Regional Government Services Authority Special Districts Financial Transactions Report

General Information

| scal Year | 201: | 3 | | |
|-------------|--------------------|----------------|-------------------|---------------------|
| Mailing Add | dress | | | |
| Street 1 | PO Box 1350 | | | Is Address Changed? |
| Street 2 | | W. W. | | |
| City | Carmel Valley | State CA | Zip 93924- | |
| Email | glazof@rgs.ca | .gov | | |
| Members o | of the Governing B | ody | | |
| | First Name | Middle Initial | Last Name | Title |
| Member | Steve | | Rodgers | Chair |
| Member | Ken | | Nordhoff | Vice Chair |
| Member | Joni | | Patillo | Director |
| Member | Herb | | Pike | Director |
| Member | Dan | | Schwarz | Director |
| Member | Nancy | | Mackle | Director |
| Member | | | | |
| Member | | | | |
| Member | | | | |
| | Other Officials | | | |
| | First Name | Middle Initial | Last Name | Title |
| | Richard | | Averett | Manager |
| | | | | |
| | | | | |
| | | | | |
| | Report Prepare | d By | | |
| | First Name | Middle Initial | Last Name | Phone No |
| | Glenn | | Lazof | (650) 687-7302 |
| | Independent Au | ditor | | |
| | First Name | Middle Initial | Last Name | Phone No |
| | David | | Becker | (916) 993-9489 |

Regional Government Services Authority Special Districts Financial Transactions Report

Comments for the Special District Report

| Fiscal Year: | 2013 | |
|--------------|--|--|
| | | |
| Comment | All revenue, other that the modest interest revenue, comes from providing services to other government agencies. | |
| | | |
| | | |

Regional Government Services Authority

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

| Fiscal Year | 2013 | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds |
|----------------------------|----------------------------------|---|--|---------------------------|
| | | Α | В | С |
| Non-Enterpris | e Activity | Governmental Service | es | |
| Taxes and As | ssessments | | | |
| Current Secur | red and Unsecured (1%) | | | |
| Voter Approve | ed Taxes | | | |
| Property Asse | | | | |
| Special Asses | ssments (Mello/Roos, Mark/Roos) | | | |
| Prior Year Tax | xes and Assessments | | | |
| Penalties and and Asses | Cost on Delinquent Taxes ssments | | | |
| Licenses, Pe | rmits, and Franchises | | | |
| Fines, Forfei | ts, and Penalties | | | |
| Revenue Fro | m Use of Money and Property | | | |
| Interest Incom | | 5,963 | | |
| Rents, Conce | ssions and Royalties | | | |
| Federal | | | | |
| Aid for Constr | ruction | | | |
| Other Federal | I | | | |
| State | | | And a second | |
| Aid for Constr | ruction | | | |
| State Water F | Project | | | |
| Homeowners | Property Tax Relief | | | |
| Timber Yield | | | | |
| Other State | | | | |
| Other Govern | nmental Agencies | | | |
| | ent Pass-Through | | The state of the s | |
| Other | · | 5,752,592 | | I |
| | Current Services | | | |
| | s From Property Owners | | | |
| Self Insurance | | | | |
| Member Cont | • | | | |
| Claim Adjustr | nents | | | |
| Other Reven | | | , | |
| | | \$5.759.656 | \$0 | \$0 |
| Total Reve | | \$5,758,555 | ФО | φU |
| Expenditures Salaries and | | 4,185,555 | | |
| | | | | |
| Employee Be | | 1,058,304 | | |
| Services and | | 668,669 | | |
| Self Insuranc | e Only - Claims Paid | | | |

Revenues, Expenditures, Sources and Uses

10/16/2013

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Regional Government Services Authority

Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

| Fiscal Year | 2013 | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds |
|---------------|-------------------------------------|---|--|---------------------------|
| | | Α | В | С |
| Contribution | ns to Outside Agencies | 300,000 | | |
| Debt Service | 9 | | | |
| Retirement o | f Long-Term Debt | | | |
| Interest on L | ong-Term Debt | | | |
| Interest on S | hort-Term Notes and Warrants | | | |
| Fixed Asset | S | | | |
| Other Exper | nditures | | A STATE OF THE STA | |
| Total Exp | enditures | \$6,212,528 | \$0 | \$0 |
| Revenues | Over (Under) Expenditures | (\$453,973) | \$0 | \$0 |
| Financing S | ources and Uses | | | |
| Proceeds of | Long-Term Debt | | | |
| Proceeds of | Refunding Debt | | | |
| Payments to | Refunded Debt Escrow Agent | I | | |
| Inception of | Lease Purchase Agreements | | | |
| Other Finance | cing Sources | | | |
| Other Finance | cing Uses | | | |
| Operating Tr | ansfers In (Intra-District) | | | |
| Operating Tr | ansfers Out (Intra-District) | | | |
| Total Oth | er Financing Sources (Uses) | \$0 | \$0 | \$0 |
| | s/Sources Over (Under) ures/Uses | (\$453,973) | \$0 | \$0 |
| Fund Equ | ity, Beginning of Period | | | |
| Prior Period | Adjustments | 386,650 | | |
| Residual Eq | uity Transfers | | | |
| Other | | 844,871 | | |
| Fund Equ | uity, End of Period | \$777,548 | \$0 | \$0 |

Regional Government Services Authority Special Districts Financial Transactions Report Consolidation of Fund Equities and Transfers

Consolidation of Fund Equities and Transfers

| Fiscal Year | 2013 | | | | |
|----------------------|-----------------|---|-----------------------|---------------------------|------------------|
| | | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds |
| Consolidation of Fe | und Equities | | | | |
| Non-Enterprise Act | tivities | \$777,548 | \$0 | \$0 | er . |
| Enterprise Fund Ed | uities | | | | |
| Airport | | | | | \$0 |
| Electric | | | | | \$0 |
| Harbor and Port | | | | | \$0 |
| Hospital | | | | | \$0 |
| Waste Disposal | | | | | \$0 |
| Water | | | | | \$0 |
| Total Ending Fur | nd Equities | \$777,548 | \$0 | \$0 | \$0 |
| | | | Transfers In | Transfers Out | Net |
| | | | Α | В | С |
| Consolidation of Tr | ransfers In and | Transfer Out | | | |
| General and Special | Revenue Fund | s | \$0 | \$0 | - |
| Debt Service Funds | | Г | \$0 | \$0 | - |
| Capital Projects Fun | ds | Г | \$0 | \$0 | • |
| Enterprise Activitie | s | | | | |
| Airport | | Γ | \$0 | \$0 | • |
| Electric | | Γ | \$0 | \$0 | • |
| Harbor and Port | | Г | \$0 | \$0 | |
| Waste Disposal | | Γ | \$0 | \$0 | |
| Water | | Γ | \$0 | \$0 | |
| Total | | Γ | \$0 | \$0 | \$0 |

Local Government Services Authority

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Assets

| Fiscal Year 2013 | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds | General Fixed Assets | General Long-Term Debt | Total Memorandum Only |
|--|--|--------------------------|--|--|----------------------------|--|-----------------------------|
| Assets | | | | | | | |
| Cash and Cash Equivalents | 0 | | | | | | \$1 |
| axes Receivable | | | | | | | \$ |
| nterest Receivable | | | | | | | \$(|
| ccounts Receivable | 2,906,447 | | | | | | \$2,906,44 |
| oans, Notes, and Contracts Receivable | | | | | | | \$1 |
| ue from Other Funds | | | | | | | \$0 |
| eventory of Materials and Supplies | | | The second secon | | | | \$(|
| other Current Assets | | | | | | | |
| ease Payments Receivable | | | | | | | |
| nearned Finance Charges | | | And the state of t | | | | |
| nvestments | | | | | | | \$ |
| lestricted Assets | | | | | | | |
| referred Charges | | | | | | and the second s | |
| Inamortized Discount on Long-Term Debt | | | The state of the s | White is a second control of the second cont | | | |
| Other Assets | Transfer a read in control as services in territoria in the first of the services and the services and the services and the services are services as a service and the services are services are services as a service and the services are services as a service and the services are services are services as a service and the services are services as a service and the services are services are services as a service and the services are services are services as a service and the services are services are services as a service and the services are services are services as a service and the services are services are services as a service and the services are services are services as a service and the services are services as a service and the services are services are services as a service and the services are services are services as a service are services are services as a service are services are services are services are services are services are services as a service are services are serviced as a service are services are se | | | | | | \$ |
| ixed Assets | | | | | | | |
| and | | | | | | | \$ |
| uildings and Improvements | | | | | | | \$1 |
| quipment | | | | | | | S |
| Construction in Progress | | | | | | | S |
| Total Fixed Assets | | | | \$0 | \$0 | | \$ |
| accumulated Depreciation | | | | | | | \$ |
| Net Fixed Assets | | | | \$0 | \$0 | | \$ |
| other Debits | | | | | | | |
| Amount Available in Debt Service Funds | | | | | | | |
| mount to be Provided | | | | | | | |
| Total Assets | \$2,906,447 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,906,44 |

Fiscal Year

Liabilities and Equity Accounts/Warrants Pay Loans and Notes Payab Interest Payable - Matur Other Current Liabilities Compensated Absences Due to Other Governme Due to Other Funds Long-Term Debt General Obligation Bond Revenue Bonds Certificates of Participat Special Assessment Federal State Time Warrants Other Long-Term Indebt Unamortized Premium of Advances for Constructi Deferred Revenue All Other Non-Current Li **Total Liabilities Fund Equity** Contributed Capital Investments in General Retained Earnings Reserved Unreserved **Fund Balances** Reserved Unreserved Designated Unreserved Undesignate **Total Fund Equity Total Liabilities and**

Regional Government Services Authority Special Districts Financial Transactions Report - Consolidated Balance Sheet

Assets

| Fiscal Year 2013 | General and Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds | General Fixed Assets | General Long-Term Debt | Total Memorandum Only |
|--|---|--|--|---------------------|--|---|-----------------------------|
| | | | and the same of th | | (1979) Marieman A. Arieman (1989) Marie Salain Salain (1989) Marie Salain Adel American (1985) Ann American (1989) | | |
| Assets | 0.400.705 | | | | | | |
| Cash and Cash Equivalents | 3,408,785 | | | | | | \$3,408,785 |
| Taxes Receivable nterest Receivable | | | | | TOTAL MANAGEMENT OF THE PROPERTY OF THE PROPER | | \$(|
| Accounts Receivable | 723,893 | | | | | | \$(|
| oans, Notes, and Contracts Receivable | 120,093 | | | | | | \$723,893 |
| Due from Other Funds | | | | | | | \$0 |
| nventory of Materials and Supplies | | | | | | | \$(|
| Other Current Assets | | THE PARTY OF THE P | | | A TANAN AND AND AND AND AND AND AND AND AND | | |
| ease Payments Receivable | | | | | | | |
| Jnearned Finance Charges | | | | 4 | | | |
| nvestments | | | | | | | S |
| estricted Assets | | | | | | | |
| Deferred Charges | | | | - | | | |
| Inamortized Discount on Long-Term Debt | | | | | | | |
| Other Assets | 43,469 | | | | | нушта віда і 10 d (к. 1904), досто дання да вин бання на населення на проду под від досто від досто від да на населення, д В применя придавать до в приня в тейном Ананторіварія задільня да принята в приня да населення від да населення | \$43,469 |
| L | 40,400 | | | | ar an agus an an an Arana dha adamainn an Arana an | | 440,40 |
| ixed Assets and | | | | | | | \$6 |
| Buildings and Improvements | | | | | | | \$(|
| | | | - | | | | S |
| Equipment Construction in Progress | | | | | | | \$(|
| | | | | | 40 | | 1 |
| Total Fixed Assets | | | | \$0 | \$0 | | \$0 |
| accumulated Depreciation | | | | | | | \$0 |
| Net Fixed Assets | | | | . \$0 | \$0 | | \$0 |
| other Debits mount Available in Debt Service Funds | | | | | | | |
| Amount to be Provided | | | | | THE PARTY OF THE PROPERTY OF THE | | |
| Total Assets | \$4,176,147 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,176,147 |

Assets