



ROGERS, ANDERSON, MALODY & SCOTT, LLP
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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, 2018, 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.

December 27, 2017
San Bernardino, California



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SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Resources Conservation District of the Santa Monica Mountains

Reporting Year: **2018**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 12/27/2018 11:45:33 AM

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 2017 | <input type="checkbox"/> October 2017 | <input type="checkbox"/> January 2018 | <input type="checkbox"/> April 2018 |
| <input type="checkbox"/> August 2017 | <input type="checkbox"/> November 2017 | <input type="checkbox"/> February 2018 | <input type="checkbox"/> May 2018 |
| <input type="checkbox"/> September 2017 | <input type="checkbox"/> December 2017 | <input type="checkbox"/> March 2018 | <input checked="" type="checkbox"/> June 2018 |

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

Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 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)	\$

U.S. Bureau of the Census – Revised 5/2018

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

Fiscal Year: 2018

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="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: 2018

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%)	335,564					335,564
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	335,564	0	0	0	0	335,564
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	182	1,646				1,828
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	182	1,646	0	0	0	1,828
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	2,047					2,047
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	2,047	0	0	0	0	2,047
R28. Intergovernmental – Other	72,866	898,234				971,100
R29. Charges for Current Services	13,887	7,654				21,541
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	35,780	22,845				58,625
R35. Total Revenues	\$460,326	\$930,379	\$0	\$0	\$0	\$1,390,705
Expenditures						
R36. Salaries and Wages	203,303	279,497				482,800
R37. Employee Benefits	41,010	67,151				108,161

R38.	Services and Supplies	96,298	577,296				673,594
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	\$340,611	\$923,944	\$0	\$0	\$0	\$1,264,555
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$119,715	\$6,435	\$0	\$0	\$0	\$126,150
	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	4,484					4,484
R61.	Transfers Out		-4,484				-4,484
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$4,484	\$-4,484	\$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	\$124,199	\$1,951	\$0	\$0	\$0	\$126,150
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$528,476	\$288,853	\$0	\$0	\$0	\$817,329
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$652,675	\$290,804	\$0	\$0	\$0	\$943,479

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	638,254	134,325				772,579
R02. Investments						
R03. Accounts Receivable (net)		204,882				204,882
R04. Taxes Receivable	12,624					12,624
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	2,650					2,650
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	\$658,528	\$339,207	\$0	\$0	\$0	\$997,735
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$658,528	\$339,207	\$0	\$0	\$0	\$997,735
Liabilities						
R19. Accounts Payable	804	19,880				20,684
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	5,049	28,523				33,572
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$5,853	\$48,403	\$0	\$0	\$0	\$54,256
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$5,853	\$48,403	\$0	\$0	\$0	\$54,256
Fund Balances (Deficits)						
R33. Nonspendable	2,650					2,650
R34. Restricted		290,804				290,804
R35. Committed						
R36. Assigned						
R37. Unassigned	650,025					650,025
R38. Total Fund Balances (Deficits)	\$652,675	\$290,804	\$0	\$0	\$0	\$943,479

R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$658,528	\$339,207	\$0	\$0	\$0	\$997,735
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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: 2018

		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	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	-18,151	
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	\$1,774	
Deferred Outflows of Resources			
R16.	Related to Pensions		
R17.	Related to OPEB		
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$1,774	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		31,438
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	<input type="text"/>	121,874
R35. Net OPEB Liability	<input type="text"/>	<input type="text"/>
R36. Other Noncurrent Liabilities 1	<input type="text"/>	<input type="text"/>
R37. Other Noncurrent Liabilities 2	<input type="text"/>	<input type="text"/>
R38. Other Noncurrent Liabilities 3	<input type="text"/>	<input type="text"/>
R39. Total Noncurrent Liabilities	<input type="text"/>	\$153,312
Deferred Inflows of Resources		
R40 Related to Pensions	<input type="text"/>	<input type="text"/>
R41 Related to OPEB	<input type="text"/>	<input type="text"/>
R42 Related to Debt Refunding	<input type="text"/>	<input type="text"/>
R43 Other Deferred Inflows of Resources	<input type="text"/>	<input type="text"/>
R44. Total Deferred Inflows of Resources	<input type="text"/>	\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	\$153,312

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

Fiscal Year: 2018

R01. Appropriations Limit	<input type="text" value="0"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text" value="0"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$0"/>

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

Fiscal Year: 2018 ● Current Year ○ Prior Year		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Resource Conservation) This line includes contracts and grants revenue, which are monies pledged to complete a particular project like habitat restoration or native species monitoring.
RevenuesExpendituresChangesFundBalances	(R28)SpRev-IntergovernmentalOther	(Resource Conservation) This line includes contracts and grants revenue, which are monies pledged to complete a particular resource conservation project.
RevenuesExpendituresChangesFundBalances	(R29)SpRev-ChargesforCurrentServices	(Resource Conservation) This account mainly consist of professional services provided by biologists.
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 public.
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Resource Conservation) This line includes contracts and grants revenue, which are monies pledged to complete a particular project like habitat restoration or native species monitoring.
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Resource Conservation) This account includes accrued sick and vacation expenditures as well as pension and health benefits.
RevenuesExpendituresChangesFundBalances	(R37)SpRev-EmployeeBenefits	(Resource Conservation) This account includes accrued sick and vacation expenditures as well as pension and health benefits.
RevenuesExpendituresChangesFundBalances	(R38)SpRev-ServicesandSupplies	(Resource Conservation) This account consists mainly of contractor and office supplies expenses, which increased due to the increase in contract and grant-funded work.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Resource Conservation) The Grants Special Revenue Fund transferred \$4484 to the General Fund as part of closing out various grants.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Resource Conservation) The Grants Special Revenue Fund transferred \$4484 to the General Fund as part of closing out various grants.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increase related to the increase in net income.
BalanceSheetGovernmentalFunds	(R02)SpRev-Investments	Investment and Cash was combined and is included under R01.
BalanceSheetGovernmentalFunds	(R03)SpRev-AccountsReceivable(net)	This account includes of amounts related to billings for services and retention receivables, which consists of 10% of total current invoice retained until the end of each project.
BalanceSheetGovernmentalFunds	(R11)Gen-PrepaidItems	Prepaid expense consists of office rent in the amount of \$2,650 for July 2018 paid in the current year.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	This account includes security deposits that were paid upon office lease commencement.
BalanceSheetGovernmentalFunds	(R19)Gen-AccountsPayable	This account constitutes accrued expenses such as utilities, contract services, and workers comp.
BalanceSheetGovernmentalFunds	(R19)SpRev-AccountsPayable	This account constitutes accrued expenses such as utilities, contract services, and workers comp.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	This account includes accrued workers' compensation and pension plan payable.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	This account includes unearned grant revenue.
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: 21