

Spec al D st ct of Reg onal Gove nment Se v ces Autho ty :
Spec al D st cts F nanc al T ansact ons Repo t
Gene al Info mat on :

Fiscal Year: 2020

District Mailing Address

St eet 1 PO Box 1350 : Has Add ess Changed? :
St eet 2 :
C ty Ca mel Valley State CA Z p 93924
Ema l : tbu agl o@rgs.ca.gov :

Members of the Governing Body :

Table with 4 columns: F st Name, M. I., Last Name, T tle. Rows include Membe 1 (Dan Bucksh, Cha :), Membe 2 (Dan Schwa tz, V ce Cha), Membe 3 (L z Habk k, Membe), Membe 4 (Steve Roge s, Membe), Membe 5 (B ent Slama, Membe), Membe 6 (L nda Sm th, Membe), Membe 7 (H la y St aus, Membe :), Membe :

District Fiscal Officers

Table with 5 columns: F st Name, M. I., Last Name, T tle, Ema l. Rows include Off c al 1 (d), Off c als:

Report Prepared By :

F st Name L sa M. I. : Last Name Cooke
Telephone : (831) 308-2719 : Ema l lcooke@rgs.ca.gov :

Independent Auditor

F m Name Badaw & Assoc ates :
F st Name Ahmed M. I. Last Name Badaw
Telephone : (510) 768-8251 :

1. Is th s d st ct a component un t of a C ty, County, o Spec al D st ct (Choose one)? If "Yes", answe quest on 2. Yes No

2. Is th s d st ct a blended component un t (BCU) o a d sc etely p esented component un t (DPCU) of a C ty, County, o Spec al D st ct (Choose one)?
Refe to the F nanc al T ansact ons Repo t (FTR) nst uct ons fo def n t ons of these te ms. If the d st ct s a BCU, answe quest ons 3 - 5. :
BCU DPCU :

3. Is f nanc al data of th s BCU ncluded n the f nanc al statements o Comp ehens ve Annual F nanc al Repo t (CAFR) of a C ty, County, o Spec al :
D st ct (Choose one)?::
C ty : County : Spec al D st ct :

4. In wh ch C ty, County, o Spec al D st ct f nanc al statements o CAFR s the f nanc al data of th s BCU ncluded? :
C ty 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 :

Spec al D st ct of Reg onal Gove nment Se v ces Autho ty
 Spec al D st cts F nanc al T nact ons Repo t - Gove nmental Funds
 Statement of Revenues, Expend tures, and Changes n Fund Balances :

Fiscal Year: 2020 :

Activity: (1 of 1) :

Gove nmental Se v ces

	General	Special Revenue :	Debt Service :	Capital Projects :	Permanent :	Total Governmental Funds :
Revenues						
Taxes and Assessments						
R01. Cu ent Secu ed and Unsecu ed (1%)						
R02. Vote -App oved Taxes						
R03. Pass-th ough and Res dual P ope ty Taxes (ABX1 26)						
R05. Tax Inc ement :						
R06. Pa cel Tax :						
R07. P ope ty Assessments						
R09. P o -Yea Taxes and Assessments						
R10. Penalt es and Costs of Del nquent Taxes and Assessments :						
R11. Othe Taxes and Assessments						
R12. Total Taxes and Assessments	0 :	0 :	0 :	0 :	0 :	0
R13. L censes, Pe m ts, and F anch ses						
R14. F nes, Fo fe tures, and Penalt es :						
Revenue f om Use of Money and P ope ty :						
R15. Investment Ea n ngs	26,277					26,277 :
R16. Rents, Leases, Concess ons, and Royalt es						
R17. Othe Revenue f om Use of Money and P ope ty :						
R18. Total Revenue f om Use of Money and P ope ty :	26,277 :	0 :	0 :	0 :	0 :	26,277
Inte gove nmental – Fede al						
R19. A d fo Const uct on						
R20. Othe Inte gove nmental – Fede al						
R21. Total Inte gove nmental – Fede al :	0 :	0 :	0 :	0 :	0 :	0
Inte gove nmental – State						
R22. A d fo Const uct on						
R23. State Wate P oject :						
R24.: Homeowne s P ope ty Tax Rel ef :						
R25. T mbe Yeld :						
R26. Othe Inte gove nmental – State :	13,195,143 :					13,195,143
R27. Total Inte gove nmental – State :	13,195,143	0 :	0 :	0 :	0 :	13,195,143
R28. Inte gove nmental – Othe						
R29. Cha ges fo Cu ent Se v ces :						
R30. Cont but ons f om P ope ty Owne s :						
Self-Insu ance Only						
R31. Membe Cont but ons :						
R32. Cla m Adjustments						
R33. Total Self-Insu ance Only :	0 :	0 :	0 :	0 :	0 :	0
R34. Othe Revenues :						
R35. Total Revenues :	\$13,221,420 :	\$0 :	\$0 :	\$0 :	\$0 :	\$13,221,420
Expenditures						
R36. Sala es and Wages :	8,247,605 :					8,247,605

R37. Employee Benefits :	1,925,287	:		:		:		:	1,925,287	:
R38. Se v ces and Suppl es	3,079,862								3,079,862	
R39. Self-Insu ance Only – Cla ms Pa d										
R40. Cont but ons to Outs de Agenc es										
Debt Se v ce										
R41. P nc pal Payments on Long-Te m Debt :										
R42. Inte est Payments on Long-Te m Debt										
R42.5 Lease P nc pal :										
R43. P nc pal and Inte est on Sho t-Te m Notes and Wa ants :										
R44. Othe Debt Se v ce										
R45. Total Debt Se v ce :	0	:	0	:	0	:	0	:	0	:
R46. Cap tal Outlay :										
R47. Othe Expend tu es :										
R48. Total Expenditures	\$13,252,754		\$0		\$0		\$0		\$0	
R49. Excess (Deficiency) of Revenues Over (Under) : Expenditures	-\$31,334	:	\$0	:	\$0	:	\$0	:	\$0	:
Other Financing Sources (Uses)										
R50. Long-Te m Debt P ceeds										
R51. Othe Long-Te m Debt P ceeds :										
R51.5 Lease Obl gat ons P ceeds										
R51.6 P ceeds f om Ref nanc ng on Loans, Notes, and Othe :										
R51.7 Payments to Ref nanced Loans, Notes, and Othe										
R52. Refund ng Bonds P ceeds										
R53. P emium on Bonds Issued										
R54. D scount on Bonds Issued										
R55. Payments to Refunded Bond Esc ow Agent :										
R56. Demand Bonds										
R57. P ceeds f om Sale of Cap tal Assets										
R58. Cap tal Leases										
R59. Insu ance Recove es :										
R60. T ansfe s In :										
R61. T ansfe s Out										
R61.5 Othe F nanc ng Sou ces (Uses) – Othe										
R62. Total Other Financing Sources (Uses) :	\$0	:	\$0	:	\$0	:	\$0	:	\$0	:
Special and Extraordinary Items										
R63. Spec al Item										
R64. Ext ao d na y Item :										
R65. Total Special and Extraordinary Items :	0	:	0	:	0	:	0	:	0	:
R66.: Net Change in Fund Balances :	-\$31,334	:	\$0	:	\$0	:	\$0	:	\$0	:
R67. Fund Balances (Deficits), Beginning of Fiscal Year :	\$226,736	:	\$0	:	\$0	:	\$0	:	\$0	:
R68.: Adjustment :	-27,522	:		:		:		:		:
R69. Reason fo Adjustment	Clam ese ve									
R70. Fund Balances (Deficits), End of Fiscal Year :	\$167,880	:	\$0	:	\$0	:	\$0	:	\$0	:

Note:
(R69) Gen-Reason for Adjustment: Claim reserve :

Spec al D st ct of Reg onal Gove nment Se v ces Autho ty ::
 Spec al D st cts F nanc al T ansact ons Repo t
 Balance Sheet
 Gove nmental Funds :

Fiscal Year: 2020 :

	General	Special Revenue	Debt Service	Capital Projects :	Permanent :	Total Governmental Funds :
Assets						
R01. Cash and Investments :	1,584,632 :					1,584,632 :
R02. Investments						
R03. Accounts Receivable (net) :	1,527,371					1,527,371 :
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	88,779 :					88,779 :
R12. Loans, Notes, and Contracts Receivable :	23,240 :					23,240 :
R13. Other Assets 1						
R14. Other Assets 2 :						
R15. Other Assets 3						
R16. Total Assets :	\$3,224,022 :	\$0 :	\$0 :	\$0 :	\$0 :	\$3,224,022 :
R17. Deferred Outflows of Resources :						
R18. Total Assets and Deferred Outflows of Resources :	\$3,224,022	\$0 :	\$0 :	\$0 :	\$0 :	\$3,224,022 :
Liabilities						
R19. Accounts Payable :	614,075 :					614,075 :
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 :	268,597					268,597 :
R28. Other Liabilities 2 :	1,956,676					1,956,676 :
R29. Other Liabilities 3 :	216,795					216,795 :
R30. Total Liabilities :	\$3,056,143 :	\$0 :	\$0 :	\$0 :	\$0 :	\$3,056,143 :
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$3,056,143	\$0 :	\$0 :	\$0 :	\$0 :	\$3,056,143 :
Fund Balances (Deficits)						
R33. Nonspendable :						
R34. Restated :						
R35. Committed :						
R36. Assigned						
R37. Unassigned :	167,879 :					167,879 :

R38. T ta Fu d Ba a ces (Deficits) :	\$167,879	\$0	\$0	\$0	\$0	\$167,879
R39. : Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$3,224,022	\$0	\$0	\$0	\$0	\$3,224,022

Spec al D st ct of Reg onal Gove nment Se v ces Autho ty :
 Spec al D st cts F nanc al T ansact ons Repo t
 Noncu ent Assets, Defe ed Outflows of Resou ces,
 Noncu ent L ab l tes, and Defe ed Inflows of Resou ces
 Gove nmental Funds

Fiscal Year: 2020

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets :		
Capital Assets		
R01. Land		
R02. : Bu ld ngs and Imp ovements :		
R03. Equ pment		
R04. Inf ast uctue :		
R05. Intang ble Assets – Amo t zable :		
R06. Const uct on n P og ess		
R07. Intang ble Assets – Nonamo t zable		
R08. Othe Cap tal Assets		
R09. Less Accumulated Dep ec at on/Amo t zat on :		
R10 Net Pens on Asset		
R11 Net OPEB Asset :		
R12 Othe Noncu ent Assets 1 :		
R13 Othe Noncu ent Assets 2 :		
R14 Othe Noncu ent Assets 3		
R15. Total Noncurrent Assets	\$0	
Deferred Outflows of Resources :		
R16 Related to Pens ons		
R17 Related to OPEB :		
R18 Related to Debt Refund ng		
R19 Othe Defe ed Outflows of Resou ces		
R20. Total Deferred Outflows of Resources	\$0	
R21. Total Noncurrent Assets and Deferred Outflows of Resources :	\$0	
:		
Noncurrent Liabilities		
R22. Depos ts and Advances		
R23. Compensated Absences :		
R24. Gene al Obl gat on Bonds :		
R25. Revenue Bonds		
R26. Ce t f cates of Pa t c pat on		
R27. Othe Bonds		
R28. Loans (Othe Long-Te m Debt) :		
R29. Notes (Othe Long-Te m Debt)		
R30. Othe (Othe Long-Te m Debt)		
R31. Const uct on F nanc ng – Fede al :		
R32. Const uct on F nanc ng – State :		
R33. Lease P nc pal :		
R34. Net Pens on L ab l ty :		
R35. Net OPEB L ab l ty :		

R36. Othe Noncu ent La ltes 1 :		
R37. Othe Noncu ent Lab ltes 2 :		
R38. Othe Noncu ent Lab ltes 3		
R39. Total Noncurrent Liabilities		\$0
Deferred Inflows of Resources :		
R40 Related to Pens ons		
R41 Related to OPEB :		
R42 Related to Debt Refund ng :		
R43 Othe Defe ed Inflows of Resou ces :		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources :		\$0 :

Spec al D st ct of Reg onal Gove nment Se v ces Autho ty :
 Spec al D st cts F nanc al T ansact ons Repo t
 Summa y :

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund :	Total :
Governmental Revenues :				
R01. Gene al	13,221,420			
R02. Spec al Revenue :				
R03. Debt Se v ce				
R04. Cap tal P ojects :				
R05. Pe manent :				
R06. : T anspo tat on				
R07. Total Governmental Revenues :	\$13,221,420 :			
Internal Service Revenues				
R08. Total Ope at ng Revenues :		\$0 :		
R09. Total Non-Ope at ng Revenues :		\$0		
R10. Total Internal Service Revenues :		\$0 :		
Enterprise Revenues				
Operating Revenues				
R11. A po t				
R12. Elect c :				
R13. Gas				
R14. : Ha bo and Po t :				
R15. Hosp tal :				
R16. : Sewe				
R17. Sol d Waste :				
R18. T ans t :				
R19. : Wate:				
R20. : Othe Ente p se :				
R21. Condu t :				
R22. T anspo tat on				
R23. Total Operating Revenues :			\$0 :	
Non-Operating Revenues :				
R24. A po t				
R25. Elect c :				
R26. : Gas :				
R27. : Ha bo and Po t :				
R28. Hosp tal :				
R29. : Sewe :				
R30. Sol d Waste :				
R31. T ans t :				
R32. Wate:				
R33. Othe Ente p se :				
R34. : Condu t :				
R35. : T anspo tat on				
R36. Total Non-Operating Revenues :			\$0	
R36.5 : Total Revenues	\$13,221,420 :	\$0 :	\$0 :	\$13,2

Governmental Expenditures :			
R37. Gene al	13,252,754 :		
R38. Spec al Revenue			
R39. Debt Se v ce			
R40. Cap tal P ojects :			
R41. Pe manent :			
R42. : T anspo tat on :			
R43. Total Governmental Expenditures :	\$13,252,754 :		
Internal Service Expenses :			
R44. Total Ope at ng Expenses		\$0	
R45. Total Non-Ope at ng Expenses		\$0	
R46. : Total Internal Service Expenses :		\$0	
Enterprise Expenses			
Operating Expenses			
R47. A po t			
R48. Elect c :			
R49. Gas			
R50. Ha bo and Po t :			
R51.: Hosp tal			
R52. Sewe :			
R53. Sol d Waste :			
R54. T ans t :			
R55.: Wate:			
R56.: Othe Ente p se :			
R57. Condu t :			
R58. T anspo tat on			
R59. Total Operating Expenses :		\$0 :	
Non-Operating Expenses			
R60. A po t			
R61. Elect c :			
R62.: Gas :			
R63.: Ha bo and Po t :			
R64. Hosp tal :			
R65.: Sewe :			
R66. Sol d Waste :			
R67. T ans t :			
R68.: Wate:			
R69. : Othe Ente p se :			
R70. Condu t :			
R71. T anspo tat on			
R72. Total Non-Operating Expenses		\$0	
R72.5 Total Expenditures/Expenses :	\$13,252,754 :	\$0 :	\$0
R73. T ansfe In			
R74. T ansfe Out :			

R75. Ch nge in Fund B l nce/Net Position	\$-31,334	\$0	\$0	\$-
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$226,736	\$0	\$0	\$2
R77. Adjustments	-27,522			-
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year :	\$167,880	\$0	\$0	\$1

Assets

R79. Total Cu ent Assets :	3,224,022			3,2
R80. Total Noncu ent Assets :				
R81. Total Assets :	\$3,224,022	\$0	\$0	\$3,2

Liabilities

R82. Total Cu ent L abl tes :	3,056,143			3,0
R83. Total Noncu ent L abl tes :				
R84. Total Liabilities	\$3,056,143	\$0	\$0	\$3,0
R85. Total Fund Balance/Net Position (Deficit) :	\$167,879	\$0	\$0	\$1

Spec al D st ct of Reg onal Gove nment Se v ces Autho ty :

Spec al D st ct F nanc al T ansact ons Repo t

Footnotes :

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES :
RevenuesExpend tu esChangesFundBalances	(R26)Gen-Othe Inte gove nmentalState	(Gove nmental:Se v ces) Revenue f om state mun c pal tes fo :se v ces pe fo med :
RevenuesExpend tu esChangesFundBalances:	(R35)Gen-TotalRevenues :	(Gove nmental:Se v ces) Cl ent evenue nc ease due to la ge scope :
RevenuesExpend tu esChangesFundBalances	(R36)Gen-Sala esandWages :	(Gove nmental:Se v ces) All: sala es and wages :
RevenuesExpend tu esChangesFundBalances	(R37)Gen-EmployeeBenef ts :	(Gove nmental:Se v ces) All: employee benef ts :
RevenuesExpend tu esChangesFundBalances	(R38)Gen-Se v cesandSuppl es :	(Gove nmental:Se v ces) All expense othe than employee elated :
RevenuesExpend tu esChangesFundBalances	(R69)Gen-Reasonfo Adjustment :	(Gove nmental:Se v ces) Establ sh Insu ance Cla m Rese ve :
BalanceSheetGove nmentalFunds	(R27)Gen-Othe L ab l tes1 :	Acc ued Revenue and Vacat on Acc ual :
BalanceSheetGove nmentalFunds :	(R28)Gen-Othe L ab l tes2 :	Gene al L ab l ty Cla ms Rese ve :
BalanceSheetGove nmentalFunds :	(R29)Gen-Othe L ab l tes3 :	Wo ke:s Comp Cla m Rese ve :
Noncu entAssetsL ab l tes :	(R34)L ab-NetPens onL ab l ty :	No Net Pens on on JPA :

Total Footnote 10 :