



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

MAY 19, 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 April, 2026
 - a) Approval of the minutes form the Board Meeting held April 21, 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) Discussion and Board Direction on 2026/27 Fiscal Year Budget Preparation including Review of Proposed Capital and Major Maintenance Projects, Purchases and Equipment Replacements, as well as Estimated Cost Inflation on Materials, Supplies and Services.

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 June 16, 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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BOARD OF DIRECTORS REGULAR MEETING MINUTES

APRIL 21, 2026 2:00 PM

LOCATION: COPPER VALLEY SPORTS CENTER

1. **CALL TO ORDER @ 2:05PM**
2. **ROLL CALL** President Coleman-Absent, Vice President Renkoski, Director Albertson-Absent, Director Hansen, Director Vezina, General Manager Kampa, Office Manager McCutchen, Site Manger Hebard, Site Supervisor McGeorge
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 March, 2026
 - b) Approval of the minutes form the Board Meeting held March 17, 2026

Motion made by Director Hansen to approve the Consent Calendar for the month of April including the approval of the monthly financial report, approval of bills and claims for the month of March, 2026 and meeting minutes from Board Meeting held march 17, 2026. Second made by Director Vezina. Motion passes unanimously
7. **DISCUSSION AND ACTION ITEMS**
 - 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**
 - General Manger Report
 - Site Manager Report
9. **ADJOURNMENT @ 2:48pm**

Adjourn to the next regularly scheduled meeting on May 19, 2026



Copper Valley Community Services District
Treasurer's Report

April 30, 2026

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

Statement of Cash Flows

For the 10 Months Ending April 30, 2026

	Umpqua Bank Checking	Calaveras Co Fund 2188	LAIF	CA Class Savings	YTD Total
Net Income	(129,963)	(75,500)	5,017	(219,832)	(420,278)
OPERATING ACTIVITIES					
Adjustments to reconcile Net Income to Net Cash used in Operations:					
1700 Receivable Other	139				139
2000 Accounts Payable	4,665				4,665
2050 Umpqua CSDA Visa	17,360				17,360
2100 Payroll Taxes Payable	2,110				2,110
2150 Accrued Payroll	27,625				27,625
2200 Sales Tax Payable	-				-
Net cash used in operating activities	(78,064)	(75,500)	5,017	(219,832)	(368,379)
Bank Transfers In/Out	220,000			(220,000)	
Net cash decrease for period	141,936	(75,500)	5,017	(439,832)	(368,379)
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	166,935	1,584	121,887	810,809	1,101,217

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

Cash Flow Projection

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

REGULAR CHECKING

Beginning Checking Account Balance	\$ 175,437	\$ 166,935	\$ 150,465	\$ 208,445	\$ 116,425	\$ 302,599	\$ 210,579	\$ 219,631	\$ 127,611
Deposits									
Assessments	\$ -	\$ 625,550	\$ -	\$ -	\$ 78,194	\$ -	\$ -	\$ -	\$ -
Other Income	\$ 10,038								
Voided Checks	\$ -								
Transfers	\$ 200,000	\$ (550,000)	\$ 150,000		\$ 200,000		\$ 200,000		\$ 200,000
Disbursements									
Paychecks	\$ 44,051	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Payroll Taxes	\$ 15,744	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Checks Written									
Other Operating & Admin Costs	\$ 39,484	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Health and Dental Insurance	\$ 4,118	\$ 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	\$ -	\$ -	(Budget for this period is unknown at this time)						
Projects Costs									
Series A (2018 project refinance)	\$ 40,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,071	\$ -	\$ -
Series B (Phase 2 Road Imprpv.)	\$ 57,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,857	\$ -	\$ -
Credit Card Payments	\$ 16,585	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
ACS Debits - (Utilities, Lease Pymts,P/R processing)	\$ 650	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
Total Disbursements	\$ 218,540	\$ 92,020	\$ 92,020	\$ 92,020	\$ 92,020	\$ 92,020	\$ 190,948	\$ 92,020	\$ 92,020
Ending Checking Account Balance	\$ 166,935	\$ 150,465	\$ 208,445	\$ 116,425	\$ 302,599	\$ 210,579	\$ 219,631	\$ 127,611	\$ 235,591
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

April 2026

	ACTUALS			BUDGET		
	Last Year July - April	This Year July - April	Variance Incl (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	\$ 674	\$ 794	\$ 120	\$ 900	\$ 106 12%
OE02-1	Parcel Tax Implementation	\$ -	\$ -	\$ -	\$ 4,675	\$ 4,675 100%
OE03	Advertising	\$ 433	\$ 1,069	\$ 636	\$ 600	\$ (469) -78%
OE04	Legal Expenses	\$ 4,740	\$ 13,150	\$ 8,410	\$ 5,600	\$ (7,550) -135%
OE06	Insurance (Property Loss/Liability)	\$ 12,701	\$ 1,053	\$ (11,648)	\$ 12,431	\$ 11,378 92%
OE07	Miscellaneous/Contingency	\$ 1,081	\$ 1,245	\$ 164	\$ 9,000	\$ 7,755 86%
OE08	Professional Development (Travel/Training)	\$ 10,685	\$ 9,217	\$ (1,468)	\$ 13,000	\$ 3,783 29%
OE09	Dues, Certifications & Subscriptions	\$ 10,086	\$ 13,851	\$ 3,764	\$ 13,900	\$ 49 0%
OE10	Uniform Expenses	\$ 13,908	\$ 15,581	\$ 1,674	\$ 18,700	\$ 3,119 17%
OE11	Electric Power/Water/Sewer	\$ 79,761	\$ 15,661	\$ (64,100)	\$ 28,000	\$ 12,339 44%
OE12	Telephone/Internet Service	\$ 8,583	\$ 13,642	\$ 5,059	\$ 11,200	\$ (2,442) -22%
OE14	Office Supplies/Postage	\$ 6,340	\$ 8,133	\$ 1,793	\$ 8,900	\$ 767 9%
OE14-1	Office Cleaning	\$ 15,806	\$ 6,588	\$ (9,219)	\$ 20,200	\$ 13,613 67%
OE15	Office Equipment Repair/Replacement	\$ 1,097	\$ 4,331	\$ 3,234	\$ 5,300	\$ 969 18%
OE15-1	Office Equipment Lease	\$ 2,501	\$ -	\$ (2,501)	\$ -	\$ - #DIV/0!
OE26	County Fees/LAFCO	\$ 5,499	\$ 5,638	\$ 139	\$ 7,700	\$ 2,062 27%
OE27	Bank Charges	\$ 887	\$ 1,007	\$ 120	\$ 1,100	\$ 93 8%
OE29	Accounting Services	\$ 21,500	\$ 22,540	\$ 1,040	\$ 26,600	\$ 4,060 15%
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	\$ 19,606	\$ 21,328	\$ 1,722	\$ -	\$ -
PE06-1	Employee Wages - Administration	\$ 239,627	\$ 263,508	\$ 23,880	\$ -	\$ -
PE03-7	Payroll Taxes - Quail Creek	\$ -	\$ -	\$ -	\$ -	\$ -
PE06-7	Employee Wages - Quail Creek	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Administration	\$ 467,520	\$ 429,584	\$ (37,936)	\$ 210,506	\$ 65,758 31%
					\$ -	\$ -
COMMON AREAS						
OE16	Gate Maintenance & Opener Purchase	\$ 13,979	\$ 21,236	\$ 7,257	\$ 19,100	\$ (2,136) -11%
OE17	Streets/Sidewalks/Lighting Maint & Repair	\$ 22,820	\$ 14,614	\$ (8,206)	\$ 31,900	\$ 17,286 54%
PE03-5	Payroll Taxes - Streets	\$ 4	\$ 223	\$ 220	\$ -	\$ -
PE06 -5	Employee Wages - Streets	\$ 47	\$ 2,921	\$ 2,874	\$ -	\$ -
OE18-1	Landscape Supplies & Repairs	\$ 68,726	\$ 62,215	\$ (6,511)	\$ 91,000	\$ 28,785 32%
OE18-2	CCWD Water	\$ -	\$ 75,895	\$ 75,895	\$ 83,000	\$ 7,105 9%
OE18-3	Landscape Equipment Gas & Oil	\$ 6,785	\$ 14,564	\$ 7,779	\$ 9,000	\$ (5,564) -62%
OE18-4	Landscape Equipment Repair/Replacement	\$ 37,122	\$ 35,865	\$ (1,257)	\$ 48,500	\$ 12,635 26%
PE03-2	Payroll Taxes - Common Areas	\$ 19,385	\$ 20,331	\$ 946	\$ -	\$ -
PE06 -2	Employee Wages - Common Areas	\$ 248,651	\$ 263,042	\$ 14,392	\$ -	\$ -
	Total Common Areas	\$ 417,518	\$ 510,908	\$ 93,390	\$ 282,500	\$ 58,110 21%

MOSQUITO ABATEMENT

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

April 2026

		ACTUALS			BUDGET		
		Last Year July - April	This Year July - April	Variance Incl (Decr)	This year's BUDGET	\$ Budget Remaining	% Budget Remaining
EXPENDITURES							
OE22-1	Mosquito Control Products	\$ 10,284	\$ 16,172	\$ 5,888	\$ 26,300	\$ 10,128	39%
OE22-2	Mosquito Abatement Monitoring & Testing	\$ 3,004	\$ 2,787	\$ (218)	\$ 3,200	\$ 413	13%
OE22-3	Mosquito Abatement Vehicles Gas & Oil	\$ 12,811	\$ 3,857	\$ (8,954)	\$ 17,300	\$ 13,443	78%
OE22-4	Mosquito Abatement Equipment Maintenance	\$ 13,304	\$ 11,619	\$ (1,685)	\$ 16,000	\$ 4,381	27%
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	\$ 50,415	\$ 55,594	\$ 5,178	\$ 62,800	\$ 28,366	45%
	<i>Less: Distributed Payroll to Service Areas</i>	\$ (538,332)	\$ (592,513)	\$ (54,181)			
	TOTAL SERVICES & SUPPLIES	\$ 397,121	\$ 403,572	\$ 6,451	\$ 555,806	\$ 152,234	27%
PERSONNEL COSTS				\$ -		\$ -	
PE01	Worker Compensation Insurance	\$ 19,309	\$ 281	\$ (19,027)	\$ 25,800	\$ 25,519	99%
PE02	Health Insurance	\$ 51,725	\$ 53,564	\$ 1,839	\$ 69,200	\$ 15,636	23%
PE03	Payroll Taxes	\$ 41,760	\$ 45,423	\$ 3,663	\$ 49,700	\$ 4,277	9%
PE04	Processing Fees	\$ 1,684	\$ 1,810	\$ 126	\$ 2,100	\$ 290	14%
PE05	Directors Stipend	\$ 5,200	\$ 5,000	\$ (200)	\$ 6,000	\$ 1,000	17%
PE06	Employee Wages	\$ 523,439	\$ 575,582	\$ 52,143	\$ 621,100	\$ 45,518	7%
	TOTAL PERSONNEL COSTS	\$ 643,117	\$ 681,660	\$ 38,544	\$ 773,900	\$ 92,240	12%
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	\$ -	\$ -	\$ -	\$ -	#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

April 2026

	ACTUALS			BUDGET		
	Last Year July - April	This Year July - April	Variance Inc/ (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	\$ 1,756,844	\$ 1,330,361	\$ (426,483)	\$ 1,599,588	\$ 269,227 17%

PAYMENTS AND ASSESSMENTS RECEIVED

Assessment Income						
	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	\$ -	\$ (603,373)	\$ 625,550	\$ 625,550
	Total Assessment Income	\$ 1,435,876	\$ 852,308	\$ (583,568)	\$ 1,563,874	\$ 711,566
Reimbursement Income						
	Total Reimbursement Income		\$ -	\$ -	\$ -	\$ -
Other Income						
IN03	Weed Abatement	\$ 850	\$ 7,855	\$ 7,005	\$ 1,200	\$ (6,655) -555%
IN05	Investment Interest	\$ 50,453	\$ 35,185	\$ (15,268)	\$ 60,026	\$ 24,841 41%
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	\$ 3,625	\$ 4,560	\$ 935	\$ 4,753	\$ 193 4%
IN59	Rebates	\$ 2,263	\$ 2,128	\$ (135)	\$ 1,000	\$ (1,128) -113%
IN70	Quail Creek Deposits	\$ -	\$ -	\$ -	\$ -	\$ - #DIV/0!
	Total Other Income	\$ 76,631	\$ 57,775	\$ (18,856)	\$ 78,540	\$ 20,765
	TOTAL PAYMENTS & ASSESSMENTS	\$ 1,512,507	\$ 910,083	\$ (602,425)	\$ 1,642,414	\$ 732,332
	Net Income	\$ (244,336)	\$ (420,278)	\$ (175,942)	\$ 42,826	\$ 463,104
Other Financing Sources & Uses						
	Budget Balance		\$ (420,278)		\$ -	

Copper Valley Community Services District

Balance Sheet

As of April 30, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Umpqua Bank Checking	166,935
1020 Cash - Fund 2188	1,584
1040 Local Agency Investment Fund (LAIF)	121,887
1090 CA Class Savings	810,809
Total Bank Accounts	\$1,101,217
Total Current Assets	\$1,101,217
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	\$15,779,606
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	4,665
Total Accounts Payable	\$4,665
Credit Cards	
2050 Umpqua CSDA Visa	17,360
Total Credit Cards	\$17,360
Other Current Liabilities	
2100 Payroll Taxes Payable	2,110
2150 Accrued Payroll	27,625
2200 Sales Tax Payable	0

Copper Valley Community Services District

Balance Sheet

As of April 30, 2026

	TOTAL
Total Other Current Liabilities	\$29,735
Total Current Liabilities	\$51,760
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	\$1,448,605
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	-420,278
Total Equity	\$14,331,001
TOTAL LIABILITIES AND EQUITY	\$15,779,606

Copper Valley Community Services District

1000 Umpqua Bank Checking, Period Ending 04/30/2026

RECONCILIATION REPORT

Reconciled on: 05/14/2026

Reconciled by: Ever Ventura

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

Summary

USD

Statement beginning balance	178,607.07
Checks and payments cleared (53)	-197,737.41
Deposits and other credits cleared (15)	214,588.00
Statement ending balance	195,457.66
Uncleared transactions as of 04/30/2026	-28,522.21
Register balance as of 04/30/2026	166,935.45
Cleared transactions after 04/30/2026	0.00
Uncleared transactions after 04/30/2026	-8,545.46
Register balance as of 05/14/2026	158,389.99

Details

Checks and payments cleared (53)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/17/2026	Bill Payment	3496	Mosquito Vector Control	-170.00
04/03/2026	Check	dm	Humana Ins	-415.26
04/03/2026	Check	dm	Intuit Tax	-8,086.04
04/05/2026	Check	dm	Gregory Hebard	-2,756.51
04/05/2026	Check	dm	BRENTON HEDDON	-1,907.62
04/05/2026	Check	dm	Gregory Hebard	-500.00
04/05/2026	Check	dm	NICHOLAS B PATRICK	-2,268.31
04/05/2026	Check	dm	Ralph M. McGeorge	-2,886.70
04/05/2026	Check	dm	Mitchell McDonald	-2,085.58
04/05/2026	Check	dm	NICOLE D MC CUTCHEN	-300.00
04/05/2026	Check	dm	NICOLE D MC CUTCHEN	-2,566.36
04/05/2026	Check	dm	Demetre Keldsen	-1,950.70
04/05/2026	Check	dm	PETER J KAMPA	-2,822.14
04/05/2026	Check	dm	CHRIS JACOBS	-2,476.52
04/07/2026	Check	dm	Better B Planning	-49.00
04/14/2026	Check	dm	Intuit - QBO Online	-80.50
04/20/2026	Check	dm	NICOLE D MC CUTCHEN	-300.00
04/20/2026	Check	dm	NICHOLAS B PATRICK	-2,111.81
04/20/2026	Check	dm	Ralph M. McGeorge	-2,886.70
04/20/2026	Check	dm	Mitchell McDonald	-1,926.32
04/20/2026	Check	dm	NICOLE D MC CUTCHEN	-2,836.43
04/20/2026	Check	dm	Demetre Keldsen	-1,797.42
04/20/2026	Check	dm	PETER J KAMPA	-2,822.14
04/20/2026	Check	dm	CHRIS JACOBS	-1,629.88
04/20/2026	Check	dm	BRENTON HEDDON	-1,763.11
04/20/2026	Check	dm	Gregory Hebard	-2,756.51
04/20/2026	Check	dm	CHRIS JACOBS	-200.00
04/20/2026	Check	dm	Gregory Hebard	-500.00
04/20/2026	Check	dm	Intuit Full Service Payroll	-178.00
04/20/2026	Check	dm	Intuit Tax	-7,658.24
04/21/2026	Check	dm	Maintenance Fee	-122.82
04/21/2026	Bill Payment	3518	FIRST FOUNDATION BANK	-57,274.50
04/21/2026	Bill Payment	3521	Turf Star, Inc.	-1,432.41
04/21/2026	Bill Payment	3519	The Golf Club at Copper Valley	-6,239.42
04/21/2026	Bill Payment	3517	FIRST FOUNDATION BANK	-40,632.60
04/21/2026	Check	3503	BRENTON HEDDON	-69.86
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

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	3513	Aaronson, Dickerson etal	-900.00
04/26/2026	Check	3294	Jasmine Vanrenselaar	-750.00
04/26/2026	Check	3254	Jasmine Vanrenselaar	-750.00
04/26/2026	Check	5210	Eyan Blue	-400.00
04/26/2026	Check	5294	Jasmine Vanrenselaar	-400.00
04/26/2026	Check	5285	Carlos James Murillo Araujo	-700.00
04/26/2026	Check	9284	Eyan Blue	-750.00
04/27/2026	Check	dm	Umpqua Bank Commerical CC	-16,585.25
04/27/2026	Check	9292	Ella Lynn Hengst	-800.00
04/28/2026	Check	dm	Anthem Inc	-3,653.91
04/28/2026	Check	dm	PG&E - 7193	-268.56
Total				-197,737.41

Deposits and other credits cleared (15)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/01/2026	Deposit			412.00
04/06/2026	Deposit			6,465.00
04/10/2026	Deposit			1,078.00
04/17/2026	Check	dm	Transfer	200,000.00
04/20/2026	Deposit			1,074.00
04/22/2026	Deposit			460.00
04/22/2026	Deposit		Spaeth Family Trust	77.00
04/27/2026	Deposit			400.00
04/27/2026	Deposit			472.00
04/27/2026	Deposit			750.00
04/27/2026	Deposit			750.00
04/28/2026	Deposit			400.00
04/28/2026	Deposit			700.00
04/28/2026	Deposit			750.00
04/28/2026	Deposit			800.00
Total				214,588.00

Additional Information

Uncleared checks and payments as of 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/20/2026	Check	3472	Umpqua Bank	-3,000.00
04/21/2026	Bill Payment	3516	DMV Renewal	-54.00
04/21/2026	Bill Payment	3515	DMV Renewal	-54.00
04/21/2026	Bill Payment	3514	ADAPCO, Inc.	-11,514.82
04/21/2026	Bill Payment	3512	VALLEY ENTRY SYSTEMS, I...	-2,427.19
04/21/2026	Bill Payment	3511	A Plus Cleaning Services	-700.00
04/21/2026	Bill Payment	3504	Larry Bain, C.P.A.	-9,650.00
04/21/2026	Bill Payment	3520	The Golf Club at Copper Valley	-1,122.20
Total				-28,522.21

Uncleared checks and payments after 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/19/2026	Bill Payment	3522	Ralph McGeorge	-146.45
05/19/2026	Bill Payment	3523	Turf Star, Inc.	-1,834.01
05/19/2026	Bill Payment	3524	Jim Wilson Excavation	-3,365.00
05/19/2026	Bill Payment	3525	Warmerdam CPA Group	-2,000.00
05/19/2026	Bill Payment	3526	A Plus Cleaning Services	-875.00
05/19/2026	Bill Payment	3527	VALLEY ENTRY SYSTEMS, I...	-325.00

Total

-8,545.46

Copper Valley Community Services District

Transaction Report

April 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
Umpqua Bank Checking					
Beginning Balance					
04/01/2026	Deposit				412
04/03/2026	Check	dm	Intuit Tax		-8,086
04/03/2026	Check	dm	Humana Ins		-415
04/05/2026	Check	dm	Ralph M. McGeorge	Pay Period: 3/16/26 - 3/31/26	-2,887
04/05/2026	Check	dm	PETER J KAMPA	Pay Period: 3/16/26 - 3/31/26	-2,822
04/05/2026	Check	dm	Gregory Hebard	Pay Period: 3/16/26 - 3/31/26	-2,757
04/05/2026	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 3/16/26 - 3/31/26	-2,566
04/05/2026	Check	dm	CHRIS JACOBS	Pay Period: 3/16/26 - 3/31/26	-2,477
04/05/2026	Check	dm	NICHOLAS B PATRICK	Pay Period: 3/16/26 - 3/31/26	-2,268
04/05/2026	Check	dm	Mitchell McDonald	Pay Period: 3/16/26 - 3/31/26	-2,086
04/05/2026	Check	dm	Demetre Keldsen	Pay Period: 3/16/26 - 3/31/26	-1,951
04/05/2026	Check	dm	BRENTON HEDDON	Pay Period: 3/16/26 - 3/31/26	-1,908
04/05/2026	Check	dm	Gregory Hebard	Pay Period: 3/16/26 - 3/31/26	-500
04/05/2026	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 3/16/26 - 3/31/26	-300
04/06/2026	Deposit				6,465
04/07/2026	Check	dm	Better B Planning		-49
04/10/2026	Deposit				1,078
04/14/2026	Check	dm	Intuit - QBO Online		-81
04/17/2026	Check	dm	Transfer		200,000
04/20/2026	Check	dm	Intuit Tax		-7,658
04/20/2026	Check	dm	Ralph M. McGeorge	Pay Period: 4/1/26 - 4/15/26	-2,887
04/20/2026	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 4/1/26 - 4/15/26	-2,836
04/20/2026	Check	dm	PETER J KAMPA	Pay Period: 4/1/26 - 4/15/26	-2,822
04/20/2026	Check	dm	Gregory Hebard	Pay Period: 4/1/26 - 4/15/26	-2,757
04/20/2026	Check	dm	NICHOLAS B PATRICK	Pay Period: 4/1/26 - 4/15/26	-2,112
04/20/2026	Check	dm	Mitchell McDonald	Pay Period: 4/1/26 - 4/15/26	-1,926
04/20/2026	Check	dm	Demetre Keldsen	Pay Period: 4/1/26 - 4/15/26	-1,797
04/20/2026	Check	dm	BRENTON HEDDON	Pay Period: 4/1/26 - 4/15/26	-1,763
04/20/2026	Check	dm	CHRIS JACOBS	Pay Period: 4/1/26 - 4/15/26	-1,630
04/20/2026	Check	dm	Gregory Hebard	Pay Period: 4/1/26 - 4/15/26	-500
04/20/2026	Check	dm	NICOLE D MC CUTCHEN	Pay Period: 4/1/26 - 4/15/26	-300
04/20/2026	Check	dm	CHRIS JACOBS	Pay Period: 4/1/26 - 4/15/26	-200
04/20/2026	Check	dm	Intuit Full Service Payroll		-178
04/20/2026	Deposit				1,074
04/21/2026	Check	dm	Maintenance Fee		-123
04/21/2026	Check	3503	BRENTON HEDDON	Boot Reimbursement	-70
04/21/2026	Bill Payment (Check)	3514	ADAPCO, Inc.	Invoice #SI301003291	-11,515
04/21/2026	Bill Payment (Check)	3504	Larry Bain, C.P.A.	6/30/2025 Audit	-9,650
04/21/2026	Bill Payment	3512	VALLEY ENTRY SYSTEMS,	Invoice #49642	-2,427

Copper Valley Community Services District

Transaction Report

April 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
	(Check)		INC.		
04/21/2026	Bill Payment (Check)	3520	The Golf Club at Copper Valley	PG&E 1/7/26 - 3/9/26	-1,122
04/21/2026	Bill Payment (Check)	3511	A Plus Cleaning Services	Invoice #3574	-700
04/21/2026	Bill Payment (Check)	3516	DMV Renewal	License Number: FY4L45	-54
04/21/2026	Bill Payment (Check)	3515	DMV Renewal	License Number: GG6F56	-54
04/21/2026	Bill Payment (Check)	3518	FIRST FOUNDATION BANK	Loan #60159700	-57,275
04/21/2026	Bill Payment (Check)	3517	FIRST FOUNDATION BANK	Loan #60162700	-40,633
04/21/2026	Bill Payment (Check)	3519	The Golf Club at Copper Valley	Calaveras Water 1/16/26 - 3/15/26	-6,239
04/21/2026	Bill Payment (Check)	3507	Warmerdam CPA Group	Client #3665	-2,000
04/21/2026	Bill Payment (Check)	3506	HUNT & SONS LLC	Acct #22656	-1,785
04/21/2026	Bill Payment (Check)	3521	Turf Star, Inc.	Customer ID #03904, replace check #3497	-1,432
04/21/2026	Bill Payment (Check)	3509	NBS	Invoice #202603-1652	-1,262
04/21/2026	Bill Payment (Check)	3513	Aaronson, Dickerson etal	Invoice #2348	-900
04/21/2026	Bill Payment (Check)	3510	Greg Hebard	Mileage Reimbursement	-141
04/21/2026	Bill Payment (Check)	3508	Mitch McDonald	Boot Reimbursement	-100
04/21/2026	Bill Payment (Check)	3505	Turf Star, Inc.	Customer ID: 03904	-33
04/22/2026	Deposit		Spaeth Family Trust		77
04/22/2026	Deposit				460
04/26/2026	Check	3254	Jasmine Vanrenselaar	Fraudulent Check	-750
04/26/2026	Check	9284	Eyan Blue	Fraudulent Check	-750
04/26/2026	Check	3294	Jasmine Vanrenselaar	Fraudulent Check	-750
04/26/2026	Check	5285	Carlos James Murillo Araujo	Fraudulent Check	-700
04/26/2026	Check	5210	Eyan Blue	Fraudulent Check	-400
04/26/2026	Check	5294	Jasmine Vanrenselaar	Fraudulent Check	-400
04/27/2026	Check	dm	Umpqua Bank Commerical CC		-16,585
04/27/2026	Check	9292	Ella Lynn Hengst	Fraudulent Check	-800
04/27/2026	Deposit				400
04/27/2026	Deposit				472
04/27/2026	Deposit				750
04/27/2026	Deposit				750

Copper Valley Community Services District

Transaction Report

April 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
04/28/2026	Check	dm	Anthem Inc		-3,654
04/28/2026	Check	dm	PG&E - 7193		-269
04/28/2026	Deposit				400
04/28/2026	Deposit				700
04/28/2026	Deposit				750
04/28/2026	Deposit				800
Total for Umpqua Bank Checking					\$ -8,502
TOTAL					\$ -8,502

COPPER VALLEY COMMUNITY SERVICES DISTRICT		Quarterly Investment/Treasurer's Report						
				Government Funds				
4th Quarter Balances @ April 30, 2026								
Cash Accounts	Acct #	Statement Interest Rate	YTD Interest April	General Investment	Road Reserve	Infrastructure Reserve	Equipment Reserves	Total by Investment
Umqua Bank Operating Account	5048		-					166,935.45
LAIF	5-001		5,016.88					121,887.28
Calaveras Fund 2188	2188		1,812.40					1,584.43
CA Class	0035	3.70%	30,168.22	480,934.66	89,751.60	150,911.34	89,211.81	810,809.41
			36,997.50	480,934.66	89,751.60	150,911.34	89,211.81	1,101,216.57
YE June 30, 2026 YTD Interest Earned		<u>April</u>	<u>\$ 36,997.50</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						