

Special District of Antelope Valley Resource Conservation District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2020

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="Claudette"/>	<input type="text"/>	<input type="text" value="Beck"/>	<input type="text" value="Director"/>
Member 2	<input type="text" value="Keith"/>	<input type="text"/>	<input type="text" value="Deagon"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Neal"/>	<input type="text"/>	<input type="text" value="Weisenberger"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Munz"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Jeffrey"/>	<input type="text"/>	<input type="text" value="Rankin"/>	<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="Debra"/>	<input type="text"/>	<input type="text" value="Gillis"/>	<input type="text" value="Fiscal Officer"/>	<input type="text" value="debragillis@sbcglobal.com"/>
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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or CAFR 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 of Antelope Valley Resource Conservation District
 Special Districts Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2020

Activity: (1 of 1) (Record Completed)

Resource Conservation

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	209,101					209,101
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)	53,443					53,443
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments	-48					-48
R10. Penalties and Costs of Delinquent Taxes and Assessments	451					451
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	262,947	0	0	0	0	262,947
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	547					547
R16. Rents, Leases, Concessions, and Royalties	39,780					39,780
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	40,327	0	0	0	0	40,327
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	1,044					1,044
R25. Timber Yield						
R26. Other Intergovernmental – State	162,487					162,487
R27. Total Intergovernmental – State	163,531	0	0	0	0	163,531
R28. Intergovernmental – Other						
R29. Charges for Current Services	16,218					16,218
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues	2,241					2,241
R35. Total Revenues	\$485,264	\$0	\$0	\$0	\$0	\$485,264
Expenditures						
R36. Salaries and Wages	250,717					250,717
R37. Employee Benefits	36,507					36,507
R38. Services and Supplies	175,443					175,443

R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt	24,200					24,200
R42. Interest Payments on Long-Term Debt	4,230					4,230
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	28,430	0	0	0	0	28,430
R46. Capital Outlay	47,888					47,888
R47. Other Expenditures						
R48. Total Expenditures	\$538,985	\$0	\$0	\$0	\$0	\$538,985
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-53,721	\$0	\$0	\$0	\$0	\$-53,721
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds	159,949					159,949
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
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						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other	-12,500					-12,500
R62. Total Other Financing Sources (Uses)	\$147,449	\$0	\$0	\$0	\$0	\$147,449
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$93,728	\$0	\$0	\$0	\$0	\$93,728
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$-8,801	\$0	\$0	\$0	\$0	\$-8,801
R68. Adjustment	2,910					2,910
R69. Reason for Adjustment	Final PY					
R70. Fund Balances (Deficits), End of Fiscal Year	\$87,837	\$0	\$0	\$0	\$0	\$87,837

Note:
 (R69) Gen-Reason for Adjustment: Final PY

Special District of Antelope Valley Resource Conservation 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: 2020

R01. Purpose of Debt (1 of 2) (Record Completed)	Purchased Ford Vehicle
R02. Nature of Revenue Pledged	Vehicle
R03. Debt Type	Notes
R04. Fund Type	Governmental
SD05. Activity	Resource Conservation
R06. Year of Issue	2015
R07. Beginning Maturity Year	2015
R08. Ending Maturity Year	2020
R09. Principal Authorized	30,303
R10. Principal Received to Date	30,303
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$3,158
R13. Adjustment to Principal in Current Fiscal Year	-1,482
R14. Reason for Adjustment to Principal in Current Fiscal Year	To adjust Principal Outstanding beginning balance
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	1,676
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	0
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	52
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)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: To adjust Principal Outstanding beginning balance

Special District of Antelope Valley Resource Conservation 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: 2020

R01. Purpose of Debt (2 of 2) (Record Completed)	Building improvements
R02. Nature of Revenue Pledged	Building improvements
R03. Debt Type	Loans
R04. Fund Type	Governmental
SD05. Activity	Resource Conservation
R06. Year of Issue	2020
R07. Beginning Maturity Year	2020
R08. Ending Maturity Year	2025
R09. Principal Authorized	145,000
R10. Principal Received to Date	95,388
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	
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	95,388
R16. Principal Paid in Current Fiscal Year	22,524
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$72,864
R19. Principal Outstanding, Current Portion	28,239
R20. Principal Outstanding, Noncurrent Portion	\$44,625
R21. Interest Paid in Current Fiscal Year	4,178
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 of Antelope Valley Resource Conservation District
 Special Districts Financial Transactions Report
 Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2020

	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								
Loans								
Building improvements	2020	0	95,388	22,524	72,864	28,239	44,625	4,178
Notes								
Purchased Ford Vehicle	2015	3,158	0	1,676	0	0	0	52
Total Governmental Debt:		\$3,158	\$95,388	\$24,200	\$72,864	\$28,239	\$44,625	\$4,230

Special District of Antelope Valley Resource Conservation District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt	28,430		
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$28,430	\$0	\$0
R06. Debt Service	28,430		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Antelope Valley Resource Conservation District
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	138,096					138,096
R02. Investments						
R03. Accounts Receivable (net)	30,931					30,931
R04. Taxes Receivable	10,668					10,668
R05. Interest Receivable (net)	141					141
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories	4,784					4,784
R11. Prepaid Items	5,022					5,022
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$189,642	\$0	\$0	\$0	\$0	\$189,642
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$189,642	\$0	\$0	\$0	\$0	\$189,642
Liabilities						
R19. Accounts Payable	63,975					63,975
R20. Contracts and Retainage Payable	37,830					37,830
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	\$101,805	\$0	\$0	\$0	\$0	\$101,805
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$101,805	\$0	\$0	\$0	\$0	\$101,805
Fund Balances (Deficits)						
R33. Nonspendable	9,806					9,806
R34. Restricted						
R35. Committed						
R36. Assigned	7,519					7,519
R37. Unassigned	70,512					70,512
R38. Total Fund Balances (Deficits)	\$87,837	\$0	\$0	\$0	\$0	\$87,837
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$189,642	\$0	\$0	\$0	\$0	\$189,642

Special District of Antelope Valley Resource Conservation District
 Special Districts Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2020

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
Capital Assets		
R01. Land	131,971	
R02. Buildings and Improvements	259,561	
R03. Equipment	41,496	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-144,203	
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	\$288,825	
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	\$288,825	
Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		7,519
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		72,864
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R33. Lease Principal		
R34. Net Pension Liability		0
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		64,561
R37. Other Noncurrent Liabilities 2		

R38. Other Noncurrent Liabilities 3	<input type="text"/>	<input type="text"/>
R39. Total Noncurrent Liabilities	<input type="text"/>	<input type="text" value="\$144,944"/>
Deferred Inflows of Resources		
R40 Related to Pensions	<input type="text"/>	<input type="text"/>
R41 Related to OPEB	<input type="text"/>	<input type="text"/>
R42 Related to Debt Refunding	<input type="text"/>	<input type="text"/>
R43 Other Deferred Inflows of Resources	<input type="text"/>	<input type="text"/>
R44. Total Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$0"/>
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$144,944"/>

Special District of Antelope Valley Resource Conservation District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2020

R01. Appropriations Limit	357,882
R02. Total Annual Appropriations Subject to the Limit	209,101
R03. Revenues Received (Over) Under Appropriations Limit	\$148,781

Special District of Antelope Valley Resource Conservation District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	485,264			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$485,264			
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	\$485,264	\$0	\$0	\$485,264

Governmental Expenditures

R37. General

	538,985			
R38. Special Revenue				
R39. Debt Service				
R40. Capital Projects				
R41. Permanent				
R42. Transportation				
R43. Total Governmental Expenditures	538,985			
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	538,985	\$0	\$0	538,985
R73. Transfer In				
R74. Transfer Out				
R75. Change in Fund Balance/Net Position	93,728	\$0	\$0	93,728
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	-8,801	\$0	\$0	-8,801
R77. Adjustments	2,910			2,910
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year	87,837	\$0	\$0	87,837

Assets			
R79.	Total Current Assets	189,642	189,642
R80.	Total Noncurrent Assets		
R81.	Total Assets	\$189,642	\$189,642
Liabilities			
R82.	Total Current Liabilities	101,805	101,805
R83.	Total Noncurrent Liabilities		
R84.	Total Liabilities	\$101,805	\$101,805
R85.	Total Fund Balance/Net Position (Deficit)	\$87,837	\$87,837

Special District of Antelope Valley Resource Conservation District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R16)Gen-RentsLeasesConcessionsandRoyalties	(Resource Conservation) Rental of Space
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Resource Conservation) State Grants - CalTrans
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Resource Conservation) Misc Items
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Resource Conservation) Undervalued in PY
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Resource Conservation) Overvalued in PY
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Resource Conservation) Overvalued in PY
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Resource Conservation) New Improvements
RevenuesExpendituresChangesFundBalances	(R61.5)Gen-OtherFinancingSources(Uses)Other	(Resource Conservation) Cost of Loan Issuance
RevenuesExpendituresChangesFundBalances	(R69)Gen-ReasonforAdjustment	(Resource Conservation) Adjusted to PY Final
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(2_Purchased Ford Vehicle) Paid Off Loan
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Cash from Loans
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Cash from loans
NoncurrentAssetsLiabilities	(R02)CapAsst-BuildingsImprovements	Improvements
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	Wrote off Fully Depreciated Assets
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No Pension
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	PPP Loan

Total Footnote: 16