instead, we are asking the Board to authorize the General Manager to move forward with developing a reimbursement agreement with CV Partners for the Flint Trail access improvements. That agreement will come back to the Board for review and approval before it is finalized.

This action simply allows us to formalize the reimbursement process and clarify roles and expectations as the project moves forward.



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

CV Development Partners, LLC
1001 Saddle Creek Drive
Copperopolis, Ca 95228

April 10, 2026

Kaylynn,

Thank you for the detailed information and supporting documentation regarding the Flint Trail Project. We have completed our review of the materials provided.

We acknowledge that your submittal includes a comprehensive overview of the project, including the County's conditions of approval, regulatory requirements, and supporting background related to the Tentative Subdivision Tract Map. This information is helpful in understanding the scope, purpose, and obligations associated with the project.

That said, the materials provided primarily address County-level approvals and project justification. At this time, the submittal does not satisfy the requirements previously outlined by Copper Valley CSD that must be completed prior to the district's ability to review, approve, or participate in any reimbursement or Facility Payment Request process.

To move forward, the following items are still required:

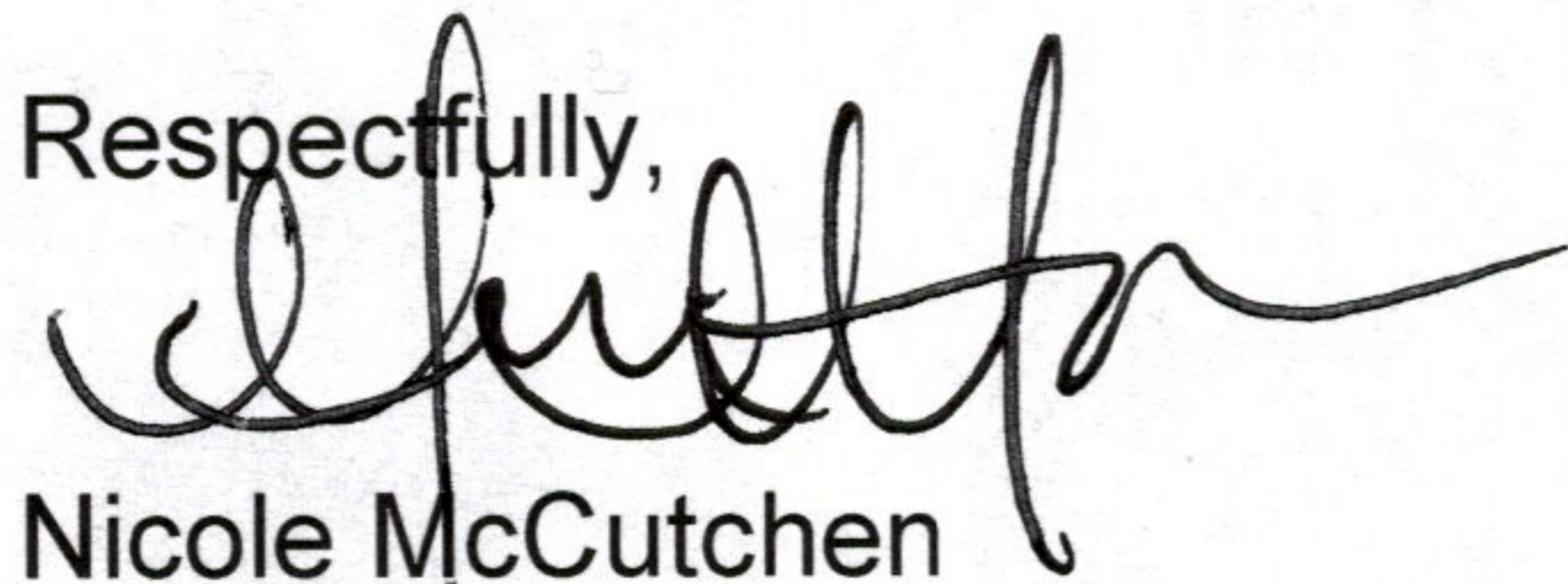
- **Formal Annexation Action**
Please provide confirmation that an annexation application has been submitted to LAFCO or submit a formal request to the District for Board consideration supporting annexation and Sphere of Influence expansion. A letter through the CSD is typically the fastest route.
- **Formal Request to the District**
A letter is still needed from Copper Valley Development to the CSD Board of Directors clearly outlining your request of Copper Valley CSD, including expectations, if any, of the district's role in the annexation, ownership of the road system and entrance gate, lighting, storm drains and any other infrastructure or services. Once this is received we can estimate the level of legal, engineering and staff effort required of the CSD for review of all documents, legal and engineering review, and assistance with supporting the annexation process.
- **Advance Funding (Deposit) Agreement**
Execution of an Advance Funding Agreement and submission of the required deposit is necessary prior to District engagement in the process. Again, we will prepare the agreement

- and deposit estimate for your execution and consideration by our board following receipt and initial review of the request letter(s) described above. In summary, two CSD board actions are required: First, if you request services for the project from the CSD by the letter described above, including or excluding support of annexation, the board will be asked to consider authorizing staff to proceed with preparation of the deposit agreement and deposit amount estimate. Second the board will consider approval of the deposit agreement and authorizing staff to proceed further in project review. If all of the documentation requested has been submitted by you, and staff has received board approval to proceed, to save time the Board may be asked at this second meeting to consider a resolution supporting an application to LAFCO for the annexation.
- **Plan Check and Construction Inspection Agreement**
Execution of this agreement is required to initiate review of project plans, environmental documents, and related materials.
- **Project Schedule**
Please provide a tentative project timeline, including anticipated milestones for design, permitting, and construction. If the project continues to move cooperatively forward through the above approvals, we will seek board approval of this agreement at the second or third board meeting.

As noted previously, completion of these items and Board approval of the associated agreements are required before the district can review or approve invoices, execute Exhibit C, or authorize any reimbursement under the CFD bond amendment.

We appreciate your efforts in advancing this project and are committed to working collaboratively once the required steps have been completed. Please let us know if you would like copies of the district's standard agreements or have any questions regarding the above requirements.

Respectfully,



Nicole McCutchen
Copper Valley CSD

cc: Peter Kampa, General Manger
CVCSD Board of Directors



BOARD MEETING AGENDA SUBMITTAL

TO: CVCSD Board of Directors
FROM: Peter Kampa, General Manager
DATE: April 21, 2026
SUBJECT: Item 7b) Report on the planned upgrade of battery system for the Torro Workman cart

RECOMMENDED ACTION:

Approve the lithium battery conversion for the District's electric utility cart.

BACKGROUND:

The District has incurred ongoing maintenance costs associated with the electric utility cart, primarily due to frequent battery replacements. The cart requires eight batteries, each costing approximately \$200. Currently, the District replaces an average of two to three batteries annually. By doing the lithium battery conversion it provides significant additional value through reduced maintenance, improved reliability, and elimination of ongoing battery replacement needs. These operational benefits make the lithium conversion a more efficient and predictable long-term solution for the District.

Copper Mountain Cart Co.

PO Box 70
Copperopolis, CA 95228 US
+12097852278
info@coppermountaincartco.com
www.coppermountaincartco.com



INVOICE

BILL TO
Copper Valley CSD
P.O. Box 5158
Sonora, CA 95370 USA

INVOICE 2396
DATE 04/02/2026
TERMS Due on receipt
DUE DATE 04/02/2026

PAYMENT METHOD
Credit Card

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
04/02/2026	Parts	Parts / Accessories 51V/175AH MODZ Lithium Battery Conversion Installed In Toro Work Cart W/ Limited Lifetime Warranty **Allow 7-10 days shipping time***	1	4,640.35	4,640.35T

Thank you, we appreciate your business.

SUBTOTAL	4,640.35
TAX	382.83
TOTAL	5,023.18
BALANCE DUE	\$5,023.18

[Pay invoice](#)

WORK TO BE PERFORMED BY COPPER MOUNTAIN CART COMPANY

Pick up Torro Workman cart
Remove and dispose of existing lead acid batteries
Clean corrosion from battery tray
Fix/Repair any damaged wires or cables relating to battery and charging system

Install Modz Lithium battery kit (51v/175ah) to include:

- Battery
- Necessary mounting brackets
- New multi function digital state of charge meter
- Battery & State of Charge wiring harness
- New on board charger
- New charge receptacle
- New 16' charge cord

This battery is maintenance free and comes with a limited lifetime warranty, a copy of which is attached to this email. As well, there is an available phone app that will allow the user to designate specific charge times to take advantage of off peak hours as well as manage / diagnose the battery and related systems.

An annual service / cart inspection is included with any battery installations, we will perform the following as part of this:

- Check tire pressures and rotate as needed
- Check and adjust alignment
- Check and adjust brakes
- Lubricate chassis, steering and suspension
- Check / tighten hardware
- Computerized diagnostic check when applicable
- Check operation of all electrical components and accessories.

Cost of parts \$4,640.35 (installation included)

Sales Tax \$382.83

=====

TOTAL \$5,023.18

Should you require any further information or a W-9 form, please advise
Respectfully,

John Albertson

***** NEW ADDRESS *****

3566 Spangler Lane, Suite 3

Copperopolis, CA 95228

(209) 785-2278

www.coppermountaincartco.com