

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

Fiscal Year: 2019

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="President"/>
Member 2	<input type="text" value="Lorena"/>	<input type="text"/>	<input type="text" value="Castillo"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Renee"/>	<input type="text"/>	<input type="text" value="Fernandez-Lipp"/>	<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="Vice-president"/>
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
Comments for the Special District Report

Fiscal Year: 2019

Comments

This report is being prepared using audited financial information.

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: 2019

Activity: (1 of 1) (Record Completed)

Resource Conservation

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	285,133					285,
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	12,594					12,
R09.	Prior-Year Taxes and Assessments	-451					.
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	297,276	0	0	0	0	297,
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	4					
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	4	0	0	0	0	
Intergovernmental – Federal							
R19.	Aid for Construction	61,308					61,
R20.	Other Intergovernmental – Federal	48,895					48,
R21.	Total Intergovernmental – Federal	110,203	0	0	0	0	110,
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	1,896					1,
R25.	Timber Yield						
R26.	Other Intergovernmental – State	54,232					54,
R27.	Total Intergovernmental – State	56,128	0	0	0	0	56,
R28.	Intergovernmental – Other	268,299					268,
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	2,764					2,
R35.	Total Revenues	\$734,674	\$0	\$0	\$0	\$0	\$734,
Expenditures							

R36. Salaries and Wages	482,141					482,
R37. Employee Benefits	102,630					102,
R38. Services and Supplies	191,183					191,
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	\$775,954	\$0	\$0	\$0	\$0	\$775,
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-41,280	\$0	\$0	\$0	\$0	\$-41,
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	\$-41,280	\$0	\$0	\$0	\$0	\$-41,
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$391,808	\$0	\$0	\$0	\$0	\$391,
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$350,528	\$0	\$0	\$0	\$0	\$350,

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

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	327,206					327,206
R02. Investments						
R03. Accounts Receivable (net)	525					525
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	123,251					123,251
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	8,502					8,502
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$459,484	\$0	\$0	\$0	\$0	\$459,484
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$459,484	\$0	\$0	\$0	\$0	\$459,484
Liabilities						
R19. Accounts Payable	5,544					5,544
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments	72,683					72,683
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	21,454					21,454
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$99,681	\$0	\$0	\$0	\$0	\$99,681
R31. Deferred Inflows of Resources	9,275					9,275
R32. Total Liabilities and Deferred Inflows of Resources	\$108,956	\$0	\$0	\$0	\$0	\$108,956

Fund Balances (Deficits)

R33. Nonspendable	8,502					8,502
R34. Restricted						
R35. Committed						
R36. Assigned	487					487
R37. Unassigned	341,539					341,539
R38. Total Fund Balances (Deficits)	\$350,528	\$0	\$0	\$0	\$0	\$350,528
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$459,484	\$0	\$0	\$0	\$0	\$459,484

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: 2019

		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		11,076
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		0
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$11,076

Deferred Inflows of Resources

R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		4,975
R44. Total Deferred Inflows of Resources		\$4,975
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$16,051

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

Fiscal Year: 2019

R01. Appropriations Limit	<input type="text" value="0"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text" value="0"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$0"/>

Special District of Contra Costa Resource Conservation District
Special Districts Financial Transactions Report
Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	To
Governmental Revenues				
R01. General	734,674			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$734,674			
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	\$734,674	\$0	\$0	
Governmental Expenditures					
R37.	General	775,954			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$775,954			
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	\$775,954	\$0	\$0	
R73.	Transfer In				
R74.	Transfer Out				

R75. Change in Fund Balance/Net Position	\$-41,280	\$0	\$0	
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$391,808	\$0	\$0	
R77. Adjustments				
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$359,528	\$0	\$0	

Assets

R79. Total Current Assets	459,484			
R80. Total Noncurrent Assets				
R81. Total Assets	\$459,484	\$0	\$0	

Liabilities

R82. Total Current Liabilities	99,681			
R83. Total Noncurrent Liabilities				
R84. Total Liabilities	\$99,681	\$0	\$0	
R85. Total Fund Balance/Net Position (Deficit)	\$359,528	\$0	\$0	

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

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Resource Conservation) Conservationist for the National Resource Conservation Service
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Resource Conservation) Conservationist for the Department of Conservation
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Resource Conservation) Local grants through Contra Costa Flood Control District
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Resource Conservation) Donations and fundraisers
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Resource Conservation) Increase due to health insurance rate increases and increase in number of employees on the plan.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Payroll liabilities
AppropriationsLimitInformation	(R01)AppropriationsLimit	District not required to compute and report.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	District not required to compute and report.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	District has no pension plan of this nature.
NoncurrentAssetsLiabilities	(R43)Liab-OtherDeferredInflowsofResources	Deferred revenue unearned from grants

Total Footnote: 10
