

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Entity Name: Resource Conservation District of the Santa Monica Mountains

Reporting Year: **2017**

ID Number: 12361910500

Certification:

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

Special District Fiscal Officer

Signature

Operations Manager

Title

John Hendra

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the 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.

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

Mailing Address:

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

Express Mailing Address:

State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
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 2016 | <input type="checkbox"/> October 2016 | <input type="checkbox"/> January 2017 | <input type="checkbox"/> April 2017 |
| <input type="checkbox"/> August 2016 | <input type="checkbox"/> November 2016 | <input type="checkbox"/> February 2017 | <input type="checkbox"/> May 2017 |
| <input type="checkbox"/> September 2016 | <input type="checkbox"/> December 2016 | <input type="checkbox"/> March 2017 | <input checked="" type="checkbox"/> June 2017 |

Return this form to the **California State Controller's Office:**

Local Government Programs and Services Division
 Local Government Reporting Section
 3301 C Street, Suite 700
 Sacramento, CA 95816

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:	\$ 583,047
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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 10/2017

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

Fiscal Year: 2017

Current Year Prior Year

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="R"/>	<input type="text" value="C"/>	<input type="text" value="Brody"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Steven"/>	<input type="text"/>	<input type="text" value="Rosentsweig"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Nancy"/>	<input type="text"/>	<input type="text" value="Helsley"/>	<input type="text" value="Treasurer"/>
Member 4	<input type="text" value="Beth"/>	<input type="text"/>	<input type="text" value="Burnam"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Glenn"/>	<input type="text"/>	<input type="text" value="Bailey"/>	<input type="text" value="Associate Director"/>
Member 6	<input type="text" value="Dennis"/>	<input type="text"/>	<input type="text" value="Washburn"/>	<input type="text" value="Associate Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Clark"/>	<input type="text"/>	<input type="text" value="Stevens"/>	<input type="text" value="Executive Officer"/>
Member 2	<input type="text" value="John"/>	<input type="text" value="W"/>	<input type="text" value="Hendra"/>	<input type="text" value="Operations Manager"/>
Officials	<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

Special District of Resources Conservation District of the Santa Monica Mountains
 Special Districts Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2017

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%)	326,896					326,896
R02.	Voter-Approved Taxes						
R03.	Pass-through Property Taxes (ABX1 26)						
R04.	Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R08.	Mello/Roos, Marks/Roos						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	326,896	0	0	0	0	326,896
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	154	1,476				1,630
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	154	1,476	0	0	0	1,630
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	1,898					1,898
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	1,898	0	0	0	0	1,898
R28.	Intergovernmental – Other	59,636	735,494				795,130
R29.	Charges for Current Services	12,471	9,836				22,307
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	33,181	27,925				61,106
R35.	Total Revenues	\$434,236	\$774,731	\$0	\$0	\$0	\$1,208,967
Expenditures							
R36.	Salaries and Wages	219,422	254,175				473,597

R37. Employee Benefits	55,473	53,977				109,450
R38. Services and Supplies	94,532	184,256				278,788
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Retirement of Long-Term Debt						
R42. Interest on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	0
R46. Capital Outlay						
R47. Other Expenditures						
R48. Total Expenditures	\$369,427	\$492,408	\$0	\$0	\$0	\$861,835
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$64,809	\$282,323	\$0	\$0	\$0	\$347,132
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
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	3,151					3,151
R61. Transfers Out		-3,151				-3,151
R62. Total Other Financing Sources (Uses)	\$3,151	\$-3,151	\$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	0
R66. Net Change in Fund Balances	\$67,960	\$279,172	\$0	\$0	\$0	\$347,132
R67. Fund Balances (Deficits), Beginning of Fiscal Year	460,516	9,681				470,197
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$528,476	\$288,853	\$0	\$0	\$0	\$817,329

Special District of Resources Conservation District of the Santa Monica Mountains
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	517,700	130,314				648,014
R02. Investments		409,568				409,568
R03. Accounts Receivable (net)		151,335				151,335
R04. Taxes Receivable	11,225					11,225
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	5,000					5,000
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$533,925	\$691,217	\$0	\$0	\$0	\$1,225,142
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$533,925	\$691,217	\$0	\$0	\$0	\$1,225,142
Liabilities						
R19. Accounts Payable	1,806	52,037				53,843
R20. Contracts and Retainage Payable						
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	3,643	350,327				353,970
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$5,449	\$402,364	\$0	\$0	\$0	\$407,813
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$5,449	\$402,364	\$0	\$0	\$0	\$407,813
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted		288,853				288,853
R35. Committed						
R36. Assigned						
R37. Unassigned	528,476					528,476
R38. Total Fund Balances (Deficits)	\$528,476	\$288,853	\$0	\$0	\$0	\$817,329
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$533,925	\$691,217	\$0	\$0	\$0	\$1,225,142

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

Fiscal Year: 2017		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	This account includes contracts and grants revenues.
RevenuesExpendituresChangesFundBalances	(R28)SpRev-IntergovernmentalOther	This account includes contracts and grants revenues.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	This account includes program fees, direct public support, and other miscellaneous revenues.
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	This account includes program fees and direct public support.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	This account includes transfers from Grants Special Revenue Fund as part of closing out various grants.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	This account includes transfers to General Fund as part of closing out various grants.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	This account includes security deposit that was paid upon office lease commencement.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	This account includes accrued workers' compensation and pension plan payable.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	This account includes unearned grant revenues.

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