

Special District of La Selva Beach Parks and Recreation District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2017

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="John"/>	<input type="text"/>	<input type="text" value="Hunt"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Richard"/>	<input type="text"/>	<input type="text" value="Starr"/>	<input type="text" value="Treasurer"/>
Member 3	<input type="text" value="James"/>	<input type="text"/>	<input type="text" value="Rhodes"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Marnie"/>	<input type="text"/>	<input type="text" value="Cook"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Hyko"/>	<input type="text"/>	<input type="text" value="Roppel"/>	<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="Kelli"/>	<input type="text"/>	<input type="text" value="Sebastian"/>	<input type="text" value="District Manager"/>	<input type="text"/>
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 La Selva Beach Parks and Recreation District
 Special Districts Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2017

Activity: (1 of 1) (Record Completed)

Recreation and Park

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	123,820					123,820
R02.	Voter-Approved Taxes						
R03.	Pass-through Property Taxes (ABX1 26)						
R04.	Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R08.	Mello/Roos, Marks/Roos						
R09.	Prior-Year Taxes and Assessments	366					366
R10.	Penalties and Costs of Delinquent Taxes and Assessments	28					28
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	124,214	0	0	0	0	124,214
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	3,184					3,184
R16.	Rents, Leases, Concessions, and Royalties	49,718					49,718
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	52,902	0	0	0	0	52,902
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	808					808
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	808	0	0	0	0	808
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
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						
R35.	Total Revenues	\$177,924	\$0	\$0	\$0	\$0	\$177,924

Expenditures

R36. Salaries and Wages	20,676					20,676
R37. Employee Benefits	3,778					3,778
R38. Services and Supplies	116,722					116,722
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						
R47. Other Expenditures						
R48. Total Expenditures	\$141,176	\$0	\$0	\$0	\$0	\$141,176
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$36,748	\$0	\$0	\$0	\$0	\$36,748
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	\$36,748	\$0	\$0	\$0	\$0	\$36,748
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$359,000					\$359,000
R68. Adjustment	725					725
R69. Reason for Adjustment	correct fund balar					
R70. Fund Balances (Deficits), End of Fiscal Year	\$396,473	\$0	\$0	\$0	\$0	\$396,473

Note:
 (R69) Gen-Reason for Adjustment: correct fund balance for duplicate revenue abatement

Special District of La Selva Beach Parks and Recreation District
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	404,806					404,806
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments 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						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$404,806	\$0	\$0	\$0	\$0	\$404,806
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$404,806	\$0	\$0	\$0	\$0	\$404,806
Liabilities						
R19. Accounts Payable	8,333					8,333
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						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$8,333	\$0	\$0	\$0	\$0	\$8,333
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$8,333	\$0	\$0	\$0	\$0	\$8,333

Fund Balances (Deficits)					
R33. Nonspendable	300				300
R34. Restricted					
R35. Committed					
R36. Assigned					
R37. Unassigned	396,173				396,173
R38. Total Fund Balances (Deficits)	\$396,473	\$0	\$0	\$0	\$396,473
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$404,806	\$0	\$0	\$0	\$404,806

Special District of La Selva Beach Parks and Recreation District
 Special Districts Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2017

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	23,388	
R02.	Buildings and Improvements	257,907	
R03.	Equipment	23,350	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization		
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	\$304,645	
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	\$304,645	

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

Special District of La Selva Beach Parks and Recreation District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2017

R01. Appropriations Limit	296,728
R02. Total Annual Appropriations Subject to the Limit	121,591
R03. Revenues Received (Over) Under Appropriations Limit	\$175,137