

Special District Name: Copper Valley Community Services District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2022

District Mailing Address

Street 1 Has Address Changed?
Street 2
City State Zip
Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Scott"/>	<input type="text"/>	<input type="text" value="Baker"/>	<input type="text" value="Vice President"/>
Member 2	<input type="text" value="Larry"/>	<input type="text"/>	<input type="text" value="Hoffman"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Ken"/>	<input type="text"/>	<input type="text" value="Albertson"/>	<input type="text" value="President"/>
Member 4	<input type="text" value="Darlene"/>	<input type="text"/>	<input type="text" value="DeBaldo"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Roger"/>	<input type="text"/>	<input type="text" value="Golden"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Peter"/>	<input type="text"/>	<input type="text" value="Kampa"/>	<input type="text" value="Manager"/>	<input type="text" value="n/a"/>
Official 2	<input type="text" value="Nicole"/>	<input type="text"/>	<input type="text" value="McCutchen"/>	<input type="text" value="Fiscal Officer"/>	<input type="text" value="n/a"/>
Official 3	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Lanzone"/>	<input type="text" value="Attorney"/>	<input type="text" value="n/a"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
Telephone Email

Independent Auditor

Firm Name
First Name M. I. Last Name
Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.
 BCU DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?
City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District Name: Copper Valley Community Services District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (1 of 5) (Record Completed)

Pest Control

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governme Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax	273,566					27
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	273,566	0	0	0	0	27
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	177					
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	177	0	0	0	0	
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	
R28. Intergovernmental – Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	
R34. Other Revenues	6,658					
R35. Total Revenues	\$280,401	\$0	\$0	\$0	\$0	\$28

Expenditures

R36. Salaries and Wages	97,741					9
R37. Employee Benefits	15,136					1
R38. Services and Supplies	109,635					10
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal Payments						
R41. Other Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	
R46. Capital Outlay	12,572					1
R47. Other Expenditures						
R48. Total Expenditures	\$235,084	\$0	\$0	\$0	\$0	\$23
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$45,317	\$0	\$0	\$0	\$0	\$4
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets	800					
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$800	\$0	\$0	\$0	\$0	
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	
R66. Net Change in Fund Balances	\$46,117	\$0	\$0	\$0	\$0	\$4
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$267,811	\$0	\$0	\$0	\$0	\$26
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$313,928	\$0	\$0	\$0	\$0	\$31

Special District Name: Copper Valley Community Services District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (2 of 5) (Record Completed)

Police Protection and Personal Safety ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governme Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)						
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax	207,612					20
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	207,612	0	0	0	0	20
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	177					
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	177	0	0	0	0	
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief						
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	0	0	0	0	0	
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	
R34.	Other Revenues	6,658					
R35.	Total Revenues	\$214,447	\$0	\$0	\$0	\$0	\$21

Expenditures

R36. Salaries and Wages	97,741					9
R37. Employee Benefits	15,136					1
R38. Services and Supplies	58,586					5
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal Payments						
R41. Other Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	
R46. Capital Outlay	6,951					
R47. Other Expenditures						
R48. Total Expenditures	\$178,414	\$0	\$0	\$0	\$0	\$17
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$36,033	\$0	\$0	\$0	\$0	\$3
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets	800					
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$800	\$0	\$0	\$0	\$0	
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	
R66. Net Change in Fund Balances	\$36,833	\$0	\$0	\$0	\$0	\$3
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$239,112	\$0	\$0	\$0	\$0	\$23
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$275,945	\$0	\$0	\$0	\$0	\$27

Special District Name: Copper Valley Community Services District
 Special Districts' Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (3 of 5) (Record Completed)

Recreation and Park ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governme Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)						
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax	222,293					22
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	222,293	0	0	0	0	22
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	177					
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	177	0	0	0	0	
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief						
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	0	0	0	0	0	
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	
R34.	Other Revenues	6,658					
R35.	Total Revenues	\$229,128	\$0	\$0	\$0	\$0	\$22

Expenditures

R36. Salaries and Wages	97,741					9
R37. Employee Benefits	15,136					1
R38. Services and Supplies	58,586					5
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal Payments						
R41. Other Principal Payments on Long-Term Debt	11,169					1
R42. Interest Payments on Long-Term Debt	1,447					
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	12,616	0	0	0	0	1
R46. Capital Outlay	6,951					
R47. Other Expenditures						
R48. Total Expenditures	\$191,030	\$0	\$0	\$0	\$0	\$19
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$38,098	\$0	\$0	\$0	\$0	\$3
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets	800					
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$800	\$0	\$0	\$0	\$0	
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	
R66. Net Change in Fund Balances	\$38,898	\$0	\$0	\$0	\$0	\$3
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$268,527	\$0	\$0	\$0	\$0	\$26
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$307,425	\$0	\$0	\$0	\$0	\$30

Special District Name: Copper Valley Community Services District
 Special Districts' Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (4 of 5) (Record Completed)

Resource Conservation ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governme Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)						
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax	207,612					20
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	207,612	0	0	0	0	20
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	177					
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	177	0	0	0	0	
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief						
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	0	0	0	0	0	
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	
R34.	Other Revenues	6,658					
R35.	Total Revenues	\$214,447	\$0	\$0	\$0	\$0	\$21

Expenditures

R36. Salaries and Wages	97,741					9
R37. Employee Benefits	15,136					1
R38. Services and Supplies	58,586					5
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal Payments						
R41. Other Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	
R46. Capital Outlay	6,951					
R47. Other Expenditures						
R48. Total Expenditures	\$178,414	\$0	\$0	\$0	\$0	\$17
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$36,033	\$0	\$0	\$0	\$0	\$3
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets	800					
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$800	\$0	\$0	\$0	\$0	
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	
R66. Net Change in Fund Balances	\$36,833	\$0	\$0	\$0	\$0	\$3
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$239,110	\$0	\$0	\$0	\$0	\$23
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$275,943	\$0	\$0	\$0	\$0	\$27

Special District Name: Copper Valley Community Services District
 Special Districts' Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (5 of 5) (Record Completed)

Streets and Roads - Construction and Maintenance ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governme Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)						
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax	436,696					43
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	436,696	0	0	0	0	43
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	177					
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	177	0	0	0	0	
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief						
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	0	0	0	0	0	
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	
R34.	Other Revenues	6,658					
R35.	Total Revenues	\$443,531	\$0	\$0	\$0	\$0	\$44

Expenditures

R36. Salaries and Wages	97,742					9
R37. Employee Benefits	15,134					1
R38. Services and Supplies	58,586					5
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal Payments						
R41. Other Principal Payments on Long-Term Debt	148,813					14
R42. Interest Payments on Long-Term Debt	48,062					4
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	196,875	0	0	0	0	19
R46. Capital Outlay	6,952					
R47. Other Expenditures						
R48. Total Expenditures	\$375,289	\$0	\$0	\$0	\$0	\$37
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$68,242	\$0	\$0	\$0	\$0	\$6
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets	800					
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$800	\$0	\$0	\$0	\$0	
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	
R66. Net Change in Fund Balances	\$69,042	\$0	\$0	\$0	\$0	\$6
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$339,662	\$0	\$0	\$0	\$0	\$33
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$408,704	\$0	\$0	\$0	\$0	\$40

Special District Name: Copper Valley Community Services District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2022

R01. Purpose of Debt (1 of 3) (Record Completed)	Installment Sale
R02. Nature of Revenue Pledged	assessment revenue
R03. Debt Type	Other
R04. Fund Type	Governmental
SD05. Activity	Streets and Roads - Construction and Maintenance
R06. Year of Issue	2018
R07. Beginning Maturity Year	2019
R08. Ending Maturity Year	2028
R09. Principal Authorized	700,000
R10. Principal Received to Date	700,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$524,269
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	69,707
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$454,562
R19. Principal Outstanding, Current Portion	71,369
R20. Principal Outstanding, Noncurrent Portion	\$383,193
R21. Interest Paid in Current Fiscal Year	12,015
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Copper Valley Community Services District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2022

R01. Purpose of Debt (2 of 3) (Record Completed)	Lease purchase tractor
R02. Nature of Revenue Pledged	General
R03. Debt Type	Other
R04. Fund Type	Governmental
SD05. Activity	Recreation and Park
R06. Year of Issue	2019
R07. Beginning Maturity Year	2019
R08. Ending Maturity Year	2024
R09. Principal Authorized	54,970
R10. Principal Received to Date	54,970
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$30,218
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	11,169
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$19,049
R19. Principal Outstanding, Current Portion	11,829
R20. Principal Outstanding, Noncurrent Portion	\$7,220
R21. Interest Paid in Current Fiscal Year	1,447
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Copper Valley Community Services District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2022

R01. Purpose of Debt (3 of 3) (Record Completed)	Series B Installment Plan
R02. Nature of Revenue Pledged	General Revenue
R03. Debt Type	Notes
R04. Fund Type	Governmental
SD05. Activity	Streets and Roads - Construction and Maintena
R06. Year of Issue	2020
R07. Beginning Maturity Year	2021
R08. Ending Maturity Year	2035
R09. Principal Authorized	1,407,648
R10. Principal Received to Date	1,407,648
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$1,330,673
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	79,106
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$1,251,567
R19. Principal Outstanding, Current Portion	81,297
R20. Principal Outstanding, Noncurrent Portion	\$1,170,270
R21. Interest Paid in Current Fiscal Year	36,047
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Copper Valley Community Services District
Special Districts' Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2022

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Notes								
Series B Installment Plan	2020	1,330,673	0	79,106	1,251,567	81,297	1,170,270	36,047
Other								
Installment Sale	2018	524,269	0	69,707	454,562	71,369	383,193	12,015
Lease purchase tractor	2019	30,218	0	11,169	19,049	11,829	7,220	1,447
Total Governmental Debt:		\$1,885,160	\$0	\$159,982	\$1,725,178	\$164,495	\$1,560,683	\$49,509

Special District Name: Copper Valley Community Services District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	209,491		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$209,491	\$0	\$0
R06. Debt Service	209,491		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Copper Valley Community Services District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Assets						
R01. Cash and Investments	1,581,945					1,581,945
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$1,581,945	\$0	\$0	\$0	\$0	\$1,581,945
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$1,581,945	\$0	\$0	\$0	\$0	\$1,581,945
Liabilities						
R19. Accounts Payable						
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted	212,373					212,373
R35. Committed						
R36. Assigned						

R37. Unassigned	1,369,572					1,369,
R38. Total Fund Balances (Deficits)	\$1,581,945	\$0	\$0	\$0	\$0	\$1,581,
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$1,581,945	\$0	\$0	\$0	\$0	\$1,581,

Special District Name: Copper Valley Community Services District
Special Districts' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2022

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
R00.5 Lease Receivable		
Capital Assets		
R01. Land	10,344,000	
R02. Buildings and Improvements	145,569	
R03. Equipment	531,242	
R04. Infrastructure	4,377,023	
R05. Intangible Assets – Amortizable		
R05.5 Lease Assets (Lessee)		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-1,694,140	
R10 Net Pension Asset		
R11 Net OPEB Asset		
R12 Other Noncurrent Assets 1		
R13 Other Noncurrent Assets 2		
R14 Other Noncurrent Assets 3		
R15. Total Noncurrent Assets	\$13,703,694	
Deferred Outflows of Resources		
R16 Related to Pensions		
R17 Related to OPEB		
R18 Related to Debt Refunding		
R19 Other Deferred Outflows of Resources		
R20. Total Deferred Outflows of Resources	\$0	
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$13,703,694	
Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		1,251,567
R30. Other (Other Long-Term Debt)		473,611
R31. Construction Financing – Federal		

R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		0
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$1,725,178
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R42.5 Related to Leases		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$1,725,178

Special District Name: Copper Valley Community Services District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2022

R01. Appropriations Limit	1,567,113
R02. Total Annual Appropriations Subject to the Limit	1,381,954
R03. Revenues Received (Over) Under Appropriations Limit	\$185,159

Special District Name: Copper Valley Community Services District
 Special Districts' Financial Transactions Report
 Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	1
Governmental Revenues				
R01. General	1,381,954			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$1,381,954			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$0	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$0	
R36.5	Total Revenues	\$1,381,954	\$0	\$0	
Governmental Expenditures					
R37.	General	1,158,231			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$1,158,231			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$1,158,231	\$0	\$0	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$227,723	\$0	\$0	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$1,354,222	\$0	\$0	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$1,581,945	\$0	\$0	
Assets					
R79.	Total Current Assets	1,581,945			
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$1,581,945	\$0	\$0	
Liabilities					
R82.	Total Current Liabilities				
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$0	
R85.	Total Fund Balance/Net Position (Deficit)	\$1,581,945	\$0	\$0	

Special District Name: Copper Valley Community Services District
Special Districts' Financial Transactions Report
Parcel Tax - Statistical Data
(To Be Completed by Levying Entity)

Fiscal Year: 2022

Parcel Tax Name (1 of 1) (Record Completed)

Measure A Special Tax

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$1,914.47	Parcel (Flat Rate)	560 parcels
	Select	

Delete

Add

Recreational Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$2,266.29	Acre	3.14 acres
\$71,790.05	Parcel (Flat Rate)	Golf Course Property
	Select	

Delete

Delete

Add

Unimproved/Undeveloped Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$809.38	Parcel (Flat Rate)	266 Parcels
	Select	

Delete

Add

Select Add Type

B. The Number of Parcels Subject to the Parcel Tax 827

C. The Number of Parcels Exempt from the Parcel Tax

D. The Sunset Date of the Parcel Tax, if any

E. The Amount of Revenue Received from the Parcel Tax (Annually) 1,347,779

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/> Agriculture and Fair
<input type="checkbox"/> Air Quality and Pollution Control
<input type="checkbox"/> Airport Purpose
<input type="checkbox"/> Ambulance Service and Emergency Medical Services
<input type="checkbox"/> Amusement
<input type="checkbox"/> Animal Control
<input type="checkbox"/> Broadband and Cable Services
<input type="checkbox"/> Cemetery
<input type="checkbox"/> Conduit Financing
<input checked="" type="checkbox"/> Drainage and Drainage Maintenance

<input type="checkbox"/> Library Services
<input type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Memorial
<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Parking
<input checked="" type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/> Police Protection, Personal Safety, and Public Safety
<input checked="" type="checkbox"/> Recreation and Park, Open Space
<input checked="" type="checkbox"/> Resource Conservation

<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input checked="" type="checkbox"/>	Landscaping

<input type="checkbox"/>	Snow Removal
<input checked="" type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input checked="" type="checkbox"/>	Weed Abatement

Special District of Copper Valley Community Services District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Pest Control) Construction deposits, rebates, expense reimbursements
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Pest Control) More expenses last year resulted in greater revenue allocation to pest control
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Pest Control) More direct allocation method in 21/22
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Police Protection and Personal Safety) Rebates, expense reimbursements, developer deposits
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Police Protection and Personal Safety) Change in allocation method for 21/22
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Police Protection and Personal Safety) Lower % of expense allocation in 21/22
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Recreation and Park) Rebates, expense reimbursements and developer deposits
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Recreation and Park) More salary allocated in 21/22 based on allocation method
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Recreation and Park) Less service and supply allocated based on allocation method
RevenuesExpendituresChangesFundBalances	(R41)Gen-OtherPrincipalPaymentsonLongTermDebt	(Recreation and Park) Lease principal for vehicle finance purchase
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Resource Conservation) Rebates, expense reimbursements, developer deposits
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Resource Conservation) More allocated to salary based on allocation method
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Resource Conservation) Less allocated to service and supply based on allocation method
RevenuesExpendituresChangesFundBalances	(R06)Gen-ParcelTax	(Streets and Roads - Construction and Maintenance) Change in allocation method to include debt payment in allocation calc
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Streets and Roads - Construction and Maintenance) Rebates, expense reimbursements and developer deposits
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Streets and Roads - Construction and Maintenance) Change in allocation method for parcel tax
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Streets and Roads - Construction and Maintenance) Change in allocation method
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Streets and Roads - Construction and Maintenance) Change in allocation method
RevenuesExpendituresChangesFundBalances	(R41)Gen-OtherPrincipalPaymentsonLongTermDebt	(Streets and Roads - Construction and Maintenance) Principal payments for debt financing used for street improvements
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Streets and Roads - Construction and Maintenance) Prior year phase II street improvement project was completed.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No pension

Total Footnote: 21
