



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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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, 2021, 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 21, 2021
San Bernardino, California

MEMBERS

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**SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT
COVER PAGE**

Special District of Resources Conservation District of the Santa Monica Mountains


Reporting Year: 2021

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

Finance & Operations Officer
Title

John Hendra
Name (Please Print)

12/29/2021
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, 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 12/23/2021 10:51:23 AM

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

Reporting Year: 2021

District Mailing Address

Street 1	540 S. Topanga Canyon Blvd	<input type="checkbox"/> Has Address Changed?
Street 2		
City	Topanga	State CA Zip 92090-0
Email	jhendra@rcdsmm.org	

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	R	C	Brody	President
Member 2	Steven		Rosentsweig	Vice President
Member 3	Nancy		Helsley	Treasurer
Member 4	Beth		Burnam	Director
Member 5	Deborah	K	Lopez	Associate Director
Member 6	Dennis		Washburn	Associate Director
Member 7	Laurie		Price	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Clark		Stevens	Executive Officer	cstevens@rcdsmm.org
Official 2	John	W	Hendra	Finance & Operations Officer	jhendra@rcdsmm.org
Officials					

Report Prepared By

First Name	Brad	M. I.		Last Name	Welebir
Telephone	(909) 889-0871	Email	bwelebir@ramscpa.net		

Independent Auditor

Firm Name	Rogers Anderso Malody & Scott, LLP				
First Name	Brad	M. I.		Last Name	Welebir
Telephone	(909) 889-0871				

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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or ACFR 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

Reporting Year: 2021

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%)	401,881					401,881
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	401,881	0	0	0	0	401,881
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	90	1,947				2,037
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	90	1,947	0	0	0	2,037
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	1,357					1,357
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	1,357	0	0	0	0	1,357
R28.	Intergovernmental – Other	60,930	774,275				835,205
R29.	Charges for Current Services	100,784	38,502				139,286
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	12,238	62,152				74,390
R35.	Total Revenues	\$577,280	\$876,876	\$0	\$0	\$0	\$1,454,156
Expenditures							
R36.	Salaries and Wages	301,782	423,658				725,440
R37.	Employee Benefits	80,715	96,756				177,471
R38.	Services and Supplies	101,377	381,451				482,828
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	\$483,874	\$901,865	\$0	\$0	\$0	\$1,385,739
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$93,406	\$-24,989	\$0	\$0	\$0	\$68,417
	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	12,580					12,580
R61.	Transfers Out		-12,580				-12,580
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$12,580	\$-12,580	\$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	\$105,986	\$-37,569	\$0	\$0	\$0	\$68,417
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$710,196	\$312,820	\$0	\$0	\$0	\$1,023,016
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$816,182	\$275,251	\$0	\$0	\$0	\$1,091,433

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

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	880,045	47,184				927,229
R02. Investments						
R03. Accounts Receivable (net)		468,734				468,734
R04. Taxes Receivable	11,305					11,305
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	6,997					6,997
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	\$905,347	\$515,918	\$0	\$0	\$0	\$1,421,265
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$905,347	\$515,918	\$0	\$0	\$0	\$1,421,265
Liabilities						
R19. Accounts Payable	1,680	91,450				93,130
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	0	149,217				149,217
R28. Other Liabilities 2	87,485					87,485
R29. Other Liabilities 3						
R30. Total Liabilities	\$89,165	\$240,667	\$0	\$0	\$0	\$329,832
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$89,165	\$240,667	\$0	\$0	\$0	\$329,832
Fund Balances (Deficits)						
R33. Nonspendable	6,997					6,997
R34. Restricted	0	275,251				275,251
R35. Committed						
R36. Assigned						
R37. Unassigned	809,185					809,185
R38. Total Fund Balances (Deficits)	\$816,182	\$275,251	\$0	\$0	\$0	\$1,091,433
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$905,347	\$515,918	\$0	\$0	\$0	\$1,421,265

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

Reporting Year: 2021

	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	-14,472	
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	\$6,829	
Deferred Outflows of Resources		
R16 Related to Pensions	106,719	
R17 Related to OPEB		
R18 Related to Debt Refunding		
R19 Other Deferred Outflows of Resources		
R20. Total Deferred Outflows of Resources	\$106,719	
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$113,548	
Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		44,486
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		164,761
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		

R39.	Total Noncurrent Liabilities		\$209,247
	Deferred Inflows of Resources		
R40	Related to Pensions		1,175
R41	Related to OPEB		
R42	Related to Debt Refunding		
R43	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$1,175
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$210,422

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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	577,280			
R02. Special Revenue	876,876			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$1,454,156			
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	\$1,454,156	\$0	\$0	\$1,454,156
Governmental Expenditures				
R37. General	483,874			

R38.	Special Revenue	901,865			
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$1,385,739			
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	\$1,385,739	\$0	\$0	\$1,385,739
R73.	Transfer In	12,580			12,580
R74.	Transfer Out	-12,580			-12,580
R75.	Change in Fund Balance/Net Position	\$68,417	\$0	\$0	\$68,417
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$1,023,016	\$0	\$0	\$1,023,016
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$1,091,433	\$0	\$0	\$1,091,433

Assets

R79.	Total Current Assets	1,421,265			1,421,265
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$1,421,265	\$0	\$0	\$1,421,265
Liabilities					
R82.	Total Current Liabilities	329,832			329,832
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$329,832	\$0	\$0	\$329,832
R85.	Total Fund Balance/Net Position (Deficit)	\$1,091,433	\$0	\$0	\$1,091,433

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

Fiscal Year: 2021		
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 biologist, and projects vary each year.
RevenuesExpendituresChangesFundBalances	(R29)SpRev-ChargesforCurrentServices	(Resource Conservation) This line includes professional services provided by biologist, 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	(R36)SpRev-SalariesandWages	(Resource Conservation) Salaries and wages vary from year to year 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 to grants and projects.
RevenuesExpendituresChangesFundBalances	(R38)SpRev-ServicesandSupplies	(Resource Conservation) This line consists primarily of contractor and project-related expenses, which varied as a result of changes in grant funding from prior year.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Resource Conservation) The Grants Special Revenue Fund transferred \$12,580 to the General Fund as part of closing out various completed grants.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Resource Conservation) The Grants Special Revenue Fund transferred \$12,580 to the General Fund as part of closing out various completed grants.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increase is due to timing of payment of liabilities at year end.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Increase is due to timing of payment of liabilities at year end.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	This line includes Security Deposits.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Increase is due to timing of payment of liabilities at year end.
BalanceSheetGovernmentalFunds	(R16)SpRev-TotalAssets	Increase is due to timing of payment of liabilities at year end.
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	Variance was due to timing changes in payments of account payable and recognition of unearned revenue at year end.
BalanceSheetGovernmentalFunds	(R30)SpRev-TotalLiabilities	Variance was due to timing changes in payments of account payable and recognition of unearned revenue at year end.

Total Footnote: 21