



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

**Comments for the Special District Report**

**Fiscal Year:** 2014

**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	2014	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Non-Enterprise Activity		Governmental Services		
<b>Taxes and Assessments</b>				
	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			
<b>Revenue From Use of Money and Property</b>				
	Interest Income			
	Rents, Concessions and Royalties			
<b>Federal</b>				
	Aid for Construction			
	Other Federal			
<b>State</b>				
	Aid for Construction			
	State Water Project			
	Homeowners Property Tax Relief			
	Timber Yield			
	Other State			
<b>Other Governmental Agencies</b>				
	Redevelopment Pass-Through			
	Other	4,978,110		
	Charges for Current Services			
	Contributions From Property Owners			
<b>Self Insurance Only</b>				
	Member Contributions			
	Claim Adjustments			
	Other Revenues			
	<b>Total Revenues</b>	<b>\$4,978,110</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>				
	Salaries and Wages	3,089,586		
	Employee Benefits	996,453		
	Services and Supplies	758,144		
	Self Insurance Only - Claims Paid			

**Local Government Services Authority**

**Special Districts Financial Transactions Report - Non-Enterprise Activity**

**Revenues, Expenditures, Sources and Uses**

Fiscal Year	2014	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Contributions to Outside Agencies		375,000		
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures				
<b>Total Expenditures</b>		\$5,219,183	\$0	\$0
<b>Revenues Over (Under) Expenditures</b>		(\$241,073)	\$0	\$0
<b>Financing Sources and Uses</b>				
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)				
<b>Total Other Financing Sources (Uses)</b>		\$0	\$0	\$0
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>		(\$241,073)	\$0	\$0
<b>Fund Equity, Beginning of Period</b>		\$805,532	\$0	\$0
Prior Period Adjustments		-56,721		
Residual Equity Transfers				
Other				
<b>Fund Equity, End of Period</b>		\$507,738	\$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 2014

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
<b>Consolidation of Fund Equities</b>				
<b>Non-Enterprise Activities</b>	\$507.738	\$0	\$0	
<b>Enterprise Fund Equities</b>				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
<b>Total Ending Fund Equities</b>	\$507.738	\$0	\$0	\$0

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

**Local Government Services Authority**

**Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year	2014	Assets					General Fixed Assets	General Long-Term Debt	Total Memorandum Only
		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds				
<b>Assets</b>									
Cash and Cash Equivalents		-561							(\$561)
Taxes Receivable									\$0
Interest Receivable									\$0
Accounts Receivable		2,649,636							\$2,649,636
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		3,367							\$3,367
<b>Fixed Assets</b>									
Land									\$0
Buildings and Improvements									\$0
Equipment									\$0
Construction in Progress									\$0
<b>Total Fixed Assets</b>					\$0	\$0			\$0
Accumulated Depreciation									\$0
<b>Net Fixed Assets</b>					\$0	\$0			\$0
<b>Other Debits</b>									
Amount Available in Debt Service Funds									
Amount to be Provided									
<b>Total Assets</b>		\$2,652,442	\$0	\$0	\$0	\$0	\$0	\$0	\$2,652,442

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

**Liabilities and Equity**

Fiscal Year	2014	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
<b>Liabilities and Equity</b>								
Accounts/Warrants Payable		132,141						\$132,141
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities		1,037,563						\$1,037,563
Compensated Absences Payable								\$0
Due to Other Governments		975,000						\$975,000
Due to Other Funds								\$0
<b>Long-Term Debt</b>								
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
<b>Total Liabilities</b>		<b>\$2,144,704</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$2,144,704</b>
<b>Fund Equity</b>								
Contributed Capital								\$0
Invested in General Fixed Assets								\$0
Retained Earnings								\$0
Reserved								\$0
Unreserved								\$0
<b>Fund Balances</b>								
Reserved								\$0
Unreserved Designated								\$0
Unreserved Undesignated		507,738						\$507,738
<b>Total Fund Equity</b>		<b>\$507,738</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$507,738</b>
<b>Total Liabilities and Fund Equity</b>		<b>\$2,652,442</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$2,652,442</b>