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INDEPENDENT ACCOUNTANT'S DISCLAIMER REPORT APPLIED TO PREPARATION OF STATE CONTROLLER REPORT

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We have prepared and filed the Special District Financial Transactions Report and the Supplement to the Annual Report of Special Districts (Reports) with the State Controller's Office of the State of California for the Resource Conservation District of the Santa Monica Mountains (the District) in accordance with Special District Financial Transactions Report filing requirements. The accompanying Reports for the District as of and for the year ended June 30, 2020, was not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, conclusion, nor provide any assurance on it.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
January 4, 2020

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Supplement to the Annual Report of Special Districts

Special District ID Number:	12361910500
Name of District:	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 2019	<input type="checkbox"/> October 2019	<input type="checkbox"/> January 2020	<input type="checkbox"/> April 2020
<input type="checkbox"/> August 2019	<input type="checkbox"/> November 2019	<input type="checkbox"/> February 2020	<input type="checkbox"/> May 2020
<input type="checkbox"/> September 2019	<input type="checkbox"/> December 2019	<input type="checkbox"/> March 2020	<input checked="" type="checkbox"/> June 2020

Please complete the fillable PDF and submit to the following email, **ewd.local.finance@census.gov**.

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)	\$NA
Construction (Census Code F01)	\$NA

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

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

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

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

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

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

Fiscal Year: 2020

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 7	<input type="text" value="Laurie"/>	<input type="text"/>	<input type="text" value="Price"/>	<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="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="Finance & Operations Officer"/>	<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: 2020

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%)	363,578					363,578
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	363,578	0	0	0	0	363,578
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	206	22,837				23,043
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	206	22,837	0	0	0	23,043
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	1,340					1,340
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	1,340	0	0	0	0	1,340
R28. Intergovernmental – Other	72,019	796,768				868,787
R29. Charges for Current Services	21,992	2,872				24,864
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	40,243	34,852				75,095
R35. Total Revenues	\$499,378	\$857,329	\$0	\$0	\$0	\$1,356,707
Expenditures						
R36. Salaries and Wages	324,422	255,573				579,995
R37. Employee Benefits	70,050	68,479				138,529
R38. Services and Supplies	106,607	501,846				608,453

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	0
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	Total Expenditures	\$501,079	\$825,898	\$0	\$0	\$0	\$1,326,977
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-1,701	\$31,431	\$0	\$0	\$0	\$29,730
	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	6,315					6,315
R61.	Transfers Out		-6,315				-6,315
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$6,315	\$-6,315	\$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	\$4,614	\$25,116	\$0	\$0	\$0	\$29,730
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$705,582	\$287,704	\$0	\$0	\$0	\$993,286
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$710,196	\$312,820	\$0	\$0	\$0	\$1,023,016

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

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	689,610	24,226				713,836
R02. Investments						
R03. Accounts Receivable (net)		352,100				352,100
R04. Taxes Receivable	8,568					8,568
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	21,535					21,535
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	7,000					7,000
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$726,713	\$376,326	\$0	\$0	\$0	\$1,103,039
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$726,713	\$376,326	\$0	\$0	\$0	\$1,103,039
Liabilities						
R19. Accounts Payable	5,353	41,754				47,107
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	4,181	21,752				25,933
R28. Other Liabilities 2	6,983					6,983
R29. Other Liabilities 3						
R30. Total Liabilities	\$16,517	\$63,506	\$0	\$0	\$0	\$80,023
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$16,517	\$63,506	\$0	\$0	\$0	\$80,023
Fund Balances (Deficits)						
R33. Nonspendable	21,535					21,535
R34. Restricted		312,820				312,820
R35. Committed						
R36. Assigned						
R37. Unassigned	688,661					688,661
R38. Total Fund Balances (Deficits)	\$710,196	\$312,820	\$0	\$0	\$0	\$1,023,016
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$726,713	\$376,326	\$0	\$0	\$0	\$1,103,039

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: 2020

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements	3,564	
R03.	Equipment	17,737	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-12,214	
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	\$9,087	
Deferred Outflows of Resources			
R16	Related to Pensions	96,321	
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$96,321	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$105,408	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		36,198
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		142,690
R35.	Net OPEB Liability		5,675
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		

R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$184,563
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		\$184,563

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

Fiscal Year: 2020

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

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	499,378			
R02. Special Revenue	857,329			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$1,356,707			
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	\$1,356,707	\$0	\$0	\$1,356,707
Governmental Expenditures				
R37. General	501,079			

R38.	Special Revenue	825,898			
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$1,326,977			
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	\$1,326,977	\$0	\$0	\$1,326,977
R73.	Transfer In	6,315			6,315
R74.	Transfer Out	-6,315			-6,315
R75.	Change in Fund Balance/Net Position	\$29,730	\$0	\$0	\$29,730
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$993,286	\$0	\$0	\$993,286
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$1,023,016	\$0	\$0	\$1,023,016

Assets

R79.	Total Current Assets	1,103,039			1,103,039
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$1,103,039	\$0	\$0	\$1,103,039
Liabilities					
R82.	Total Current Liabilities	80,023			80,023
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$80,023	\$0	\$0	\$80,023
R85.	Total Fund Balance/Net Position (Deficit)	\$1,023,016	\$0	\$0	\$1,023,016

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

Fiscal Year: 2020		
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)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)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) Employee benefits vary year to year along with salaries and wages primarily due to availability of grants and projects.
RevenuesExpendituresChangesFundBalances	(R37)SpRev-EmployeeBenefits	(Resource Conservation) Employee benefits vary year to year along with salaries and wages primarily due to availability of grants and projects.
RevenuesExpendituresChangesFundBalances	(R38)SpRev-ServicesandSupplies	(Resource Conservation) This line consists primarily of contractor and project-related expenses, which increased as a result of higher grant funding than prior year.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Resource Conservation) The Grants Special Revenue Fund transferred \$6,315 to the General Fund as part of closing out various completed grants.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Resource Conservation) The Grants Special Revenue Fund transferred \$6,315 to the General Fund as part of closing out various completed grants.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Decrease is due to payment of prior year accounts payable and spending unearned revenue.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	This line includes security deposits that were paid upon office lease commencement.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	This line includes unearned grant revenue.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	This line includes unearned grant revenue.
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	This line includes accrued workers compensation and pension plan payable.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increase was due to an increase in account payable and unearned revenue at year end.
BalanceSheetGovernmentalFunds	(R30)SpRev-TotalLiabilities	Decrease was due to decrease in account payable and unearned revenue at year end.
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.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Pension varies year to year depending on the actuarial evaluation for the fiscal year.

Total Footnote: 23