

Special District of Regional Government Services Authority
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2019

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="Steven"/>	<input type="text"/>	<input type="text" value="Rogers"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Buckshi"/>	<input type="text" value="Vice Chair"/>
Member 3	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="McHatten"/>	<input type="text" value="Member"/>
Member 4	<input type="text" value="Fran"/>	<input type="text"/>	<input type="text" value="Robustelli"/>	<input type="text" value="Member"/>
Member 5	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Schwartz"/>	<input type="text" value="Member"/>
Member 6	<input type="text" value="Linda"/>	<input type="text"/>	<input type="text" value="Smith"/>	<input type="text" value="Member"/>
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="Richard"/>	<input type="text"/>	<input type="text" value="Averett"/>	<input type="text" value="Fiscal Officer"/>	<input type="text" value="raverett@rgs.ca.gov"/>
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:

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 Regional Government Services Authority
Special Districts Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2019

Activity: (1 of 1) (Record Completed)

Governmental Services ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)						
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	0	0	0	0	0	0
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	48,742					48,742
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	48,742	0	0	0	0	48,742
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						
R25.	Timber Yield						
R26.	Other Intergovernmental – State	9,182,646					9,182,646
R27.	Total Intergovernmental – State	9,182,646	0	0	0	0	9,182,646
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	\$9,231,388	\$0	\$0	\$0	\$0	\$9,231,388

Expenditures

R36.	Salaries and Wages	6,109,628					6,109,628
R37.	Employee Benefits	1,532,644					1,532,644
R38.	Services and Supplies	1,542,290					1,542,290
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	504,279					504,279
R48.	Total Expenditures	\$9,688,841	\$0	\$0	\$0	\$0	\$9,688,841
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-457,453	\$0	\$0	\$0	\$0	\$-457,453
	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	\$-457,453	\$0	\$0	\$0	\$0	\$-457,453
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$684,189	\$0	\$0	\$0	\$0	\$684,189
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$226,736	\$0	\$0	\$0	\$0	\$226,736

Special District of Regional Government Services Authority
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	1,639,078					1,639,078
R02. Investments						
R03. Accounts Receivable (net)	1,249,682					1,249,682
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	54,588					54,588
R12. Loans, Notes, and Contracts Receivable	24,999					24,999
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$2,968,347	\$0	\$0	\$0	\$0	\$2,968,347
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$2,968,347	\$0	\$0	\$0	\$0	\$2,968,347
Liabilities						
R19. Accounts Payable	429,251					429,251
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	138,889					138,889
R28. Other Liabilities 2	1,956,676					1,956,676
R29. Other Liabilities 3	216,795					216,795
R30. Total Liabilities	\$2,741,611	\$0	\$0	\$0	\$0	\$2,741,611
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$2,741,611	\$0	\$0	\$0	\$0	\$2,741,611
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned						

R37. Unassigned

226,736					226,736
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R38. **Total Fund Balances (Deficits)**

\$226,736	\$0	\$0	\$0	\$0	\$226,736
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R39. **Total Liabilities, Deferred Inflows of Resources,
and Fund Balances (Deficits)**

\$2,968,347	\$0	\$0	\$0	\$0	\$2,968,347
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Special District of Regional Government Services Authority
Special Districts Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2019

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements		
R03.	Equipment		
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	\$0	
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	\$0	
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 Regional Government Services Authority
Special Districts Financial Transactions Report
Summary

Fiscal Year: 2019

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General	9,231,388			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	\$9,231,388			
Internal Service Revenues					
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	Total Internal Service Revenues		\$0		
Enterprise Revenues					
Operating Revenues					
R11.	Airport				
R12.	Electric				
R13.	Gas				
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer				
R17.	Solid Waste				
R18.	Transit				
R19.	Water				
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$0	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
R32.	Water				
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$0	

R36.5	Total Revenues	\$9,231,388	\$0	\$0	\$9,231,388
	Governmental Expenditures				
R37.	General	9,688,841			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$9,688,841			
	Internal Service Expenses				
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
	Enterprise Expenses				
	Operating Expenses				
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
	Non-Operating Expenses				
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$9,688,841	\$0	\$0	\$9,688,841
R73.	Transfer In				

R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-457,453	\$0	\$0	\$-457,453
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$684,189	\$0	\$0	\$684,189
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$226,736	\$0	\$0	\$226,736
Assets					
R79.	Total Current Assets	2,968,347			2,968,347
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$2,968,347	\$0	\$0	\$2,968,347
Liabilities					
R82.	Total Current Liabilities	2,741,611			2,741,611
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$2,741,611	\$0	\$0	\$2,741,611
R85.	Total Fund Balance/Net Position (Deficit)	\$226,736	\$0	\$0	\$226,736

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

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R15)Gen-InvestmentEarnings	(Governmental Services) Interest on Money Market
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Governmental Services) Revenue from Client Municipalities
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Governmental Services) Salaries
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Governmental Services) All employee benefits
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Governmental Services) All administrative and operating expenses
RevenuesExpendituresChangesFundBalances	(R47)Gen-OtherExpenditures	(Governmental Services) Audit Adjustment by external auditors
RevenuesExpendituresChangesFundBalances	(R49)Gen-Excess(Deficiency)ofRevenuesOver(Under)Expenditures	(Governmental Services)
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Investment income not needed for operating
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Total Assets
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Deferred Revenue & Accrued Vacation
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	General Liability Claims Reserve
BalanceSheetGovernmentalFunds	(R29)Gen-OtherLiabilities3	Workers Comp Claims Reserve
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Total Liabilites
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No Net Pension Liability on JPA

Total Footnote: 14
