

Special District of Contra Costa Resource Conservation District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2018

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="Igor"/>	<input type="text"/>	<input type="text" value="Skaredoff"/>	<input type="text" value="Chairman"/>
Member 2	<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Brumleve"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Bob"/>	<input type="text"/>	<input type="text" value="Case"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Walter"/>	<input type="text"/>	<input type="text" value="Pease"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Bethallyn"/>	<input type="text"/>	<input type="text" value="Black"/>	<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="Patty"/>	<input type="text"/>	<input type="text" value="Pell"/>	<input type="text" value="Office Administrator"/>	<input type="text" value="ppell@ccrcd.org"/>
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 Contra Costa Resource Conservation District
Special Districts Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2018

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%)	270,485					270,485
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	10,728					10,728
R09.	Prior-Year Taxes and Assessments	-883					-883
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments	12					12
R12.	Total Taxes and Assessments	280,342	0	0	0	0	280,342
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	9					9
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	9	0	0	0	0	9
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal	44,579					44,579
R21.	Total Intergovernmental – Federal	44,579	0	0	0	0	44,579
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	1,933					1,933
R25.	Timber Yield						
R26.	Other Intergovernmental – State	236,151					236,151
R27.	Total Intergovernmental – State	238,084	0	0	0	0	238,084
R28.	Intergovernmental – Other	108,080					108,080
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	0
R34.	Other Revenues	3,885					3,885
R35.	Total Revenues	\$674,979	\$0	\$0	\$0	\$0	\$674,979
Expenditures							
R36.	Salaries and Wages	412,122					412,122
R37.	Employee Benefits	83,551					83,551
R38.	Services and Supplies						

	172,846					172,84
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R42.5 Lease Principal						
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						
R47. Other Expenditures						
R48. Total Expenditures	\$668,519	\$0	\$0	\$0	\$0	\$668,51
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$6,460	\$0	\$0	\$0	\$0	\$6,46
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
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						
R62. Total Other Financing Sources (Uses)	\$0	\$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	\$6,460	\$0	\$0	\$0	\$0	\$6,46
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$385,348	\$0	\$0	\$0	\$0	\$385,34
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$391,808	\$0	\$0	\$0	\$0	\$391,80

Special District of Contra Costa Resource Conservation District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	404,285					404,285
R02. Investments						
R03. Accounts Receivable (net)	43					43
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	125,357					125,357
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	5,959					5,959
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$535,644	\$0	\$0	\$0	\$0	\$535,644
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$535,644	\$0	\$0	\$0	\$0	\$535,644
Liabilities						
R19. Accounts Payable	4,538					4,538
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments	13,600					13,600
R24. Advances from Other Funds						
R25. Deposits and Advances	25,339					25,339
R26. Loans and Notes Payable						
R27. Other Liabilities 1	43,705					43,705
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$87,182	\$0	\$0	\$0	\$0	\$87,182
R31. Deferred Inflows of Resources	56,654					56,654
R32. Total Liabilities and Deferred Inflows of Resources	\$143,836	\$0	\$0	\$0	\$0	\$143,836

Fund Balances (Deficits)

R33. Nonspendable	5,959					5,959
R34. Restricted						
R35. Committed						
R36. Assigned	487					487
R37. Unassigned	385,362					385,362
R38. Total Fund Balances (Deficits)	\$391,808	\$0	\$0	\$0	\$0	\$391,808
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$535,644	\$0	\$0	\$0	\$0	\$535,644

Special District of Contra Costa 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: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements		
R03.	Equipment		
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization		
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	\$0	
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	\$0	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		9,535
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		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$9,535

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		\$9,535

Special District of Contra Costa Resource Conservation District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2018

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text"/>

Special District of Contra Costa Resource Conservation District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R07)Gen-PropertyAssessments	(Resource Conservation) CY property assessments separated out by the client, in the PY they were combined in local revenues.
RevenuesExpendituresChangesFundBalances	(R09)Gen-PriorYearTaxesandAssessments	(Resource Conservation) This decrease is not greater than the tolerance, program computing incorrectly. Variance is unexplainable.
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	(Resource Conservation) other federal property taxes, same as FY16-17
RevenuesExpendituresChangesFundBalances	(R15)Gen-InvestmentEarnings	(Resource Conservation) Decrease due to client removing funds from short-term CD's and putting into the checking for operations.
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Resource Conservation) Decrease due to contract with NRCS being reduced in the current year.
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Resource Conservation) Various projects related to resource conservation services - Department of Conservation, Fish & Game, Department of Agriculture
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Resource Conservation) Decrease due to Pinole Creek project being finished during FY16-17
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Resource Conservation) Donations, fundraising, miscellaneous
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Resource Conservation) Increase due to client expanding health insurance benefits for all employees.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Resource Conservation) Decrease due to reduction in cost reimbursement grant and other contracts, thereby reducing services and supplies incurred and billed to those grants and contracts.
BalanceSheetGovernmentalFunds	(R03)Gen-AccountsReceivable(net)	Due from bank for bank error.
BalanceSheetGovernmentalFunds	(R08)Gen-DuefromOtherGovernments	Decrease due to finishing Pinole Creek project in FY16-17
BalanceSheetGovernmentalFunds	(R11)Gen-PrepaidItems	Prepaid insurance - decrease due to not prepaying health insurance in the current year.
BalanceSheetGovernmentalFunds	(R19)Gen-AccountsPayable	Prior year was large due to wrapping up the Pinole Creek project.
BalanceSheetGovernmentalFunds	(R23)Gen-DueToOtherGovernments	Due to local government on services provided on the Pinole Creek project.
BalanceSheetGovernmentalFunds	(R25)Gen-DepositsAdvances	Deferred revenue increased about \$10,000 for one new grant advance.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued payroll and other payroll related liabilities
AppropriationsLimitInformation	(R01)AppropriationsLimit	The special district is not subject to the appropriations limit calculations.
AppropriationsLimitInformation	(R02) TotalAnnualAppropriationsSubjecttotheLimit	The special district is not subject to the appropriations limit calculations.

Total Footnote: 19
