

Special District of Coastal San Luis Resource Conservation District Special Districts Financial Transactions Report General Information

Fiscal Year: 2020

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="Linda"/>	<input type="text"/>	<input type="text" value="Chipping"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Alford"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Jessica"/>	<input type="text"/>	<input type="text" value="Crutchfield"/>	<input type="text" value="Director"/>
Member 6	<input type="text" value="Kevin"/>	<input type="text"/>	<input type="text" value="Piper"/>	<input type="text" value="Director"/>
Member 7	<input type="text" value="Ron"/>	<input type="text"/>	<input type="text" value="Munds"/>	<input type="text" value="Director"/>
Member 8	<input type="text" value="Cheryl"/>	<input type="text"/>	<input type="text" value="Lenhardt"/>	<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="Jacquelyn"/>	<input type="text"/>	<input type="text" value="Crabb"/>	<input type="text" value="District Manager"/>	<input type="text" value="cslrccd@coastalrccd.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 Coastal San Luis Resource Conservation District Special Districts Financial Transactions Report - Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2020

Activity: (1 of 1)

Resource Conservation ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02.	Voter-Approved Taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03.	Pass-through and Residual Property Taxes (ABX1 26)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05.	Tax Increment	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R06.	Parcel Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R07.	Property Assessments	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R09.	Prior-Year Taxes and Assessments	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R10.	Penalties and Costs of Delinquent Taxes and Assessments	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R11.	Other Taxes and Assessments	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R12.	Total Taxes and Assessments	0	0	0	0	0	0
R13.	Licenses, Permits, and Franchises	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14.	Fines, Forfeitures, and Penalties	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from Use of Money and Property							
R15.	Investment Earnings	1,301	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	1,301
R16.	Rents, Leases, Concessions, and Royalties	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R17.	Other Revenue from Use of Money and Property	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R18.	Total Revenue from Use of Money and Property	1,301	0	0	0	0	1,301
Intergovernmental – Federal							
R19.	Aid for Construction	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R20.	Other Intergovernmental – Federal	4,931	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	4,931

R21.	Total Intergovernmental – Federal	4,931	0	0	0	4,931
	Intergovernmental – State					
R22.	Aid for Construction					
R23.	State Water Project					
R24.	Homeowners Property Tax Relief					
R25.	Timber Yield					
R26.	Other Intergovernmental – State	579,873				579,873
R27.	Total Intergovernmental – State	579,873	0	0	0	579,873
R28.	Intergovernmental – Other	51,296				51,296
R29.	Charges for Current Services	305,716				305,716
R30.	Contributions from Property Owners					
	Self-Insurance Only					
R31.	Member Contributions					
R32.	Claim Adjustments					
R33.	Total Self-Insurance Only	0	0	0	0	0
R34.	Other Revenues	67,573				67,573
R35.	Total Revenues	\$1,010,690	\$0	\$0	\$0	\$1,010,690
	Expenditures					
R36.	Salaries and Wages	412,712				412,712
R37.	Employee Benefits	63,655				63,655
R38.	Services and Supplies	396,243				396,243
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	31,107					31,107
R47.	Other Expenditures	120,896					120,896
R48.	Total Expenditures	\$1,024,613	\$0	\$0	\$0	\$0	\$1,024,613
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-13,923	\$0	\$0	\$0	\$0	\$-13,923
	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						
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	\$-13,923	\$0	\$0	\$0	\$0	\$-13,923
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$380,779	\$0	\$0	\$0	\$0	\$380,779
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$366,856	\$0	\$0	\$0	\$0	\$366,856

**Special District of Coastal San Luis Resource Conservation District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds**

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	253,603					253,603
R02. Investments						
R03. Accounts Receivable (net)	33,777					33,777
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	140,333					140,333
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	6,664					6,664
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	\$435,677	\$0	\$0	\$0	\$0	\$435,677
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$435,677	\$0	\$0	\$0	\$0	\$435,677
Liabilities						
R19. Accounts Payable	17,749					17,749
R20. Contracts and Retainage Payable						

Interest Payable						
R21.						
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	37,097					37,097
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$54,846	\$0	\$0	\$0	\$0	\$54,846
R31. Deferred Inflows of Resources	13,975					13,975
R32. Total Liabilities and Deferred Inflows of Resources	\$68,821	\$0	\$0	\$0	\$0	\$68,821
Fund Balances (Deficits)						
R33. Nonspendable	6,664					6,664
R34. Restricted	360,192					360,192
R35. Committed						
R36. Assigned						
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$366,856	\$0	\$0	\$0	\$0	\$366,856
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$435,677	\$0	\$0	\$0	\$0	\$435,677

**Special District of 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: 2020

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
Capital Assets		
R01. Land	1,394,107	
R02. Buildings and Improvements		
R03. Equipment	165,267	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-99,737	
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	\$1,459,637	
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	\$1,459,637	

Noncurrent Liabilities

R22.	Deposits and Advances		
R23.	Compensated Absences		
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		
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$0

Deferred Inflows of Resources

R40	Related to Pensions		
R41	Related to OPEB		
R42	Related to Debt Refunding		
R43	Other Deferred Inflows of Resources		

R44.	Total Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$0"/>
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$0"/>

Special District of Coastal San Luis Resource Conservation District Special Districts Financial Transactions Report Summary

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	1,010,690			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$1,010,690			
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	\$1,010,690	\$0	\$0	\$1,010,690

Governmental Expenditures

R37.	General	1,024,613			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$1,024,613			

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	\$1,024,613	\$0	\$0	\$1,024,613
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-13,923	\$0	\$0	\$-13,923
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$380,779	\$0	\$0	\$380,779
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$366,856	\$0	\$0	\$366,856
Assets					
R79.	Total Current Assets	435,677			435,677
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$435,677	\$0	\$0	\$435,677
Liabilities					
R82.	Total Current Liabilities	54,846			54,846
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$54,846	\$0	\$0	\$54,846
R85.	Total Fund Balance/Net Position (Deficit)	\$366,856	\$0	\$0	\$366,856

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

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Resource Conservation) Federal grants
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Resource Conservation) State grants.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Resource Conservation) San Luis Obispo County grants
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Resource Conservation) Change in current services charges primarily due to increase in consulting & technical services of 64500; increase in vehicle expense of 4000; increase in project costs of 12000; increase in in-kind expense of 43200; increase in capital outlay of 6300; increase in salaries of 11000
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Resource Conservation) Misc revenue 67573 In-kind revenue - professional services
RevenuesExpendituresChangesFundBalances	(R47)Gen-OtherExpenditures	(Resource Conservation) 35 Bank charges 1948 Dues & subscriptions 4513 Mileage 65 Misc 29575 Rent 17187 Vehicle 67573 In-kind professional
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Reduced cash of 72500 due primarily to increased professional services of 64500.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	1300 Refundable deposits
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	37097 Accrued payroll
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increased total liabilities of 17400 due primarily to increased accounts payable of 12000 and increased accrued payroll of 5400.
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	Acquired equipment and vehicle in CY.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No CY net pension liability

Total Footnote: 12