

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

District Name: Resource Conservation District of the Santa Monica Mountains

SCO Reporting Year: 2016 ID Number: 12361910500

Fiscal Year Ended: 06/30/16 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer

Signature

John Hendra
Name (Please Print)

Operations Manager
Title

1-31-17
Date

Per Government Code section 53891(a), this report is due within seven months after the end of each fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 740
Sacramento, CA 95816

Supplement to the Annual Report of Special Districts

Special District ID Number:	12361910500
Name of District:	Resource Conservation District of the Santa Monica Mountains

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2015 | <input type="checkbox"/> October 2015 | <input type="checkbox"/> January 2016 | <input type="checkbox"/> April 2016 |
| <input type="checkbox"/> August 2015 | <input type="checkbox"/> December 2015 | <input type="checkbox"/> February 2016 | <input type="checkbox"/> May 2016 |
| <input type="checkbox"/> September 2015 | | <input type="checkbox"/> March 2016 | <input checked="" type="checkbox"/> June 2016 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 594,445
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B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

U.S. Bureau of the Census – Revised 6/2009

**Resources Conservation District of the Santa Monica Mountains
Special Districts Financial Transactions Report**

General Information

Fiscal Year

Mailing Address

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

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="R"/>	<input type="text" value="C"/>	<input type="text" value="Brody"/>	<input type="text" value="President"/>
Member	<input type="text" value="Steven"/>	<input type="text"/>	<input type="text" value="Rosentsweig"/>	<input type="text" value="Vice President"/>
Member	<input type="text" value="Nancy"/>	<input type="text"/>	<input type="text" value="Helsley"/>	<input type="text" value="Treasurer"/>
Member	<input type="text" value="Beth"/>	<input type="text"/>	<input type="text" value="Burnam"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Marry"/>	<input type="text" value="EI"/>	<input type="text" value="Strote"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text" value="Clark"/>	<input type="text"/>	<input type="text" value="Stevens"/>	<input type="text" value="Fiscal Officer"/>
<input type="text" value="John"/>	<input type="text" value="W"/>	<input type="text" value="Hendra"/>	<input type="text" value="Manager"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Brad"/>	<input type="text"/>	<input type="text" value="Welebir"/>	<input type="text" value="(909) 889-0871"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Brad"/>	<input type="text"/>	<input type="text" value="Welebir"/>	<input type="text" value="(909) 889-0871"/>

Resources Conservation District of the Santa Monica Mountains
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Non-Enterprise Activity		Resource Conservation		
Taxes and Assessments				
Current Secured and UnSecured (1%)		303,581		
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		193		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		1,143		
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other		486,634		
Charges for Current Services		16,676		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		62,142		
Total Revenues		\$870,369	\$0	\$0
Expenditures				
Salaries and Wages		448,643		
Employee Benefits		145,802		
Services and Supplies		264,752		
Self Insurance Only - Claims Paid				

Resources Conservation District of the Santa Monica Mountains
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year			
2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C
Contributions to Outside Agencies	<input type="text"/>		
Debt Service			
Retirement of Long-Term Debt	<input type="text"/>	<input type="text"/>	
Interest on Long-Term Debt	<input type="text"/>	<input type="text"/>	
Interest on Short-Term Notes and Warrants	<input type="text"/>	<input type="text"/>	
Fixed Assets	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Expenditures	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Expenditures	\$859.197	\$0	\$0
Revenues Over (Under) Expenditures	\$11.172	\$0	\$0
Financing Sources and Uses			
Proceeds of Long-Term Debt	<input type="text"/>		<input type="text"/>
Proceeds of Refunding Debt		<input type="text"/>	
Payments to Refunded Debt Escrow Agent		<input type="text"/>	
Inception of Lease Purchase Agreements	<input type="text"/>		<input type="text"/>
Other Financing Sources	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Financing Uses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Operating Transfers In (Intra-District)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Operating Transfers Out (Intra-District)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Other Financing Sources (Uses)	\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses	\$11.172	\$0	\$0
Fund Equity, Beginning of Period	\$684.062	\$0	\$0
Prior Period Adjustments	-225,037		
Residual Equity Transfers	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fund Equity, End of Period	\$470.197	\$0	\$0

**Resources Conservation District of the Santa Monica Mountains
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$470.197	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$470.197	\$0	\$0	\$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

Resources Conservation District of the Santa Monica Mountains
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Assets

Fiscal Year	2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets								
Cash and Cash Equivalents	677,246							\$677,246
Taxes Receivable	4,795							\$4,795
Interest Receivable								\$0
Accounts Receivable	116,892							\$116,892
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds								\$0
Inventory of Materials and Supplies								\$0
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								
Investments								\$0
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets	22,803							\$22,803
Fixed Assets								
Land								\$0
Buildings and Improvements						3,564		\$3,564
Equipment						16,361		\$16,361
Construction in Progress								\$0
Total Fixed Assets					\$0	\$19,925		\$19,925
Accumulated Depreciation						13,593		\$13,593
Net Fixed Assets					\$0	\$6,332		\$6,332
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets	\$821,736	\$0	\$0	\$0	\$0	\$6,332	\$0	\$828,068

**Resources Conservation District of the Santa Monica Mountains
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Liabilities and Equity

Fiscal Year	2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable	32,242							\$32,242
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities	5,257							\$5,257
Compensated Absences Payable								\$0
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal								\$0
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness								\$0
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue	314,040							\$314,040
All Other Non-Current Liabilities								
Total Liabilities	\$351,539	\$0	\$0	\$0	\$0	\$0	\$0	\$351,539
Fund Equity								
Contributed Capital								
Invested in General Fixed Assets						6,332		\$6,332
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved								\$0
Unreserved Designated								\$0
Unreserved Undesignated	470,197							\$470,197
Total Fund Equity	\$470,197	\$0	\$0	\$0	\$0	\$6,332	\$0	\$476,529
Total Liabilities and Fund Equity	\$821,736	\$0	\$0	\$0	\$0	\$6,332	\$0	\$828,068