

## 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 :	<input type="checkbox"/> Has Add ess Changed? :
St eet 2 :		
C ty	Ca mel Valley	State CA Zip 93924
Ema l :	tbu agl o@rgs.ca.gov :	

**Members of the Governing Body :**

	F st Name	M. I.	Last Name :	T tle
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		Smith	Membe
Membe 7	H la y		St aus	Membe :
Membe :				

**District Fiscal Officers**

F st Name :	M. I.	Last Name :	T tle	Ema l
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 question 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 nt ions of these te ms. If the d st ct s a BCU, answe questions 3 - 5. :

 BCU  DPCU :

3. Is f nanc al data of th s BCU included 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 included? :

C ty name : County : 

name :

Spec al ::

D st ct :

name

5. Is f nanc al data of th s BCU ncluded n the C ty, County, o Spec al D st ct 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 ansact ons Repo t - Gove nmental Funds**  
**Statement of Revenues, Expend tu es, 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 :					
<b>Revenues</b>											
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 inquent Taxes and Assessments :											
R11. Othe Taxes and Assessments											
R12. Total Taxes and Assessments	0	0	0	0	0	0					
R13. L censes, Pe mts, and F anch ses											
R14. F nes, Fo fe tu es, and Penalt es :											
Revenue f om Use of Money and P ope ty :											
R15. Investment Ea 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. Ad fo Const uction											
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. Ad fo Const uction											
R23. State Wate P oject :											
R24. Homeowne s P ope ty Tax Rel ef :											
R25. Tmbe 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 butons f om P ope ty Owne s :											
Self-Insu ance Only											
R31. Membe Cont butons :											
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					
<b>Expenditures</b>											
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 butons to Outs de Agenc es						
Debt Se v ce						
R41. P nc pal Payments on Long-Term Debt :						
R42. Inte est Payments on Long-Term Debt						
R42.5 Lease P nc pal :						
R43. P nc pal and Inte est on Sho t-Term Notes and Wa arants :						
R44. Othe Debt Se v ce						
R45. Total Debt Se v ce :	0	0	0	0	0	0
R46. Cap tal Outlay :						
R47. Othe Expend tu es :						
<b>R48. Total Expenditures</b>	\$13,252,754	\$0	\$0	\$0	\$0	\$13,252,754
<b>R49. Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-31,334	\$0	\$0	\$0	\$0	\$-31,334
<b>Other Financing Sources (Uses)</b>						
R50. Long-Term Debt P oceeds						
R51. Othe Long-Term Debt P oceeds :						
R51.5 Lease Obl gat ons P oceeds						
R51.6 P oceeds 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 oceeds						
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 oceeds 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						
<b>R62. Total Other Financing Sources (Uses) :</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Special and Extraordinary Items</b>						
R63. Spec al Item						
R64. Ext ao d na y Item:						
<b>R65. Total Special and Extraordinary Items :</b>	0	0	0	0	0	0
<b>R66. Net Change in Fund Balances :</b>	\$-31,334	\$0	\$0	\$0	\$0	\$-31,334
<b>R67. Fund Balances (Deficits), Beginning of Fiscal Year :</b>	\$226,736	\$0	\$0	\$0	\$0	\$226,736
<b>R68. Adjustment :</b>	-27,522					-27,522
R69. Reason fo Adjustment	Claim ese ve					
<b>R70. Fund Balances (Deficits), End of Fiscal Year :</b>	\$167,880	\$0	\$0	\$0	\$0	\$167,880

**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 :
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**Assets**

R01. Cash and Investments :	1,584,632 :					1,584,632 :
R02. Investments						
R03. Accounts Rece avelable (net) :	1,527,371					1,527,371 :
R04. Taxes Rece avelable						
R05. Inte est Rece avelable (net)						
R06. Lease Payments Rece avelable :						
R07. Due f om Othe Funds :						
R08. Due f om Othe Gove nm ents :						
R09. Advances to Othe Funds						
R10. Invento es						
R11. P epa d Items	88,779 :					88,779 :
R12. Loans, Notes, and Cont acts Rece avelable :	23,240 :					23,240 :
R13. Othe Assets 1						
R14. Othe Assets 2 :						
R15. Othe 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. Cont acts and Reta nge Payable :						
R21. Inte est Payable :						
R22. Due to Othe Funds :						
R23. Due to Othe Gove nm ents :						
R24. Advances f om Othe Funds :						
R25. Depos ts and Advances :						
R26. Loans and Notes Payable :						
R27. Othe Lab ites 1 :	268,597					268,597 :
R28. Othe Lab ites 2 :	1,956,676					1,956,676 :
R29. Othe Lab ites 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. Rest cted :						
R35. Committed :						
R36. Ass gned						
R37. Unass gned :	167,879 :					167,879 :

2/1/2021:

SPD P :ntAll:2020 Reg onal Gove nment Se v ces Autho ty - LGRS Onl ne :

R38. **Total Fund Balances (Deficits)** : 

\$167,879	\$0	\$0	\$0	\$0	\$0	\$167,879
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R39. **Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)** : 

\$3,224,022	\$0	\$0	\$0	\$0	\$0	\$3,224,022
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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**

<b>Noncurrent Assets/Deferred</b>	<b>Noncurrent Liabilities/Deferred</b>
<b>Outflows of Resources</b>	<b>Inflows of Resources</b>

**Noncurrent Assets :**

Cap tal Assets

R01. Land

R02. Bu ld ngs and Imp ovements :

R03. Equ pment

R04. Inf ast uctu e :

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 tficates of Pa t cpat 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 bilities 1 :

R37. Othe Noncu ent La bilities 2 :

R38. Othe Noncu ent La bilities 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**

	<b>Governmental Funds</b>	<b>Internal Service Fund</b>	<b>Enterprise Fund</b>	<b>Total</b>
<b>Governmental Revenues :</b>				
R01. Gene al	13,221,420			
R02. Spec al Revenue :				
R03. Debt Se v ce				
R04. Cap tal P rojects :				
R05. Pe manent :				
R06. T ansportation				
<b>R07. Total Governmental Revenues :</b>	<b>\$13,221,420</b>			
<b>Internal Service Revenues</b>				
R08. Total Ope at ng Revenues :		\$0		
R09. Total Non-Ope at ng Revenues :		\$0		
<b>R10. Total Internal Service Revenues :</b>		<b>\$0</b>		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
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 ansportation				
<b>R23. Total Operating Revenues :</b>				<b>\$0</b>
<b>Non-Operating Revenues :</b>				
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 ansportation				
<b>R36. Total Non-Operating Revenues :</b>				<b>\$0</b>
<b>R36.5 : Total Revenues</b>	<b>\$13,221,420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,2</b>

**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 tation :				
R43. <b>Total Governmental Expenditures :</b>	<b>\$13,252,754</b>			

**Internal Service Expenses :**

R44. Total Ope at ng Expenses		\$0		
R45. Total Non-Ope at ng Expenses		\$0		
R46. : <b>Total Internal Service Expenses :</b>		<b>\$0</b>		

**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 anst :				
R55.: Wate:				
R56.: Othe Ente p se :				
R57. Condu t :				
R58. T anspo tation				
R59. <b>Total Operating Expenses :</b>			<b>\$0</b>	

**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 anst :				
R68.: Wate:				
R69. : Othe Ente p se :				
R70. Condu t :				
R71. T anspo tation				
R72. <b>Total Non-Operating Expenses</b>			<b>\$0</b>	
R72.5 <b>Total Expenditures/Expenses :</b>	<b>\$13,252,754</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,2</b>

R73. T ansfe In				
R74. T ansfe Out :				

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

**Assets**

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

**Liabilities**

R82. Total Cu ent Liab lites :	3,056,143			3,0
R83. Total Noncu ent Liab lites :				
R84. <b>Total Liabilities</b>	\$3,056,143	\$0	\$0	\$3,0
R85. <b>Total Fund Balance/Net Position (Deficit)</b> :	\$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	(Gave 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) Client revenue nc ease due to la ge scope :
RevenuesExpend tu esChangesFundBalances	(R36)Gen-Sala esandWages :	(Gove nmental:Se v ces) Alt sala es and wages :
RevenuesExpend tu esChangesFundBalances	(R37)Gen-EmployeeBenef ts :	(Gove nmental:Se v ces) Alt 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 Lab l tes1 :	Acc ued Revenue and Vacat on Acc ual :
BalanceSheetGove nmentalFunds :	(R28)Gen-Othe Lab l tes2 :	Gene al Lab l ty Cla ms Rese ve :
BalanceSheetGove nmentalFunds :	(R29)Gen-Othe Lab l tes3 :	Wo ke:s Comp Cla m Rese ve :
Noncu entAssetsLab l tes :	(R34)Lab -NetPens onLab l ty :	No Net Pens on on JPA :

Total Footnote 10 :