

Local Government Services Authority

Special Districts Financial Transactions Report

General Information

Fiscal Year 2015

Mailing Address

Street 1 PO Box 1350  Is Address Changed?  
Street 2  
City Carmel Valley State CA Zip 93924-  
Email lcooke@rgs.ca.gov

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	Ken		Nordhoff	Chair
Member	Dan		Schwarz	Vice Chair
Member	Chris		Foss	Member
Member	Herb		Pike	Member
Member	Steve		Rodgers	Member
Member				

Other Officials

First Name	Middle Initial	Last Name	Title
Richard		Averett	Manager

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
Lisa		Cooke	(831) 308-2719

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
David		Becker	(916) 993-9489

**Local Government Services Authority**

**Special Districts Financial Transactions Report**

**Comments for the Special District Report**

**Fiscal Year:** 2015

**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	2015	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		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		5,180,503		
<b>Charges for Current Services</b>				
<b>Contributions From Property Owners</b>				
<b>Self Insurance Only</b>				
Member Contributions				
Claim Adjustments				
<b>Other Revenues</b>				
<b>Total Revenues</b>		\$5,180,503	\$0	\$0
<b>Expenditures</b>				
<b>Salaries and Wages</b>		3,167,706		
<b>Employee Benefits</b>		984,915		
<b>Services and Supplies</b>		805,681		
<b>Self Insurance Only - Claims Paid</b>				

**Local Government Services Authority**

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

**Revenues, Expenditures, Sources and Uses**

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C	
<b>Contributions to Outside Agencies</b>	317,649			
<b>Debt Service</b>				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
<b>Fixed Assets</b>				
<b>Other Expenditures</b>				
<b>Total Expenditures</b>	\$5,275.951	\$0	\$0	
<b>Revenues Over (Under) Expenditures</b>	(\$95.448)	\$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>	(\$95.448)	\$0	\$0	
<b>Fund Equity, Beginning of Period</b>	\$507.738	\$0	\$0	
Prior Period Adjustments	409,910			
Residual Equity Transfers				
Other				
<b>Fund Equity, End of Period</b>	\$822.200	\$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 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
<b>Consolidation of Fund Equities</b>				
<b>Non-Enterprise Activities</b>	\$822.200	\$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>	\$822.200	\$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**

**Assets**

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
<b>Assets</b>								
Cash and Cash Equivalents								\$0
Taxes Receivable								\$0
Interest Receivable								\$0
Accounts Receivable		2,555,639						\$2,555,639
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		1,223						\$1,223
<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>		\$2,556,862	\$0	\$0	\$0	\$0	\$0	\$2,556,862

**Local Government Services Authority**

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

**Liabilities and Equity**

Fiscal Year	2015	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		34,475						\$34,475
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities		407,538						\$407,538
Compensated Absences Payable								\$0
Due to Other Governments		1,292,649						\$1,292,649
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>		\$1,734,662	\$0	\$0	\$0		\$0	\$1,734,662
<b>Fund Equity</b>								
Contributed Capital								\$0
Invested in General Fixed Assets								\$0
<b>Retained Earnings</b>								
Reserved								\$0
Unreserved								\$0
<b>Fund Balances</b>								
Reserved								\$0
Unreserved Designated								\$0
Unreserved Undesignated		822,200						\$822,200
<b>Total Fund Equity</b>		\$822,200	\$0	\$0	\$0			\$822,200
<b>Total Liabilities and Fund Equity</b>		\$2,556,862	\$0	\$0	\$0		\$0	\$2,556,862