

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

Reporting Year: 2021

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="Dan"/>	<input type="text"/>	<input type="text" value="Schwartz"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Hilary"/>	<input type="text"/>	<input type="text" value="Straus"/>	<input type="text" value="Vice Chair"/>
Member 3	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Buckshi"/>	<input type="text" value="Member"/>
Member 4	<input type="text" value="Liz"/>	<input type="text"/>	<input type="text" value="Habkirk"/>	<input type="text" value="Member"/>
Member 5	<input type="text" value="Steve"/>	<input type="text"/>	<input type="text" value="Rogers"/>	<input type="text" value="Member"/>
Member 6	<input type="text" value="Brent"/>	<input type="text"/>	<input type="text" value="Slama"/>	<input type="text" value="Member"/>
Member 7	<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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?
City 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

Special District of Regional Government Services Authority
 Special Districts' Financial Transactions Report
 Other Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Reporting Year: 2021

R01. Enterprise Fund Name (Specify) (1 of 1)	Governmental Services Enterprise ▼
Operating Revenues	
R02. Charges for Services	17,483,143
R02.5 Self-Insurance Only – Member Contributions	
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$17,483,143
Operating Expenses	
R05. Personnel Services	12,606,368
R06. Contractual Services	
R07. Materials and Supplies	
R08. General and Administrative Expenses	4,303,806
R09. Depreciation and Amortization Expenses	
Self-Insurance Only	
R09.5 Claim Adjustments	
R09.6 Claims Paid	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$16,910,174
R12. Operating Income (Loss)	\$572,969
Nonoperating Revenues	
R13. Investment Earnings	4,654
R14. Rents, Leases, and Franchises	
Taxes and Assessments	
SD15. Current Secured and Unsecured (1%)	
SD16. Voter-Approved Taxes	
SD17. Pass-through Property Taxes (ABX1 26)	
SD18. Property Assessments	
SD19. Special Assessments	
SD20. Special Taxes	
SD21. Prior-Year Taxes and Assessments	
SD22. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal	
Intergovernmental – State	
R25. Aid for Construction	
SD26. Homeowners Property Tax Relief	
SD27. Timber Yield	
R28. In-Lieu Taxes	
R29. Other Intergovernmental – State	
R30. Intergovernmental – County	
R31. Intergovernmental – Other	
R32. Gain on Disposal of Capital Assets	

R33.	Other Nonoperating Revenues	
R34.	Total Nonoperating Revenues	\$4,654
	Nonoperating Expenses	
R35.	Interest Expense	
R36.	Loss on Disposal of Capital Assets	
R37.	Other Nonoperating Expenses	
R38.	Total Nonoperating Expenses	\$0
R39.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$577,623
	Capital Contributions	
R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	Total Capital Contributions	\$0
R46.	Transfers In	
R47.	Transfers Out	
	Special and Extraordinary Items	
R47.5	Special Item	
R47.6	Extraordinary Item	
R47.7	Total Special and Extraordinary Items	\$0
R48.	Change in Net Position	\$577,623
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$143,353
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$720,976
	Net Position (Deficit)	
R53.	Net Investment in Capital Assets	
R54.	Restricted	
R55.	Unrestricted	
R56.	Total Net Position (Deficit)	\$0

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

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	1,867,175					1,867,175
R02. Investments						
R03. Accounts Receivable (net)	2,050,760					2,050,760
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	84,735					84,735
R12. Loans, Notes, and Contracts Receivable	7,605					7,605
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$4,010,275	\$0	\$0	\$0	\$0	\$4,010,275
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$4,010,275	\$0	\$0	\$0	\$0	\$4,010,275
Liabilities						
R19. Accounts Payable	960,065					960,065
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	439,060					439,060
R28. Other Liabilities 2	1,690,632					1,690,632
R29. Other Liabilities 3	199,542					199,542
R30. Total Liabilities	\$3,289,299	\$0	\$0	\$0	\$0	\$3,289,299
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$3,289,299	\$0	\$0	\$0	\$0	\$3,289,299
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	720,976					720,976

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

\$720,976	\$0	\$0	\$0	\$0	\$720,976
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R39. **Total Liabilities, Deferred Inflows of Resources,
and Fund Balances (Deficits)**

\$4,010,275	\$0	\$0	\$0	\$0	\$4,010,275
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Special District of Regional Government Services Authority
 Special Districts' Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Reporting Year: 2021

Enterprise

Internal Service

Assets

Current Assets

Cash and Investments

R01.	Unrestricted	1,867,175	
R02.	Restricted		
R03.	Accounts Receivable (net)	2,050,760	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	84,735	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$4,002,670	\$0

Noncurrent Assets

R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable	7,605	

Capital Assets

R16.	Land		
R17.	Buildings and Improvements		
R18.	Equipment		
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization		
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$7,605	\$0
R27.	Total Assets	\$4,010,275	\$0

Deferred Outflows of Resources

R28.	Related to Pensions		
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0

R31.	Total Assets and Deferred Outflows of Resources	\$4,010,275	\$0
	Liabilities		
	Current Liabilities		
R32.	Accounts Payable	960,065	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	413,409	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,373,474	\$0
	Noncurrent Liabilities		
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1	1,690,632	
R59.	Other Noncurrent Liabilities 2	199,542	
R60.	Total Noncurrent Liabilities	\$1,890,174	\$0
R61.	Total Liabilities	\$3,263,648	\$0
	Deferred Inflows of Resources		
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources	25,651	
R64.	Total Deferred Inflows of Resources	\$25,651	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$3,289,299	\$0
R66.	Total Net Position (Deficit)	\$720,976	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets		
R68.	Restricted		
R69.	Unrestricted		

R70.	Total Net Position (Deficit)	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	<input type="text" value="\$3,289,299"/>	<input type="text" value="\$0"/>

Special District of Regional Government Services Authority
 Special Districts' Financial Transactions Report
 Summary

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
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			17,483,143	
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$17,483,143	
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			4,654	
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$4,654	
R36.5 Total Revenues	\$0	\$0	\$17,487,797	\$17,4

Governmental Expenditures			
R37. General			
R38. Special Revenue			
R39. Debt Service			
R40. Capital Projects			
R41. Permanent			
R42. Transportation			
R43. Total Governmental Expenditures	\$0		
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		16,910,174	
R57. Conduit			
R58. Transportation			
R59. Total Operating Expenses		\$16,910,174	
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	\$0	\$0	\$16,910,174
R73. Transfer In			
R74. Transfer Out			

R75.	Change in Fund Balance/Net Position	\$0	\$0	\$577,623	\$5
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$143,353	\$1
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$720,976	\$7
Assets					
R79.	Total Current Assets	4,010,275		4,002,670	8,0
R80.	Total Noncurrent Assets			7,605	
R81.	Total Assets	\$4,010,275	\$0	\$4,010,275	\$8,0
Liabilities					
R82.	Total Current Liabilities	3,289,299		1,373,474	4,6
R83.	Total Noncurrent Liabilities			1,890,174	1,8
R84.	Total Liabilities	\$3,289,299	\$0	\$3,263,648	\$6,5
R85.	Total Fund Balance/Net Position (Deficit)	\$720,976	\$0	\$720,976	\$1,4

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
OtherEnterpriseFund	(R02)ChargesforServices	(Governmental Services Enterprise) Fiscal year showed a significant increase in revenues form Calsaws
OtherEnterpriseFund	(R05)PersonnelServices	(Governmental Services Enterprise) Proportionate increase to increase in revenues
OtherEnterpriseFund	(R06)ContractualServices	(Governmental Services Enterprise) xx
OtherEnterpriseFund	(R08)GeneralandAdministrativeExpenses	(Governmental Services Enterprise) Change in method of accounting for Pass Through client expenses
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Cas balances in checking and investment accounts
BalanceSheetGovernmentalFunds	(R03)Gen-AccountsReceivable(net)	Funds due from other governmental agencies
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Total Assets value
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Deferred Revenue and Vacation Liability
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	General Liability Reserve
BalanceSheetGovernmentalFunds	(R29)Gen-OtherLiabilities3	Workers Comp Liability
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Total Liabilities
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Net current Assets
ProprietaryFunds	(R32)Entpr-AccountsPayable	Increase prportionate to revenue increase
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	current Liabilities
ProprietaryFunds	(R56)Entpr-NetPensionLiability	Retirement is not pension but Stars 457/401a
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	General Liability Claims Reserve increase FY21
ProprietaryFunds	(R59)Entpr-OtherNoncurrentLiabilities2	Workers Comp claims reserve increase FY21
ProprietaryFunds	(R63)Entpr-OtherDeferredInflowsofResources	Deferred Revenue at year end

Total Footnote: 18