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

Fiscal Year: 2020							
District Mailin	ng Address						
Street 1	PO Box 3396				🗹 Has Address C	hanged?	
Street 2							
City	Quartz Hill	Sta	te <sub>CA</sub> Zip <sub>93586</sub>				
Email	debragillis@sbcglobal.net						
Members of t	he Governing Body						
	First Name	M. I.	Last Name	Title			
Member 1	Claudette		Beck	Director			
Member 2	Keith		Deagon	Director			
Member 3	Neal		Weisenberger	Director			
Member 4	Dan		Munz	Director			
Member 5	Jeffrey		Rankin	Director			
Member							
District Fisca	I Officers						
	First Name	M. I.	Last Name	Title		Email	
Official 1	Debra		Gillis	Fiscal Office	r	debragillis@sbcglobal.com	
Officials							
Report Prepa	red By						
First Name	Paul	M. I.	J Last Name Kaymark				
Telephone	(951) 698-8783 ext.219	Email	pkaymark@nncpas.com				
Independent	Auditor						
Firm Name	Nigro & Nigro, PC						
First Name	Paul	M.I. J	Last Name Kaymark				
Telephone	(951) 698-8783 ext.219						
1. Is this dis	trict a component unit of a City, C	County, c	r Special District (Choose one)?	? If "Yes", ans	swer question 2. $\bigcirc$	Yes 💿 No	
	trict a blended component unit (E Financial Transactions Report (F					or Special District (Choose one)? swer questions 3 - 5.	
⊖ BCU	O 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)?							
<sup>⊖</sup> City	○ County ○ Special Dis	SUTICL					
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)? O Yes O 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

Fisc	al Year: 2020						
	Activity: (1 of 1) (Record Completed)	Resource Conserv	ation	~			
	Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental
	Taxes and Assessments						Funds
R01.	Current Secured and Unsecured (1%)	209,101					209,101
R02.	Voter-Approved Taxes	209,101					209,101
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment	53,443					53,443
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.							
R14.							
D15	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
R19.	Intergovernmental – Federal Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal						
1121.	-	0	0	0	0	0	0
R22.	Intergovernmental – State Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	1,044					1,044
R25.	Timber Yield	1,044					1,044
R26.	Other Intergovernmental – State	462.407					462.497
R27.	Total Intergovernmental – State	162,487	0	0	0	0	162,487
R28.	-	163,531	0	0	U	0	163,531
R29.	Charges for Current Services	40.010					40.040
	Contributions from Property Owners	16,218					16,218
1100.	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	\$700,204	φ0		ψυ	ψυ	ψ <del>1</del> 00,204
R36.	Salaries and Wages	250,717					250,717
R37.	Employee Benefits	36,507					36,507
R38.	Services and Supplies	175,443					175,443
		170,773					

## 1/19/2021

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Abs       Controlations to Diasde Agencies	R39.	Self-Insurance Only – Claims Paid						
Debt Service         Image Paymetes on Long-Term Debt         94, 200         Image Paymetes on Long-Term Debt         94, 200           R42.5         Lesse Puncipal         Image Paymetes on Stort-Term Notes and Warrante           R44.         Other Debt Service         Image Paymetes on Stort-Term Notes and Warrante         Image Paymetes on Stort-Term Notes and Warrante         Image Paymetes on Stort-Term Notes and Warrante           R44.         Other Debt Service         Image Paymetes on Stort-Term Notes and Warrante         Image Paymetes on Stort-Term Notes and Warrante         Image Paymetes on Stort-Term Notes and Warrante           R44.         Colate Service         Image Paymetes Ones         Image Paymetes Ones         Image Paymetes Ones           R44.         Colate Service         Image Paymetes Ones         Image Paymetes Ones         Image Paymetes Ones         Image Paymetes Ones           R44.         Total Sepanditures         Image Paymetes Ones         Image Paymetes Ones         Image Paymetes Ones         Image Paymetes Ones           R45.         Other Checkels         Image Paymetes Ones         Image Paymetes Ones         Image Paymetes Ones         Image Paymetes Ones           R45.         Other Fenended sones Notes, and Other         Image Paymetes One	P40	Contributions to Outside Agencies						
H11       Prinopal Payments on Long-Term Dect       42.00	R40.	-						
R42.       Interest Payments on Long-Term Dods       4.200 <ul> <li>4.200</li> <li>4.2</li></ul>	R41.		24,200					24,200
PR42.5       Lease Principal	R42.	Interest Payments on Long-Term Debt						
R44.       Other Debt Service       28.435       0       0       0       64.5         R45.       Total Debt Service       28.435       0       0       0       64.5         R47.       Other Expenditures       5538.285       59.0       50.0       50.0       5538.285         R48.       Total Expenditures       5538.285       59.0       50.0       50.0       5537.23         R49.       Other Expenditures       5538.285       59.0       50.0       50.0       5537.23         R50.       Long-Term Debt Proceeds       159.249       5537.23       50.0       50.0       5537.23         R51.       Deter Expenditures       5538.285       50.0       50.0       5537.23       50.0       5537.23         R51.       Deter Expenditures       5538.285       50.0       50.0       5537.23       50.0       5537.23         R51.       Deter Expenditures       159.249       159.249       159.249       159.249       159.249         R51.       Deter Expenditures       159.249       159.249       159.249       159.249       159.249         R51.       Deter Expenditures       159.249       159.249       159.249       159.249       159.249       159.	R42.5	Eease Principal						1,200
R45.       Total Debt Service       28.430       0       0       0       8.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4	R43.	Principal and Interest on Short-Term Notes and Warrants						
Active       0 <td>R44.</td> <td>Other Debt Service</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	R44.	Other Debt Service						
R46. Capital Oullay       47,888 <ul> <li>47,888</li> <li>Coll Expenditures</li> <li>S538,885</li> <li>80</li> <li>80</li></ul>	R45.	Total Debt Service	28,430	0	0	0	0	28,430
R47. Other Expenditures       5538.885       40       80	R46.	Capital Outlay						
Hass         Excess (Deficiency) of Revenues Over (Under) Expenditures         is 33721         GB         GB <thg< td=""><td>R47.</td><td>Other Expenditures</td><td></td><td></td><td></td><td></td><td></td><td></td></thg<>	R47.	Other Expenditures						
R49.         Excess (Deficiency) of Revenues Over (Under) Expanditures         \$ 53,721         30         50	R48.	Total Expenditures	\$538,985	\$0	\$0	\$0	\$0	\$538,985
Expenditures         Image: Control of Supplements           Other Innecing Sources (Uses)         150,449         150,449           R51. Other Long-Term Debt Proceeds         150,449         150,449           R51.5 Lease Obligations Proceeds         150,449         150,449           R51.5 Lease Obligations Proceeds         150,449         150,449           R51.5 Lease Obligations Proceeds         150,449         150,449           R51.7 Payments to Refinancing on Loans, Notes, and Other         150,449         150,449           R52. Refunding Bonds Proceeds         150,440         150,440           R53. Promium on Bonds Issued         150,440         150,440           R54. Discount on Bonds Issued         150,440         150,440           R55. Payments to Refunded Bond Escrow Agent         150,440         150,440           R56. Demand Bonds         150,440         150,440         150,440           R57. Proceeds from Sale of Capital Assets         150,440         150,440         150,440           R56. Septial Eases         150,440         150,440         150,440         150,440           R58. Capital Leases         151,544,440         150,440         150,440         142,540           R51. Transfers fun         150,440         150,440         142,540         142,5	R49.	Excess (Deficiency) of Revenues Over (Under)						
R50. Long-Term Debt Proceeds       159,649       159,649         R51. Other Long-Term Debt Proceeds       159,649       159,649         R51.5. Lease Obligations Proceeds       159,649       159,649         R51.6. Proceeds from Refinancing on Loans, Notes, and Other       159,649       159,649         R51.6. Proceeds from Refinancing on Loans, Notes, and Other       150,649       150,649         R51.7. Payments to Refinanced Loans, Notes, and Other       150,649       150,649         R53. Premium on Bonds Issued       150,649       150,649         R54. Discount on Bonds Issued       150,649       150,649         R55. Payments to Refunded Bond Escrow Agent       150,649       150,649         R55. Payments to Refunded Bond Escrow Agent       150,649       150,649         R55. Payments to Refunded Bond Escrow Agent       150,649       150,649         R56. Demand Bonds       150,649       150,649       150,649         R57. Proceeds from Sale of Capital Assets       150,649       150,649       150,649         R58. Capital Leases       150,649       150,649       150,649       150,649         R59. Insurance Recoveries       161,744,449       160,630       160,630       151,674,449         R61. Transfers Dut       12,500       147,449       160,630 <t< td=""><td></td><td>•</td><td>\$ 50,121</td><td><b>\$</b></td><td><u> </u></td><td><b>*</b>*</td><td><b>\$</b></td><td>\$ 00,121</td></t<>		•	\$ 50,121	<b>\$</b>	<u> </u>	<b>*</b> *	<b>\$</b>	\$ 00,121
R51. Other Long-Term Debt Proceeds	R50		150.040					150.040
R51.5 Lase Obligations Proceeds			159,949					159,949
R51.6 Proceeds from Refinancing on Loans, Notes, and Other       Image: Control of the state of		-						
R51.7 Payments to Refinanced Loans, Notes, and Other       Image: Control of Cont		-						
R52. Refunding Bonds Proceeds		-						
R53.       Premium on Bonds Issued		•						
R4.       Discount on Bonds Issued		-						
R55. Payments to Refunded Bond Escrow Agent								
R66.       Demand Bonds								
R57. Proceeds from Sale of Capital Assets								
R58. Capital Leases								
R59. Insurance Recoveries								
R60. Transfers In								
R61. Transfers Out       Image: Control of the state of								
R61.5 Other Financing Sources (Uses) - Other       -12,500       -12,500         R62.       Total Other Financing Sources (Uses)       \$147,449       \$0       \$0       \$0       \$147,449         Special and Extraordinary Items       \$147,449       \$0       \$0       \$0       \$147,449         R63.       Special and Extraordinary Items       Image: Control of the second secon								
R62.       Total Other Financing Sources (Uses)       \$147,449       \$0       \$0       \$0       \$00       \$147,449         Special and Extraordinary Items       Special and Extraordinary Items       Image: Control of the second								
Special and Extraordinary Items           R63.         Special Item           R64.         Extraordinary Items           R65.         Total Special and Extraordinary Items         0								
R63. Special Item       Image: Special Item       Image: Special Item       Image: Special Item         R64. Extraordinary Item       Image: Special and Extraordinary Items       Image: Optical Special and Extraordinary Items       Image: Special Item       Image: Special Item         R65. Total Special and Extraordinary Items       Image: Optical Special and Extraordinary Items       Image: Optical Special Item       Image: Special Spec	R02.		\$147,449	\$0	\$0	\$0	\$0	\$147,449
R64. Extraordinary Item       Image: Constraint of the product of the p	Dea							
R65.       Total Special and Extraordinary Items       0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
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         \$93,728           R68.         Adjustment         2,910         \$0         \$0         \$0         \$2,910           R69.         Reason for Adjustment         Final PY         \$0         \$0         \$0         \$0								
R67. Fund Balances (Deficits), Beginning of Fiscal Year       \$-8,801       \$0			0	0	0	0	0	0
R68. Adjustment     2,910     2,910     2,910       R69. Reason for Adjustment     Final PY     2,910     2,910	R66.	Net Change in Fund Balances	\$93,728	\$0	\$0	\$0	\$0	\$93,728
R69. Reason for Adjustment Final PY	R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$-8,801	\$0	\$0	\$0	\$0	\$-8,801
	R68.	Adjustment	2,910					2,910
R70.         Fund Balances (Deficits), End of Fiscal Year         \$87,837         \$0         \$0         \$0         \$0         \$87,837	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 beg	ginning 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

R02.Nature of Revenue PledgedBuilding improvementsR03.Debt TypeLoansR04.Fund TypeGovernmentalSD05.ActivityResource ConservationR06.Year of Issue2020R07.Beginning Maturity Year2020R08.Ending Maturity Year2025R09.Principal Authorized145,000R10.Principal Received to Date95,388R11.Principal Outstanding, Beginning of Fiscal YearR13.Adjustment to Principal in Current Fiscal YearR14.Reason for Adjustment to Principal in Current Fiscal Year95,388R16.Principal Qutstanding, End of Fiscal Year95,388R17.Principal Received in Current Fiscal Year95,388R18.Principal Outstanding, End of Fiscal Year95,388R19.Principal Outstanding, Current Portion28,239R20.Principal Outstanding, Noncurrent Portion28,239R21.Interest Paid in Current Fiscal Year4,178R22.Principal Delinquent, End of Fiscal Year4,178R22.Principal Due but Not Presented (Time Warrants Only)[	R01.	Purpose of Debt (2 of 2) (Record Completed)	Building improvements
R04.Fund TypeGovernmentalSD05.ActivityResource ConservationR06.Year of Issue2020R07.Beginning Maturity Year2020R08.Ending Maturity Year2022R09.Principal Authorized1445,000R10.Principal Received to Date95,388R11.Principal Outstanding, Beginning of Fiscal Year1R12.Principal Outstanding, Beginning of Fiscal Year1R13.Adjustment to Principal in Current Fiscal Year95,388R16.Principal Received in Current Fiscal Year95,388R16.Principal Received in Current Fiscal Year95,388R17.Principal Received in Current Fiscal Year95,388R18.Principal Received in Current Fiscal Year95,388R19.Principal Outstanding, End of Fiscal Year\$72,864R19.Principal Outstanding, Current Portion\$44,625R20.Principal Outstanding, Noncurrent Portion\$44,625R21.Interest Paid in Current Fiscal Year4,178R22.Principal Delinquent, End of Fiscal Year4,178R23.Interest Delinquent, End of Fiscal Year4,178R24.Principal Due but Not Presented (Time Warrants Only)1	R02.	Nature of Revenue Pledged	Building improvements
SD05. Activity       Resource Conservation         R06. Year of Issue       2020         R07. Beginning Maturity Year       2020         R08. Ending Maturity Year       2022         R09. Principal Authorized       145,000         R10. Principal Received to Date       95,388         R11. Principal Outstanding, Beginning of Fiscal Year	R03.	Debt Type	Loans
R06.Year of Issue2020R07.Beginning Maturity Year2020R08.Ending Maturity Year2025R09.Principal Authorized145,000R10.Principal Received to Date95,388R11.Principal Unspent95,388R12.Principal Outstanding, Beginning of Fiscal Year100R13.Adjustment to Principal in Current Fiscal Year95,388R14.Reason for Adjustment to Principal in Current Fiscal Year95,388R15.Principal Received in Current Fiscal Year95,388R16.Principal Received in Current Fiscal Year95,388R17.Principal Refinanced in Current Fiscal Year22,524R18.Principal Outstanding, End of Fiscal Year\$72,864R19.Principal Outstanding, Current Portion28,239R20.Principal Outstanding, Noncurrent Portion\$44,625R21.Interest Paid in Current Fiscal Year4,178R22.Principal Delinquent, End of Fiscal Year4,178R23.Interest Delinquent, End of Fiscal Year1178R24.Principal Due but Not Presented (Time Warrants Only)118	R04.	Fund Type	Governmental ~
R07.Beginning Maturity Year2020R08.Ending Maturity Year2025R09.Principal Authorized145,000R10.Principal Received to Date95,388R11.Principal Unspent95,388R12.Principal Outstanding, Beginning of Fiscal Year96R13.Adjustment to Principal in Current Fiscal Year95,388R14.Reason for Adjustment to Principal in Current Fiscal Year95,388R16.Principal Received in Current Fiscal Year95,388R17.Principal Received in Current Fiscal Year92,524R18.Principal Outstanding, End of Fiscal Year\$72,864R19.Principal Outstanding, Current Portion28,239R20.Principal Outstanding, Noncurrent Portion\$44,625R21.Interest Paid in Current Fiscal Year4,178R22.Principal Delinquent, End of Fiscal Year4,178R23.Interest Delinquent, End of Fiscal Year5,284R23.Interest Delinquent, End of Fiscal Year5,284	SD05.	Activity	Resource Conservation ~
R08.Ending Maturity Year2025R09.Principal Authorized145,000R10.Principal Received to Date95,388R11.Principal Unspent95,388R12.Principal Outstanding, Beginning of Fiscal Year1R13.Adjustment to Principal in Current Fiscal Year1R14.Reason for Adjustment to Principal in Current Fiscal Year95,388R15.Principal Received in Current Fiscal Year95,388R16.Principal Received in Current Fiscal Year95,388R17.Principal Refinanced in Current Fiscal Year22,524R18.Principal Outstanding, End of Fiscal Year\$72,864R19.Principal Outstanding, Current Portion28,239R20.Principal Outstanding, Noncurrent Portion\$44,625R21.Interest Paid in Current Fiscal Year4,178R22.Principal Delinquent, End of Fiscal Year4,178R23.Interest Delinquent, End of Fiscal Year5024.R17.Principal Due but Not Presented (Time Warrants Only)1	R06.	Year of Issue	2020
R09.       Principal Authorized       145.000         R10.       Principal Received to Date       95,388         R11.       Principal Unspent       95,388         R12.       Principal Outstanding, Beginning of Fiscal Year       96         R13.       Adjustment to Principal in Current Fiscal Year       97         R14.       Reason for Adjustment to Principal in Current Fiscal Year       95,388         R15.       Principal Received in Current Fiscal Year       95,388         R16.       Principal Refinanced in Current Fiscal Year       22,524         R17.       Principal Refinanced in Current Fiscal Year       22,524         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       4,178         R23.       Interest Delinquent, End of Fiscal Year       5024.         R24.       Principal Due but Not Presented (Time Warrants Only)       5024.	R07.	Beginning Maturity Year	2020
R10.Principal Received to Date95,388R11.Principal Unspent95,388R12.Principal Outstanding, Beginning of Fiscal Year96,388R13.Adjustment to Principal in Current Fiscal Year96,388R14.Reason for Adjustment to Principal in Current Fiscal Year95,388R15.Principal Received in Current Fiscal Year95,388R16.Principal Received in Current Fiscal Year22,524R17.Principal Refinanced in Current Fiscal Year22,524R18.Principal Outstanding, End of Fiscal Year\$72,864R19.Principal Outstanding, Current Portion28,239R20.Principal Outstanding, Noncurrent Portion\$44,625R21.Interest Paid in Current Fiscal Year4,178R22.Principal Delinquent, End of Fiscal Year4,178R23.Interest Delinquent, End of Fiscal Year9,178R24.Principal Due but Not Presented (Time Warrants Only)9,172	R08.	Ending Maturity Year	2025
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         R16.       Principal Refinanced in Current Fiscal Year         R18.       Principal Outstanding, End of Fiscal Year         R19.       Principal Outstanding, Current Portion         R20.       Principal Outstanding, Noncurrent Portion         R21.       Interest Paid in Current Fiscal Year         R22.       Principal Delinquent, End of Fiscal Year         R23.       Interest Delinquent, End of Fiscal Year         R23.       Interest Delinquent, End of Fiscal Year         R23.       Principal Due but Not Presented (Time Warrants Only)	R09.	Principal Authorized	145,000
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         R16.       Principal Paid in Current Fiscal Year         R17.       Principal Refinanced in Current Fiscal Year         R18.       Principal Outstanding, End of Fiscal Year         R19.       Principal Outstanding, Current Portion         R20.       Principal Outstanding, Noncurrent Portion         R21.       Interest Paid in Current Fiscal Year         R22.       Principal Delinquent, End of Fiscal Year         R23.       Interest Delinquent, End of Fiscal Year         R23.       Interest Delinquent, End of Fiscal Year         R23.       Principal Due but Not Presented (Time Warrants Only)	R10.	Principal Received to Date	95,388
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         R17. Principal Refinanced in Current Fiscal Year         R18. Principal Outstanding, End of Fiscal Year         R19. Principal Outstanding, Current Portion         R20. Principal Outstanding, Noncurrent Portion         R444,625         R21. Interest Paid in Current Fiscal Year         R22. Principal Delinquent, End of Fiscal Year         R23. Interest Delinquent, End of Fiscal Year         R23. Interest Delinquent, End of Fiscal Year         R23. Interest Delinquent, End of Fiscal Year         R24. Principal Due but Not Presented (Time Warrants Only)	R11.	Principal Unspent	
R14.       Reason for Adjustment to Principal in Current Fiscal Year         R15.       Principal Received in Current Fiscal Year         R16.       Principal Paid in Current Fiscal Year         R17.       Principal Refinanced in Current Fiscal Year         R18.       Principal Outstanding, End of Fiscal Year         R19.       Principal Outstanding, Current Portion         R20.       Principal Outstanding, Noncurrent Portion         R21.       Interest Paid in Current Fiscal Year         R22.       Principal Delinquent, End of Fiscal Year         R23.       Interest Delinquent, End of Fiscal Year         R23.       Interest Delinquent, End of Fiscal Year         SD24.       Principal Due but Not Presented (Time Warrants Only)	R12.	Principal Outstanding, Beginning of 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       22,524         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       4,178         R23.       Interest Delinquent, End of Fiscal Year       SD24.         Principal Due but Not Presented (Time Warrants Only)       SD24.	R13.	Adjustment to Principal in Current Fiscal Year	
R16.       Principal Paid in Current Fiscal Year       22,524         R17.       Principal Refinanced in Current Fiscal Year       22,524         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       4,178         R23.       Interest Delinquent, End of Fiscal Year       SD24.         SD24.       Principal Due but Not Presented (Time Warrants Only)       SD24.	R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R17.       Principal Refinanced in Current Fiscal Year         R18.       Principal Outstanding, End of Fiscal Year         R19.       Principal Outstanding, Current Portion         R20.       Principal Outstanding, Noncurrent Portion         R21.       Interest Paid in Current Fiscal Year         R22.       Principal Delinquent, End of Fiscal Year         R23.       Interest Delinquent, End of Fiscal Year         R23.       Interest Delinquent, End of Fiscal Year         SD24.       Principal Due but Not Presented (Time Warrants Only)	R15.	Principal Received in Current Fiscal Year	95,388
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       4         R23.       Interest Delinquent, End of Fiscal Year       1         SD24.       Principal Due but Not Presented (Time Warrants Only)       1	R16.	Principal Paid in Current Fiscal Year	22,524
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       4         R23.       Interest Delinquent, End of Fiscal Year       1         SD24.       Principal Due but Not Presented (Time Warrants Only)       1	R17.	Principal Refinanced in Current Fiscal Year	
R20.       Principal Outstanding, Noncurrent Portion       \$44,625         R21.       Interest Paid in Current Fiscal Year       4,178         R22.       Principal Delinquent, End of Fiscal Year       6         R23.       Interest Delinquent, End of Fiscal Year       6         SD24.       Principal Due but Not Presented (Time Warrants Only)       6	R18.	Principal Outstanding, End of Fiscal Year	\$72,864
R21. Interest Paid in Current Fiscal Year       4,178         R22. Principal Delinquent, End of Fiscal Year	R19.	Principal Outstanding, Current Portion	28,239
R22. Principal Delinquent, End of Fiscal Year	R20.	Principal Outstanding, Noncurrent Portion	\$44,625
R23. Interest Delinquent, End of Fiscal Year         SD24. Principal Due but Not Presented (Time Warrants Only)	R21.	Interest Paid in Current Fiscal Year	4,178
SD24. Principal Due but Not Presented (Time Warrants Only)	R22.	Principal Delinquent, End of Fiscal Year	
	R23.	Interest Delinquent, End of Fiscal Year	
SD25. Interest Due but Not Presented (Time Warrants Only)	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

	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

	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

	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	\$169,042	<u>۵</u> ۵	\$0	\$0	<del>م</del> 0	\$169,642
R18. Total Assets and Deferred Outflows of Resources	<u></u>					
Liabilities	\$189,642	\$0	\$0	\$0	\$0	\$189,642
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,	\$189,642	\$0	\$0	\$0	\$0	\$189,642
and Fund Balances (Deficits)						

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	Noncurrent Liabilities/Deferred
		Outflows of Resources	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)
- 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
- R35. Net OPEB Liability
- R36. Other Noncurrent Liabilities 1
- R37. Other Noncurrent Liabilities 2

72,864

0

64,561

## 1/19/2021

# SPD PrintAll 2020 Antelope Valley Resource Conservation District - LGRS Online

R38.	Other Noncurrent Liabilities 3	
R39.	Total Noncurrent Liabilities	\$144,944
	Deferred Inflows of Resources	
R40	Related to Pensions	
R41	Related to OPEB	
R42	Related to Debt Refunding	
R43	Other Deferred Inflows of Resources	
R44.	Total Deferred Inflows of Resources	\$0
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	\$144,944

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

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	<u> </u>			
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				
R36.5				\$0	
50.5	iotai Revenues	\$485,264	\$0	\$0	\$485,264

Governmental Expenditures

R37. General

1/19/2021

# SPD PrintAll 2020 Antelope Valley Resource Conservation District - LGRS Online

		538,985				
R38.	Special Revenue		1			
R39.	Debt Service		í			
R40.	Capital Projects		1			
R41.	Permanent		1			
			1			[
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		ļ			
R50.	Harbor and Port		]			
R51.	Hospital		]			
R52.	Sewer		ĺ			
R53.	Solid Waste		ĺ			
R54.	Transit		í			
R55.	Water		1			
R56.	Other Enterprise		1			
			1			[
R57.			1			
R58.	Transportation					
R59.	Total Operating Expenses		ļ		\$0	
	Non-Operating Expenses					
R60.	Airport					
R61.	Electric					
R62.	Gas		]			
R63.	Harbor and Port		]			
R64.	Hospital		]			
R65.	Sewer		1			
R66.	Solid Waste		ĺ			
R67.	Transit		Í			
R68.	Water		í			
R69.	Other Enterprise		1			
R70.	Conduit		1			
R71.	Transportation		1			
			1			[
R72.	Total Non-Operating Expenses		1		\$0	
R72.5	Total Expenditures/Expenses	\$538,985	ļ	\$0	\$0	\$538,985
070	Transfer In		1	1		r
	Transfer In					L
R74.	Transfer Out		ļ			
D76	Observes in Fund Dalance (Net Des Miss		,	1		r
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	\$0	\$0	\$189,642
	Liabilities				
R82.	Total Current Liabilities	101,805			101,805
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$101,805	\$0	\$0	\$101,805
R85.	Total Fund Balance/Net Position (Deficit)	\$87,837	\$0	\$0	\$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