

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Resources Conservation District of the Santa Monica Mountains

Reporting Year: **2019**

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

\_\_\_\_\_  
Title

\_\_\_\_\_  
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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 12/30/2019 11:58:54 AM

## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12361910500
<b>Name of District:</b>	Resources 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 2018      | <input type="checkbox"/> October 2018  | <input type="checkbox"/> January 2019  | <input type="checkbox"/> April 2019           |
| <input type="checkbox"/> August 2018    | <input type="checkbox"/> November 2018 | <input type="checkbox"/> February 2019 | <input type="checkbox"/> May 2019             |
| <input type="checkbox"/> September 2018 | <input type="checkbox"/> December 2018 | <input type="checkbox"/> March 2019    | <input checked="" type="checkbox"/> June 2019 |

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, Local Finance Statistics Branch, 1-800-242-4523*

### A. 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)	\$

Special District of Resources Conservation District of the Santa Monica Mountains  
 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="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="Deborah"/>	<input type="text" value="K"/>	<input type="text" value="Lopez"/>	<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"/>

**District Fiscal Officers**

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Clark"/>	<input type="text"/>	<input type="text" value="Stevens"/>	<input type="text" value="Executive Officer"/>	<input type="text" value="cstevens@rcdsmm.org"/>
Official 2	<input type="text" value="John"/>	<input type="text" value="W"/>	<input type="text" value="Hendra"/>	<input type="text" value="Operations Manager"/>	<input type="text" value="jhendra@rcdsmm.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 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: 2019

Activity: (1 of 1) (Record Completed)

Resource Conservation

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Fun
<b>Revenues</b>						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	350,719					
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
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	350,719	0	0	0	0	
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	241	21,374				
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	241	21,374	0	0	0	
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	1,985					
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	1,985	0	0	0	0	
R28. Intergovernmental – Other	48,754	535,856				
R29. Charges for Current Services	26,740	19,353				
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	44,446	35,177				
R35.	<b>Total Revenues</b>	<b>\$472,885</b>	<b>\$611,760</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>
<b>Expenditures</b>							
R36.	Salaries and Wages	258,665	204,666				
R37.	Employee Benefits	59,223	37,742				
R38.	Services and Supplies	106,658	367,884				
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
<b>Debt Service</b>							
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.	<b>Total Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	<b>Total Expenditures</b>	<b>\$424,546</b>	<b>\$610,292</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$48,339</b>	<b>\$1,468</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Other Financing Sources (Uses)</b>							
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	4,568					
R61.	Transfers Out		-4,568				
R61.5	Other Financing Sources (Uses) – Other						
R62.	<b>Total Other Financing Sources (Uses)</b>	<b>\$4,568</b>	<b>\$-4,568</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Special and Extraordinary Items</b>							
R63.	Special Item						
R64.	Extraordinary Item						
R65.	<b>Total Special and Extraordinary Items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
R66.	<b>Net Change in Fund Balances</b>	<b>\$52,907</b>	<b>\$-3,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

R67. <b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$652,675	\$290,804	\$0	\$0	\$0	\$
R68. <b>Adjustment</b>						
R69. Reason for Adjustment						
R70. <b>Fund Balances (Deficits), End of Fiscal Year</b>	\$705,582	\$287,704	\$0	\$0	\$0	\$

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

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	696,148	220,897				9
R02. Investments						
R03. Accounts Receivable (net)		234,492				2
R04. Taxes Receivable	8,672					
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	903					
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	5,000					
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$710,723</b>	<b>\$455,389</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,1</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$710,723</b>	<b>\$455,389</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,1</b>
<b>Liabilities</b>						
R19. Accounts Payable	829	99,919				1
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	4,312	67,766				
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	<b>\$5,141</b>	<b>\$167,685</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$5,141</b>	<b>\$167,685</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	903					



R34. Restricted		287,704				2
R35. Committed						
R36. Assigned						
R37. Unassigned	704,679					7
<b>R38. Total Fund Balances (Deficits)</b>	<b>\$705,582</b>	<b>\$287,704</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9</b>
<b>R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$710,723</b>	<b>\$455,389</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,1</b>

Special District of Resources Conservation District of the Santa Monica Mountains  
 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
<b>Noncurrent Assets</b>			
Capital Assets			
R01.	Land	0	
R02.	Buildings and Improvements	3,564	
R03.	Equipment	16,361	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-18,731	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	<b>\$1,194</b>	
<b>Deferred Outflows of Resources</b>			
R16	Related to Pensions	89,231	
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	<b>\$89,231</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$90,425</b>	
<b>Noncurrent Liabilities</b>			
R22.	Deposits and Advances		
R23.	Compensated Absences		34,428
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		118,637
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$153,065</b>
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		7,581
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$7,581</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$160,646</b>

Special District of Resources Conservation District of the Santa Monica Mountains  
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. <b>Revenues Received (Over) Under Appropriations Limit</b>	<input type="text" value="\$0"/>

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

**Fiscal Year: 2019**

	Governmental Funds	Internal Service Fund	Enterprise Fund	
<b>Governmental Revenues</b>				
R01. General	472,885			
R02. Special Revenue	611,760			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	<b>\$1,084,645</b>			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		<b>\$0</b>		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
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. <b>Total Operating Revenues</b>			\$0	
<b>Non-Operating Revenues</b>				
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.	<b>Total Non-Operating Revenues</b>			\$0	
R36.5	<b>Total Revenues</b>	\$1,084,645	\$0	\$0	

**Governmental Expenditures**

R37.	General	424,546			
R38.	Special Revenue	610,292			
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$1,034,838			

**Internal Service Expenses**

R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$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.	<b>Total Operating Expenses</b>			\$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.	<b>Total Non-Operating Expenses</b>			\$0
R72.5	<b>Total Expenditures/Expenses</b>	\$1,034,838	\$0	\$0
R73.	Transfer In	4,568		
R74.	Transfer Out	-4,568		
R75.	<b>Change in Fund Balance/Net Position</b>	\$49,807	\$0	\$0
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$943,479	\$0	\$0
R77.	Adjustments			
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$993,286	\$0	\$0
	<b>Assets</b>			
R79.	Total Current Assets	1,166,112		
R80.	Total Noncurrent Assets			
R81.	<b>Total Assets</b>	\$1,166,112	\$0	\$0
	<b>Liabilities</b>			
R82.	Total Current Liabilities	172,826		
R83.	Total Noncurrent Liabilities			
R84.	<b>Total Liabilities</b>	\$172,826	\$0	\$0
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$993,286	\$0	\$0

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

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Resource Conservation) This line includes grants revenue, which varies each year.
RevenuesExpendituresChangesFundBalances	(R28)SpRev-IntergovernmentalOther	(Resource Conservation) This line includes grants revenue, which varies each year.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Resource Conservation) This line includes professional services provided by biologists, and projects vary each year.
RevenuesExpendituresChangesFundBalances	(R29)SpRev-ChargesforCurrentServices	(Resource Conservation) This line includes professional services provided by biologists, and projects vary each year.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Resource Conservation) This line includes fees charged by the District for services such as consulting or education programs as well as contributions from the public, all of which vary each year.
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Resource Conservation) This line includes fees charged by the District for services such as consulting or education programs as well as contributions from the public, all of which vary each year.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Resource Conservation) Total revenues can vary significantly from year to year based on availability of grants.
RevenuesExpendituresChangesFundBalances	(R35)SpRev-TotalRevenues	(Resource Conservation) Total revenues can vary significantly from year to year based on availability of grants.
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Resource Conservation) Salaries and wages vary from year to year primarily due to availability of grants and projects.
RevenuesExpendituresChangesFundBalances	(R36)SpRev-SalariesandWages	(Resource Conservation) Salaries and wages vary from year to year primarily due to availability of grants and projects.
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Resource Conservation) This line includes changes in accrued sick and vacation as well as pension expenses and changes in the net pension liability and related deferred outflow and inflow of resources. Variances from year to year generally mirror the variances in salaries and wages.
RevenuesExpendituresChangesFundBalances	(R37)SpRev-EmployeeBenefits	(Resource Conservation) This line includes changes in accrued sick and vacation as well as pension expenses and changes in the net pension liability and related deferred outflow and inflow of resources. Variances from year to year generally mirror the variances in salaries and wages.
RevenuesExpendituresChangesFundBalances	(R38)SpRev-ServicesandSupplies	(Resource Conservation) This line consists primarily of contractor and project-related expenses, which decreased as a result of lower grant funding than prior year.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Resource Conservation) The Grants Special Revenue Fund transferred \$4,568 to the General Fund as part of closing out various completed grants.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Resource Conservation) The Grants Special Revenue Fund transferred \$4,568 to the General Fund as part of closing out various completed grants.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Increase is due to receipt of advanced grant funds that are unearned at the end of the year.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	This line includes security deposits that were paid upon office lease commencement.
BalanceSheetGovernmentalFunds	(R16)SpRev-TotalAssets	The increase is due to receipt of advanced grant funds and an increase in accounts receivable related to billed grants.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	This line includes accrued workers compensation and pension plan payable.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	This line includes unearned grant revenue.
BalanceSheetGovernmentalFunds	(R30)SpRev-TotalLiabilities	The increase is due to receipt of advanced grant funds and an increase in accounts payable related to grant activities.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Article XIII B, section 9(C) of the California Constitution exempts the District from the appropriations limit calculation mandate.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Article XIII B, section 9(C) of the California Constitution exempts the District from the appropriations limit calculation mandate.

Total Footnote: 23