

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Elsinore - Murrieta - Anza Resource Conservation District

SCO Reporting Year: **2016**


ID Number: **12363304300**

Fiscal Year Ended: June 30, 2016 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer


Signature

President
Title

ROSE CORONA
Name (Please Print)

1-18-17
Date

Per Government Code section 53891(a), this report is due within seven months after the end of each 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.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 740
Sacramento, CA 95816

Elsinore - Murrieta - Anza Resource Conservation District

Special Districts Financial Transactions Report

General Information

Fiscal Year 2016

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="Rose"/> | <input type="text"/> | <input type="text" value="Corona"/> | <input type="text" value="President"/> |
| Member | <input type="text" value="David"/> | <input type="text"/> | <input type="text" value="Kulhman"/> | <input type="text" value="Vice President"/> |
| Member | <input type="text" value="Carol Lee"/> | <input type="text"/> | <input type="text" value="Brady"/> | <input type="text" value="SecretaryTreasurer"/> |
| Member | <input type="text" value="Vicki"/> | <input type="text"/> | <input type="text" value="Long"/> | <input type="text" value="Director"/> |
| Member | <input type="text" value="Michael"/> | <input type="text"/> | <input type="text" value="Newcomb"/> | <input type="text" value="Director"/> |
| Member | <input type="text" value="Dave"/> | <input type="text"/> | <input type="text" value="McElroy"/> | <input type="text" value="Associate Director"/> |
| Member | <input type="text" value="Randy"/> | <input type="text"/> | <input type="text" value="Feeney"/> | <input type="text" value="Associate Director"/> |
| Member | <input type="text" value="Rick"/> | <input type="text"/> | <input type="text" value="Neugebauer"/> | <input type="text" value="Associate Director"/> |
| 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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <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="Jessica"/> | <input type="text"/> | <input type="text" value="Berry"/> | <input type="text" value="(951) 698-8783"/> |

Independent Auditor

| First Name | Middle Initial | Last Name | Phone No |
|-----------------------------------|----------------------|------------------------------------|---|
| <input type="text" value="Jeff"/> | <input type="text"/> | <input type="text" value="Nigro"/> | <input type="text" value="(951) 698-8783"/> |

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

| | | |
|---|---|---------------------------------------|
| <input type="button" value="Check Errors"/> | <input type="button" value="Print All Records"/> | <input type="button" value="Delete"/> |
| <input type="button" value="View Prior Year Data"/> | <input type="button" value="Print Current Record"/> | <input type="button" value="Close"/> |
| Fiscal Year 2016 | General and Special Revenue Funds | Debt Service Funds |
| | A | B |
| | | Capital Projects Funds |
| | | C |

Elsinore - Murrieta - Anza Resource Conservation District

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

| | | |
|---|---|---------------------------|
| Fiscal Year 2016 | General and Special Revenue Funds | Debt Service Funds |
| | A | B |
| | | Capital Projects Funds |
| | | C |

| | | | |
|---|-----------------------|--|--|
| Non-Enterprise Activity | Resource Conservation | | |
| Taxes and Assessments | | | |
| Current Secured and UnSecured (1%) | | | |
| 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 | 8,260 | | |
| Rents, Concessions and Royalties | | | |
| Federal | | | |
| Aid for Construction | | | |
| Other Federal | | | |
| State | | | |
| Aid for Construction | | | |
| State Water Project | | | |
| Homeowners Property Tax Relief | | | |
| Timber Yield | | | |
| Other State | | | |
| Other Governmental Agencies | | | |
| Redevelopment Pass-Through | | | |
| Other | | | |
| Charges for Current Services | | | |
| Contributions From Property Owners | | | |
| Self Insurance Only | | | |

**Elsinore - Murrieta - Anza Resource Conservation District
Special Districts Financial Transactions Report - Non-Enterprise Activity**

Revenues, Expenditures, Sources and Uses

| Fiscal Year | 2016 | General and | Debt Service | Capital Projects |
|--|------|-----------------|--------------|------------------|
| | | Special Revenue | Funds | Funds |
| | | A | B | C |
| Member Contributions | | | | |
| Claim Adjustments | | | | |
| Other Revenues | | 70,675 | | |
| Total Revenues | | \$78,935 | \$0 | \$0 |
| Expenditures | | | | |
| Salaries and Wages | | | | |
| Employee Benefits | | | | |
| Services and Supplies | | 53,818 | | |
| Self Insurance Only - Claims Paid | | | | |
| 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 | | \$53,818 | \$0 | \$0 |
| Revenues Over (Under) Expenditures | | \$25,117 | \$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 | | \$25,117 | \$0 | \$0 |
| Fund Equity, Beginning of Period | | \$339,832 | \$0 | \$0 |
| Prior Period Adjustments | | -278 | | |
| Residual Equity Transfers | | | | |
| Other | | | | |
| Fund Equity, End of Period | | \$364,671 | \$0 | \$0 |

**Elsinore - Murrieta - Anza Resource Conservation District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2016

Assets

| | 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 | 184,823 | | | | | | \$184,823 |
| Taxes Receivable | | | | | | | \$0 |
| Interest Receivable | | | | | | | \$0 |
| Accounts Receivable | 10,276 | | | | | | \$10,276 |
| 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 | 206,156 | | | | | | \$206,156 |
| Restricted Assets | | | | | | | |
| Deferred Charges | | | | | | | |
| Unamortized Discount on Long-Term Debt | | | | | | | |
| Other Assets | | | | | | | \$0 |
| Fixed Assets | | | | | 475,000 | | \$475,000 |
| Land | | | | | | | \$0 |
| Buildings and Improvements | | | | | | | \$0 |
| Equipment | | | | | | | \$0 |
| Construction in Progress | | | | \$0 | \$475,000 | | \$475,000 |
| Total Fixed Assets | | | | \$0 | \$475,000 | | \$475,000 |
| Accumulated Depreciation | | | | | | | \$0 |
| Net Fixed Assets | | | | \$0 | \$475,000 | | \$475,000 |
| Other Debits | | | | | | | |
| Amount Available in Debt Service Funds | | | | | | | |
| Amount to be Provided | | | | | | | |
| Total Assets | \$401,255 | \$0 | \$0 | \$0 | \$475,000 | \$0 | \$876,255 |

**Elsinore - Murrieta - Anza Resource Conservation District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2016

Liabilities and Equity

| | 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 | 830 | | | | | | \$830 |
| Loans and Notes Payable | | | | | | | \$0 |
| Interest Payable - Matured/Accrued | | | | | | | \$0 |
| Other Current Liabilities | 35,754 | | | | | | \$35,754 |
| Compensated Absences Payable | | | | | | | \$0 |
| 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 | | | | | | | \$0 |
| All Other Non-Current Liabilities | | | | | | | |
| Total Liabilities | \$36,584 | \$0 | \$0 | \$0 | | \$0 | \$36,584 |
| Fund Equity | | | | | | | |
| Contributed Capital | | | | | | | |
| Invested in General Fixed Assets | | | | | 475,000 | | \$475,000 |
| Retained Earnings | | | | | | | |
| Reserved | | | | | | | |
| Unreserved | | | | | | | |
| Fund Balances | | | | | | | |
| Reserved | 200,000 | | | | | | \$200,000 |
| Unreserved Designated | | | | | | | \$0 |
| Unreserved Undesignated | 164,671 | | | | | | \$164,671 |
| Total Fund Equity | \$364,671 | \$0 | \$0 | \$0 | \$475,000 | | \$839,671 |
| Total Liabilities and Fund Equity | \$401,255 | \$0 | \$0 | \$0 | \$475,000 | \$0 | \$876,255 |

Supplement to the Annual Report of Special Districts

| | |
|------------------------------------|---|
| Special District ID Number: | 12363304300 |
| Name of District: | Elsinore Murrieta Anza Resource Conservation District |

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 2015 | <input type="checkbox"/> October 2015 | <input type="checkbox"/> January 2016 | <input type="checkbox"/> April 2016 |
| <input type="checkbox"/> August 2015 | <input type="checkbox"/> December 2015 | <input type="checkbox"/> February 2016 | <input type="checkbox"/> May 2016 |
| <input type="checkbox"/> September 2015 | | <input type="checkbox"/> March 2016 | <input checked="" type="checkbox"/> June 2016 |

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, Michael Osman, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

| | |
|-------------|----|
| Z00: | \$ |
|-------------|----|

B. 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 6/2015