

Special District Name: Coastal San Luis Resource Conservation District  
Special Districts' Financial Transactions Report  
General Information

Fiscal Year: 2024

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="Neil"/>	<input type="text"/>	<input type="text" value="Havlik"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Jean-Pierre"/>	<input type="text"/>	<input type="text" value="Wolff"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Chesini"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Ron"/>	<input type="text"/>	<input type="text" value="Munds"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Linda"/>	<input type="text"/>	<input type="text" value="Chipping"/>	<input type="text" value="Director"/>
Member 6	<input type="text" value="Domini"/>	<input type="text"/>	<input type="text" value="Roques"/>	<input type="text" value="Director"/>
Member 7	<input type="text" value="Chris"/>	<input type="text"/>	<input type="text" value="Bersbach"/>	<input type="text" value="Associate Director"/>
Member 8	<input type="text" value="Jeana"/>	<input type="text"/>	<input type="text" value="Cadby"/>	<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="Shelly"/>	<input type="text"/>	<input type="text" value="Rachels"/>	<input type="text" value="Director of Finance"/>	<input type="text" value="cslrtd@coastalrtd.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 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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis  Modified cash basis  Modified accrual basis  Full accrual basis  N/A

Special District Name: Coastal San Luis Resource Conservation District  
Special Districts' Financial Transactions Report - Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2024

Activity: (1 of 1) (Record Completed)

Resource Conservation ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)						
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	0	0	0	0	0	0
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	1,708					1,708
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	1,708	0	0	0	0	1,708
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal	986,107					986,107
R21.	Total Intergovernmental – Federal	986,107	0	0	0	0	986,107
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief						
R25.	Timber Yield						
R26.	Other Intergovernmental – State	2,827,200					2,827,200
R27.	Total Intergovernmental – State	2,827,200	0	0	0	0	2,827,200
R28.	Intergovernmental – Other	64,220					64,220
R29.	Charges for Current Services	129,647					129,647
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	1,000					1,000
R35.	<b>Total Revenues</b>	\$4,009,882	\$0	\$0	\$0	\$0	\$4,009,882
<b>Expenditures</b>							
R36.	Salaries and Wages	790,252					790,252

R37.	Employee Benefits	140,308					140,308
R38.	Services and Supplies	3,045,713					3,045,713
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	<b>Debt Service</b>						
R40.5	Lease Financing, Principal and Interest Payments	30,820					30,820
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	<b>Total Debt Service</b>	30,820	0	0	0	0	30,820
R46.	Capital Outlay	7,838					7,838
R47.	Other Expenditures						
R48.	<b>Total Expenditures</b>	\$4,014,931	\$0	\$0	\$0	\$0	\$4,014,931
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-5,049	\$0	\$0	\$0	\$0	\$-5,049
	<b>Other Financing Sources (Uses)</b>						
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
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						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	<b>Total Other Financing Sources (Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Special and Extraordinary Items</b>						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	<b>Total Special and Extraordinary Items</b>	0	0	0	0	0	0
R66.	<b>Net Change in Fund Balances</b>	\$-5,049	\$0	\$0	\$0	\$0	\$-5,049
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$329,475	\$0	\$0	\$0	\$0	\$329,475
R68.	<b>Adjustment</b>						
R69.	Reason for Adjustment						
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	\$324,426	\$0	\$0	\$0	\$0	\$324,426

Special District Name: Coastal San Luis Resource Conservation District  
Special Districts' Financial Transactions Report  
Balance Sheet  
Governmental Funds

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	367,787					367,787
R02. Investments						
R03. Accounts Receivable (net)	1,065,341					1,065,341
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	1,300					1,300
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$1,434,428	\$0	\$0	\$0	\$0	\$1,434,428
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$1,434,428	\$0	\$0	\$0	\$0	\$1,434,428
<b>Liabilities</b>						
R19. Accounts Payable	739,073					739,073
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	115,365					115,365
R28. Other Liabilities 2	255,564					255,564
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$1,110,002	\$0	\$0	\$0	\$0	\$1,110,002
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$1,110,002	\$0	\$0	\$0	\$0	\$1,110,002

**Fund Balances (Deficits)**

R33. Nonspendable					
R34. Restricted	170,193				170,193
R35. Committed					
R36. Assigned					
R37. Unassigned	154,233				154,233
R38. <b>Total Fund Balances (Deficits)</b>	\$324,426	\$0	\$0	\$0	\$324,426
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$1,434,428	\$0	\$0	\$0	\$1,434,428

Special District Name: Coastal San Luis Resource Conservation District  
Special Districts' Financial Transactions Report  
Noncurrent Assets, Deferred Outflows of Resources,  
Noncurrent Liabilities, and Deferred Inflows of Resources  
Governmental Funds

Fiscal Year: 2024

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	1,394,107	
R02.	Buildings and Improvements		
R03.	Equipment	179,285	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)	144,696	
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-251,552	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	<b>\$1,466,536</b>	
<b>Deferred Outflows of Resources</b>			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	<b>\$0</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$1,466,536</b>	

**Noncurrent Liabilities**

R22. Deposits and Advances		
R23. Compensated Absences		23,692
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		
R32.5 Lease Liability		58,793
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		0
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$82,485</b>

**Deferred Inflows of Resources**

R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R42.5 Related to Leases		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$0</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$82,485</b>

Special District Name: Coastal San Luis Resource Conservation District  
Special Districts' Financial Transactions Report  
Summary

**Fiscal Year: 2024**

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>					
R01.	General	4,009,882			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	<b>Total Governmental Revenues</b>	\$4,009,882			
<b>Internal Service Revenues</b>					
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	<b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>					
<b>Operating Revenues</b>					
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.	<b>Total Operating Revenues</b>			\$0	
<b>Non-Operating Revenues</b>					
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.	<b>Total Non-Operating Revenues</b>			\$0	
R36.5	<b>Total Revenues</b>	\$4,009,882	\$0	\$0	\$4,009,882

<b>Governmental Expenditures</b>					
R37.	General	4,014,931			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$4,014,931			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
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.	<b>Total Operating Expenses</b>			\$0	
<b>Non-Operating Expenses</b>					
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.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$4,014,931	\$0	\$0	\$4,014,931
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$-5,049	\$0	\$0	\$-5,049
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$329,475	\$0	\$0	\$329,475

R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$324,426	\$0	\$0	\$324,426
<b>Assets</b>					
R79.	Total Current Assets	1,434,428			1,434,428
R80.	Total Noncurrent Assets				
R81.	<b>Total Assets</b>	\$1,434,428	\$0	\$0	\$1,434,428
<b>Liabilities</b>					
R82.	Total Current Liabilities	1,110,002			1,110,002
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$1,110,002	\$0	\$0	\$1,110,002
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$324,426	\$0	\$0	\$324,426

Special District of Coastal San Luis Resource Conservation District  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Resource Conservation) Various Federal Grants from US Fish and Wildlife.
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Resource Conservation) Various State funded grants from CDFR/WCB/CDFW
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Resource Conservation) Grants from County/City of SLO.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Resource Conservation) Misc revenue and donations
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Resource Conservation) More grants received in FY 23-24.
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Resource Conservation) Increase due to more hires due to more grants received.
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Resource Conservation) More employees
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Resource Conservation) Increase due to increased grants received in FY 23-24.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increased due to more grants and timing of invoices/projects.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Deposit
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Increased due to more grant activity in FY 23-24.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Unearned revenue.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increased due to timing of invoices for projects.
NoncurrentAssetsLiabilities	(R05.5)CapAsst-LeaseAssets	Extended lease
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	District does not offer a pension plan to employees.

Total Footnote: 16

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