



**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**

Bob Vezina, President  
Kenneth Albertson, Director  
Rebecca Coleman, Director  
Patricia Hansen, Director  
Michael Renkoski, Director

**BOARD OF DIRECTORS REGULAR MEETING AGENDA**

JANUARY 21, 2025, 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 November and December 2024
  - b) Approval of the minutes form the Regular Board Meeting held November 19, 2024
7. **DISCUSSION AND ACTION ITEMS**  
The Board of Directors intends to consider each of the following items and may act at this meeting. Public comment is allowed on each individual agenda item listed below, and such comment will be considered in advance of each Board action.
  - a) Election of Board Officers for the 2025 Calendar Year
  - b) Adoption of Resolution of Appreciation for Darlene DeBaldo for service on the board of Directors
  - c) Adoption of Resolution of Appreciation for Roger Golden for service on the board of Directors.
  - d) Adoption of a Resolution removing Darlene DeBaldo and Roger Golden from and adding Michael Rekoski and Patricia Hansen to the Umpqua Bank account
  - e) Review of sidewalk project notice of completion
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 CVCS District Clerk at (209) 272-0957. Advance notification will enable the District to make reasonable arrangements to insure accessibility.



Copper Valley Community Services District  
Treasurer's Report

December 31, 2024

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

**Statement of Cash Flows**

For the 6 Months Ending December 31, 2024

|  | Umpqua Bank<br>Checking | Calaveras Co<br>Fund 2188 | LAIF           | CA Class<br>Savings | YTD Total          |
|--|-------------------------|---------------------------|----------------|---------------------|--------------------|
| <b>Net Income</b>  | <b>(1,082,665)</b>      | <b>(75,078)</b>           | <b>2,599</b>   | <b>(68,657)</b>     | <b>(1,223,801)</b> |
| <b>OPERATING ACTIVITIES</b>  |                         |                           |                |                     |                    |
| Adjustments to reconcile Net Income<br>to Net Cash used in Operations: |                         |                           |                |                     |                    |
| 1200 Accounts Receivable   | -                       |                           |                |                     | -                  |
| 2000 Accounts Payable  | 481,519                 |                           |                |                     | 481,519            |
| 2050 Umpqua CSDA Visa  | 10,535                  |                           |                |                     | 10,535             |
| 2100 Payroll Taxes Payable   | 2,492                   |                           |                |                     | 2,492              |
| 2150 Accrued Payroll   | 26,988                  |                           |                |                     | 26,988             |
| 2200 Sales Tax Payable   | -                       |                           |                |                     | -                  |
| <b>Net cash used in operating activities</b>                           | <b>(561,131)</b>        | <b>(75,078)</b>           | <b>2,599</b>   | <b>(68,657)</b>     | <b>(702,267)</b>   |
| <b>Bank Transfers In/Out</b>   | <b>500,000</b>          |                           |                | <b>(500,000)</b>    |                    |
| <b>Net cash decrease for period</b>                                    | <b>(61,131)</b>         | <b>(75,078)</b>           | <b>2,599</b>   | <b>(568,657)</b>    | <b>(702,267)</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>71,023</b>           | <b>(148)</b>              | <b>114,268</b> | <b>928,443</b>      | <b>1,113,585</b>   |

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

**Cash Flow Projection**

| FY 24-25 |          |          |          |          |          |          | FY 25-26 |          |
|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Dec-2024 | Jan-2025 | Feb-2025 | Mar-2025 | Apr-2025 | May-2025 | Jun-2025 | Jul-2025 | Aug-2025 |

**REGULAR CHECKING**

|  |    |         |    |         |  |         |    |         |    |         |    |           |    |           |    |         |    |         |  |
|--|----|---------|----|---------|--|---------|----|---------|----|---------|----|-----------|----|-----------|----|---------|----|---------|--|
| <b>Beginning Checking Account Balance</b>            | \$ | 185,903 | \$ | 71,023  | \$   | 101,730 | \$ | 849,854 | \$ | 757,834 | \$ | 566,886   | \$ | 1,085,880 | \$ | 993,860 | \$ | 901,840 |  |
| <b>Deposits</b>                                      |    |         |    |         |  |         |    |         |    |         |    |           |    |           |    |         |    |         |  |
| Assessments  | \$ | -       | \$ | -       | \$   | 840,144 | \$ | -       | \$ | -       | \$ | 611,014   | \$ | -         | \$ | -       | \$ | 76,377  |  |
| Other Income   | \$ | -       |    |         |  |         |    |         |    |         |    |           |    |           |    |         |    |         |  |
| Voided Checks  | \$ | -       |    |         |  |         |    |         |    |         |    |           |    |           |    |         |    |         |  |
| Transfers  | \$ | -       | \$ | 600,000 | \$   | -       | \$ | -       | \$ | -       | \$ | -         | \$ | -         | \$ | -       | \$ | -       |  |
| <b>Disbursements</b>                                 |    |         |    |         |  |         |    |         |    |         |    |           |    |           |    |         |    |         |  |
| Paychecks  | \$ | 43,959  | \$ | 35,000  | \$   | 35,000  | \$ | 35,000  | \$ | 35,000  | \$ | 35,000    | \$ | 35,000    | \$ | 35,000  | \$ | 35,000  |  |
| Payroll Taxes  | \$ | 14,898  | \$ | 13,000  | \$   | 13,000  | \$ | 13,000  | \$ | 13,000  | \$ | 13,000    | \$ | 13,000    | \$ | 13,000  | \$ | 13,000  |  |
| Checks Written                                       |    |         |    |         |  |         |    |         |    |         |    |           |    |           |    |         |    |         |  |
| Other Operating & Admin Costs                        | \$ | 30,771  | \$ | 20,000  | \$   | 20,000  | \$ | 20,000  | \$ | 20,000  | \$ | 20,000    | \$ | 20,000    | \$ | 20,000  | \$ | 20,000  |  |
| Health and Dental Insurance                          | \$ | 4,602   | \$ | 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                                       | \$ | -       | \$ | 477,273 | <i>( Budget for this period is unknown at this time)</i> |         |    |         |    |         |    |           |    |           |    |         |    |         |  |
| Projects Costs                                       |    |         |    |         |  |         |    |         |    |         |    |           |    |           |    |         |    |         |  |
| Series A (2018 project refinance)                    | \$ | -       | \$ | -       | \$   | -       | \$ | -       | \$ | 41,071  | \$ | -         | \$ | -         | \$ | -       | \$ | -       |  |
| Series B (Phase 2 Road Improv.)                      | \$ | -       | \$ | -       | \$   | -       | \$ | -       | \$ | 57,857  | \$ | -         | \$ | -         | \$ | -       | \$ | -       |  |
| Credit Card Payments                                 | \$ | 19,592  | \$ | 17,000  | \$   | 17,000  | \$ | 17,000  | \$ | 17,000  | \$ | 17,000    | \$ | 17,000    | \$ | 17,000  | \$ | 17,000  |  |
| ACS Debits - (Utilities, Lease Pymts,P/R processing) | \$ | 1,058   | \$ | 2,100   | \$   | 2,100   | \$ | 2,100   | \$ | 2,100   | \$ | 2,100     | \$ | 2,100     | \$ | 2,100   | \$ | 2,100   |  |
| <b>Total Disbursements</b>                           | \$ | 114,879 | \$ | 569,293 | \$   | 92,020  | \$ | 92,020  | \$ | 190,948 | \$ | 92,020    | \$ | 92,020    | \$ | 92,020  | \$ | 92,020  |  |
| <b>Ending Checking Account Balance</b>               | \$ | 71,023  | \$ | 101,730 | \$   | 849,854 | \$ | 757,834 | \$ | 566,886 | \$ | 1,085,880 | \$ | 993,860   | \$ | 901,840 | \$ | 886,197 |  |
| 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**  
*December 2024*

|                              |  | ACTUALS                 |                         |                         | BUDGET                       |                        |                       |
|------------------------------|--|-------------------------|-------------------------|-------------------------|------------------------------|------------------------|-----------------------|
|                              |  | Last Year<br>July - Dec | This Year<br>July - Dec | Variance<br>Inc/ (Decr) | This year's<br><b>BUDGET</b> | \$ Budget<br>Remaining | % Budget<br>Remaining |
| <b>EXPENDITURES</b>          |  |                         |                         |                         |                              |                        |                       |
| <b>SERVICES AND SUPPLIES</b> |  |                         |                         |                         |                              |                        |                       |
| <b>ADMINISTRATION</b>        |  |                         |                         |                         |                              |                        |                       |
| OE01                         | Audit Expense                              | \$ -                    | \$ -                    | \$ -                    | \$ 11,100                    | \$ 11,100              | 100%                  |
| OE02                         | Finance Expenses                           | \$ 431                  | \$ 466                  | \$ 36                   | \$ 900                       | \$ 434                 | 48%                   |
| OE02-1                       | Parcel Tax Implementation                  | \$ -                    | \$ -                    | \$ -                    | \$ 6,300                     | \$ 6,300               | 100%                  |
| OE03                         | Advertising                                | \$ 1,349                | \$ 433                  | \$ (916)                | \$ 1,600                     | \$ 1,167               | 73%                   |
| OE04                         | Legal Expenses                             | \$ 3,445                | \$ 3,086                | \$ (359)                | \$ 6,300                     | \$ 3,214               | 51%                   |
| OE06                         | Insurance (Property Loss/Liability)        | \$ 15,340               | \$ 12,201               | \$ (3,140)              | \$ 21,000                    | \$ 8,799               | 42%                   |
| OE07                         | Miscellaneous/Contingency                  | \$ 2,229                | \$ 3,071                | \$ 842                  | \$ 9,000                     | \$ 5,929               | 66%                   |
| OE08                         | Professional Development (Travel/Training) | \$ 5,873                | \$ 6,405                | \$ 532                  | \$ 15,000                    | \$ 8,595               | 57%                   |
| OE09                         | Dues, Certifications & Subscriptions       | \$ 6,270                | \$ 8,591                | \$ 2,321                | \$ 9,700                     | \$ 1,109               | 11%                   |
| OE10                         | Uniform Expenses                           | \$ 10,335               | \$ 10,395               | \$ 61                   | \$ 14,400                    | \$ 4,005               | 28%                   |
| OE11                         | Electric Power/Water/Sewer                 | \$ 63,717               | \$ 65,995               | \$ 2,277                | \$ 95,700                    | \$ 29,705              | 31%                   |
| OE12                         | Telephone/Internet Service                 | \$ 5,420                | \$ 5,424                | \$ 4                    | \$ 9,300                     | \$ 3,876               | 42%                   |
| OE14                         | Office Supplies/Postage                    | \$ 10,020               | \$ 12,429               | \$ 2,409                | \$ 15,600                    | \$ 3,171               | 20%                   |
| OE15                         | Office Equipment Repair/Replacement        | \$ 517                  | \$ 705                  | \$ 188                  | \$ 7,000                     | \$ 6,295               | 90%                   |
| OE15-1                       | Office Equipment Lease                     | \$ 1,441                | \$ 1,487                | \$ 46                   | \$ 2,900                     | \$ 1,413               | 49%                   |
| OE26                         | County Fees/LAFCO                          | \$ 5,132                | \$ 4,309                | \$ (823)                | \$ 7,800                     | \$ 3,491               | 45%                   |
| OE27                         | Bank Charges                               | \$ 888                  | \$ 536                  | \$ (352)                | \$ 1,100                     | \$ 564                 | 51%                   |
| OE29                         | Accounting Services                        | \$ 16,250               | \$ 13,300               | \$ (2,950)              | \$ 30,100                    | \$ 16,800              | 56%                   |
| OE31                         | Office Lease                               | \$ 1,624                | \$ -                    | \$ (1,624)              | \$ 2,000                     | \$ 2,000               | 100%                  |
| OE41                         | HR Consultant                              | \$ -                    | \$ 1,950                | \$ 1,950                | \$ 2,600                     | \$ 650                 | 25%                   |
| OE42                         | Quail Creek Engineering                    | \$ 2,100                | \$ 855                  | \$ (1,245)              | \$ 8,000                     | \$ 7,145               | 89%                   |
| PE03-1                       | Payroll Taxes - Administration             | \$ 10,390               | \$ 11,421               | \$ 1,031                | \$ -                         | \$ -                   |                       |
| PE06-1                       | Employee Wages - Administration            | \$ 126,650              | \$ 139,781              | \$ 13,130               | \$ -                         | \$ -                   |                       |
| PE03-7                       | Payroll Taxes - Quail Creek                | \$ -                    | \$ -                    | \$ -                    | \$ -                         | \$ -                   |                       |
| PE06-7                       | Employee Wages - Quail Creek               | \$ -                    | \$ -                    | \$ -                    | \$ -                         | \$ -                   |                       |
|                              | <b>Total Administration</b>                | \$ 289,419              | \$ 302,839              | \$ 13,420               | \$ 277,400                   | \$ 125,763             | 45%                   |
| <b>COMMON AREAS</b>          |  |                         |                         |                         |                              |                        |                       |
| OE16                         | Gate Maintenance & Opener Purchase         | \$ 66,184               | \$ 10,865               | \$ (55,319)             | \$ 15,000                    | \$ 4,135               | 28%                   |
| OE17                         | Streets/Sidewalks/Lighting Maint & Repair  | \$ 13,487               | \$ 21,517               | \$ 8,030                | \$ 29,700                    | \$ 8,183               | 28%                   |
| PE03-5                       | Payroll Taxes - Streets                    | \$ -                    | \$ -                    | \$ -                    | \$ -                         | \$ -                   |                       |
| PE06 -5                      | Employee Wages - Streets                   | \$ -                    | \$ -                    | \$ -                    | \$ -                         | \$ -                   |                       |
| OE18-1                       | Landscape Supplies & Repairs               | \$ 30,479               | \$ 53,936               | \$ 23,457               | \$ 50,000                    | \$ (3,936)             | -8%                   |
| OE18-3                       | Landscape Equipment Gas & Oil              | \$ 3,674                | \$ 4,172                | \$ 498                  | \$ 8,600                     | \$ 4,428               | 51%                   |
| OE18-4                       | Landscape Equipment Repair/Replacement     | \$ 38,349               | \$ 20,546               | \$ (17,803)             | \$ 56,700                    | \$ 36,154              | 64%                   |
| PE03-2                       | Payroll Taxes - Common Areas               | \$ 11,081               | \$ 11,859               | \$ 778                  | \$ -                         | \$ -                   |                       |
| PE06 -2                      | Employee Wages - Common Areas              | \$ 141,083              | \$ 150,269              | \$ 9,186                | \$ -                         | \$ -                   |                       |
|                              | <b>Total Common Areas</b>                  | \$ 304,337              | \$ 273,165              | \$ (31,172)             | \$ 160,000                   | \$ 48,963              | 31%                   |
| <b>MOSQUITO ABATEMENT</b>    |  |                         |                         |                         |                              |                        |                       |
| OE22-1                       | Mosquito Control Products                  | \$ 2,127                | \$ 101                  | \$ (2,026)              | \$ 25,000                    | \$ 24,899              | 100%                  |
| OE22-2                       | Mosquito Abatement Monitoring & Testing    | \$ 1,844                | \$ 1,392                | \$ (453)                | \$ 6,000                     | \$ 4,608               | 77%                   |

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

|   |   | ACTUALS                 |                         |                         | BUDGET                |                        |                       |
|---|---|-------------------------|-------------------------|-------------------------|-----------------------|------------------------|-----------------------|
|   |   | Last Year<br>July - Dec | This Year<br>July - Dec | Variance<br>Inc/ (Decr) | This year's<br>BUDGET | \$ Budget<br>Remaining | % Budget<br>Remaining |
| <b>EXPENDITURES</b>                       |   |                         |                         |                         |                       |                        |                       |
| OE22-3                                    | Mosquito Abatement Vehicles Gas & Oil             | \$ 12,497               | \$ 8,596                | \$ (3,901)              | \$ 18,800             | \$ 10,204              | 54%                   |
| OE22-4                                    | Mosquito Abatement Equipment Maintenance          | \$ 6,306                | \$ 5,448                | \$ (858)                | \$ 25,500             | \$ 20,052              | 79%                   |
| PE03-4                                    | Payroll Taxes - Mosquito Abatement                | \$ 890                  | \$ 441                  | \$ (449)                |                       |                        |                       |
| PE06-4                                    | Employee Wages - Mosquito Abatement               | \$ 11,631               | \$ 5,764                | \$ (5,867)              |                       |                        |                       |
| PE03-6                                    | Payroll Taxes - Wetlands                          | \$ -                    | \$ 153                  | \$ 153                  |                       |                        |                       |
| PE06-6                                    | Employee Wages - Wetlands                         | \$ -                    | \$ 1,996                | \$ 1,996                |                       |                        |                       |
|   | <b>Total Mosquito Abatement</b>                   | \$ 35,295               | \$ 23,889               | \$ (11,405)             | \$ 75,300             | \$ 59,764              | 79%                   |
|   | <i>Less: Distributed Payroll to Service Areas</i> | \$ (301,725)            | \$ (321,682)            | \$ (19,957)             |                       |                        |                       |
|   | <b>TOTAL SERVICES &amp; SUPPLIES</b>              | \$ 327,326              | \$ 278,211              | \$ (49,115)             | \$ 512,700            | \$ 234,489             | 46%                   |
| <b>PERSONNEL COSTS</b>                    |   |                         |                         |                         |                       |                        |                       |
| PE01                                      | Worker Compensation Insurance                     | \$ 864                  | \$ 19,309               | \$ 18,445               | \$ 14,000             | \$ (5,309)             | -38%                  |
| PE02                                      | Health Insurance                                  | \$ 42,729               | \$ 28,661               | \$ (14,068)             | \$ 69,200             | \$ 40,539              | 59%                   |
| PE03                                      | Payroll Taxes                                     | \$ 24,163               | \$ 25,856               | \$ 1,693                | \$ 47,700             | \$ 21,844              | 46%                   |
| PE04                                      | Processing Fees                                   | \$ 1,209                | \$ 964                  | \$ (245)                | \$ 2,300              | \$ 1,336               | 58%                   |
| PE05                                      | Directors Stipend                                 | \$ 5,500                | \$ 5,200                | \$ (300)                | \$ 6,000              | \$ 800                 | 13%                   |
|   | Retirement  |                         |                         | \$ -                    | \$ 6,000              |                        | 0%                    |
| PE06                                      | Employee Wages                                    | \$ 301,372              | \$ 322,693              | \$ 21,321               | \$ 596,800            | \$ 274,107             | 46%                   |
|   | <b>TOTAL PERSONNEL COSTS</b>                      | \$ 375,837              | \$ 402,683              | \$ 26,846               | \$ 742,000            | \$ 333,317             | 45%                   |
| <b>EQUIPMENT OUTLAY</b>                   |   |                         |                         |                         |                       |                        |                       |
| C004                                      | Water Truck Transmission                          | \$ 5,090                | \$ -                    | \$ (5,090)              | \$ -                  | \$ -                   | #DIV/0!               |
| C004                                      | New Turf Mower                                    | \$ 35,638               | \$ -                    | \$ (35,638)             | \$ -                  | \$ -                   | #DIV/0!               |
| C010                                      | Cart Replace - Honda Pioneer W/ Cab               | \$ -                    | \$ -                    | \$ -                    | \$ 30,000             | \$ 30,000              | 100%                  |
|   | <b>TOTAL EQUIPMENT OUTLAY</b>                     | \$ 40,728               | \$ -                    | \$ (40,728)             | \$ 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)                              | \$ -                    | \$ 115,787              | \$ 115,787              | \$ 121,576            | \$ 5,789               | 5%                    |
| 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              | \$ 9,500               | 100%                  |
| TBD                                       | Flooring for Gatehouse                            |                         |                         |                         | \$ 15,000             | \$ 15,000              | 100%                  |
| OE54-6                                    | Seeder and Spreader                               |                         | \$ 4,637                |                         | \$ 5,000              | \$ 363                 | 7%                    |
| OE54-4                                    | Security  | \$ -                    | \$ -                    | \$ -                    | \$ -                  | \$ -                   | #DIV/0!               |
| TBD                                       | General Engineering                               |                         |                         |                         | \$ 5,000              | \$ 5,000               | 100%                  |
| TBD                                       | Gate Gontroller Replace and Security Upgrade      |                         |                         |                         | \$ -                  | \$ -                   | #DIV/0!               |
| OE54-5                                    | Sidewalk Replacement                              | \$ 4,775                | \$ 361,486              | \$ 356,711              | \$ 375,999            | \$ 14,513              | 4%                    |
| TBD                                       | Mosquito Abatement Cargo Container                | \$ -                    | \$ -                    | \$ -                    | \$ -                  | \$ -                   | #DIV/0!               |
|   | <b>TOTAL STUDIES &amp; ASSESSMENTS</b>            | \$ 23,333               | \$ 481,910              | \$ 458,577              | \$ 557,075            | \$ 55,652              | 10%                   |
| <b>DEBT SERVICE</b>                       |   |                         |                         |                         |                       |                        |                       |
| OE20                                      | John Deere Financing                              | \$ -                    | \$ -                    | \$ -                    | \$ -                  | \$ -                   | #DIV/0!               |

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

|                           |                              | ACTUALS                 |                         |                         | BUDGET                |                        |                       |
|---------------------------|------------------------------|-------------------------|-------------------------|-------------------------|-----------------------|------------------------|-----------------------|
|                           |                              | Last Year<br>July - Dec | This Year<br>July - Dec | Variance<br>Incl (Decr) | This year's<br>BUDGET | \$ Budget<br>Remaining | % Budget<br>Remaining |
| <b>EXPENDITURES</b>       |                              |                         |                         |                         |                       |                        |                       |
| OE21                      | John Deere Financing         | \$ 6,308                | \$ -                    | \$ (6,308)              | \$ -                  |                        | #DIV/0!               |
| OE20-01                   | Interest Expense             | \$ -                    | \$ -                    | \$ -                    |                       |                        | #DIV/0!               |
| OE20-3                    | Series 2018 Installment Sale | \$ -                    | \$ -                    | \$ -                    |                       |                        | #DIV/0!               |
| OE20-4                    | Phase 1 Road Improvements    | \$ 41,076               | \$ 41,081               | \$ 5                    | \$ 81,722             | \$ 40,641              | 50%                   |
| OE20-5                    | Phase 2 Road Improvements    | \$ 57,865               | \$ 57,873               | \$ 8                    | \$ 115,160            | \$ 57,287              | 50%                   |
| <b>TOTAL DEBT SERVICE</b> |                              | <b>\$ 105,249</b>       | <b>\$ 98,954</b>        | <b>\$ (6,295)</b>       | <b>\$ 196,882</b>     | <b>\$ 97,928</b>       | <b>50%</b>            |
| <b>TOTAL EXPENSES</b>     |                              | <b>\$ 872,472</b>       | <b>\$ 1,261,758</b>     | <b>\$ 389,286</b>       | <b>\$ 2,038,657</b>   | <b>\$ 751,386</b>      | <b>37%</b>            |

**PAYMENTS AND ASSESSMENTS RECEIVED**

|   |                                   |                    |                       |                       |                     |                     |         |
|---|-----------------------------------|--------------------|-----------------------|-----------------------|---------------------|---------------------|---------|
| <b>Assessment Income</b>                  |                                   |                    |                       |                       |                     |                     |         |
|   | Pymt No. 3: (5%) Aug 2023 (FY22)  | \$ -               | \$ -                  | \$ -                  | \$ 76,377           | \$ 76,377           |         |
|   | Pymt No. 1: (55%) Feb 2024 (FY23) | \$ 811,169         | \$ -                  | \$ (811,169)          | \$ 840,144          | \$ 840,144          |         |
|   | Pymt No. 2: (40%) May 2024 (FY23) | \$ -               | \$ -                  | \$ -                  | \$ 611,014          | \$ 611,014          |         |
|   | <b>Total Assessment Income</b>    | <b>\$ 811,169</b>  | <b>\$ -</b>           | <b>\$ (811,169)</b>   | <b>\$ 1,527,535</b> | <b>\$ 1,527,535</b> |         |
| <b>Reimbursement Income</b>               |                                   |                    |                       |                       |                     | \$ -                |         |
|   | <b>Total Reimbursement Income</b> |                    |                       | \$ -                  | \$ -                | \$ -                |         |
| <b>Other Income</b>                       |                                   |                    |                       |                       |                     | \$ -                |         |
| IN03                                      | Weed Abatement                    | \$ 2,100           | \$ 850                | \$ (1,250)            | \$ 2,700            | \$ 1,850            | 69%     |
| IN05                                      | Investment Interest               | \$ 32,455          | \$ 33,942             | \$ 1,487              | \$ 66,600           | \$ 32,658           | 49%     |
| IN06                                      | Interest - County                 | \$ 175             | \$ 191                | \$ 16                 | \$ 400              | \$ 209              | 52%     |
| IN30                                      | Exp Reimbursement Income          | \$ 8,700           | \$ 390                | \$ (8,310)            | \$ 11,000           | \$ 10,610           | 96%     |
| IN41                                      | Gate Opener Income                | \$ 2,125           | \$ 2,585              | \$ 460                | \$ 2,900            | \$ 315              | 11%     |
| IN59                                      | Rebates                           | \$ -               | \$ -                  | \$ -                  | \$ 2,400            | \$ 2,400            | 100%    |
| IN70                                      | Quail Creek Deposits              | \$ -               | \$ -                  | \$ -                  | \$ -                | \$ -                | #DIV/0! |
|   | <b>Total Other Income</b>         | <b>\$ 45,555</b>   | <b>\$ 37,958</b>      | <b>\$ (7,597)</b>     | <b>\$ -</b>         | <b>\$ (37,958)</b>  |         |
| <b>TOTAL PAYMENTS &amp; ASSESSMENTS</b>   |                                   | <b>\$ 856,723</b>  | <b>\$ 37,958</b>      | <b>\$ (818,766)</b>   | <b>\$ 1,613,535</b> | <b>\$ 1,537,620</b> |         |
| <b>Net Income</b>                         |                                   | <b>\$ (15,749)</b> | <b>\$ (1,223,801)</b> | <b>\$ (1,208,052)</b> | <b>\$ (425,122)</b> | <b>\$ 798,679</b>   |         |
| <b>Other Financing Sources &amp; Uses</b> |                                   |                    |                       |                       | \$ -                | \$ -                |         |
| <b>Budget Balance</b>                     |                                   |                    | <b>\$ (1,223,801)</b> |                       | <b>\$ -</b>         | <b>\$ -</b>         |         |

# Copper Valley Community Services District

## Balance Sheet

As of December 31, 2024

|  | TOTAL               |
|--|---------------------|
| <b>ASSETS</b>                              |                     |
| Current Assets                             |                     |
| Bank Accounts                              |                     |
| 1000 Umpqua Bank Checking                  | 71,023              |
| 1020 Cash - Fund 2188                      | -148                |
| 1040 Local Agency Investment Fund (LAIF)   | 114,268             |
| 1090 CA Class Savings                      | 928,443             |
| <b>Total Bank Accounts</b>                 | <b>\$1,113,585</b>  |
| <b>Total Current Assets</b>                | <b>\$1,113,585</b>  |
| Fixed Assets                               |                     |
| 1500 Capital Assets                        |                     |
| 1501 Equipment                             | 569,222             |
| 1503 Roads                                 | 4,377,023           |
| 1504 Easements                             | 10,344,000          |
| 1505 Buildings                             | 155,769             |
| <b>Total 1500 Capital Assets</b>           | <b>15,446,014</b>   |
| 1600 Accumulated Depreciation              |                     |
| 1601 Equipment                             | -411,270            |
| 1603 Roads                                 | -1,503,710          |
| 1605 Buildings                             | -44,741             |
| <b>Total 1600 Accumulated Depreciation</b> | <b>-1,959,721</b>   |
| <b>Total Fixed Assets</b>                  | <b>\$13,486,293</b> |
| Other Assets                               |                     |
| 1700 Receivable Other                      | 139                 |
| 1705 Amount Provided For LTD               | 818,266             |
| <b>Total Other Assets</b>                  | <b>\$818,405</b>    |
| <b>TOTAL ASSETS</b>                        | <b>\$15,418,283</b> |
| <b>LIABILITIES AND EQUITY</b>              |                     |
| Liabilities                                |                     |
| Current Liabilities                        |                     |
| Accounts Payable                           |                     |
| 2000 Accounts Payable                      | 481,894             |
| <b>Total Accounts Payable</b>              | <b>\$481,894</b>    |
| Credit Cards                               |                     |
| 2050 Umpqua CSDA Visa                      | 10,535              |
| <b>Total Credit Cards</b>                  | <b>\$10,535</b>     |
| Other Current Liabilities                  |                     |
| 2100 Payroll Taxes Payable                 | 2,492               |
| 2150 Accrued Payroll                       | 26,988              |
| 2200 Sales Tax Payable                     | 0                   |



# Copper Valley Community Services District

## Balance Sheet

As of December 31, 2024

|  | TOTAL               |
|--|---------------------|
| <b>Total Other Current Liabilities</b> | <b>\$29,480</b>     |
| <b>Total Current Liabilities</b>       | <b>\$521,909</b>    |
| Long-Term Liabilities                  |                     |
| 2500 Lease Payable - John Deere        | 7,220               |
| 2600 Series 2018 Installment Sale A    | 383,193             |
| 2601 Series 2018 Installment Sale B    | 1,170,270           |
| <b>Total Long-Term Liabilities</b>     | <b>\$1,560,683</b>  |
| <b>Total Liabilities</b>               | <b>\$2,082,592</b>  |
| Equity                                 |                     |
| 3800 Developer Capital Contributions   | 12,198,796          |
| 3900 Fund Balance                      | 1,025,559           |
| 3905 Net Investment in Capital Assets  | 1,335,138           |
| Net Income                             | -1,223,801          |
| <b>Total Equity</b>                    | <b>\$13,335,692</b> |
| <b>TOTAL LIABILITIES AND EQUITY</b>    | <b>\$15,418,283</b> |

Copper Valley Community Services District

1000 Umpqua Bank Checking, Period Ending 12/31/2024

RECONCILIATION REPORT

Reconciled on: 01/05/2025

Reconciled by: Ever Ventura

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

Summary

USD

|  |                   |
|--|-------------------|
| Statement beginning balance.....             | 187,357.67        |
| Checks and payments cleared (39).....        | -83,670.20        |
| Deposits and other credits cleared (1).....  | 7,935.77          |
| Statement ending balance.....                | <u>111,623.24</u> |
| Uncleared transactions as of 12/31/2024..... | -40,599.91        |
| Register balance as of 12/31/2024.....       | 71,023.33         |

Details

Checks and payments cleared (39)

| DATE       | TYPE         | REF NO. | PAYEE                          | AMOUNT (USD) |
|------------|--------------|---------|--------------------------------|--------------|
| 11/19/2024 | Bill Payment | 3330    | Saddle Creek 2                 | -1,153.93    |
| 11/19/2024 | Bill Payment | 3328    | Turlock Mosquito Abatement ... | -233.24      |
| 12/04/2024 | Check        | dm      | BEAM                           | -329.85      |
| 12/05/2024 | Check        | dm      | Ralph M. McGeorge              | -2,798.62    |
| 12/05/2024 | Check        | dm      | Mitchell McDonald              | -1,571.68    |
| 12/05/2024 | Check        | dm      | NICOLE D MC CUTCHEN            | -300.00      |
| 12/05/2024 | Check        | dm      | NICOLE D MC CUTCHEN            | -2,747.05    |
| 12/05/2024 | Check        | dm      | Demetre Keldsen                | -1,527.17    |
| 12/05/2024 | Check        | dm      | PETER J KAMPA                  | -2,619.16    |
| 12/05/2024 | Check        | dm      | CHRIS JACOBS                   | -1,743.33    |
| 12/05/2024 | Check        | dm      | BRENTON HEDDON                 | -1,504.27    |
| 12/05/2024 | Check        | dm      | Gregory Hebard                 | -400.00      |
| 12/05/2024 | Check        | dm      | ExpertPay                      | -139.37      |
| 12/05/2024 | Check        | dm      | Gregory Hebard                 | -2,755.18    |
| 12/05/2024 | Check        | dm      | Copper Valley Tax              | -7,038.61    |
| 12/05/2024 | Check        | dm      | NICHOLAS B PATRICK             | -1,722.99    |
| 12/17/2024 | Check        | 3334    | ROGER K GOLDEN                 | -1,003.75    |
| 12/17/2024 | Check        | 3332    | KENNETH R ALBERTSON            | -912.50      |
| 12/17/2024 | Check        | 3336    | ROBERT M VEZINA                | -1,003.75    |
| 12/18/2024 | Check        | dm      | Intuit Tax                     | -936.00      |
| 12/18/2024 | Check        | dm      | Intuit Full Service Payroll    | -166.00      |
| 12/20/2024 | Check        | dm      | NICOLE D MC CUTCHEN            | -2,582.20    |
| 12/20/2024 | Check        | dm      | NICHOLAS B PATRICK             | -1,722.99    |
| 12/20/2024 | Check        | dm      | Ralph M. McGeorge              | -2,798.61    |
| 12/20/2024 | Check        | dm      | Mitchell McDonald              | -1,571.67    |
| 12/20/2024 | Check        | dm      | NICOLE D MC CUTCHEN            | -300.00      |
| 12/20/2024 | Check        | dm      | Demetre Keldsen                | -1,527.15    |
| 12/20/2024 | Check        | dm      | PETER J KAMPA                  | -2,619.16    |
| 12/20/2024 | Check        | dm      | CHRIS JACOBS                   | -1,743.34    |
| 12/20/2024 | Check        | dm      | BRENTON HEDDON                 | -1,504.25    |
| 12/20/2024 | Check        | dm      | Gregory Hebard                 | -2,755.19    |
| 12/20/2024 | Check        | dm      | Gregory Hebard                 | -400.00      |
| 12/20/2024 | Check        | dm      | ExpertPay                      | -139.37      |
| 12/20/2024 | Check        | dm      | Intuit Tax                     | -6,923.65    |
| 12/20/2024 | Check        | dm      | Maintenance Fee                | -88.22       |
| 12/24/2024 | Check        | dm      | PG&E - 7193                    | -524.64      |
| 12/26/2024 | Check        | dm      | Umpqua Bank Commerical CC      | -19,591.61   |
| 12/27/2024 | Check        | dm      | Anthem Inc                     | -4,079.70    |
| 12/30/2024 | Check        | dm      | Employer Driven Insurance S... | -192.00      |

Total -83,670.20

## Deposits and other credits cleared (1)

| DATE         | TYPE    | REF NO. | PAYEE            | AMOUNT (USD)    |
|--------------|---------|---------|------------------|-----------------|
| 12/02/2024   | Deposit |         | Calaveras County | 7,935.77        |
| <b>Total</b> |         |         |                  | <b>7,935.77</b> |

**Additional Information**

## Uncleared checks and payments as of 12/31/2024

| DATE         | TYPE         | REF NO. | PAYEE                          | AMOUNT (USD)      |
|--------------|--------------|---------|--------------------------------|-------------------|
| 11/19/2024   | Bill Payment | 3326    | Ralph McGeorge                 | -67.80            |
| 12/17/2024   | Bill Payment | 3339    | Les Schwab Tires               | -5,460.43         |
| 12/17/2024   | Bill Payment | 3340    | Mo-Cal Office Solutions, Inc   | -155.82           |
| 12/17/2024   | Bill Payment | 3341    | Ralph McGeorge                 | -59.22            |
| 12/17/2024   | Bill Payment | 3342    | Greg Hebard                    | -130.56           |
| 12/17/2024   | Bill Payment | 3343    | VALLEY ENTRY SYSTEMS, I...     | -200.00           |
| 12/17/2024   | Bill Payment | 3344    | Benchmark Engineering          | -495.00           |
| 12/17/2024   | Bill Payment | 3345    | Warmerdam CPA Group            | -1,900.00         |
| 12/17/2024   | Bill Payment | 3346    | Turf Star, Inc.                | -865.25           |
| 12/17/2024   | Bill Payment | 3347    | Hunt & Sons, Inc.              | -1,161.16         |
| 12/17/2024   | Bill Payment | 3349    | The Golf Club at Copper Valley | -877.26           |
| 12/17/2024   | Bill Payment | 3348    | Calaveras County Health Dep... | -7,935.77         |
| 12/17/2024   | Bill Payment | 3350    | The Golf Club at Copper Valley | -15,916.64        |
| 12/17/2024   | Check        | 3333    | REBECCA COLEMAN                | -821.25           |
| 12/17/2024   | Check        | 3335    | DARLENE M LONG-DE BALDO        | -1,003.75         |
| 12/17/2024   | Bill Payment | 3337    | Aaronson, Dickerson etal       | -3,450.00         |
| 12/17/2024   | Bill Payment | 3338    | Nicholas Patrick               | -100.00           |
| <b>Total</b> |              |         |                                | <b>-40,599.91</b> |

# Copper Valley Community Services District

## Transaction Report

December 2024

| DATE                                  | TRANSACTION TYPE     | NUM  | NAME                               | MEMO/DESCRIPTION                    | AMOUNT             |
|---------------------------------------|----------------------|------|------------------------------------|-------------------------------------|--------------------|
| <b>Umpqua Bank Checking</b>           |                      |      |                                    |                                     |                    |
| Beginning Balance                     |                      |      |                                    |                                     |                    |
| 12/02/2024                            | Deposit              |      | Calaveras County                   |                                     | 7,936              |
| 12/04/2024                            | Check                | dm   | BEAM                               | Dental Insurance                    | -330               |
| 12/05/2024                            | Check                | dm   | Copper Valley Tax                  | IRS and EDD                         | -7,039             |
| 12/05/2024                            | Check                | dm   | Ralph M. McGeorge                  | Pay Period: 11/16/2024 - 11/30/2024 | -2,799             |
| 12/05/2024                            | Check                | dm   | Gregory Hebard                     | Pay Period: 11/16/2024 - 11/30/2024 | -2,755             |
| 12/05/2024                            | Check                | dm   | NICOLE D MC CUTCHEN                | Pay Period: 11/16/2024 - 11/30/2024 | -2,747             |
| 12/05/2024                            | Check                | dm   | PETER J KAMPA                      | Pay Period: 11/16/2024 - 11/30/2024 | -2,619             |
| 12/05/2024                            | Check                | dm   | CHRIS JACOBS                       | Pay Period: 11/16/2024 - 11/30/2024 | -1,743             |
| 12/05/2024                            | Check                | dm   | NICHOLAS B PATRICK                 | Pay Period: 11/16/2024 - 11/30/2024 | -1,723             |
| 12/05/2024                            | Check                | dm   | Mitchell McDonald                  | Pay Period: 11/16/2024 - 11/30/2024 | -1,572             |
| 12/05/2024                            | Check                | dm   | Demetre Keldsen                    | Pay Period: 11/16/2024 - 11/30/2024 | -1,527             |
| 12/05/2024                            | Check                | dm   | BRENTON HEDDON                     | Pay Period: 11/16/2024 - 11/30/2024 | -1,504             |
| 12/05/2024                            | Check                | dm   | Gregory Hebard                     | Pay Period: 11/16/2024 - 11/30/2024 | -400               |
| 12/05/2024                            | Check                | dm   | NICOLE D MC CUTCHEN                | Pay Period: 11/16/2024 - 11/30/2024 | -300               |
| 12/05/2024                            | Check                | dm   | ExpertPay                          |                                     | -139               |
| 12/17/2024                            | Check                | 3335 | DARLENE M LONG-DE BALDO            | 2024 Director Stipend               | -1,004             |
| 12/17/2024                            | Check                | 3333 | REBECCA COLEMAN                    | 2024 Director Stipend               | -821               |
| 12/17/2024                            | Check                | 3334 | ROGER K GOLDEN                     | 2024 Director Stipend               | -1,004             |
| 12/17/2024                            | Check                | 3336 | ROBERT M VEZINA                    | 2024 Director Stipend               | -1,004             |
| 12/17/2024                            | Check                | 3332 | KENNETH R ALBERTSON                | 2024 Director Stipend               | -913               |
| 12/17/2024                            | Bill Payment (Check) | 3350 | The Golf Club at Copper Valley     | Water Bills 9/16/24 - 11/15/24      | -15,917            |
| 12/17/2024                            | Bill Payment (Check) | 3348 | Calaveras County Health Department | Refund of deposit error             | -7,936             |
| 12/17/2024                            | Bill Payment (Check) | 3339 | Les Schwab Tires                   | Acct #671-06931                     | -5,460             |
| 12/17/2024                            | Bill Payment (Check) | 3337 | Aaronson, Dickerson etal           | Invoice #'s 2070, 2055, 2037, 1985  | -3,450             |
| 12/17/2024                            | Bill Payment (Check) | 3345 | Warmerdam CPA Group                | Client #3665                        | -1,900             |
| 12/17/2024                            | Bill Payment (Check) | 3347 | Hunt & Sons, Inc.                  | Acct #22656                         | -1,161             |
| 12/17/2024                            | Bill Payment (Check) | 3349 | The Golf Club at Copper Valley     | PG&E 9/7/24 - 11/5/24               | -877               |
| 12/17/2024                            | Bill Payment (Check) | 3346 | Turf Star, Inc.                    | Customer ID #03904                  | -865               |
| 12/17/2024                            | Bill Payment (Check) | 3344 | Benchmark Engineering              | Job #254104                         | -495               |
| 12/17/2024                            | Bill Payment (Check) | 3343 | VALLEY ENTRY SYSTEMS, INC.         | Invoice #46532                      | -200               |
| 12/17/2024                            | Bill Payment (Check) | 3340 | Mo-Cal Office Solutions, Inc       | Invoice #AR1193768                  | -156               |
| 12/17/2024                            | Bill Payment (Check) | 3342 | Greg Hebard                        | Mileage Reimbursement               | -131               |
| 12/17/2024                            | Bill Payment (Check) | 3338 | Nicholas Patrick                   | Boot Reimbursement                  | -100               |
| 12/17/2024                            | Bill Payment (Check) | 3341 | Ralph McGeorge                     | Mileage Reimbursement               | -59                |
| 12/18/2024                            | Check                | dm   | Intuit Tax                         |                                     | -936               |
| 12/18/2024                            | Check                | dm   | Intuit Full Service Payroll        |                                     | -166               |
| 12/20/2024                            | Check                | dm   | Intuit Tax                         |                                     | -6,924             |
| 12/20/2024                            | Check                | dm   | Ralph M. McGeorge                  | Pay Period: 12/1/24 - 12/15/24      | -2,799             |
| 12/20/2024                            | Check                | dm   | Gregory Hebard                     | Pay Period: 12/1/24 - 12/15/24      | -2,755             |
| 12/20/2024                            | Check                | dm   | PETER J KAMPA                      | Pay Period: 12/1/24 - 12/15/24      | -2,619             |
| 12/20/2024                            | Check                | dm   | NICOLE D MC CUTCHEN                | Pay Period: 12/1/24 - 12/15/24      | -2,582             |
| 12/20/2024                            | Check                | dm   | CHRIS JACOBS                       | Pay Period: 12/1/24 - 12/15/24      | -1,743             |
| 12/20/2024                            | Check                | dm   | NICHOLAS B PATRICK                 | Pay Period: 12/1/24 - 12/15/24      | -1,723             |
| 12/20/2024                            | Check                | dm   | Mitchell McDonald                  | Pay Period: 12/1/24 - 12/15/24      | -1,572             |
| 12/20/2024                            | Check                | dm   | Demetre Keldsen                    | Pay Period: 12/1/24 - 12/15/24      | -1,527             |
| 12/20/2024                            | Check                | dm   | BRENTON HEDDON                     | Pay Period: 12/1/24 - 12/15/24      | -1,504             |
| 12/20/2024                            | Check                | dm   | Gregory Hebard                     | Pay Period: 12/1/24 - 12/15/24      | -400               |
| 12/20/2024                            | Check                | dm   | NICOLE D MC CUTCHEN                | Pay Period: 12/1/24 - 12/15/24      | -300               |
| 12/20/2024                            | Check                | dm   | ExpertPay                          |                                     | -139               |
| 12/20/2024                            | Check                | dm   | Maintenance Fee                    |                                     | -88                |
| 12/24/2024                            | Check                | dm   | PG&E - 7193                        |                                     | -525               |
| 12/26/2024                            | Check                | dm   | Umpqua Bank Commerical CC          |                                     | -19,592            |
| 12/27/2024                            | Check                | dm   | Anthem Inc                         |                                     | -4,080             |
| 12/30/2024                            | Check                | dm   | Employer Driven Insurance Services |                                     | -192               |
| <b>Total for Umpqua Bank Checking</b> |                      |      |                                    |                                     | <b>\$ -114,879</b> |
| <b>TOTAL</b>                          |                      |      |                                    |                                     | <b>\$ -114,879</b> |

| COPPER VALLEY COMMUNITY SERVICES DISTRICT  |        | Quarterly Investment/Treasurer's Report |                       |                    |                  |                        |                    |                     |
|--|--------|---|-----------------------|--------------------|------------------|------------------------|--------------------|---------------------|
|  |        | <b>Government Funds</b>                 |                       |                    |                  |                        |                    |                     |
| 2nd Quarter Balances @ December 31, 2024   |        |   |                       |                    |                  |                        |                    |                     |
| Cash Accounts  | Acct # | Statement Interest Rate                 | YTD Interest December | General Investment | Road Reserve     | Infrastructure Reserve | Equipment Reserves | Total by Investment |
| Umquoia Bank Operating Account   | 5048   |   | -                     |                    |                  |                        |                    | 71,023.33           |
| LAIF   | 5-001  |   | 2,599.16              |                    |                  |                        |                    | 114,267.58          |
| Calaveras Fund 2188  | 2188   |   | 190.57                |                    |                  |                        |                    | (148.48)            |
| CA Class   | 0035   | 4.53%                                   | 31,342.85             | 616,208.90         | 84,951.85        | 142,840.90             | 84,440.94          | 928,442.59          |
|  |        |   | <b>34,132.58</b>      | <b>616,208.90</b>  | <b>84,951.85</b> | <b>142,840.90</b>      | <b>84,440.94</b>   | <b>1,113,585.02</b> |
| <b>YE June 30, 2025 YTD Interest Earned</b>  |        | <u>December</u>                         | <b>\$ 34,132.58</b>   |                    |                  |                        |                    |                     |
| "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." |        |   |                       |                    |                  |                        |                    |                     |
| <b>Name</b>  |        | <b>Title</b>                            |                       |                    |                  |                        |                    |                     |
|  |        |   |                       |                    |                  |                        |                    |                     |
|  |        |   |                       |                    |                  |                        |                    |                     |



Copper Valley Community Services District  
Treasurer's Report

November 30, 2023

**Copper Valley Community Services District  
Treasurer's Report  
November 2023**

**Statement of Cash Flows**

For the 5 Months Ending November 30, 2023

|  | Umpqua Bank<br>Checking | Calaveras Co<br>Fund 2188 | LAIF           | CA Class<br>Savings | YTD Total        |
|--|-------------------------|---------------------------|----------------|---------------------|------------------|
| <b>Net Income</b>  | <b>(651,586)</b>        | <b>(72,718)</b>           | <b>1,822</b>   | <b>26,794</b>       | <b>(695,688)</b> |
| <b>OPERATING ACTIVITIES</b>  |                         |                           |                |                     |                  |
| Adjustments to reconcile Net Income<br>to Net Cash used in Operations: |                         |                           |                |                     |                  |
| 1200 Accounts Receivable   | -                       |                           |                |                     | -                |
| 2000 Accounts Payable  | 19,180                  |                           |                |                     | 19,180           |
| 2050 Umpqua CSDA Visa  | 16,454                  |                           |                |                     | 16,454           |
| 2100 Payroll Taxes Payable   | 2,008                   |                           |                |                     | 2,008            |
| 2150 Accrued Payroll   | 24,784                  |                           |                |                     | 24,784           |
| 2200 Sales Tax Payable   | -                       |                           |                |                     | -                |
| <b>Net cash used in operating activities</b>                           | <b>(589,160)</b>        | <b>(72,718)</b>           | <b>1,822</b>   | <b>26,794</b>       | <b>(633,262)</b> |
| <b>Bank Transfers In/Out</b>   | <b>550,000</b>          |                           |                | <b>(550,000)</b>    |                  |
| <b>Net cash decrease for period</b>                                    | <b>(39,160)</b>         | <b>(72,718)</b>           | <b>1,822</b>   | <b>(523,206)</b>    | <b>(633,262)</b> |
| <b>Cash at beginning of period (7/1/2023)</b>                          | <b>204,598</b>          | <b>71,799</b>             | <b>107,567</b> | <b>1,338,663</b>    | <b>1,722,627</b> |
| <b>Cash at end of period</b>   | <b>165,437</b>          | <b>(919)</b>              | <b>109,389</b> | <b>815,458</b>      | <b>1,089,365</b> |

**Copper Valley Community Services District  
Treasurer's Report  
November 2023**

**Cash Flow Projection**

|  | FY 23-24   |            |            |   |            |            |              | FY 24-25     |              |  |
|--|------------|------------|------------|---|------------|------------|--------------|--------------|--------------|--|
|  | Nov-2023   | Dec-2023   | Jan-2024   | Feb-2024  | Mar-2024   | Apr-2024   | May-2024     | Jun-2024     | Jul-2024     |  |
| <b>REGULAR CHECKING</b>                              |            |            |            |   |            |            |              |              |              |  |
| <b>Beginning Checking Account Balance</b>            | \$ 133,351 | \$ 165,437 | \$ 94,286  | \$ 223,134  | \$ 970,643 | \$ 899,492 | \$ 729,412   | \$ 1,253,650 | \$ 1,182,499 |  |
| <b>Deposits</b>                                      |            |            |            |   |            |            |              |              |              |  |
| Assessments  | \$ -       | \$ -       | \$ -       | \$ 818,660  | \$ -       |            | \$ 595,389   | \$ -         | \$ -         |  |
| Other Income   | \$ 95      |            |            |   |            |            |              |              |              |  |
| Road Improvement Loan                                | \$ -       |            |            |   |            |            |              |              |              |  |
| Transfers  | \$ 150,000 | \$ -       | \$ 200,000 | \$ -  | \$ -       | \$ -       | \$ -         | \$ -         | \$ -         |  |
| <b>Disbursements</b>                                 |            |            |            |   |            |            |              |              |              |  |
| Paychecks  | \$ 40,314  | \$ 27,000  | \$ 27,000  | \$ 27,000   | \$ 27,000  | \$ 27,000  | \$ 27,000    | \$ 27,000    | \$ 27,000    |  |
| Payroll Taxes  | \$ 14,525  | \$ 10,000  | \$ 10,000  | \$ 10,000   | \$ 10,000  | \$ 10,000  | \$ 10,000    | \$ 10,000    | \$ 10,000    |  |
| Checks Written                                       |            |            |            |   |            |            |              |              |              |  |
| Other Operating & Admin Costs                        | \$ 47,327  | \$ 14,000  | \$ 14,000  | \$ 14,000   | \$ 14,000  | \$ 14,000  | \$ 14,000    | \$ 14,000    | \$ 14,000    |  |
| Workers Comp Insurance                               | \$ -       | \$ -       |            |   |            |            |              |              |              |  |
| Property Liability Insurance                         | \$ -       | \$ -       |            |   |            |            |              |              |              |  |
| Transfers  | \$ -       |            |            |   |            |            |              |              |              |  |
| Lease payments                                       | \$ 1,051   | \$ 1,051   | \$ 1,051   | \$ 1,051  | \$ 1,051   | \$ 1,051   | \$ 1,051     | \$ 1,051     | \$ 1,051     |  |
| Capital Outlay                                       | \$ -       |            |            | <i>( Budget for this period is unknown at this time )</i> |            |            |              |              |              |  |
| Projects Costs                                       |            |            |            |   |            |            |              |              |              |  |
| Series A (2018 project refinance)                    | \$ -       | \$ -       | \$ -       | \$ -  | \$ -       | \$ 41,071  | \$ -         | \$ -         | \$ -         |  |
| Series B (Phase 2 Road Imprpv.)                      | \$ -       | \$ -       | \$ -       | \$ -  | \$ -       | \$ 57,857  | \$ -         | \$ -         | \$ -         |  |
| Credit Card Payments                                 | \$ 14,127  | \$ 17,000  | \$ 17,000  | \$ 17,000   | \$ 17,000  | \$ 17,000  | \$ 17,000    | \$ 17,000    | \$ 17,000    |  |
| ACS Debits - (Utilities, Lease Pymts,P/R processing) | \$ 665     | \$ 2,100   | \$ 2,100   | \$ 2,100  | \$ 2,100   | \$ 2,100   | \$ 2,100     | \$ 2,100     | \$ 2,100     |  |
| <b>Total Disbursements</b>                           | \$ 118,009 | \$ 71,151  | \$ 71,151  | \$ 71,151   | \$ 71,151  | \$ 170,079 | \$ 71,151    | \$ 71,151    | \$ 71,151    |  |
| <b>Ending Checking Account Balance</b>               | \$ 165,437 | \$ 94,286  | \$ 223,134 | \$ 970,643  | \$ 899,492 | \$ 729,412 | \$ 1,253,650 | \$ 1,182,499 | \$ 1,111,348 |  |
| check \$   | -          |            |            |   |            |            |              |              |              |  |
| Check \$   | -          |            |            |   |            |            |              |              |              |  |

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



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

|                              |  | ACTUALS                 |                         |                          | BUDGET                |                        |                       |
|------------------------------|--|-------------------------|-------------------------|--------------------------|-----------------------|------------------------|-----------------------|
|                              |  | Last Year<br>July - Nov | This Year<br>July - Nov | Variance<br>Incl/ (Decr) | This year's<br>BUDGET | \$ Budget<br>Remaining | % Budget<br>Remaining |
| <b>EXPENDITURES</b>          |  |                         |                         |                          |                       |                        |                       |
| <b>SERVICES AND SUPPLIES</b> |  |                         |                         |                          |                       |                        |                       |
| <b>ADMINISTRATION</b>        |  |                         |                         |                          |                       |                        |                       |
| OE01                         | Audit Expense                              | \$ -                    | \$ -                    | \$ -                     | \$ 9,200              | \$ 9,200               | 100%                  |
| OE02                         | Finance Expenses                           | \$ 284                  | \$ 368                  | \$ 84                    | \$ 700                | \$ 333                 | 48%                   |
| OE02-1                       | Parcel Tax Implementation                  | \$ -                    | \$ -                    | \$ -                     | \$ 6,300              | \$ 6,300               | 100%                  |
| OE03                         | Advertising                                | \$ 437                  | \$ 1,133                | \$ 697                   | \$ 1,300              | \$ 167                 | 13%                   |
| OE04                         | Legal Expenses                             | \$ 3,984                | \$ 3,145                | \$ (839)                 | \$ 6,300              | \$ 3,155               | 50%                   |
| OE06                         | Insurance (Property Loss/Liability)        | \$ 9                    | \$ 15,340               | \$ 15,331                | \$ 21,000             | \$ 5,660               | 27%                   |
| OE07                         | Miscellaneous/Contingency                  | \$ 640                  | \$ 1,132                | \$ 492                   | \$ 8,400              | \$ 7,268               | 87%                   |
| OE08                         | Professional Development (Travel/Training) | \$ 3,918                | \$ 5,184                | \$ 1,267                 | \$ 9,300              | \$ 4,116               | 44%                   |
| OE09                         | Dues, Certifications & Subscriptions       | \$ 5,354                | \$ 6,070                | \$ 716                   | \$ 7,900              | \$ 1,830               | 23%                   |
| OE10                         | Uniform Expenses                           | \$ 6,277                | \$ 10,114               | \$ 3,837                 | \$ 10,400             | \$ 286                 | 3%                    |
| OE11                         | Electric Power/Water/Sewer                 | \$ 61,998               | \$ 45,033               | \$ (16,965)              | \$ 96,000             | \$ 50,967              | 53%                   |
| OE12                         | Telephone/Internet Service                 | \$ 3,302                | \$ 4,667                | \$ 1,365                 | \$ 7,700              | \$ 3,033               | 39%                   |
| OE14                         | Office Supplies/Postage                    | \$ 2,368                | \$ 8,274                | \$ 5,906                 | \$ 9,600              | \$ 1,326               | 14%                   |
| OE15                         | Office Equipment Repair/Replacement        | \$ 2,123                | \$ 517                  | \$ (1,606)               | \$ 6,300              | \$ 5,783               | 92%                   |
| OE15-1                       | Office Equipment Lease                     | \$ 1,071                | \$ 1,255                | \$ 184                   | \$ 2,600              | \$ 1,345               | 52%                   |
| OE26                         | County Fees/LAFCO                          | \$ 3,019                | \$ 4,051                | \$ 1,033                 | \$ 6,600              | \$ 2,549               | 39%                   |
| OE27                         | Bank Charges                               | \$ 393                  | \$ 800                  | \$ 407                   | \$ 900                | \$ 100                 | 11%                   |
| OE29                         | Accounting Services                        | \$ 11,400               | \$ 12,450               | \$ 1,050                 | \$ 26,300             | \$ 13,850              | 53%                   |
| OE30                         | Reimbursable Maint/Repair Expense          | \$ -                    | \$ -                    | \$ -                     | \$ -                  | \$ -                   | #DIV/0!               |
| OE31                         | Office Lease                               | \$ -                    | \$ 1,624                | \$ 1,624                 | \$ 1,800              | \$ 176                 | 10%                   |
| OE41                         | HR Consultant                              | \$ -                    | \$ -                    | \$ -                     | \$ 2,500              | \$ 2,500               | 100%                  |
| OE42                         | Quail Creek Engineering                    | \$ 1,800                | \$ 2,100                | \$ 300                   | \$ 10,500             | \$ 8,400               | 80%                   |
| PE03-1                       | Payroll Taxes - Administration             | \$ 7,976                | \$ 7,959                | \$ (18)                  | \$ -                  | \$ -                   |                       |
| PE06-1                       | Employee Wages - Administration            | \$ 104,267              | \$ 104,033              | \$ (234)                 | \$ -                  | \$ -                   |                       |
| PE03-7                       | Payroll Taxes - Quail Creek                | \$ 14                   | \$ -                    | \$ (14)                  | \$ -                  | \$ -                   |                       |
| PE06-7                       | Employee Wages - Quail Creek               | \$ 177                  | \$ -                    | \$ (177)                 | \$ -                  | \$ -                   |                       |
|                              | <b>Total Administration</b>                | \$ 220,809              | \$ 235,248              | \$ 14,439                | \$ 251,600            | \$ 128,343             | 51%                   |
| <b>COMMON AREAS</b>          |  |                         |                         |                          |                       |                        |                       |
| OE16                         | Gate Maintenance & Opener Purchase         | \$ 16,289               | \$ 60,714               | \$ 44,426                | \$ 15,100             | \$ (45,614)            | -302%                 |
| OE16-1                       | Gate System Improvements (RFID, etc)       | \$ -                    | \$ -                    | \$ -                     | \$ -                  | \$ -                   | #DIV/0!               |
| OE17                         | Streets/Sidewalks/Lighting Maint & Repair  | \$ 9,746                | \$ 11,829               | \$ 2,084                 | \$ 15,900             | \$ 4,071               | 26%                   |
| OE17-2                       | Storm Drains                               | \$ -                    | \$ -                    | \$ -                     | \$ -                  | \$ -                   | #DIV/0!               |
| PE03-5                       | Payroll Taxes - Streets                    | \$ -                    | \$ -                    | \$ -                     | \$ -                  | \$ -                   |                       |
| PE06 -5                      | Employee Wages - Streets                   | \$ -                    | \$ -                    | \$ -                     | \$ -                  | \$ -                   |                       |
| OE18-1                       | Landscape Supplies & Repairs               | \$ 17,839               | \$ 24,531               | \$ 6,692                 | \$ 46,100             | \$ 21,569              | 47%                   |
| OE18-2                       | CCWD Water                                 | \$ -                    | \$ -                    | \$ -                     | \$ -                  | \$ -                   | #DIV/0!               |
| OE18-3                       | Landscape Equipment Gas & Oil              | \$ 5,993                | \$ 3,514                | \$ (2,479)               | \$ 9,400              | \$ 5,886               | 63%                   |
| OE18-4                       | Landscape Equipment Repair/Replacement     | \$ 8,358                | \$ 38,111               | \$ 29,753                | \$ 44,300             | \$ 6,189               | 14%                   |
| PE03-2                       | Payroll Taxes - Common Areas               | \$ 8,037                | \$ 9,423                | \$ 1,386                 | \$ -                  | \$ -                   |                       |
| PE06 -2                      | Employee Wages - Common Areas              | \$ 105,064              | \$ 121,188              | \$ 16,124                | \$ -                  | \$ -                   |                       |
|                              | <b>Total Common Areas</b>                  | \$ 171,326              | \$ 269,311              | \$ 97,986                | \$ 130,800            | \$ (7,900)             | -6%                   |
| <b>MOSQUITO ABATEMENT</b>    |  |                         |                         |                          |                       |                        |                       |
| OE22-1                       | Mosquito Control Products                  | \$ 376                  | \$ 306                  | \$ (70)                  | \$ 19,700             | \$ 19,394              | 98%                   |
| OE22-2                       | Mosquito Abatement Monitoring & Testing    | \$ 538                  | \$ 1,844                | \$ 1,306                 | \$ 4,500              | \$ 2,656               | 59%                   |

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

|   |   | ACTUALS      |              |              | BUDGET      |             |           |
|---|---|--------------|--------------|--------------|-------------|-------------|-----------|
|   |   | Last Year    | This Year    | Variance     | This year's | \$ Budget   | % Budget  |
| EXPENDITURES                              |   | July - Nov   | July - Nov   | Incl/ (Decr) | BUDGET      | Remaining   | Remaining |
| OE22-3                                    | Mosquito Abatement Vehicles Gas & Oil             | \$ 5,638     | \$ 8,731     | \$ 3,093     | \$ 13,800   | \$ 5,069    | 37%       |
| OE22-4                                    | Mosquito Abatement Equipment Maintenance          | \$ 8,729     | \$ 5,612     | \$ (3,118)   | \$ 15,500   | \$ 9,889    | 64%       |
| PE03-4                                    | Payroll Taxes - Mosquito Abatement                | \$ 309       | \$ 798       | \$ 489       |             |             |           |
| PE06-4                                    | Employee Wages - Mosquito Abatement               | \$ 4,040     | \$ 10,428    | \$ 6,387     |             |             |           |
| PE03-6                                    | Payroll Taxes - Wetlands                          | \$ -         | \$ -         | \$ -         |             |             |           |
| PE06-6                                    | Employee Wages - Wetlands                         | \$ -         | \$ -         | \$ -         |             |             |           |
|   | <b>Total Mosquito Abatement</b>                   | \$ 19,630    | \$ 27,718    | \$ 8,087     | \$ 53,500   | \$ 37,008   | 69%       |
|   | <i>Less: Distributed Payroll to Service Areas</i> | \$ (229,885) | \$ (253,828) | \$ (23,944)  |             |             |           |
|   | <b>TOTAL SERVICES &amp; SUPPLIES</b>              | \$ 181,881   | \$ 278,449   | \$ 96,568    | \$ 435,900  | \$ 157,451  | 36%       |
| <b>PERSONNEL COSTS</b>                    |   |              |              | \$ -         |             | \$ -        |           |
| PE01                                      | Worker Compensation Insurance                     | \$ -         | \$ 864       | \$ 864       | \$ 12,700   | \$ 11,836   | 93%       |
| PE02                                      | Health insurance                                  | \$ 37,937    | \$ 33,743    | \$ (4,194)   | \$ 114,500  | \$ 80,757   | 71%       |
| PE03                                      | Payroll Taxes                                     | \$ 17,714    | \$ 19,982    | \$ 2,269     | \$ 46,300   | \$ 26,318   | 57%       |
| PE04                                      | Processing Fees                                   | \$ 703       | \$ 1,025     | \$ 322       | \$ 1,800    | \$ 775      | 43%       |
| PE05                                      | Directors Stipend                                 | \$ -         | \$ -         | \$ -         | \$ 6,000    | \$ 6,000    | 100%      |
|   | Retirement  |              |              | \$ -         | \$ 6,000    |             | 0%        |
| PE06                                      | Employee Wages                                    | \$ 231,358   | \$ 257,656   | \$ 26,298    | \$ 578,300  | \$ 320,644  | 55%       |
|   | <b>TOTAL PERSONNEL COSTS</b>                      | \$ 287,712   | \$ 313,270   | \$ 25,558    | \$ 765,600  | \$ 446,330  | 58%       |
| <b>EQUIPMENT OUTLAY</b>                   |   |              |              |              |             |             |           |
| CO04                                      | Trailer/Spray Rig/Tractor                         | \$ 19,614    | \$ -         | \$ (19,614)  | \$ 5,000    | \$ 5,000    | 100%      |
| CO04                                      | Concrete Grinder                                  | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | #DIV/0!   |
| CO04                                      | Turfco Torrent Blower                             | \$ 11,537    | \$ -         | \$ (11,537)  | \$ -        | \$ -        | #DIV/0!   |
| CO04                                      | Cart Replace - Honda Pioneer                      | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | #DIV/0!   |
| CO04                                      | Water Truck Transmission                          | \$ -         | \$ 5,090     | \$ 5,090     | \$ 7,700    | \$ 2,610    | 34%       |
| CO04                                      | New Turf Mower                                    | \$ -         | \$ 2,862     | \$ 2,862     | \$ 37,000   | \$ 34,138   | 92%       |
| CO10                                      | Cart Replace - Honda Pioneer W/ Cab               | \$ 25,587    | \$ -         | \$ (25,587)  | \$ -        | \$ -        | #DIV/0!   |
|   | <b>TOTAL EQUIPMENT OUTLAY</b>                     | \$ 56,738    | \$ 7,952     | \$ (48,786)  | \$ 49,700   | \$ 36,748   | 74%       |
| <b>CAPITAL OUTLAY/STUDIES/ASSESEMENTS</b> |   |              |              |              |             |             |           |
| OE53-2                                    | Landscape Design                                  | \$ 16,157    | \$ 18,462    | \$ 2,305     | \$ -        | \$ (18,462) | #DIV/0!   |
| OE53-1                                    | Landscape Improvements                            | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | #DIV/0!   |
| OE51-4                                    | Road Improvement (1)                              | \$ -         | \$ -         | \$ -         | \$ 100,000  | \$ 100,000  | 100%      |
| OE51-1                                    | Road Project Assessment & Design (Willdan)        | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | #DIV/0!   |
| OE51-2                                    | Road Project Management                           | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | #DIV/0!   |
| OE51-5                                    | Road Improvements PHASE II                        | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | #DIV/0!   |
| OE51-6                                    | CM Services (Willdan)                             | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | #DIV/0!   |
| OE51-7                                    | Drainage Basin Repairs                            | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | #DIV/0!   |
| OE51-8                                    | Road Development Standards                        | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | #DIV/0!   |
| OE54-1                                    | Office Building Paint                             | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | #DIV/0!   |
| OE54-2                                    | Office Building Siding and Trim                   | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | #DIV/0!   |
| OE54-3                                    | Office Building Renovation                        | \$ -         | \$ 96        | \$ 96        | \$ -        | \$ (96)     | #DIV/0!   |
| OE54-4                                    | Security  | \$ 10,200    | \$ -         | \$ (10,200)  | \$ 1,000    | \$ 1,000    | 100%      |
| TBD                                       | General Engineering                               |              |              | \$ -         | \$ 15,000   |             | 0%        |
| TBD                                       | Gate Gontroller Replace and Security Upgrade      |              |              | \$ -         | \$ 34,200   |             | 0%        |
| OE54-5                                    | Sidewalk Replacement                              | \$ -         | \$ 4,775     | \$ 4,775     | \$ 150,000  | \$ 145,225  | 97%       |
| TBD                                       | Mosquito Abatement Cargo Container                | \$ -         | \$ -         | \$ -         | \$ -        | \$ -        | #DIV/0!   |

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

November 2023

|  | ACTUALS                 |                         |                         | BUDGET                |                        |                       |
|--|-------------------------|-------------------------|-------------------------|-----------------------|------------------------|-----------------------|
|  | Last Year<br>July - Nov | This Year<br>July - Nov | Variance<br>Inc/ (Decr) | This year's<br>BUDGET | \$ Budget<br>Remaining | % Budget<br>Remaining |
| <b>EXPENDITURES</b>                    |                         |                         |                         |                       |                        |                       |
| <b>TOTAL STUDIES &amp; ASSESSMENTS</b> | \$ 26,357               | \$ 23,333               | \$ (3,024)              | \$ 300,200            | \$ 82,442              | 27%                   |
| <b>DEBT SERVICE</b>                    |                         |                         |                         |                       |                        |                       |
| OE20 John Deere Financing              | \$ -                    | \$ -                    | \$ -                    | \$ -                  | \$ -                   | #DIV/0!               |
| OE21 John Deere Financing              | \$ 5,257                | \$ 5,257                | \$ -                    | \$ 12,616             |                        | 0%                    |
| OE20-01 Interest Expense               | \$ -                    | \$ -                    | \$ -                    |                       |                        | #DIV/0!               |
| OE20-3 Series 2018 Installment Sale    | \$ -                    | \$ -                    | \$ -                    |                       |                        | #DIV/0!               |
| OE20-4 Phase 1 Road Improvements       | \$ 41,071               | \$ 41,076               | \$ 5                    | \$ 81,722             | \$ 40,646              | 50%                   |
| OE20-5 Phase 2 Road Improvements       | \$ 57,857               | \$ 57,865               | \$ 8                    | \$ 115,160            | \$ 57,295              | 50%                   |
| <b>TOTAL DEBT SERVICE</b>              | \$ 104,185              | \$ 104,198              | \$ 13                   | \$ 209,498            | \$ 97,941              | 47%                   |
| <b>TOTAL EXPENSES</b>                  | \$ 656,872              | \$ 727,200              | \$ 70,328               | \$ 1,760,898          | \$ 820,913             | 47%                   |

| <b>PAYMENTS AND ASSESSMENTS RECEIVED</b>  |   |              |              |             |              |                |
|---|---|--------------|--------------|-------------|--------------|----------------|
| <b>Assessment Income</b>                  |   |              |              |             |              |                |
|   | Pymt No. 3: (5%) Aug 2022 (FY21)        | \$ -         | \$ -         | \$ -        | \$ 74,424    | \$ 74,424      |
|   | Pymt No. 1: (55%) Feb 2023 (FY22)       | \$ -         | \$ -         | \$ -        | \$ 818,660   | \$ 818,660     |
|   | Pymt No. 2: (40%) May 2023 (FY22)       | \$ -         | \$ -         | \$ -        | \$ 595,389   | \$ 595,389     |
|   | <b>Total Assessment Income</b>          | \$ -         | \$ -         | \$ -        | \$ 1,488,473 | \$ 1,488,473   |
| <b>Reimbursement Income</b>               |   |              |              |             |              |                |
|   | <b>Total Reimbursement Income</b>       |              | \$ -         | \$ -        | \$ -         | \$ -           |
| <b>Other Income</b>                       |   |              |              |             |              |                |
| IN03                                      | Weed Abatement                          | \$ 75        | \$ 2,100     | \$ 2,025    | \$ 5,100     | \$ 3,000 59%   |
| IN05                                      | Investment Interest                     | \$ 558       | \$ 28,617    | \$ 28,058   | \$ 48,000    | \$ 19,383 40%  |
| IN06                                      | Interest - County                       | \$ 87        | \$ 131       | \$ 44       | \$ 400       | \$ 269 67%     |
| IN30                                      | Exp Reimbursement Income                | \$ -         | \$ -         | \$ -        | \$ -         | \$ - #DIV/0!   |
| IN41                                      | Gate Opener Income                      | \$ 305       | \$ 665       | \$ 360      | \$ 900       | \$ 235 26%     |
| IN59                                      | Rebates                                 | \$ 1,194     | \$ -         | \$ (1,194)  | \$ 12,000    | \$ 12,000 100% |
| IN70                                      | Quail Creek Deposits                    | \$ -         | \$ -         | \$ -        | \$ -         | \$ - #DIV/0!   |
|   | <b>Total Other Income</b>               | \$ 2,220     | \$ 31,512    | \$ 29,293   | \$ -         | \$ (31,512)    |
|   | <b>TOTAL PAYMENTS &amp; ASSESSMENTS</b> | \$ 2,220     | \$ 31,512    | \$ 29,293   | \$ 1,554,873 | \$ 1,491,848   |
|   | <b>Net Income</b>                       | \$ (654,653) | \$ (695,688) | \$ (41,035) | \$ (206,025) | \$ 489,663     |
| <b>Other Financing Sources &amp; Uses</b> |   |              |              |             |              |                |
|   | <b>Budget Balance</b>                   |              | \$ -         | \$ -        | \$ -         | \$ -           |
|   |   |              | \$ (695,688) | \$ -        | \$ -         | \$ -           |

# Copper Valley Community Services District

## Balance Sheet

As of November 30, 2023

|  | TOTAL               |
|--|---------------------|
| <b>ASSETS</b>                              |                     |
| Current Assets                             |                     |
| Bank Accounts                              |                     |
| 1000 Umpqua Bank Checking                  | 165,437             |
| 1020 Cash - Fund 2188                      | -919                |
| 1040 Local Agency Investment Fund (LAIF)   | 109,389             |
| 1090 CA Class Savings                      | 815,458             |
| <b>Total Bank Accounts</b>                 | <b>\$1,089,365</b>  |
| <b>Total Current Assets</b>                | <b>\$1,089,365</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>\$15,775,959</b> |
| <b>LIABILITIES AND EQUITY</b>              |                     |
| Liabilities                                |                     |
| Current Liabilities                        |                     |
| Accounts Payable                           |                     |
| 2000 Accounts Payable                      | 19,180              |
| <b>Total Accounts Payable</b>              | <b>\$19,180</b>     |
| Credit Cards                               |                     |
| 2050 Umpqua CSDA Visa                      | 16,454              |
| <b>Total Credit Cards</b>                  | <b>\$16,454</b>     |
| Other Current Liabilities                  |                     |
| 2100 Payroll Taxes Payable                 | 2,008               |
| 2150 Accrued Payroll                       | 24,784              |
| 2200 Sales Tax Payable                     | 0                   |

# Copper Valley Community Services District

## Balance Sheet

As of November 30, 2023

|  | TOTAL               |
|--|---------------------|
| <b>Total Other Current Liabilities</b> | <b>\$26,792</b>     |
| <b>Total Current Liabilities</b>       | <b>\$62,425</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>\$1,787,603</b>  |
| Equity                                 |                     |
| 3800 Developer Capital Contributions   | 12,198,796          |
| 3900 Fund Balance                      | 932,708             |
| 3905 Net Investment in Capital Assets  | 1,552,539           |
| Net Income                             | -695,688            |
| <b>Total Equity</b>                    | <b>\$13,988,355</b> |
| <b>TOTAL LIABILITIES AND EQUITY</b>    | <b>\$15,775,959</b> |

Copper Valley Community Services District  
**1000 Umpqua Bank Checking, Period Ending 11/30/2023**

**RECONCILIATION REPORT**

Reconciled on: 12/07/2023

Reconciled by: Ever Ventura

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

| Summary                                      | USD               |
|--|-------------------|
| Statement beginning balance.....             | 137,430.33        |
| Checks and payments cleared (43).....        | -109,976.76       |
| Deposits and other credits cleared (4).....  | 150,095.00        |
| Statement ending balance.....                | <u>177,548.57</u> |
| Uncleared transactions as of 11/30/2023..... | -12,111.43        |
| Register balance as of 11/30/2023.....       | 165,437.14        |

**Details**

Checks and payments cleared (43)

| DATE       | TYPE         | REF NO. | PAYEE                              | AMOUNT (USD) |
|------------|--------------|---------|------------------------------------|--------------|
| 10/17/2023 | Bill Payment | 3159    | Adventist Health - Sonora          | -309.00      |
| 10/17/2023 | Bill Payment | 3161    | Benchmark Engineering              | -3,770.00    |
| 11/01/2023 | Check        | dm      | John Deere Financial               | -1,051.30    |
| 11/03/2023 | Check        | dm      | Ralph M. McGeorge                  | -2,755.58    |
| 11/03/2023 | Check        | dm      | Gregory Hebard                     | -2,666.74    |
| 11/03/2023 | Check        | dm      | DAMON H WAITE                      | -1,803.72    |
| 11/03/2023 | Check        | dm      | NICHOLAS B PATRICK                 | -1,810.15    |
| 11/03/2023 | Check        | dm      | MATTHEW MOTTER                     | -1,710.32    |
| 11/03/2023 | Check        | dm      | Mitchell McDonald                  | -1,725.40    |
| 11/03/2023 | Check        | dm      | NICOLE D MC CUTCHEN                | -300.00      |
| 11/03/2023 | Check        | dm      | NICOLE D MC CUTCHEN                | -2,732.84    |
| 11/03/2023 | Check        | dm      | PETER J KAMPA                      | -2,544.22    |
| 11/03/2023 | Check        | dm      | CHRIS JACOBS                       | -2,043.45    |
| 11/03/2023 | Check        | dm      | Gregory Hebard                     | -400.00      |
| 11/07/2023 | Check        | dm      | CA EDD                             | -1,224.03    |
| 11/08/2023 | Check        | dm      | IRS                                | -6,193.17    |
| 11/20/2023 | Check        | dm      | PETER J KAMPA                      | -2,544.22    |
| 11/20/2023 | Check        | dm      | NICOLE D MC CUTCHEN                | -300.00      |
| 11/20/2023 | Check        | dm      | Gregory Hebard                     | -400.00      |
| 11/20/2023 | Check        | dm      | Intuit Full Service Payroll        | -152.00      |
| 11/20/2023 | Check        | dm      | Gregory Hebard                     | -2,666.74    |
| 11/20/2023 | Check        | dm      | CHRIS JACOBS                       | -1,909.49    |
| 11/20/2023 | Check        | dm      | NICOLE D MC CUTCHEN                | -2,732.86    |
| 11/20/2023 | Check        | dm      | Mitchell McDonald                  | -1,594.44    |
| 11/20/2023 | Check        | dm      | Ralph M. McGeorge                  | -2,755.57    |
| 11/20/2023 | Check        | dm      | MATTHEW MOTTER                     | -1,579.36    |
| 11/20/2023 | Check        | dm      | NICHOLAS B PATRICK                 | -1,672.67    |
| 11/20/2023 | Check        | dm      | DAMON H WAITE                      | -1,666.26    |
| 11/21/2023 | Bill Payment | 3181    | Oak Valley Hospital                | -120.00      |
| 11/21/2023 | Bill Payment | 3182    | Saddle Creek 2                     | -1,166.30    |
| 11/21/2023 | Bill Payment | 3187    | VALLEY ENTRY SYSTEMS, I...         | -12,813.60   |
| 11/21/2023 | Check        | dm      | Maintenance Fee                    | -94.55       |
| 11/21/2023 | Bill Payment | 3180    | Hunt & Sons, Inc.                  | -1,145.25    |
| 11/21/2023 | Bill Payment | 3183    | SDRMA-Health Ins.                  | -7,786.80    |
| 11/21/2023 | Bill Payment | 3175    | Aramark Uniform Service            | -327.19      |
| 11/21/2023 | Bill Payment | 3176    | Benchmark Engineering              | -4,637.50    |
| 11/21/2023 | Bill Payment | 3177    | California Special Districts As... | -4,095.00    |
| 11/21/2023 | Bill Payment | 3178    | CV Development Partners, LLC       | -1,624.00    |
| 11/21/2023 | Bill Payment | 3179    | Detail Commercial Cleaning L...    | -1,500.00    |
| 11/24/2023 | Check        | dm      | CA EDD                             | -1,163.40    |
| 11/27/2023 | Check        | dm      | Umpqua Bank Commerical CC          | -14,126.78   |
| 11/27/2023 | Check        | dm      | IRS                                | -5,944.60    |

| DATE         | TYPE  | REF NO. | PAYEE       | AMOUNT (USD)       |
|--------------|-------|---------|-------------|--------------------|
| 11/28/2023   | Check | dm      | PG&E - 7193 | -418.26            |
| <b>Total</b> |       |         |             | <b>-109,976.76</b> |

## Deposits and other credits cleared (4)

| DATE         | TYPE         | REF NO. | PAYEE                        | AMOUNT (USD)      |
|--------------|--------------|---------|------------------------------|-------------------|
| 09/19/2023   | Bill Payment | 3147    | AMCA (American Mosquito C... | 0.00              |
| 11/14/2023   | Deposit      |         | Patricia Thionnet            | 10.00             |
| 11/20/2023   | Deposit      |         |                              | 85.00             |
| 11/20/2023   | Check        | dm      | Transfer                     | 150,000.00        |
| <b>Total</b> |              |         |                              | <b>150,095.00</b> |

**Additional Information**

## Uncleared checks and payments as of 11/30/2023

| DATE         | TYPE         | REF NO. | PAYEE                      | AMOUNT (USD)      |
|--------------|--------------|---------|----------------------------|-------------------|
| 11/21/2023   | Bill Payment | 3185    | VALLEY ENTRY SYSTEMS, I... | -10,025.00        |
| 11/21/2023   | Bill Payment | 3186    | Warmerdam CPA Group        | -1,900.00         |
| 11/21/2023   | Bill Payment | 3184    | USBank Equipment Finance   | -186.43           |
| <b>Total</b> |              |         |                            | <b>-12,111.43</b> |

# Copper Valley Community Services District

## Transaction Report

November 2023

| DATE                                  | TRANSACTION TYPE     | NUM  | NAME                                     | MEMO/DESCRIPTION                  | AMOUNT          |
|---------------------------------------|----------------------|------|--|-----------------------------------|-----------------|
| Umpqua Bank Checking                  |                      |      |  |                                   |                 |
| Beginning Balance                     |                      |      |  |                                   |                 |
| 11/01/2023                            | Check                | dm   | John Deere Financial                     |                                   | -1,051          |
| 11/03/2023                            | Check                | dm   | CHRIS JACOBS                             | Pay Period: 10/16/23 - 10/31/23   | -2,043          |
| 11/03/2023                            | Check                | dm   | PETER J KAMPA                            | Pay Period: 10/16/23 - 10/31/23   | -2,544          |
| 11/03/2023                            | Check                | dm   | Gregory Hebard                           | Pay Period: 10/16/23 - 10/31/23   | -2,667          |
| 11/03/2023                            | Check                | dm   | NICOLE D MC CUTCHEN                      | Pay Period: 10/16/23 - 10/31/23   | -2,733          |
| 11/03/2023                            | Check                | dm   | Ralph M. McGeorge                        | Pay Period: 10/16/23 - 10/31/23   | -2,756          |
| 11/03/2023                            | Check                | dm   | DAMON H WAITE                            | Pay Period: 10/16/23 - 10/31/23   | -1,804          |
| 11/03/2023                            | Check                | dm   | NICHOLAS B PATRICK                       | Pay Period: 10/16/23 - 10/31/23   | -1,810          |
| 11/03/2023                            | Check                | dm   | NICOLE D MC CUTCHEN                      | Pay Period: 10/16/23 - 10/31/23   | -300            |
| 11/03/2023                            | Check                | dm   | Gregory Hebard                           | Pay Period: 10/16/23 - 10/31/23   | -400            |
| 11/03/2023                            | Check                | dm   | Mitchell McDonald                        | Pay Period: 10/16/23 - 10/31/23   | -1,725          |
| 11/03/2023                            | Check                | dm   | MATTHEW MOTTER                           | Pay Period: 10/16/23 - 10/31/23   | -1,710          |
| 11/07/2023                            | Check                | dm   | CA EDD                                   |                                   | -1,224          |
| 11/08/2023                            | Check                | dm   | IRS                                      |                                   | -6,193          |
| 11/14/2023                            | Deposit              |      | Patricia Thionnet                        |                                   | 10              |
| 11/20/2023                            | Check                | dm   | Mitchell McDonald                        | Pay Period: 11/1/23 - 11/15/23    | -1,594          |
| 11/20/2023                            | Check                | dm   | DAMON H WAITE                            | Pay Period: 11/1/23 - 11/15/23    | -1,666          |
| 11/20/2023                            | Check                | dm   | NICHOLAS B PATRICK                       | Pay Period: 11/1/23 - 11/15/23    | -1,673          |
| 11/20/2023                            | Check                | dm   | CHRIS JACOBS                             | Pay Period: 11/1/23 - 11/15/23    | -1,909          |
| 11/20/2023                            | Check                | dm   | PETER J KAMPA                            | Pay Period: 11/1/23 - 11/15/23    | -2,544          |
| 11/20/2023                            | Check                | dm   | Gregory Hebard                           | Pay Period: 11/1/23 - 11/15/23    | -2,667          |
| 11/20/2023                            | Check                | dm   | NICOLE D MC CUTCHEN                      | Pay Period: 11/1/23 - 11/15/23    | -2,733          |
| 11/20/2023                            | Check                | dm   | Ralph M. McGeorge                        | Pay Period: 11/1/23 - 11/15/23    | -2,756          |
| 11/20/2023                            | Check                | dm   | MATTHEW MOTTER                           | Pay Period: 11/1/23 - 11/15/23    | -1,579          |
| 11/20/2023                            | Deposit              |      |  |                                   | 85              |
| 11/20/2023                            | Check                | dm   | Transfer                                 |                                   | 150,000         |
| 11/20/2023                            | Check                | dm   | Intuit Full Service Payroll              |                                   | -152            |
| 11/20/2023                            | Check                | dm   | NICOLE D MC CUTCHEN                      | Pay Period: 11/1/23 - 11/15/23    | -300            |
| 11/20/2023                            | Check                | dm   | Gregory Hebard                           | Pay Period: 11/1/23 - 11/15/23    | -400            |
| 11/21/2023                            | Check                | dm   | Maintenance Fee                          |                                   | -95             |
| 11/21/2023                            | Bill Payment (Check) | 3185 | VALLEY ENTRY SYSTEMS, INC.               | Invoice #'s 43552 & 43662         | -10,025         |
| 11/21/2023                            | Bill Payment (Check) | 3175 | Aramark Uniform Service                  | Acct #860084368                   | -327            |
| 11/21/2023                            | Bill Payment (Check) | 3181 | Oak Valley Hospital                      | Acct #CL0000006619                | -120            |
| 11/21/2023                            | Bill Payment (Check) | 3180 | Hunt & Sons, Inc.                        | Invoice #649898                   | -1,145          |
| 11/21/2023                            | Bill Payment (Check) | 3186 | Warmerdam CPA Group                      | Client #3665                      | -1,900          |
| 11/21/2023                            | Bill Payment (Check) | 3184 | USBank Equipment Finance                 | Invoice #512565482                | -186            |
| 11/21/2023                            | Bill Payment (Check) | 3187 | VALLEY ENTRY SYSTEMS, INC.               | Invoice #43731                    | -12,814         |
| 11/21/2023                            | Bill Payment (Check) | 3183 | SDRMA-Health Ins.                        | Member #7174                      | -7,787          |
| 11/21/2023                            | Bill Payment (Check) | 3176 | Benchmark Engineering                    | Invoice #'s 12611 ; 12612 ; 12601 | -4,638          |
| 11/21/2023                            | Bill Payment (Check) | 3177 | California Special Districts Association | 2024 Member ID #1895              | -4,095          |
| 11/21/2023                            | Bill Payment (Check) | 3178 | CV Development Partners, LLC             | 2023-24 Calaveras ground lease    | -1,624          |
| 11/21/2023                            | Bill Payment (Check) | 3179 | Detail Commercial Cleaning LLC           | Invoice #054                      | -1,500          |
| 11/21/2023                            | Bill Payment (Check) | 3182 | Saddle Creek 2                           | 12% water 7/16/23 - 9/15/23       | -1,166          |
| 11/24/2023                            | Check                | dm   | CA EDD                                   |                                   | -1,163          |
| 11/27/2023                            | Check                | dm   | Umpqua Bank Commerical CC                |                                   | -14,127         |
| 11/27/2023                            | Check                | dm   | IRS                                      |                                   | -5,945          |
| 11/28/2023                            | Check                | dm   | PG&E - 7193                              |                                   | -418            |
| <b>Total for Umpqua Bank Checking</b> |                      |      |  |                                   | <b>\$32,086</b> |
| <b>TOTAL</b>                          |                      |      |  |                                   | <b>\$32,086</b> |



Copper Valley CSD  
Quail Creek Summary

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|            |  |             |
|------------|--|-------------|
| 9/20/2021  | CV Saddle Creek deposit                | \$ 5,000.00 |
| 9/30/2021  | Pete September Payroll Payroll (6 hrs) | (218.46)    |
| 9/30/2021  | Nicole September Payroll (4 hrs)       | (162.34)    |
| 9/30/2021  | Greg September Payroll (1hr)           | (48.32)     |
| 9/30/2021  | Ralph September Payroll (1 hr)         | (34.52)     |
| 10/12/2021 | GL Gritz Engineering                   | (1,890.00)  |
| 10/31/2021 | Nicole October Payroll (2 hrs)         | (81.18)     |
| 10/31/2021 | Nicole October Payroll (1 hrs)         | (40.59)     |
| 11/10/2021 | GL Gritz Engineering                   | (900.00)    |
| 11/30/2021 | Nicole November Payroll (.5 hrs)       | (20.30)     |
| 12/3/2021  | CV Development deposit                 | 3,000.00    |
| 12/15/2021 | GL Gritz Engineering                   | (900.00)    |
| 8/9/2022   | GL Gritz Engineering                   | (1,800.00)  |
| 9/20/2022  | Niole 9/20/22 4 hrs                    | (190.59)    |
| 4/10/2023  | Benchmark Engineering                  | (875.00)    |
| 5/9/2023   | Benchmark Engineering                  | (875.00)    |
| 8/15/2023  | Benchmark Engineering                  | (700.00)    |
| 8/31/2023  | Nicole October 2022 Payroll (2 hrs)    | (95.29)     |
| 8/31/2023  | Nicole November 2022 Payroll (6 hrs)   | (285.88)    |
| 8/31/2023  | Nicole December 2022 Payroll (1.5 hrs) | (71.47)     |
| 8/31/2023  | Nicole January 2023 Payroll (4 hrs)    | (190.58)    |
| 8/31/2023  | Greg January 2023 Payroll (1 hr)       | (51.46)     |
| 8/31/2023  | Ralph January 2023 Payroll (2 Hr)      | (74.95)     |
| 8/31/2023  | Nicole February 2023 Payroll (1 Hr)    | (47.65)     |
| 8/31/2023  | Nicole March 2023 Payroll (5 Hrs)      | (238.23)    |
| 8/31/2023  | Nicole April 2023 Payroll (3 Hrs)      | (142.94)    |
| 8/31/2023  | Nicole May 2023 Payroll (1 Hr)         | (47.65)     |
| 8/31/2023  | Nicole June 2023 Payroll (2.5 Hrs)     | (119.11)    |
| 8/31/2023  | Greg June 2023 Payroll (1 hr)          | (51.46)     |
| 8/31/2023  | Ralph June 2023 Payroll (2 Hr)         | (74.95)     |
| 8/31/2023  | Nicole August 2023 Payroll (3 Hrs)     | (149.91)    |
| 10/5/2023  | Benchmark Engineering                  | (962.50)    |

\$ (3,340.31)

| COPPER VALLEY COMMUNITY SERVICES DISTRICT  |        | Quarterly Investment/Treasurer's Report |                       |                    |                  |                        |                    |                     |
|--|--------|---|-----------------------|--------------------|------------------|------------------------|--------------------|---------------------|
|  |        | Government Funds                        |                       |                    |                  |                        |                    |                     |
| 2nd Quarter Balances @ November 30, 2023   |        |   |                       |                    |                  |                        |                    |                     |
| Cash Accounts  | Acct # | Statement Interest Rate                 | YTD Interest November | General Investment | Road Reserve     | Infrastructure Reserve | Equipment Reserves | Total by Investment |
| Umquoa Bank Operating Account  | 5048   |   | -                     |                    |                  |                        |                    | 165,437.14          |
| LAIF   | 5-001  |   | 1,822.16              |                    |                  |                        |                    | 109,388.94          |
| Calaveras Fund 2188  | 2188   |   | 130.93                |                    |                  |                        |                    | (919.33)            |
| CA Class   | 0035   | 5.57%                                   | 26,794.36             | 520,572.51         | 80,231.73        | 134,904.32             | 79,749.19          | 815,457.75          |
|  |        |   | <b>28,747.45</b>      | <b>520,572.51</b>  | <b>80,231.73</b> | <b>134,904.32</b>      | <b>79,749.19</b>   | <b>1,089,364.50</b> |
|  |        |   |                       |                    |                  |                        |                    |                     |
|  |        |   |                       |                    |                  |                        |                    |                     |
| <b>YE June 30, 2024 YTD Interest Earned</b>  |        | July - Novem                            | \$ 28,747.45          |                    |                  |                        |                    |                     |
| "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**  
NOVEMBER 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, 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 October
  - b) Approval of the minutes from the Regular Board Meeting held October 15, 2024.

Motion made by vice president to approve the consent calendar for the month of November, second made by Director Coleman. Motion passes unanimously
7. **DISCUSSION AND ACTION ITEMS**
  - a) Update on the Sidewalk Rehabilitation Project 2023-003
  - b) Review of NBS Annual Report
8. **STAFF AND DIRECTOR REPORTS**
  - a) General Managers Report
  - b) Site Managers Report
9. **ADJOURNMENT @ 3:05pm**

**RESOLUTION 2025-03**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY  
COMMUNITY SERVICES DISTRICT EXTENDING APPRECIATION TO DARLENE  
DEBALDO FOR HER SERVICE ON THE BOARD OF DIRECTORS**

**WHEREAS**, Darlene DeBaldo was elected in November of 2008 and served her first term until December 7, 2012, this term was then extended from November 2012 until December 5, 2014. Darlene then was appointed June 21, 2016, then elected in November of 2016 where she served as a dedicated board member until December 6, 2024; and

**WHEREAS**, Director DeBaldo was always much stronger than you can imagine when it came to dealing with controversial matters and was always sensitive to the effective operation of the security gate and the security of the community in general; and

**WHEREAS**, Darlene was a part of Measure A getting passed to be able to provide a permanent funding source for roads, mosquito abatement, street lighting and common area maintenance; and

**WHEREAS**, Darlene was a part of the completion of road improvement projects, resulting in repaving and resurfacing of miles of streets in the community, improving aesthetics and public safety; and Darlene was also a part of the development and completion of the Operating Agreement with CV Partners, LLC regarding roles and responsibilities as well as a cost sharing agreement; and

**WHEREAS**, Darlene was a part of the sidewalk rehabilitation and crack sealing project completed in 2024, and the completion of the gate improvements and privacy updates project in 2023, and Director Darlene DeBaldo will be missed; and

**NOW THEREFORE BE IT RESOLVED**, that the Board of Directors of the Copper Valley Community Services District does hereby extend its appreciation on behalf of the community to Director Darlene DeBaldo for her service on the Board of Directors; and

**THE FOREGOING RESOLUTION** was introduced at a regular meeting of the Copper Valley Community Services District held on January 21, 2025 and was adopted by the following vote:

AYES: President Vezina, Director Albertson, Director Coleman, Director Renkoski, Director Hansen

NOES: 0

ABSTAIN: 0

ABSENT: 0

ATTEST:

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Bob Vezina, President

Board of Directors

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Peter Kampa, Board Secretary

**RESOLUTION 2025-02**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY  
COMMUNITY SERVICES DISTRICT EXTENDING APPRECIATION TO ROGER  
GOLDEN FOR HIS SERVICE ON THE BOARD OF DIRECTORS**

**WHEREAS**, Roger Golden was elected to the Board of Directors on January 17, 2017 and served diligently through the end of his term on December 17, 2024; and

**WHEREAS**, Director Golden was always passionate about the status of projects, quality of work and District finances; and

**WHEREAS**, Roger was a part of Measure A getting passed to be able to provide a permanent funding source for roads, mosquito abatement, street lighting and common area maintenance; and

**WHEREAS**, Roger was a part of the completion of road improvement projects, resulting in repaving and resurfacing of miles of streets in the community, improving aesthetics and public safety; and Roger was also a part of the development and completion of the Operating Agreement with CV Partners, LLC regarding roles and responsibilities as well as cost sharing agreement; and

**WHEREAS**, Roger was a part of the sidewalk rehabilitation and crack sealing project completed in 2024, and the completion of the gate improvements and privacy updates in 2023, and Director Roger Golden will be missed; and

**NOW THEREFORE BE IT RESOLVED**, that the Board of Directors of the Copper Valley Community Services District does hereby extend its appreciation on behalf of the community to Director Roger Golden for his service on the Board of Directors; and

**THE FOREGOING RESOLUTION** was introduced at a regular meeting of the Copper Valley Community Services District held on January 21, 2025 and was adopted by the following vote:

AYES: President Vezina, Director Albertson, Director Coleman, Director Renkoski, Director Hansen

NOES: 0

ABSTAIN: 0

ABSENT: 0

ATTEST:

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Bob Vezina, President

Board of Directors

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Peter Kampa, Board Secretary

**RESOLUTION 2025-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY  
COMMUNITY SERVICES DISTRICT UPDATING SIGNATURE CARD ON ALL DISTRICT  
BANK ACCOUNTS**

**WHEREAS**, the District has had a change in Directors which requires an update to all banking accounts to reflect the current Board of Directors for the purpose of conducting District banking business; and

**NOW THEREFORE BE IT RESOLVED**, that the Board of Directors of the Copper Valley Community Services District does hereby agree to update the District bank accounts, CA CLASS account and the Local Agency Investment fund (LAIF) account to include the current Directors as signers on the District accounts.

**Directors**

Kenneth Albertson

Michael Renkoski

Patricia Hansen

Rebecca Coleman

Bob Vezina

**THE FOREGOING RESOLUTION** was introduced at a regular meeting of the Copper Valley Community Services District held on January 21, 2025 and was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

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Bob Vezina, President

Board of Directors

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Peter Kampa, Board Secretary



Copper Valley CSD &lt;coppervalleycsd@gmail.com&gt;

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**NOC- filed copy**

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**Matt Rodgers** <mroddgers@bmeng.net>  
To: Copper Valley CSD <coppervalleycsd@gmail.com>

Fri, Jan 17, 2025 at 10:41 AM

Thank you Nicole,

We are finally done with construction, including the replacement of the light pole, which was damaged during construction operations. The scope of the work put out to bid has been completed, as well as the extra work at the intersection of Mitchell Lake and Oak Creek. The construction crews for the project should now longer be in the community. Thank you for your patience as we worked to improve the community. Please let me know if you need anything for the wrap up.

Thank you,

Matthew Rodgers

Benchmark Engineering, Inc.

[4265 Spyres Way, Suite A](#)

[Modesto, CA 95356](#)

(209) 548-9300

[mroddgers@bmeng.net](mailto:mroddgers@bmeng.net)



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**From:** Nicole McCutchen <[mccutchenconsulting@gmail.com](mailto:mccutchenconsulting@gmail.com)>

**Sent:** Friday, January 17, 2025 9:45 AM

**To:** Copper Valley CSD <[coppervalleycsd@gmail.com](mailto:coppervalleycsd@gmail.com)>

1/18/25, 9:55 AM

Gmail - NOC- filed copy

**Cc:** Matt Rodgers <[mroddgers@bmeng.net](mailto:mroddgers@bmeng.net)>; Aaron Johnson <[chrpaaron@yahoo.com](mailto:chrpaaron@yahoo.com)>; Peter Kampa <[pkampa@kampacs.com](mailto:pkampa@kampacs.com)>

**Subject:** NOC- filed copy

Nicole McCutchen  
209.272.0957



RECORDING REQUESTED BY

COPPER VALLEY  
COMMUNITY SERVICES  
DISTRICT.

AND WHEN RECORDED MAIL TO

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

NO RECORDING FEE PER GOVERNMENT CODE 6103

2025-001430

Rebecca Turner, County Clerk-Recorder  
Calaveras County, California  
01/17/2025 09:39 AM  
Recorded by: COPPER VALLEY COMMUNITY SERV

Pages: 1

Recording Fee: \$ 0.00

Taxes: \$0.00

Clerk: noneal Total: \$0.00



SPACE ABOVE THIS LINE FOR RECORDER'S USE

## Notice of Completion and Acceptance of Public Works Project

(Pursuant to Civil Code Sections 8102 and 9204)

NOTICE is hereby given by Copper Valley Community Services District, that a certain project for public work located at Copperopolis, in Calaveras County, State of California, the street address of which is 3840 Little John Road, Copperopolis, CA 95228

and described as follows: sidewalk replacement and construction, and pavement treatment

the contract for the construction of which was let to R Sutton Enterprises LLC

was actually completed on the 13<sup>th</sup> day of December, 20 24, and was accepted by Copper Valley Community Services District on the 20<sup>th</sup> day of December, 20 24.

The name and address of the owner of the property referred to above is: Copper Valley Community Services District, 3840 Little John Road, Copperopolis, CA 95228, and the nature of the interest of the owner in that property is in fee simple.

The above project for public works improvements and structures, and the property on which the improvements and structures are situated, referred to, are in the City of Copperopolis, County of Calaveras, State of California.

  
Peter Kampa, General Manager  
Copper Valley Community Services District

### VERIFICATION

I, the undersigned, declare that I am the General Manager, of Copper Valley Community Services District, and that I have read the foregoing notice and know its contents, and that the same is true to the best of my knowledge and belief.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at 15:00, California, this 13<sup>th</sup> day of Dec, 20 24

Copper Valley Community Services District

By:   
Peter Kampa, General Manager for Copper Valley Community Services District