

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

**Fiscal Year: 2019**

**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	<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="Executive Director"/>	<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: 2019**

Activity: (1 of 1)

Resource Conservation

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Tot Governr Fun
<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	
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	1,394					
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	1,394	0	0	0	0	
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal	95,108					
R21. Total Intergovernmental – Federal	95,108	0	0	0	0	
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State	563,671			24,841		
R27. Total Intergovernmental – State	563,671	0	0	24,841	0	
R28. Intergovernmental – Other	52,678					
R29. Charges for Current Services	148,057					
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	24,384					
R35. <b>Total Revenues</b>	\$885,292	\$0	\$0	\$24,841	\$0	\$
<b>Expenditures</b>						
R36. Salaries and Wages	403,918					
R37. Employee Benefits	67,170					
R38. Services and Supplies	318,014					
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
<b>Debt Service</b>						
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. <b>Total Debt Service</b>	0	0	0	0	0	
R46. Capital Outlay				24,841		
R47. Other Expenditures	73,845					
R48. <b>Total Expenditures</b>	\$862,947	\$0	\$0	\$24,841	\$0	\$
R49. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$22,345	\$0	\$0	\$0	\$0	
<b>Other Financing Sources (Uses)</b>						
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. <b>Total Other Financing Sources (Uses)</b>	\$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	
R66. <b>Net Change in Fund Balances</b>	\$22,345	\$0	\$0	\$0	\$0	

R67. <b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$358,434	\$0	\$0	\$0	\$0	\$
R68. <b>Adjustment</b>						
R69. Reason for Adjustment						
R70. <b>Fund Balances (Deficits), End of Fiscal Year</b>	\$380,779	\$0	\$0	\$0	\$0	\$

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

**Fiscal Year: 2019**

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governme Funds
<b>Assets</b>						
R01. Cash and Investments	326,085					326,085
R02. Investments						
R03. Accounts Receivable (net)	58,154					58,154
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	89,611					89,611
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	10,279					10,279
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>	\$485,429	\$0	\$0	\$0	\$0	\$485,429
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$485,429	\$0	\$0	\$0	\$0	\$485,429
<b>Liabilities</b>						
R19. Accounts Payable	5,758					5,758
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	31,717					31,717
R28. Other Liabilities 2	67,175					67,175
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$104,650	\$0	\$0	\$0	\$0	\$104,650
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$104,650	\$0	\$0	\$0	\$0	\$104,650
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	10,279					10,279

R34. Restricted	172,013					17
R35. Committed						
R36. Assigned						
R37. Unassigned	198,487					19
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$380,779</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$485,429</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48</b>

**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: 2019**

		<b>Noncurrent Assets/Deferred Outflows of Resources</b>	<b>Noncurrent Liabilities/Deferred Inflows of Resources</b>
<b>Noncurrent Assets</b>			
Capital Assets			
R01.	Land	1,394,107	
R02.	Buildings and Improvements		
R03.	Equipment	134,160	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-86,823	
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>\$1,441,444</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>\$1,441,444</b>	
<b>Noncurrent Liabilities</b>			
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. <b>Total Noncurrent Liabilities</b>		\$0
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		67,175
R44. <b>Total Deferred Inflows of Resources</b>		\$67,175
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		\$67,175

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

**Fiscal Year: 2019**

		Governmental Funds	Internal Service Fund	Enterprise Fund
<b>Governmental Revenues</b>				
R01.	General	885,292		
R02.	Special Revenue			
R03.	Debt Service			
R04.	Capital Projects	24,841		
R05.	Permanent			
R06.	Transportation			
R07.	<b>Total Governmental Revenues</b>	\$910,133		
<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>	\$910,133	\$0	\$0	

**Governmental Expenditures**

R37.	General	862,947			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects	24,841			
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$887,788			

**Internal Service Expenses**

R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$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.	<b>Total Operating Expenses</b>			\$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.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$887,788	\$0	\$0	
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$22,345	\$0	\$0	
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$358,434	\$0	\$0	
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$380,779	\$0	\$0	
<b>Assets</b>					
R79.	Total Current Assets	485,429			
R80.	Total Noncurrent Assets				
R81.	<b>Total Assets</b>	\$485,429	\$0	\$0	
<b>Liabilities</b>					
R82.	Total Current Liabilities	104,650			
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$104,650	\$0	\$0	
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$380,779	\$0	\$0	

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

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Resource Conservation) Federal grants
RevenuesExpendituresChangesFundBalances	(R26)CapProj-OtherIntergovernmentalState	(Resource Conservation) CY Equipment & vehicle purchases.
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Resource Conservation) CA State grants
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Resource Conservation) San Luis Obispo County grants
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Resource Conservation) Increase in consulting & technical services for non-governmental entities.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Resource Conservation) 54 Misc revenue 24330 In-kind revenue - professional services
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Resource Conservation) Decrease in total revenue due to a CY decline in state grant revenue of \$269,000
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Resource Conservation) Decrease in services & supplies due to decrease in activities reflected in decline of total revenue of \$261,000
RevenuesExpendituresChangesFundBalances	(R47)Gen-OtherExpenditures	(Resource Conservation) 1507 Bank charges 2639 Dues & subscriptions 2798 Mileage 43 Misc 2486 Permits & licenses 26875 Rent 13167 Vehicle 24330 In-kind professional
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increase in cash and cash investments due to a CY reduction (collection) of receivables and amounts due from other governments of \$188,600.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	1300 Refundable deposits
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	61 Withholding taxes payable 31656 Accrued payroll
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	17068 Advance payment receipts from exchange transactions 50107 Unavailable revenue - operating grants
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Decrease in deferred inflows due to a reduction of unavailable revenue of \$71,100.
BalanceSheetGovernmentalFunds	(R38)Gen-TotalFundBalances(Deficits)	Footnote Dialog is incorrect. Total Fund Balances is positive.
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	Acquired equipment in CY.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No CY net pension liability
NoncurrentAssetsLiabilities	(R43)Liab-OtherDeferredInflowsofResources	17068 Advance payment receipts from exchange transactions 50107 Unavailable revenue - operating grants

Total Footnote: 18