

pecial i trict Name: Regional Government ervice Aut ority  
pecial i stricts' Financial Transactions Report  
General Information

Fiscal Year: 2022

District Mailing Address

Street 1   Has Address Changed?

Street 2

City  State  Zip

Email

Members of the Governing Body

	First Name h	I. . Last Name h	Title
Member 1	<input type="text" value="Hlary"/>	<input type="text" value="traus"/>	<input type="text" value="C air"/>
Member 2	<input type="text" value="Liz h"/>	<input type="text" value="Habkirk"/>	<input type="text" value="Vice C air"/>
Member 3	<input type="text" value="an"/>	<input type="text" value="Bucks i"/>	<input type="text" value="mber"/>
Member 4	<input type="text" value="an"/>	<input type="text" value="c warz"/>	<input type="text" value="mber"/>
Member 5	<input type="text" value="t ve"/>	<input type="text" value="Rogers"/>	<input type="text" value="mber"/>
Member 6	<input type="text" value="Brent h"/>	<input type="text" value="lama"/>	<input type="text" value="mber"/>
Member 7	<input type="text" value="Linda"/>	<input type="text" value="mit"/>	<input type="text" value="mber"/>
mber	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name h	I. . Last Name h	Title	Email
Official 1	<input type="text" value="Ric ard"/>	<input type="text" value="Avere t"/>	<input type="text" value="Fiscal Officer h"/>	<input type="text" value="ravere t@rgs.ca.gov h"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By h

First Name  M. I.  Last Name

Telep one  Email

Independent Auditor

Firm Name

First Name  I.  Last Name

Telep one

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 (DCU) of a City, County or special district (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If this district is a BCU, answer questions 3-5.  BCU  DCU

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

Special District Name: Regional Government Services Authority  
Special Districts' Financial Transactions Report  
Other Enterprise Fund  
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed) h	Governmental Services Enterprise h
<b>Operating Revenues</b>	
R02. Charges for services	21,719,111
R02.5 Self-Insurance Only – Member Contributions h	
R03. Other Operating Revenues	
R04. <b>Total Operating Revenues</b>	\$21,719,111
<b>Operating Expenses</b>	
R05. Personnel services h	15,334,711
R06. Contractual services	
R07. Materials and supplies	
R08. General and Administrative Expenses	5,549,251
R09. Depreciation and Amortization Expenses h	
Self-Insurance Only	
R09.5 Claim Adjustments	
R09.6 Claims Paid	
R10. Other Operating Expenses h	
R11. <b>Total Operating Expenses</b>	\$20,403,212
R12. <b>Operating Income (Loss) h</b>	\$ 97,949
<b>Nonoperating Revenues</b>	
R13. Investment Income	-16,195 h
R14. Rents, Leases, Concessions, and Royalties h	
Taxes and Assessments	
15. Current Secured and Unsecured (1%)	
16. Voter-Approved Taxes	
17. Assessed Property Taxes (ABX1 26)	
18. Property Assessments h	
19. Special Assessments	
20. Special Taxes h	
21. Prior-Year Taxes and Assessments	
22. Penalties and Cost of Delinquent Taxes and Assessments h	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal h	

Intergovernmental – tate		
R25.	Aid for Construction	
26.	Homeowners roperty Tax Relief	
27.	Timber Yield	
R2 .	In-Lieu Taxes	
R29.	Ot er Intergovernmental – tate	
R30.	Intergovernmental – County	
R31.	Intergovernmental – Ot er	
R32.	Gain on isposal of Capital Assets h	
R33.	Ot er Nonoperating Revenues	
R34.	<b>Total Nonoperating Revenues h</b>	\$-16,195 h
<b>Nonoperating Expenses</b>		
R35.	Interest Expense	
R36.	Loss on isposal of Capital Assets	
R37.	Ot er Nonoperating Expenses h	
R3 .	<b>Total Nonoperating Expenses</b>	\$0 h
R39.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$ 1,754
<b>Capital Contributions</b>		
R40.	Federal	
R41.	S tate	
R42.	County	
R43.h	Ot er Government	
R44.	Ot er Capital Contributions	
R45.	<b>Total Capital Contributions h</b>	\$0
R46.	<b>Transfers In</b>	
R47.	<b>Transfers Out</b>	
<b>Special and Extraordinary Items h</b>		
R47.5	S pecial Item	
R47.6	Extraordinary Item	
R47.7	<b>Total Special and Extraordinary Items</b>	\$0
R4 .	<b>Change in Net Position</b>	1 754
R49.	<b>Net Position (Deficit), Beginning of Fiscal Year h</b>	\$720,976
R50.	<b>Adjustment</b>	
R51.	Reason for Adjustment	
R52.	<b>Net Position (Deficit), End of Fiscal Year h</b>	\$1,602,730 h
<b>Net Position (Deficit)</b>		
R53.	Net Investment in Capital Assets	
R54.	Restricted	
R55.	Unrestricted	6
R56. h	<b>Total Net Position (Deficit) h</b>	\$1,602,730 h

Special District Name: Regional Government Service Authority  
 Special Districts' Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

Fiscal Year: 2022

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	2,075,334	
R02. Restricted		
R03. Accounts Receivable (net)	2, 27,439	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	100,916	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$5,003,6	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable	,2	
Capital Assets		
R16. Land		
R17. Buildings and Improvements		
R18. Equipment		
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization		
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$12	\$0
R27. Total Assets	\$5,011,971	\$0

**Deferred Outflows of Resources**

R2 .	Related to Pensions		
R2 .5	Related to OPEB		
R2 .6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$0	
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$5,011,971	\$0

**Liabilities**

Current Liabilities

R32.	Accounts Payable	1,019,309	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.hD	Due to Other Funds		
R36.hD	Due to Other Governments		
R37. D	Deposits and Advances		
R3 .	Compensated Absences	52,725	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$1,541,034	\$0

Noncurrent Liabilities

R44.hD	Deposits and Advances		
R45.	Compensated Absences		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R4 .	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.h	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R5 .	Other Noncurrent Liabilities 1	1,707,	
R59.	Other Noncurrent Liabilities 2	1047	
R60.	<b>Total Noncurrent Liabilities</b>	1313	
R61.	<b>Total Liabilities</b>	\$3,363,471	\$0

<b>Deferred Inflows of Resources h</b>		
R62. Related to Extensions		
R62.5 Related to O F E B		
R62.6 Related to Debt Refunding		
R62.7 Related to Leases		
R63. Other Deferred Inflows of Resources	22, 94	
R64. <b>Total Deferred Inflows of Resources h</b>	\$22, 94	\$0
R65. <b>Total Liabilities and Deferred Inflows of Resources h</b>	\$3,409,241	\$0
R66. <b>Total Net Position (Deficit)</b>	\$1,602,730 h	\$0
<b>Net Position (Deficit)</b>		
R67. Net Investment in Capital Assets h		
R68. Restricted		
R69. Unrestricted	1,602,730	
R70. <b>Total Net Position (Deficit) h</b>	\$1,602,730 h	\$0 h

pecial i trict Name: Regional Government ervice Aut ority  
 pecial i stricts' Financial Transactions Report  
 ummary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total h
<b>Governmental Revenues</b>				
R01. General				
R02. S pecial Revenue				
R03. D ebt ervice				
R04. Capital rojects				
R05. P ermanent				
R06. h Transportation				
R07. <b>Total Governmental Revenues</b>	\$0 h			
<b>Internal Service Revenues</b>				
R0 . Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0 h		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. h Electric				
R13. h Gas h				
R14. Harbor and ort				
R15. Hospital				
R16. ewer				
R17. olid Waste				
R1 . Transit				
R19. Water				
R20. Ot er Enterprise h			21,7 11,9 11	
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$21,7 11,9 11 h	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and ort h				
R2 . Hospital				
R29. ewer				
R30. olid Waste				
R31. Transit				
R32. Water				
R33. Ot er Enterprise			-16,195	
R34. Conduit				
R35. h Transportation				
R36. <b>Total Non-Operating Revenues</b>			\$-16,195	
R36.5 h <b>Total Revenues</b>	\$0 h	\$0 h	\$21,765,7 6 h	\$21,76



<b>Governmental Expenditures</b>				
R37.	General			
R38.	Special Revenue			
R39.	Debt Service			
R40.	Capital Projects			
R41.	Permanent			
R42.	Transportation			
R43.	<b>Total Governmental Expenditures</b>	\$0		
<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.	Power			
R53.	Solid Waste			
R54.	Transit			
R55.	Water			
R56.	Other Enterprise		20,403	
R57.	Conduit			
R58.	Transportation			
R59.	<b>Total Operating Expenses</b>		\$20,403	
<b>Non-Operating Expenses</b>				
R60.	Airport			
R61.	Electric			
R62.	Gas			
R63.	Harbor and Port			
R64.	Hospital			
R65.	Power			
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>	\$0	\$0	\$20,403
R73.	Transfer In			
R74.	Transfer Out			

R75. <b>Change in Fund Balance/Net Position</b>	\$	\$	\$ 1 54	
R76. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$720,976	720,976
R77. Adjustments				
R7 . <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$1,602,730	1,602,730
<b>Assets</b>				
R79. Total Current Assets			5,003,699	5,003,699
R 0. Total Noncurrent Assets			22	22
R 1. <b>Total Assets</b>	\$0	\$0	\$5,019,711	\$5,019,711
<b>Liabilities</b>				
R 2. Total Current Liabilities			1,540,034	1,540,034
R 3. Total Noncurrent Liabilities			1,336,347	1,336,347
R 4. <b>Total Liabilities</b>	\$	\$	\$3,336,347	\$3,336,347
R 5. <b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$1,602,730	1,602,730

Special District of Regional Government Service Authority  
 Special District Financial Transactions Report  
 Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
Other Enterprise Fund	(R02) Largest for services	(Governmental Services Enterprise) Increased revenue from largest contributing client
Other Enterprise Fund	(R05) Personnel services	(Governmental Services Enterprise) Increased salaries proportionate to increased revenue
Other Enterprise Fund	(R07) General and Administrative Expenses	(Governmental Services Enterprise) Increased administrative expenses proportionate to increased revenue
Proprietary Funds	(R12) Enterprise Total Current Assets	Cash, accounts receivable, and prepaid expenses such as insurance
Proprietary Funds	(R15) Enterprise Loans, Notes and Contracts Receivable	Employee loan receivable
Proprietary Funds	(R43) Enterprise Total Current Liabilities	Accounts payable and accrued employee vacation payable
Proprietary Funds	(R56) Enterprise Net Pension Liability	Pension liability
Proprietary Funds	(R5 ) Enterprise Other Noncurrent Liabilities 1	General liability claims reserve
Proprietary Funds	(R59) Enterprise Other Noncurrent Liabilities 2	Workers comp claims reserve with small HR amount
Proprietary Funds	(R88) Enterprise Other Deferred Inflows of Resources	Deferred revenue

Total Footnote: 10