

**Regional Government Services Authority  
Special Districts Financial Transactions Report**

**General Information**

Fiscal Year 2015

**Mailing Address**

Street 1  ☒ Is Address Changed?  
Street 2   
City  State  Zip   
Email

**Members of the Governing Body**

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Ken"/>	<input type="text"/>	<input type="text" value="Nordhof"/>	<input type="text" value="Chair"/>
Member	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Schwarz"/>	<input type="text" value="Vice Chair"/>
Member	<input type="text" value="Chris"/>	<input type="text"/>	<input type="text" value="Foss"/>	<input type="text" value="Member"/>
Member	<input type="text" value="Herb"/>	<input type="text"/>	<input type="text" value="Pike"/>	<input type="text" value="Member"/>
Member	<input type="text" value="Steve"/>	<input type="text"/>	<input type="text" value="Rodgers"/>	<input type="text" value="Member"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Other Officials**

First Name	Middle Initial	Last Name	Title
<input type="text" value="Richard"/>	<input type="text"/>	<input type="text" value="Averett"/>	<input type="text" value="Manager"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Report Prepared By**

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Lisa"/>	<input type="text"/>	<input type="text" value="Cooke"/>	<input type="text" value="(831) 288-0580"/>

**Independent Auditor**

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Becker"/>	<input type="text" value="(916) 993-9489"/>

**Regional Government Services Authority**

**Special Districts Financial Transactions Report**

**Comments for the Special District Report**

**Fiscal Year:** 2015

**Comment**

All revenues, other than modest interest revenue, comes from providing services to other government agencies

<b>Regional Government Services Authority</b>
<b>Special Districts Financial Transactions Report - Non-Enterprise Activity</b>

**Revenues, Expenditures, Sources and Uses**

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Non-Enterprise Activity		Governmental Services		
<b>Taxes and Assessments</b>				
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				
<b>Licenses, Permits, and Franchises</b>				
<b>Fines, Forfeits, and Penalties</b>				
<b>Revenue From Use of Money and Property</b>				
Interest Income		18,333		
Rents, Concessions and Royalties				
<b>Federal</b>				
Aid for Construction				
Other Federal				
<b>State</b>				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
<b>Other Governmental Agencies</b>				
Redevelopment Pass-Through				
Other		8,152,740		
<b>Charges for Current Services</b>				
<b>Contributions From Property Owners</b>				
<b>Self Insurance Only</b>				
Member Contributions				
Claim Adjustments				
<b>Other Revenues</b>				
<b>Total Revenues</b>		\$8,171,073	\$0	\$0
<b>Expenditures</b>				
Salaries and Wages		5,936,036		
Employee Benefits		1,233,030		
Services and Supplies		825,805		
<b>Self Insurance Only - Claims Paid</b>				

<b>Regional Government Services Authority</b>
<b>Special Districts Financial Transactions Report - Non-Enterprise Activity</b>

**Revenues, Expenditures, Sources and Uses**

Fiscal Year      2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C
Contributions to Outside Agencies	468,816		
<b>Debt Service</b>			
Retirement of Long-Term Debt			
Interest on Long-Term Debt			
Interest on Short-Term Notes and Warrants			
<b>Fixed Assets</b>			
<b>Other Expenditures</b>			
<b>Total Expenditures</b>	\$8,463.687	\$0	\$0
<b>Revenues Over (Under) Expenditures</b>	(\$292.614)	\$0	\$0
<b>Financing Sources and Uses</b>			
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)			
Operating Transfers Out (Intra-District)			
<b>Total Other Financing Sources (Uses)</b>	\$0	\$0	\$0
<b>Revenues/Sources Over (Under)     Expenditures/Uses</b>	(\$292.614)	\$0	\$0
<b>Fund Equity, Beginning of Period</b>	\$500.820	\$0	\$0
Prior Period Adjustments	484,675		
Residual Equity Transfers			
Other			
<b>Fund Equity, End of Period</b>	\$692.881	\$0	\$0

<b>Regional Government Services Authority</b> <b>Special Districts Financial Transactions Report</b> <b>Consolidation of Fund Equities and Transfers</b> <b>Consolidation of Fund Equities and Transfers</b>
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Fiscal Year 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
<b>Consolidation of Fund Equities</b>				
<b>Non-Enterprise Activities</b>	\$692.881	\$0	\$0	
<b>Enterprise Fund Equities</b>				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
<b>Total Ending Fund Equities</b>	\$692.881	\$0	\$0	\$0

	Transfers In A	Transfers Out B	Net C
<b>Consolidation of Transfers In and Transfer Out</b>			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
<b>Enterprise Activities</b>			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
<b>Total</b>	\$0	\$0	\$0

**Regional Government Services Authority**

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

**Assets**

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
<b>Assets</b>								
Cash and Cash Equivalents		4,075,055						\$4,075,055
Taxes Receivable								\$0
Interest Receivable								\$0
Accounts Receivable		885,002						\$885,002
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds								\$0
Inventory of Materials and Supplies								\$0
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								
Investments								\$0
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets		9,260						\$9,260
<b>Fixed Assets</b>								
Land								\$0
Buildings and Improvements								\$0
Equipment								\$0
Construction in Progress								\$0
<b>Total Fixed Assets</b>					\$0	\$0		\$0
Accumulated Depreciation								\$0
<b>Net Fixed Assets</b>					\$0	\$0		\$0
<b>Other Debits</b>								
Amount Available in Debt Service Funds								
Amount to be Provided								
<b>Total Assets</b>		\$4,969,317	\$0	\$0	\$0	\$0	\$0	\$4,969,317

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

**Liabilities and Equity**

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
<b>Liabilities and Equity</b>								
Accounts/Warrants Payable		45,775						\$45,775
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities		622,727						\$622,727
Compensated Absences Payable								\$0
Due to Other Governments		3,591,930						\$3,591,930
Due to Other Funds								\$0
<b>Long-Term Debt</b>								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal								\$0
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness								\$0
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue		16,004						\$16,004
All Other Non-Current Liabilities								
<b>Total Liabilities</b>		\$4,276,436	\$0	\$0	\$0		\$0	\$4,276,436
<b>Fund Equity</b>								
Contributed Capital								
Invested in General Fixed Assets								
<b>Retained Earnings</b>								
Reserved								
Unreserved								
<b>Fund Balances</b>								
Reserved								\$0
Unreserved Designated								\$0
Unreserved Undesignated		692,881						\$692,881
<b>Total Fund Equity</b>		\$692,881	\$0	\$0	\$0			\$692,881
<b>Total Liabilities and Fund Equity</b>		\$4,969,317	\$0	\$0	\$0		\$0	\$4,969,317