

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

Fiscal Year: 2023

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="Jennifer"/>	<input type="text"/>	<input type="text" value="Szeliga"/>	<input type="text" value="District Manager"/>	<input type="text" value="jszeliga@coastalrcd.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: 2023

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%)						
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	48					48
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	48	0	0	0	0	48
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal	257,248					257,248
R21.	Total Intergovernmental – Federal	257,248	0	0	0	0	257,248
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief						
R25.	Timber Yield						
R26.	Other Intergovernmental – State	836,281					836,281
R27.	Total Intergovernmental – State	836,281	0	0	0	0	836,281
R28.	Intergovernmental – Other	81,969					81,969
R29.	Charges for Current Services	133,610					133,610
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	400					400
R35.	Total Revenues	\$1,309,556	\$0	\$0	\$0	\$0	\$1,309,556
Expenditures							
R36.	Salaries and Wages	582,754					582,754

R37.	Employee Benefits	112,456					112,456
R38.	Services and Supplies	607,361					607,361
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
Debt Service							
R40.5	Lease Financing, Principal and Interest Payments	33,100					33,100
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.	Total Debt Service	33,100	0	0	0	0	33,100
R46.	Capital Outlay	8,996					8,996
R47.	Other Expenditures						
R48.	Total Expenditures	\$1,344,667	\$0	\$0	\$0	\$0	\$1,344,667
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-35,111	\$0	\$0	\$0	\$0	\$-35,111
Other Financing Sources (Uses)							
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.	Total Other Financing Sources (Uses)	\$0	\$0	\$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	\$-35,111	\$0	\$0	\$0	\$0	\$-35,111
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$373,990	\$0	\$0	\$0	\$0	\$373,990
R68.	Adjustment	-9,404					-9,404
R69.	Reason for Adjustment	To adjust fund bal					
R70.	Fund Balances (Deficits), End of Fiscal Year	\$329,475	\$0	\$0	\$0	\$0	\$329,475

Note:

(R69) Gen-Reason for Adjustment: To adjust fund balance to prior year audit.

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

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	154,465					154,465
R02. Investments						
R03. Accounts Receivable (net)	452,848					452,848
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. Total Assets	\$608,613	\$0	\$0	\$0	\$0	\$608,613
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$608,613	\$0	\$0	\$0	\$0	\$608,613
Liabilities						
R19. Accounts Payable	202,480					202,480
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	54,615					54,615
R28. Other Liabilities 2	22,043					22,043
R29. Other Liabilities 3						
R30. Total Liabilities	\$279,138	\$0	\$0	\$0	\$0	\$279,138
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$279,138	\$0	\$0	\$0	\$0	\$279,138

Fund Balances (Deficits)

R33. Nonspendable					
R34. Restricted	170,193				170,193
R35. Committed					
R36. Assigned					
R37. Unassigned	159,282				159,282
R38. Total Fund Balances (Deficits)	\$329,475	\$0	\$0	\$0	\$329,475
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$608,613	\$0	\$0	\$0	\$608,613

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: 2023

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	1,394,107	
R02.	Buildings and Improvements		
R03.	Equipment	178,347	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)	95,674	
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-205,906	
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	\$1,462,222	
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	\$1,462,222	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		17,901
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		37,521
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$55,422

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. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$55,422

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

Fiscal Year: 2023

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General	1,309,556			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	\$1,309,556			
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	\$1,309,556	\$0	\$0	\$1,309,556

Governmental Expenditures				
R37.	General	1,344,667		
R38.	Special Revenue			
R39.	Debt Service			
R40.	Capital Projects			
R41.	Permanent			
R42.	Transportation			
R43.	Total Governmental Expenditures	\$1,344,667		
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	\$1,344,667	\$0	\$0
R73.	Transfer In			
R74.	Transfer Out			
R75.	Change in Fund Balance/Net Position	\$-35,111	\$0	\$0
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$373,990	\$0	\$0

R77.	Adjustments	-9,404			-9,404
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$329,475	\$0	\$0	\$329,475
Assets					
R79.	Total Current Assets	608,613			608,613
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$608,613	\$0	\$0	\$608,613
Liabilities					
R82.	Total Current Liabilities	279,138			279,138
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$279,138	\$0	\$0	\$279,138
R85.	Total Fund Balance/Net Position (Deficit)	\$329,475	\$0	\$0	\$329,475

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

Fiscal Year: 2023		
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	(R29)Gen-ChargesforCurrentServices	(Resource Conservation) Project finished in FY 21-22 and thus less funding in FY 22-23.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Resource Conservation) Refund
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Resource Conservation) Increase due to overlap of District managers and increase in health stipends provided to employees.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increased due to prefunded grants.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Deposits
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Increased due to timing of grants, thus an increase in AR.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Unearned revenue.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increase due to timing of accrued payroll and various other invoices.
NoncurrentAssetsLiabilities	(R05.5)CapAsst-LeaseAssets	Right to Use asset was not shown in FTR in FY 21-22.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	District does not offer pension plan to employees.

Total Footnote: 14
