



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

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

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MANAGERS / STAFF

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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 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 State Controller's Report for the District as of and for the year ended June 30, 2015, 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

October 16, 2015
San Bernardino, California

MEMBERS

American Institute of
Certified Public Accountants

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Quality Center*

California Society of
Certified Public Accountants

**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="Rogers, Anderson,"/>	<input type="text"/>	<input type="text" value="RAMS"/>	<input type="text" value="(909) 889-0871"/>

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

Assets

Fiscal Year	2015	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	837,458							\$837,458
Taxes Receivable	8,170							\$8,170
Interest Receivable	400							\$400
Accounts Receivable	69,745							\$69,745
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	5,000							\$5,000
Fixed Assets								
Land								\$0
Buildings and Improvements						37,751		\$37,751
Equipment						23,121		\$23,121
Construction in Progress								\$0
Total Fixed Assets					\$0	\$60,872		\$60,872
Accumulated Depreciation						22,666		\$22,666
Net Fixed Assets					\$0	\$38,206		\$38,206
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets	\$920,773	\$0	\$0	\$0	\$0	\$38,206	\$0	\$958,979

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

Liabilities and Equity

Fiscal Year	2015	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	17,629							\$17,629
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities								\$0
Compensated Absences Payable	47,829							\$47,829
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	171,253							\$171,253
All Other Non-Current Liabilities								
Total Liabilities	\$236,711	\$0	\$0	\$0	\$0		\$0	\$236,711
Fund Equity								
Contributed Capital								
Invested in General Fixed Assets						38,206		\$38,206
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved								\$0
Unreserved Designated								\$0
Unreserved Undesignated	684,062							\$684,062
Total Fund Equity	\$684,062	\$0	\$0	\$0	\$0	\$38,206		\$722,268
Total Liabilities and Fund Equity	\$920,773	\$0	\$0	\$0	\$0	\$38,206	\$0	\$958,979

**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 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$684.062	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$684.062	\$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 - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	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%)		288,172		
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		2,003		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		2,065		
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services				
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		932,436		
Total Revenues		\$1,224,676	\$0	\$0
Expenditures				
Salaries and Wages		615,159		
Employee Benefits		83,154		
Services and Supplies		435,161		
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 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C
Contributions to Outside Agencies			
Debt Service			
Retirement of Long-Term Debt			
Interest on Long-Term Debt			
Interest on Short-Term Notes and Warrants			
Fixed Assets			
Other Expenditures			
Total Expenditures	\$1,133,474	\$0	\$0
Revenues Over (Under) Expenditures	\$91,202	\$0	\$0
Financing Sources and Uses			
Proceeds of Long-Term Debt			
Proceeds of Refunding Debt			
Payments to Refunded Debt Escrow Agent			
Inception of Lease Purchase Agreements			
Other Financing Sources			
Other Financing Uses			
Operating Transfers In (Intra-District)			
Operating Transfers Out (Intra-District)			
Total Other Financing Sources (Uses)	\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses	\$91,202	\$0	\$0
Fund Equity, Beginning of Period	\$592,860	\$0	\$0
Prior Period Adjustments			
Residual Equity Transfers			
Other			
Fund Equity, End of Period	\$684,062	\$0	\$0

