

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

General Information

Fiscal Year

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="Steve"/>	<input type="text"/>	<input type="text" value="Rodgers"/>	<input type="text" value="Chair"/>
Member	<input type="text" value="Ken"/>	<input type="text"/>	<input type="text" value="Nordhoff"/>	<input type="text" value="Vice Chair"/>
Member	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Schwarz"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Joni"/>	<input type="text"/>	<input type="text" value="Patillo"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Herb"/>	<input type="text"/>	<input type="text" value="Pike"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Nancy"/>	<input type="text"/>	<input type="text" value="Mackle"/>	<input type="text" value="Director"/>
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="Glenn"/>	<input type="text"/>	<input type="text" value="Lazof"/>	<input type="text" value="(650) 587-7302"/>

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"/>

Local Government Services Authority
Special Districts Financial Transactions Report
Comments for the Special District Report

Fiscal Year: 2013

Comment

All revenues are earned through providing services to other local governments.

Local Government Services Authority
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year 2013

	General and Special Revenue Funds A	Debt Service Funds B	Capital Projects Funds C
Non-Enterprise Activity	Governmental Services		
Taxes and Assessments			
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			
Licenses, Permits, and Franchises			
Fines, Forfeits, and Penalties			
Revenue From Use of Money and Property			
Interest Income	0		
Rents, Concessions and Royalties			
Federal			
Aid for Construction			
Other Federal			
State			
Aid for Construction			
State Water Project			
Homeowners Property Tax Relief			
Timber Yield			
Other State			
Other Governmental Agencies			
Redevelopment Pass-Through			
Other	4,762,047		
Charges for Current Services			
Contributions From Property Owners			
Self Insurance Only			
Member Contributions			
Claim Adjustments			
Other Revenues			
Total Revenues	\$4,762,047	\$0	\$0
Expenditures			
Salaries and Wages	3,100,396		
Employee Benefits	996,449		
Services and Supplies	781,205		
Self Insurance Only - Claims Paid			

Local Government Services Authority
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year 2013

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C
Contributions to Outside Agencies	600,000		
Debt Service			
Retirement of Long-Term Debt			
Interest on Long-Term Debt			
Interest on Short-Term Notes and Warrants			
Fixed Assets			
Other Expenditures			
Total Expenditures	\$5,478,050	\$0	\$0
Revenues Over (Under) Expenditures	(\$716,003)	\$0	\$0
Financing Sources and Uses			
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)			
Total Other Financing Sources (Uses)	\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses	(\$716,003)	\$0	\$0
Fund Equity, Beginning of Period			
Prior Period Adjustments			
Residual Equity Transfers			
Other	1,521,535		
Fund Equity, End of Period	\$805,532	\$0	\$0

Local Government Services Authority
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers
 Consolidation of Fund Equities and Transfers

Fiscal Year 2013

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$805,532	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$805,532	\$0	\$0	\$0

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

Fiscal Year

Assets
Cash and Cash Equivalents
Taxes Receivable
Interest Receivable
Accounts Receivable
Loans, Notes, and Contracts Re
Due from Other Funds
Inventory of Materials and Supp
Other Current Assets
Lease Payments Receivable
Unearned Finance Charges
Investments
Restricted Assets
Deferred Charges
Unamortized Discount on Long-
Other Assets
Fixed Assets
Land
Buildings and Improvements
Equipment
Construction in Progress
Total Fixed Assets
Accumulated Depreciation
Net Fixed Assets
Other Debits
Amount Available in Debt Servic
Amount to be Provided
Total Assets

Assets

Local Government Services Authority

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Assets

Fiscal Year	2013	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets								
Cash and Cash Equivalents	0							\$0
Taxes Receivable								\$0
Interest Receivable								\$0
Accounts Receivable	2,906,447							\$2,906,447
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								\$0
Fixed Assets								
Land								\$0
Buildings and Improvements								\$0
Equipment								\$0
Construction in Progress								\$0
Total Fixed Assets					\$0	\$0		\$0
Accumulated Depreciation								\$0
Net Fixed Assets					\$0	\$0		\$0
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets	\$2,906,447	\$0	\$0	\$0	\$0	\$0	\$0	\$2,906,447

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

Liabilities and Equity

Fiscal Year								Total
2013	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only	
Liabilities and Equity								
Accounts/Warrants Payable	-77,691						(\$77,691)	
Loans and Notes Payable							\$0	
Interest Payable - Matured/Accrued							\$0	
Other Current Liabilities	1,578,606						\$1,578,606	
Compensated Absences Payable							\$0	
Due to Other Governments	600,000						\$600,000	
Due to Other Funds	0						\$0	
Long-Term Debt								
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							\$0	
Advances for Construction							\$0	
Deferred Revenue							\$0	
All Other Non-Current Liabilities							\$0	
Total Liabilities	\$2,100,915	\$0	\$0	\$0		\$0	\$2,100,915	
Fund Equity								
Contributed Capital							\$0	
Investments in General Fixed Assets							\$0	
Retained Earnings								
Reserved							\$0	
Unreserved							\$0	
Fund Balances								
Reserved							\$0	
Unreserved Designated							\$0	
Unreserved Undesignated	805,532						\$805,532	
Total Fund Equity	\$805,532	\$0	\$0	\$0		\$0	\$805,532	
Total Liabilities and Fund Equity	\$2,906,447	\$0	\$0	\$0		\$0	\$2,906,447	