# Regional Government Services Authority Special Districts Financial Transactions Report

### General Information

		General	mormation	
Fiscal Year	201	4		
Mailing Ad	dress			
Street 1	PO Box 1350			☐ Is Address Changed?
Street 2				
City	Carmel Valley	State CA	Zip 93924-	
Email	lcooke@rgs.ca	i.gov	]	<b>-</b>
Members o	of the Governing B	lody	- 11-1-11-11-11-11-11-11-11-11-11-11-11-	
	First Name	Middle Initial	Last Name	Title
Member	Steve		Rodgers	Chair
Member	Ken		Nordhoff	Vice Chair
Member	Chris		Foss	Member
Member	Herb		Pike	Member
Member	Dan		Schwarz	Member
Member Member	Nancy		Mackle	Member
Member				
Member			7	
	Other Officials First Name	Middle Initial	Last Name	Title
	Richard		Averett	Manager
	Report Prepared	i By		
	First Name	Middle Initial	Last Name	Phone No
	Lisa		Cooke	(831) 288-0580
	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:	2014						
Comment	All revenue, other than modest interest revenue, comes from providing servoces to other government agencies						

### Regional Government Services Authority

### Special Districts Financial Transactions Report - Non-Enterprise Activity

### Revenues, Expenditures, Sources and Uses

Fiscal Year 2014	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	В	C
Non-Enterprise Activity	Governmental Service	es	
Taxes and Assessments			
Current Secured and UnSecured (1%)			
Voter Approved Taxes			
Property Assessments			
Special Assessments (Mello/Roos, Mark/Roos			
Prior Year Taxes and Assessments			
Penalties and Cost on Delinquent Taxes and Assessments			-
Licenses, Permits, and Franchises			
Fines, Forfeits, and Penalties			
Revenue From Use of Money and Property			
Interest Income	33,075		
Rents, Concessions and Royalties			]
Federal			,
Aid for Construction			1
Other Federal			
State	_1_		1
Aid for Construction			
State Water Project			
Homeowners Property Tax Relief			]
Timber Yield			
Other State			
Other Governmental Agencies			
Redevelopment Pass-Through			
Other	6,723,333		
Charges for Current Services			
Contributions From Property Owners			
Self Insurance Only	<u> </u>		
Member Contributions			
Claim Adjustments			
Other Revenues			<u> </u>
Total Revenues	CC 750 400		
Expenditures	\$6.756.408	\$0	so so
Salaries and Wages	5,018,477		
Employee Benefits	1,005,257		
Services and Supplies			
Self Insurance Only - Claims Paid	627,711		
our madiance only - claims raid	<u> </u>		

### Regional Government Services Authority

### Special Districts Financial Transactions Report - Non-Enterprise Activity

### Revenues, Expenditures, Sources and Uses

Fiscal Year 2014	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	Α	В	C
Contributions to Outside Agencies	125,000		
Debt Service Retirement of Long-Term Debt			
Interest on Long-Term Debt			_
Interest on Short-Term Notes and Warrants			_ <b> </b> ¬
Fixed Assets			
Other Expenditures			
Total Expenditures	\$6,776,445	\$0	SO SO
Revenues Over (Under) Expenditures	(\$20.037)	\$0	so
Financing Sources and Uses	•		,
Proceeds of Long-Term Debt			
Proceeds of Refunding Debt	[		]
Payments to Refunded Debt Escrow Agent	[		.) ]
Inception of Lease Purchase Agreements			
Other Financing Sources			_
Other Financing Uses			
Operating Transfers In (Intra-District)			1
Operating Transfers Out (Intra-District)			
Total Other Financing Sources (Uses)	\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses	(\$20,037)	\$0	\$0
Fund Equity, Beginning of Period	\$777.548	\$0	SO
Prior Period Adjustments	-256,691		T
Residual Equity Transfers			
Other			
Fund Equity, End of Period	\$500.820	\$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 2014	General and Special Revenue Funds		Debt Service Funds	Capital Projects Funds	Enterprise Funds	
Consolidation of Fund Equities						
Non-Enterprise Activities		\$500.820	\$0	\$0	-	
Enterprise Fund Equities				•		
Airport					so so	
Electric					\$0	
Harbor and Port					\$0	
Hospital					\$0	
Waste Disposal					\$0	
Water					\$0	
Total Ending Fund Equities		\$500.820	\$0	so so	\$0	
			Transfers In	Transfers Out		
					Net	
			A	B	Net C	
Consolidation of Transfers in and	i Trans	sfer Out				
Consolidation of Transfers In and General and Special Revenue Fund		sfer Out				
		sfer Out [ [	A	В		
General and Special Revenue Fund		sfer Out 「 「 「	A SO	B \$0		
General and Special Revenue Fund Debt Service Funds		sfer Out 「 「 「	A \$0 \$0	B \$0 \$0		
General and Special Revenue Fund Debt Service Funds Capital Projects Funds		sfer Out 「 「 「 「	A \$0 \$0	B \$0 \$0		
General and Special Revenue Fund Debt Service Funds Capital Projects Funds Enterprise Activities		sfer Out 「 「 「 「 「	\$0 \$0 \$0	\$0 \$0 \$0		
General and Special Revenue Fund Debt Service Funds Capital Projects Funds Enterprise Activities Airport		sfer Out    -           	\$0 \$0 \$0	S0 S0 S0		
General and Special Revenue Fund Debt Service Funds Capital Projects Funds Enterprise Activities Airport Electric		sfer Out 	\$0 \$0 \$0 \$0	S0 S0 S0 S0		
General and Special Revenue Fund Debt Service Funds Capital Projects Funds Enterprise Activities Airport Electric Harbor and Port		sfer Out	\$0 \$0 \$0 \$0 \$0	S0 S0 S0 S0 S0 S0		

### Regional Government Services Authority

### Special Districts Financial Transactions Report - Consolidated Balance Sheet

### Assets

Fiscal Year 2	2014	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		3,460,253						\$3.460.253
Taxes Receivable				<u> </u>				\$0
Interest Receivable	<u>[</u>					. ** ** ** ** ** ** ** ** ** ** ** ** **		\$0
Accounts Receivable	<u></u>	954,014						\$954.014
Loans, Notes, and Contracts Re	ceivable							\$0
Due from Other Funds								\$0
Inventory of Materials and Supp	lies [							\$0
Other Current Assets	8							
Lease Payments Receivable		1		Land Billion	78.74 T. S. S. S. S.	24 A 1	16-16	
Unearned Finance Charges					100			
Investments								\$0
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-	Term Debt 🖺							<del></del>
Other Assets		78,040						\$78.040
Fixed Assets	<b>L</b>			•				
Land				yes.				\$0
Buildings and Improvements	900							\$0
Equipment								\$0
Construction in Progress								\$0 \$0
Total Fixed Assets	<u> </u>				60			
	<u>-5388</u>				\$0	\$0	( )	\$0
Accumulated Depreciation								\$0
Net Fixed Assets			<b>/\$</b> /8		so so	\$0		\$0
Other Debits  Amount Available in Debt Service	o Eunde					E .		<del> – </del>
Amount Available in Debt Service  Amount to be Provided	erunus 🔯							· • • • • • • • • • • • • • • • • • • •
Total Assets	J	\$4.492.307	\$0	so so	\$0	\$0	\$0	\$4.492.307

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

### Liabilities and Equity

Fiscal Year	2014	neral and Special enue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable		402,043						\$402.043
Loans and Notes Payable								\$0
Interest Payable - Matured/Acci	rued							\$0
Other Current Liabilities		658,691						\$658.691
Compensated Absences Payab	le							\$0
Due to Other Governments		2,864,013						\$2.864.013
Due to Other Funds								\$0
Long-Term Debt							<u> </u>	90
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation						Lord Control of the C		\$0
Special Assessment	2525			42.27				\$0
Federal		X.						\$0 \$0
State				e de la companya de				\$0
Time Warrants								\$0
Other Long-Term Indebtedness								\$0 \$0
Unamortized Premium on Long-	Term Debt							50
Advances for Construction								
Deferred Revenue		66,740						\$66,740
All Other Non-Current Liabilities								300.740
Total Liabilities Fund Equity		\$3.991.487	\$0	\$0	\$0		so	\$3.991.487
Contributed Capital	(*************************************	ans and				***	<b>*</b>	
Invested in General Fixed Asset	S ESTA				Barthar Section			
Retained Earnings Reserved	To the section of the	niska. Il Sürruniləri k	A Parket on the Control of the Contr				, , , , , , , , , , , , , , , , , , ,	
			Z.					
Unreserved								
Fund Balances Reserved		<del></del>						
Unreserved Designated	<del> </del>							\$0
Unreserved Undesignated		500,820						\$0
Total Fund Equity	\	\$500.820	\$0	\$0	\$0			\$500.820
Total Liabilities and Fund Ed	ouity (	\$4.492.307						\$500.820
miniman hild I hild bi	1 <b>7</b> J	#7.432.3U/	\$0	\$0	\$0	ı i	\$0	\$4.492.307