



**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**

SEPTEMBER 17, 2024, 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 August
  - b) Approval of the minutes from the Regular Board Meeting held August 20, 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) Update on the Sidewalk Rehabilitation Project 2023-003
  - b) Update on speed limit communication to the community
  - c) Adoption of a Resolution Approving District Sponsorship of a 457 Deferred Comp Retirement Plan
  
8. **STAFF AND DIRECTOR REPORTS**  
Brief reports may be provided by District staff and/or Board members as information on matters of general interest. No action will be taken by the Board during Reports, however items discussed may be recommended for discussion and action on a future agenda.
  - a) General Managers Report
  - b) Site Managers Report
  
9. **ADJOURNMENT**  
Agenda Materials: May be viewed on the bulletin boards outside the Copper Valley Pro Shop, on the Sports Club Bulletin Board, in the viewing box outside the CSD main office and at the CSD Website typically three days preceding each meeting date. Materials will also be available at the meeting.  
  
Americans with Disabilities Act Compliance: If you require special assistance to participate in Board Meetings, please contact the CVCSO 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

August 31, 2024

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

**Statement of Cash Flows**

For the 2 Months Ending August 31, 2024

	Umpqua Bank Checking	Calaveras Co Fund 2188	LAIF	CA Class Savings	YTD Total
<b>Net Income</b>	<b>(109,278)</b>	<b>(75,268)</b>	<b>1,260</b>	<b>12,740</b>	<b>(170,547)</b>
<b>OPERATING ACTIVITIES</b>					
Adjustments to reconcile Net Income to Net Cash used in Operations:					
1200 Accounts Receivable	-				-
2000 Accounts Payable	(37,512)				(37,512)
2050 Umpqua CSDA Visa	(3,310)				(3,310)
2100 Payroll Taxes Payable	(343)				(343)
2150 Accrued Payroll	(3,402)				(3,402)
2200 Sales Tax Payable	-				-
<b>Net cash used in operating activities</b>	<b>(153,845)</b>	<b>(75,268)</b>	<b>1,260</b>	<b>12,740</b>	<b>(215,114)</b>
<b>Bank Transfers In/Out</b>	<b>150,000</b>			<b>(150,000)</b>	
<b>Net cash decrease for period</b>	<b>(3,845)</b>	<b>(75,268)</b>	<b>1,260</b>	<b>(137,260)</b>	<b>(215,114)</b>
<b>Cash at beginning of period (7/1/2024)</b>	<b>132,155</b>	<b>74,929</b>	<b>111,668</b>	<b>1,497,100</b>	<b>1,815,852</b>
<b>Cash at end of period</b>	<b>128,309</b>	<b>(339)</b>	<b>112,928</b>	<b>1,359,839</b>	<b>1,600,738</b>

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

**Cash Flow Projection**

		FY 24-25									
		Aug-2024	Sep-2024	Oct-2024	Nov-2024	Dec-2024	Jan-2025	Feb-2025	Mar-2025	Apr-2025	
<b>REGULAR CHECKING</b>											
<b>Beginning Checking Account Balance</b>	\$	248,976	\$ 128,309	\$ 203,289	\$ 179,341	\$ 254,321	\$ 179,301	\$ 254,281	\$ 1,019,405	\$	944,385
<b>Deposits</b>											
Assessments	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840,144	\$ -	\$	-
Other Income	\$	300									
Voided Checks	\$	-									
Transfers	\$	-	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$	-
<b>Disbursements</b>											
Paychecks	\$	41,065	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$	27,000
Payroll Taxes	\$	14,863	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$	10,000
Checks Written											
Other Operating & Admin Costs	\$	31,798	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$	14,000
Health and Dental Insurance	\$	5,158	\$ 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	\$	26,853	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$	17,000
ACS Debits - (Utilities, Lease Pymts,P/R processing)	\$	1,230	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$	2,100
<b>Total Disbursements</b>	\$	120,967	\$ 75,020	\$ 173,948	\$ 75,020	\$ 75,020	\$ 75,020	\$ 75,020	\$ 75,020	\$	173,948
<b>Ending Checking Account Balance</b>	\$	128,309	\$ 203,289	\$ 179,341	\$ 254,321	\$ 179,301	\$ 254,281	\$ 1,019,405	\$ 944,385	\$	770,437
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 2024-25 MONTHLY BUDGET REPORT ANALYSIS**  
*August 2024*

		ACTUALS			BUDGET		
		Last Year July - Aug	This Year July - Aug	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
<b>EXPENDITURES</b>							
<b>SERVICES AND SUPPLIES</b>							
<b>ADMINISTRATION</b>							
OE01	Audit Expense	\$ -	\$ -	\$ -	\$ 11,100	\$ 11,100	100%
OE02	Finance Expenses	\$ 179	\$ 126	\$ (53)	\$ 900	\$ 774	86%
OE02-1	Parcel Tax Implementation	\$ -	\$ -	\$ -	\$ 6,300	\$ 6,300	100%
OE03	Advertising	\$ 171	\$ -	\$ (171)	\$ 1,600	\$ 1,600	100%
OE04	Legal Expenses	\$ 3,145	\$ 11	\$ (3,134)	\$ 6,300	\$ 6,289	100%
OE06	Insurance (Property Loss/Liability)	\$ 15,340	\$ -	\$ (15,340)	\$ 21,000	\$ 21,000	100%
OE07	Miscellaneous/Contingency	\$ 169	\$ 1,697	\$ 1,528	\$ 9,000	\$ 7,303	81%
OE08	Professional Development (Travel/Training)	\$ 3,308	\$ 200	\$ (3,108)	\$ 15,000	\$ 14,800	99%
OE09	Dues, Certifications & Subscriptions	\$ 500	\$ 1,469	\$ 969	\$ 9,700	\$ 8,231	85%
OE10	Uniform Expenses	\$ 2,419	\$ 3,862	\$ 1,442	\$ 14,400	\$ 10,538	73%
OE11	Electric Power/Water/Sewer	\$ 30,867	\$ 22,953	\$ (7,914)	\$ 95,700	\$ 72,747	76%
OE12	Telephone/Internet Service	\$ 2,655	\$ 1,166	\$ (1,490)	\$ 9,300	\$ 8,134	87%
OE14	Office Supplies/Postage	\$ 3,560	\$ 3,480	\$ (80)	\$ 15,600	\$ 12,120	78%
OE15	Office Equipment Repair/Replacement	\$ -	\$ 141	\$ 141	\$ 7,000	\$ 6,859	98%
OE15-1	Office Equipment Lease	\$ 711	\$ 260	\$ (451)	\$ 2,900	\$ 2,640	91%
OE26	County Fees/LAFCO	\$ 2,971	\$ 849	\$ (2,122)	\$ 7,800	\$ 6,951	89%
OE27	Bank Charges	\$ 165	\$ 185	\$ 19	\$ 1,100	\$ 915	83%
OE29	Accounting Services	\$ 8,650	\$ 3,800	\$ (4,850)	\$ 30,100	\$ 26,300	87%
OE31	Office Lease	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	100%
OE41	HR Consultant	\$ -	\$ 1,950	\$ 1,950	\$ 2,600	\$ 650	25%
OE42	Quail Creek Engineering	\$ 1,138	\$ -	\$ (1,138)	\$ 8,000	\$ 8,000	100%
PE03-1	Payroll Taxes - Administration	\$ 2,943	\$ 3,585	\$ 642	\$ -	\$ -	-
PE06-1	Employee Wages - Administration	\$ 38,466	\$ 47,062	\$ 8,596	\$ -	\$ -	-
PE03-7	Payroll Taxes - Quail Creek	\$ -	\$ -	\$ -	\$ -	\$ -	-
PE06-7	Employee Wages - Quail Creek	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>Total Administration</b>	\$ 117,356	\$ 92,795	\$ (24,561)	\$ 277,400	\$ 235,252	85%
<b>COMMON AREAS</b>							
OE16	Gate Maintenance & Opener Purchase	\$ 1,951	\$ 5,732	\$ 3,781	\$ 15,000	\$ 9,268	62%
OE17	Streets/Sidewalks/Lighting Maint & Repair	\$ 1,543	\$ 2,200	\$ 657	\$ 29,700	\$ 27,500	93%
PE03-5	Payroll Taxes - Streets	\$ -	\$ -	\$ -	\$ -	\$ -	-
PE06 -5	Employee Wages - Streets	\$ -	\$ -	\$ -	\$ -	\$ -	-
OE18-1	Landscape Supplies & Repairs	\$ 9,717	\$ 11,787	\$ 2,069	\$ 50,000	\$ 38,213	76%
OE18-3	Landscape Equipment Gas & Oil	\$ 1,982	\$ 739	\$ (1,243)	\$ 8,600	\$ 7,861	91%
OE18-4	Landscape Equipment Repair/Replacement	\$ 35,966	\$ 1,407	\$ (34,559)	\$ 56,700	\$ 55,293	98%
PE03-2	Payroll Taxes - Common Areas	\$ 3,631	\$ 3,927	\$ 296	\$ -	\$ -	-
PE06 -2	Employee Wages - Common Areas	\$ 46,928	\$ 51,333	\$ 4,405	\$ -	\$ -	-
	<b>Total Common Areas</b>	\$ 101,718	\$ 77,125	\$ (24,593)	\$ 160,000	\$ 138,135	86%
<b>MOSQUITO ABATEMENT</b>							
OE22-1	Mosquito Control Products	\$ 306	\$ -	\$ (306)	\$ 25,000	\$ 25,000	100%
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 944	\$ 801	\$ (143)	\$ 6,000	\$ 5,199	87%

COPPER VALLEY COMMUNITY SERVICES DISTRICT  
**FY 2024-25 MONTHLY BUDGET REPORT ANALYSIS**  
*August 2024*

		ACTUALS			BUDGET		
		Last Year July - Aug	This Year July - Aug	Variance Incl/ (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
<b>EXPENDITURES</b>							
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 4,891	\$ 3,387	\$ (1,504)	\$ 18,800	\$ 15,414	82%
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 1,727	\$ 209	\$ (1,518)	\$ 25,500	\$ 25,291	99%
PE03-4	Payroll Taxes - Mosquito Abatement	\$ 332	\$ 96	\$ (237)			
PE06-4	Employee Wages - Mosquito Abatement	\$ 4,346	\$ 1,249	\$ (3,097)			
PE03-6	Payroll Taxes - Wetlands	\$ -	\$ -	\$ -			
PE06-6	Employee Wages - Wetlands	\$ -	\$ -	\$ -			
	<b>Total Mosquito Abatement</b>	\$ 12,546	\$ 5,742	\$ (6,804)	\$ 75,300	\$ 70,903	94%
	<i>Less: Distributed Payroll to Service Areas</i>	\$ (96,646)	\$ (107,253)	\$ (10,606)			
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	\$ 134,974	\$ 68,410	\$ (66,564)	\$ 512,700	\$ 444,290	87%
<b>PERSONNEL COSTS</b>							
PE01	Worker Compensation Insurance	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	100%
PE02	Health Insurance	\$ 9,085	\$ 10,311	\$ 1,226	\$ 69,200	\$ 58,889	85%
PE03	Payroll Taxes	\$ 8,708	\$ 7,608	\$ (1,101)	\$ 47,700	\$ 40,092	84%
PE04	Processing Fees	\$ 278	\$ 318	\$ 40	\$ 2,300	\$ 1,982	86%
PE05	Directors Stipend	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	100%
	Retirement			\$ -	\$ 6,000		0%
PE06	Employee Wages	\$ 111,748	\$ 99,645	\$ (12,103)	\$ 596,800	\$ 497,155	83%
	<b>TOTAL PERSONNEL COSTS</b>	\$ 129,819	\$ 117,881	\$ (11,937)	\$ 742,000	\$ 618,119	83%
<b>EQUIPMENT OUTLAY</b>							
CO04	Water Truck Transmission	\$ 5,090	\$ -	\$ (5,090)	\$ -	\$ -	#DIV/0!
CO04	New Turf Mower	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CO10	Cart Replace - Honda Pioneer W/ Cab	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	100%
	<b>TOTAL EQUIPMENT OUTLAY</b>	\$ 5,090	\$ -	\$ (5,090)	\$ 30,000	\$ 30,000	100%
<b>CAPITAL OUTLAY/STUDIES/ASSESEMENTS</b>							
OE53-2	Landscape Design	\$ 18,462	\$ -	\$ (18,462)	\$ -	\$ -	#DIV/0!
OE53-1	Landscape Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
OE51-4	Road Improvement (1)	\$ -	\$ -	\$ -	\$ 121,576	\$ 121,576	100%
OE51-1	Road Project Assessment & Design	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	100%
OE54-3	Office Building Renovation	\$ 96	\$ -	\$ (96)	\$ 15,000	\$ 15,000	100%
TBD	Gatehouse Renovations				\$ 9,500		
TBD	Flooring for Gatehouse				\$ 15,000		
TBD	Seeder and Spreader				\$ 5,000		
OE54-4	Security	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TBD	General Engineering			\$ -	\$ 5,000		0%
TBD	Gate Gontroller Replace and Security Upgrade			\$ -	\$ -		#DIV/0!
OE54-5	Sidewalk Replacement	\$ -	\$ -	\$ -	\$ 375,999	\$ 375,999	100%
TBD	Mosquito Abatement Cargo Container	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>TOTAL STUDIES &amp; ASSESSMENTS</b>	\$ 18,558	\$ -	\$ (18,558)	\$ 557,075	\$ 146,576	26%
<b>DEBT SERVICE</b>							
OE20	John Deere Financing	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

COPPER VALLEY COMMUNITY SERVICES DISTRICT  
**FY 2024-25 MONTHLY BUDGET REPORT ANALYSIS**  
*August 2024*

		ACTUALS			BUDGET		
		Last Year July - Aug	This Year July - Aug	Variance Incl/ (Decr)	<i>This year's BUDGET</i>	\$ Budget Remaining	% Budget Remaining
<b>EXPENDITURES</b>							
OE21	John Deere Financing	\$ 2,103	\$ -	\$ (2,103)	\$ -		#DIV/0!
OE20-01	Interest Expense	\$ -	\$ -	\$ -			#DIV/0!
OE20-3	Series 2018 Installment Sale	\$ -	\$ -	\$ -			#DIV/0!
OE20-4	Phase 1 Road Improvements	\$ -	\$ -	\$ -	\$ 81,722	\$ 81,722	100%
OE20-5	Phase 2 Road Improvements	\$ -	\$ -	\$ -	\$ 115,160	\$ 115,160	100%
<b>TOTAL DEBT SERVICE</b>		<b>\$ 2,103</b>	<b>\$ -</b>	<b>\$ (2,103)</b>	<b>\$ 196,882</b>	<b>\$ 196,882</b>	<b>100%</b>
<b>TOTAL EXPENSES</b>		<b>\$ 290,543</b>	<b>\$ 186,291</b>	<b>\$ (104,252)</b>	<b>\$ 2,038,657</b>	<b>\$ 1,435,867</b>	<b>70%</b>

<b>PAYMENTS AND ASSESSMENTS RECEIVED</b>									
<u>Assessment Income</u>									
	Pymt No. 3: (5%) Aug 2023 (FY22)	\$ -	\$ -	\$ -	\$ 76,377	\$ 76,377			
	Pymt No. 1: (55%) Feb 2024 (FY23)	\$ -	\$ -	\$ -	\$ 840,144	\$ 840,144			
	Pymt No. 2: (40%) May 2024 (FY23)	\$ -	\$ -	\$ -	\$ 611,014	\$ 611,014			
	<b>Total Assessment Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,527,535</b>	<b>\$ 1,527,535</b>			
<u>Reimbursement Income</u>									
	<b>Total Reimbursement Income</b>			\$ -	\$ -	\$ -			
<u>Other Income</u>									
IN03	Weed Abatement	\$ 2,100	\$ 850	\$ (1,250)	\$ 2,700	\$ 1,850			69%
IN05	Investment Interest	\$ 12,724	\$ 14,000	\$ 1,276	\$ 66,600	\$ 52,600			79%
IN06	Interest - County	\$ -	\$ -	\$ -	\$ 400	\$ 400			100%
IN30	Exp Reimbursement Income	\$ -	\$ 390	\$ 390	\$ 11,000	\$ 10,610			96%
IN41	Gate Opener Income	\$ 55	\$ 505	\$ 450	\$ 2,900	\$ 2,395			83%
IN59	Rebates	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400			100%
IN70	Quail Creek Deposits	\$ -	\$ -	\$ -	\$ -	\$ -			#DIV/0!
	<b>Total Other Income</b>	<b>\$ 14,879</b>	<b>\$ 15,745</b>	<b>\$ 866</b>	<b>\$ -</b>	<b>\$ (15,745)</b>			
<b>TOTAL PAYMENTS &amp; ASSESSMENTS</b>		<b>\$ 14,879</b>	<b>\$ 15,745</b>	<b>\$ 866</b>	<b>\$ 1,613,535</b>	<b>\$ 1,582,046</b>			
<b>Net Income</b>		<b>\$ (275,665)</b>	<b>\$ (170,547)</b>	<b>\$ 105,118</b>	<b>\$ (425,122)</b>	<b>\$ (254,575)</b>			
<u>Other Financing Sources &amp; Uses</u>									
	<b>Budget Balance</b>		<b>\$ (170,547)</b>		<b>\$ -</b>	<b>\$ -</b>			

# Copper Valley Community Services District

## Balance Sheet

As of August 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	128,309
1020 Cash - Fund 2188	-339
1040 Local Agency Investment Fund (LAIF)	112,928
1090 CA Class Savings	1,359,839
<b>Total Bank Accounts</b>	<b>\$1,600,738</b>
<b>Total Current Assets</b>	<b>\$1,600,738</b>
Fixed Assets	
1500 Capital Assets	
1501 Equipment	531,242
1503 Roads	4,377,023
1504 Easements	10,344,000
1505 Buildings	145,569
<b>Total 1500 Capital Assets</b>	<b>15,397,834</b>
1600 Accumulated Depreciation	
1601 Equipment	-402,791
1603 Roads	-1,254,845
1605 Buildings	-36,504
<b>Total 1600 Accumulated Depreciation</b>	<b>-1,694,140</b>
<b>Total Fixed Assets</b>	<b>\$13,703,694</b>
Other Assets	
1700 Receivable Other	139
1705 Amount Provided For LTD	982,761
<b>Total Other Assets</b>	<b>\$982,900</b>
<b>TOTAL ASSETS</b>	<b>\$16,287,332</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	7,513
<b>Total Accounts Payable</b>	<b>\$7,513</b>
Credit Cards	
2050 Umpqua CSDA Visa	3,491
<b>Total Credit Cards</b>	<b>\$3,491</b>
Other Current Liabilities	
2100 Payroll Taxes Payable	1,640
2150 Accrued Payroll	21,483
2200 Sales Tax Payable	0



# Copper Valley Community Services District

## Balance Sheet

As of August 31, 2024

	TOTAL
<b>Total Other Current Liabilities</b>	<b>\$23,122</b>
<b>Total Current Liabilities</b>	<b>\$34,125</b>
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
<b>Total Long-Term Liabilities</b>	<b>\$1,725,178</b>
<b>Total Liabilities</b>	<b>\$1,759,303</b>
Equity	
3800 Developer Capital Contributions	12,198,796
3900 Fund Balance	947,241
3905 Net Investment in Capital Assets	1,552,539
Net Income	-170,547
<b>Total Equity</b>	<b>\$14,528,028</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$16,287,332</b>

Copper Valley Community Services District

1000 Umpqua Bank Checking, Period Ending 08/31/2024

RECONCILIATION REPORT

Reconciled on: 09/10/2024

Reconciled by: Ever Ventura

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

Summary

USD

Statement beginning balance.....	249,191.16
Checks and payments cleared (43).....	-99,699.72
Deposits and other credits cleared (3).....	300.00
Statement ending balance.....	<u>149,791.44</u>
Uncleared transactions as of 08/31/2024.....	-21,482.42
Register balance as of 08/31/2024.....	<u>128,309.02</u>

Details

Checks and payments cleared (43)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/18/2024	Bill Payment	3272	Saddle Creek 2	-215.48
08/05/2024	Check	dm	PATRICK WADDELL	-1,841.64
08/05/2024	Check	dm	NICHOLAS B PATRICK	-2,032.13
08/05/2024	Check	dm	MATTHEW MOTTER	-1,839.01
08/05/2024	Check	dm	Ralph M. McGeorge	-2,798.62
08/05/2024	Check	dm	Mitchell McDonald	-1,773.00
08/05/2024	Check	dm	NICOLE D MC CUTCHEN	-2,780.03
08/05/2024	Check	dm	CHRIS JACOBS	-2,044.05
08/05/2024	Check	dm	Gregory Hebard	-2,755.18
08/05/2024	Check	dm	ExpertPay	-167.24
08/05/2024	Check	dm	NICOLE D MC CUTCHEN	-300.00
08/05/2024	Check	dm	BEAM	-376.13
08/05/2024	Check	dm	Gregory Hebard	-400.00
08/05/2024	Check	dm	PETER J KAMPA	-2,619.16
08/06/2024	Check	2572	PATRICK WADDELL	-1,121.00
08/08/2024	Check	dm	CA EDD	-1,272.82
08/09/2024	Check	dm	IRS	-6,699.49
08/19/2024	Check	dm	Intuit Full Service Payroll	-166.00
08/20/2024	Check	dm	Mitchell McDonald	-1,638.64
08/20/2024	Bill Payment	3293	Lone Pine Tree Service	-2,200.00
08/20/2024	Bill Payment	3294	Warmerdam CPA Group	-1,900.00
08/20/2024	Check	dm	NICHOLAS B PATRICK	-1,878.60
08/20/2024	Check	2573	MATTHEW MOTTER	-1,413.49
08/20/2024	Check	dm	Ralph M. McGeorge	-2,798.61
08/20/2024	Check	dm	NICOLE D MC CUTCHEN	-3,076.76
08/20/2024	Check	dm	PETER J KAMPA	-2,619.16
08/20/2024	Check	dm	CHRIS JACOBS	-1,880.48
08/20/2024	Check	dm	Gregory Hebard	-2,755.19
08/20/2024	Check	dm	NICOLE D MC CUTCHEN	-300.00
08/20/2024	Check	dm	Gregory Hebard	-400.00
08/20/2024	Check	dm	ExpertPay	-167.24
08/20/2024	Check	dm	Maintenance Fee	-92.64
08/20/2024	Bill Payment	3288	Benchmark Engineering	-3,380.00
08/20/2024	Bill Payment	3289	USBank Equipment Finance	-325.16
08/20/2024	Bill Payment	3290	VALLEY ENTRY SYSTEMS, I...	-325.00
08/20/2024	Bill Payment	3291	Hunt & Sons, Inc.	-2,185.45
08/22/2024	Check	dm	CA EDD	-1,198.71
08/23/2024	Check	dm	IRS	-5,692.06
08/26/2024	Check	dm	Anthem Inc	-4,589.79
08/26/2024	Check	dm	Umpqua Bank Commerical CC	-10,776.50
08/27/2024	Check	dm	PG&E - 7193	-637.06
08/28/2024	Check	dm	Umpqua Bank Commerical CC	-16,076.20

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/30/2024	Check	dm	Employer Driven Insurance S...	-192.00
<b>Total</b>				<b>-99,699.72</b>

## Deposits and other credits cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/05/2024	Deposit		Grace Heron	100.00
08/07/2024	Deposit		Alex & Carlene Yao	100.00
08/28/2024	Deposit			100.00
<b>Total</b>				<b>300.00</b>

**Additional Information**

Uncleared checks and payments as of 08/31/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/20/2024	Bill Payment	3292	Saddle Creek 2	-326.16
08/26/2024	Bill Payment	3296	The Golf Club at Copper Valley	-20,088.86
08/26/2024	Bill Payment	3295	The Golf Club at Copper Valley	-1,067.40
<b>Total</b>				<b>-21,482.42</b>

# Copper Valley Community Services District

## Transaction Report

August 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
<b>Umpqua Bank Checking</b>					
Beginning Balance					
08/05/2024	Check	dm	Ralph M. McGeorge	Pay Period: 7/16/24 - 7/31/24	-2,799
08/05/2024	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 7/16/24 - 7/31/24	-2,780
08/05/2024	Check	dm	Gregory Hebard	Pay Period: 7/16/24 - 7/31/24	-2,755
08/05/2024	Check	dm	PETER J KAMPA	Pay Period: 7/16/24 - 7/31/24	-2,619
08/05/2024	Check	dm	CHRIS JACOBS	Pay Period: 7/16/24 - 7/31/24	-2,044
08/05/2024	Check	dm	NICHOLAS B PATRICK	Pay Period: 7/16/24 - 7/31/24	-2,032
08/05/2024	Check	dm	PATRICK WADDELL	Pay Period: 7/16/24 - 7/31/24	-1,842
08/05/2024	Check	dm	MATTHEW MOTTER	Pay Period: 7/16/24 - 7/31/24	-1,839
08/05/2024	Check	dm	Mitchell McDonald	Pay Period: 7/16/24 - 7/31/24	-1,773
08/05/2024	Check	dm	Gregory Hebard	Pay Period: 7/16/24 - 7/31/24	-400
08/05/2024	Check	dm	BEAM	Dental Insurance	-376
08/05/2024	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 7/16/24 - 7/31/24	-300
08/05/2024	Check	dm	ExpertPay		-167
08/05/2024	Deposit		Grace Heron		100
08/06/2024	Check	2572	PATRICK WADDELL	Pay Period: 8/1/24 - 8/15/24 Final Check	-1,121
08/07/2024	Deposit		Alex & Carlene Yao		100
08/08/2024	Check	dm	CA EDD		-1,273
08/09/2024	Check	dm	IRS		-6,699
08/19/2024	Check	dm	Intuit Full Service Payroll		-166
08/20/2024	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 8/1/24 - 8/15/24	-3,077
08/20/2024	Check	dm	Ralph M. McGeorge	Pay Period: 8/1/24 - 8/15/24	-2,799
08/20/2024	Check	dm	Gregory Hebard	Pay Period: 8/1/24 - 8/15/24	-2,755
08/20/2024	Check	dm	PETER J KAMPA	Pay Period: 8/1/24 - 8/15/24	-2,619
08/20/2024	Check	dm	CHRIS JACOBS	Pay Period: 8/1/24 - 8/15/24	-1,880
08/20/2024	Check	dm	NICHOLAS B PATRICK	Pay Period: 8/1/24 - 8/15/24	-1,879
08/20/2024	Check	dm	Mitchell McDonald	Pay Period: 8/1/24 - 8/15/24	-1,639
08/20/2024	Check	2573	MATTHEW MOTTER	Pay Period: 8/1/24 - 8/15/24 Final Check	-1,413
08/20/2024	Check	dm	Gregory Hebard	Pay Period: 8/1/24 - 8/15/24	-400
08/20/2024	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 8/1/24 - 8/15/24	-300
08/20/2024	Check	dm	ExpertPay		-167
08/20/2024	Check	dm	Maintenance Fee		-93
08/20/2024	Bill Payment (Check)	3292	Saddle Creek 2	Water Reimb 3/16 /24 - 5/15/24	-326
08/20/2024	Bill Payment (Check)	3288	Benchmark Engineering	Invoice #'s 13349 & 13141	-3,380
08/20/2024	Bill Payment (Check)	3293	Lone Pine Tree Service	Pine tree removal	-2,200
08/20/2024	Bill Payment (Check)	3291	Hunt & Sons, Inc.	Acct #*2656	-2,185
08/20/2024	Bill Payment (Check)	3294	Warmerdam CPA Group	Client #3665	-1,900
08/20/2024	Bill Payment (Check)	3289	USBank Equipment Finance	Invoice #'s 530787373 & 532955374	-325
08/20/2024	Bill Payment (Check)	3290	VALLEY ENTRY SYSTEMS, INC.	Invoice #45558	-325
08/22/2024	Check	dm	CA EDD		-1,199
08/23/2024	Check	dm	IRS		-5,692
08/26/2024	Check	dm	Umpqua Bank Commerical CC		-10,777
08/26/2024	Check	dm	Anthem Inc		-4,590
08/26/2024	Bill Payment (Check)	3296	The Golf Club at Copper Valley	Water bills 5/16/24 - 7/15/24	-20,089
08/26/2024	Bill Payment (Check)	3295	The Golf Club at Copper Valley	PG&E 5/8/24 - 7/8/24	-1,067
08/27/2024	Check	dm	PG&E - 7193		-637
08/28/2024	Check	dm	Umpqua Bank Commerical CC		-16,076
08/28/2024	Deposit				100
08/30/2024	Check	dm	Employer Driven Insurance Services		-192
<b>Total for Umpqua Bank Checking</b>					<b>\$ -120,667</b>
<b>TOTAL</b>					<b>\$ -120,667</b>

COPPER VALLEY COMMUNITY SERVICES DISTRICT			Quarterly Investment/Treasurer's Report					
			<b>Government Funds</b>					
1st Quarter Balances @ August 31, 2024								
Cash Accounts	Acct #	Statement Interest Rate	YTD Interest August	General Investment	Road Reserve	Infrastructure Reserve	Equipment Reserves	Total by Investment
Umquoia Bank Operating Account	5048		-					128,309.02
LAIF	5-001		1,259.95					112,928.37
Calaveras Fund 2188	2188		-					(339.05)
CA Class	0035	5.40%	12,739.63	1,052,684.33	83,570.06	140,517.51	83,067.47	1,359,839.37
			<b>13,999.58</b>	<b>1,052,684.33</b>	<b>83,570.06</b>	<b>140,517.51</b>	<b>83,067.47</b>	<b>1,600,737.71</b>
<b>YE June 30, 2025 YTD Interest Earned</b>		<u>August</u>	<u>\$ 13,999.58</u>					
"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						



**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**  
AUGUST 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 Coleman, Director DeBaldo, General Manager Kampa, Office Manager McCutchen-Absent, 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 July 18, 2024.
  - b) Approval of the minutes from the Regular Board Meeting held July 18, 2024.  
**Motion made by Director Albertson to accept the consent calendar for the month of August, second made by Vice President Vezina. Motion passes unanimously**
7. **DISCUSSION AND ACTION ITEMS**
  - a) Update on the Sidewalk Rehabilitation Project 2023-003
  - b) Discussion on The Garden bungalows at Saddle Creek, privately owned street; Quail Hollow Lane
  - c) Adoption of a Resolution approving a Professional Services Agreement for Parcel Tax Administration Services with NBS **Motion made by Director Albertson to approve the Adoption of a Resolution approving a Professional Services Agreement for Parcel Tax Administration Services with NBS, second made by Vice President Vezina. Motion passes unanimously**
  - d) Discussion and Direction to Staff Regarding the completion of a Speed Calming Analysis
  - e) Adoption of a Resolution Approving Sponsorship of a 457 Deferred Compensation Retirement Plan **Motion made by to Adoption of a Resolution Approving Sponsorship of a 457 Deferred Compensation Retirement Plan, second made by. Motion passes unanimously**
8. **STAFF AND DIRECTOR REPORTS**
  - a) General Managers Report
  - b) Site Managers Report
9. **ADJOURNMENT @3:26pm**



## **BOARD MEETING AGENDA SUBMITTAL**

TO: CVCS Board of Directors  
FROM: Peter Kampa, General Manager  
DATE: September 17, 2024  
SUBJECT: Item 7 Adoption of a Resolution Approving Sponsorship of a 457 Deferred Compensation Retirement Plan

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### **RECOMMENDED ACTION:**

I make a motion to establish a 457 Deferred Compensation Retirement Plan for the District.

### **BACKGROUND:**

The district currently provides retirement contributions for two of its management employees. The way this is done is with a single annual check made out to the employees chosen retirement account. This has proven to be an extremely cumbersome process for one reason or another and does not provide the employee the tax benefits that they could receive by using a different retirement plan structure.

Many public agencies agreed to sponsor a 457 deferred compensation plan, which allows employees to defer compensation pretax into the account. This type of deferred compensation account would allow for automatic deposits for the employees receiving retirement benefits, at each paycheck or on an annual basis. Any fees charged for the management of the retirement plan is paid by the employee, and is typically very nominal. There is no upfront cost to establish this plan. If approved today, the plan would become effective on October 1, 2024.

**RESOLUTION NO. 2024-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY  
COMMUNITY SERVICES DISTRICT ADOPT A RESOLUTION APPROVING A 457(b)  
DEFERRED COMPENSATION PLAN**

**WHEREAS**, the Copper Valley Community Services District (herein referred to as District) is a local Government agency formed and operating in accordance with Section §61000 ct seq. of the California Government code adopts the following resolution; and

**WHEREAS**, Copper Valley Community Services District established a 457(b) Deferred Compensation Plan in 10/01/2024 and,

**WHEREAS**, Copper Valley Community Services District wishes to use Orion Portfolio Solutions as an investment option for the plan, then:

**NOW THEREFORE BE IT RESOLVED**, that the Board of Directors of the Copper Valley Community Services District does hereby approve that any of the following named Individuals are hereby authorized and empowered to transfer, endorse, sell, assign, set over and deliver any and all written instruments necessary or proper to effectuate the authority hereby conferred.

FURTHER, this policy shall remain in place until it is codified, revoked or rescinded by a future Board Resolution.

Dated and Agreed Upon

_____	_____
Print name of Authorized Individual	Title
_____	_____
Signature	Date
_____	_____
Print name of Authorized Individual	Title
_____	_____
Signature	Date
_____	_____
Print name of Authorized Individual	Title
_____	_____
Signature	Date



**THE FOREGOING RESOLUTION** was introduced at a regular meeting of the Copper Valley Community Services District held on September 17, 2024 and was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

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Roger Golden, President

Board of Directors

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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. 2024 - 01 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 September 17, 2024.