

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

Fiscal Year: 2019

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="Steve"/> | <input type="text"/> | <input type="text" value="Rodgers"/> | <input type="text" value="Chair"/> |
| Member 2 | <input type="text" value="Chris"/> | <input type="text"/> | <input type="text" value="Foss"/> | <input type="text" value="Vice Chair"/> |
| Member 3 | <input type="text" value="Michael"/> | <input type="text"/> | <input type="text" value="Garvey"/> | <input type="text" value="Member"/> |
| Member 4 | <input type="text" value="Fran"/> | <input type="text"/> | <input type="text" value="Robustelli"/> | <input type="text" value="Member"/> |
| Member 5 | <input type="text" value="Dan"/> | <input type="text"/> | <input type="text" value="Schwartz"/> | <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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR 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 Local Government Services Authority
Special Districts Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2019

Activity: (1 of 1) (Record Completed)

Governmental Services ▼

| | | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|--|---|------------|-----------------|--------------|------------------|------------|--------------------------|
| Revenues | | | | | | | |
| Taxes and Assessments | | | | | | | |
| R01. | Current Secured and Unsecured (1%) | | | | | | |
| R02. | Voter-Approved Taxes | | | | | | |
| R03. | Pass-through and Residual Property Taxes (ABX1 26) | | | | | | |
| R05. | Tax Increment | | | | | | |
| R06. | Parcel Tax | | | | | | |
| R07. | Property Assessments | | | | | | |
| R09. | Prior-Year Taxes and Assessments | | | | | | |
| R10. | Penalties and Costs of Delinquent Taxes and Assessments | | | | | | |
| R11. | Other Taxes and Assessments | | | | | | |
| R12. | Total Taxes and Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| R13. | Licenses, Permits, and Franchises | | | | | | |
| R14. | Fines, Forfeitures, and Penalties | | | | | | |
| Revenue from Use of Money and Property | | | | | | | |
| R15. | Investment Earnings | | | | | | |
| R16. | Rents, Leases, Concessions, and Royalties | | | | | | |
| R17. | Other Revenue from Use of Money and Property | | | | | | |
| R18. | Total Revenue from Use of Money and Property | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental – Federal | | | | | | | |
| R19. | Aid for Construction | | | | | | |
| R20. | Other Intergovernmental – Federal | | | | | | |
| R21. | Total Intergovernmental – Federal | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental – State | | | | | | | |
| R22. | Aid for Construction | | | | | | |
| R23. | State Water Project | | | | | | |
| R24. | Homeowners Property Tax Relief | | | | | | |
| R25. | Timber Yield | | | | | | |
| R26. | Other Intergovernmental – State | | | | | | |
| R27. | Total Intergovernmental – State | 0 | 0 | 0 | 0 | 0 | 0 |
| R28. | Intergovernmental – Other | | | | | | |
| R29. | Charges for Current Services | | | | | | |
| R30. | Contributions from Property Owners | | | | | | |
| Self-Insurance Only | | | | | | | |
| R31. | Member Contributions | | | | | | |
| R32. | Claim Adjustments | | | | | | |
| R33. | Total Self-Insurance Only | 0 | 0 | 0 | 0 | 0 | 0 |
| R34. | Other Revenues | | | | | | |
| R35. | Total Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Expenditures

| | | | | | | | |
|--|--|-------------|-----|-----|-----|-----|------------|
| R36. | Salaries and Wages | | | | | | |
| R37. | Employee Benefits | -42 | | | | | -42 |
| R38. | Services and Supplies | -153,046 | | | | | -153,046 |
| R39. | Self-Insurance Only – Claims Paid | | | | | | |
| R40. | Contributions to Outside Agencies | | | | | | |
| Debt Service | | | | | | | |
| R41. | Principal Payments on Long-Term Debt | | | | | | |
| R42. | Interest Payments on Long-Term Debt | | | | | | |
| R42.5 | Lease Principal | | | | | | |
| R43. | Principal and Interest on Short-Term Notes and Warrants | | | | | | |
| R44. | Other Debt Service | | | | | | |
| R45. | Total Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| R46. | Capital Outlay | | | | | | |
| R47. | Other Expenditures | | | | | | |
| R48. | Total Expenditures | \$-153,088 | \$0 | \$0 | \$0 | \$0 | \$-153,088 |
| R49. | Excess (Deficiency) of Revenues Over (Under) Expenditures | \$153,088 | \$0 | \$0 | \$0 | \$0 | \$153,088 |
| Other Financing Sources (Uses) | | | | | | | |
| R50. | Long-Term Debt Proceeds | | | | | | |
| R51. | Other Long-Term Debt Proceeds | | | | | | |
| R51.5 | Lease Obligations Proceeds | | | | | | |
| R51.6 | Proceeds from Refinancing on Loans, Notes, and Other | | | | | | |
| R51.7 | Payments to Refinanced Loans, Notes, and Other | | | | | | |
| R52. | Refunding Bonds Proceeds | | | | | | |
| R53. | Premium on Bonds Issued | | | | | | |
| R54. | Discount on Bonds Issued | | | | | | |
| R55. | Payments to Refunded Bond Escrow Agent | | | | | | |
| R56. | Demand Bonds | | | | | | |
| R57. | Proceeds from Sale of Capital Assets | | | | | | |
| R58. | Capital Leases | | | | | | |
| R59. | Insurance Recoveries | | | | | | |
| R60. | Transfers In | | | | | | |
| R61. | Transfers Out | | | | | | |
| R61.5 | Other Financing Sources (Uses) – Other | | | | | | |
| R62. | Total Other Financing Sources (Uses) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Special and Extraordinary Items | | | | | | | |
| R63. | Special Item | | | | | | |
| R64. | Extraordinary Item | | | | | | |
| R65. | Total Special and Extraordinary Items | 0 | 0 | 0 | 0 | 0 | 0 |
| R66. | Net Change in Fund Balances | \$153,088 | \$0 | \$0 | \$0 | \$0 | \$153,088 |
| R67. | Fund Balances (Deficits), Beginning of Fiscal Year | \$-949,298 | \$0 | \$0 | \$0 | \$0 | \$-949,298 |
| R68. | Adjustment | 796,210 | | | | | 796,210 |
| R69. | Reason for Adjustment | Dissolution | | | | | |
| R70. | Fund Balances (Deficits), End of Fiscal Year | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Note:
(R69) Gen-Reason for Adjustment: Dissolution

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

Fiscal Year: 2019

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|---|---------|-----------------|--------------|------------------|-----------|--------------------------|
| Assets | | | | | | |
| R01. Cash and Investments | | | | | | |
| R02. Investments | | | | | | |
| R03. Accounts Receivable (net) | | | | | | |
| 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 | | | | | | |
| R12. Loans, Notes, and Contracts Receivable | | | | | | |
| R13. Other Assets 1 | | | | | | |
| R14. Other Assets 2 | | | | | | |
| R15. Other Assets 3 | | | | | | |
| R16. Total Assets | | | | | | |
| R17. Deferred Outflows of Resources | | | | | | |
| R18. Total Assets and Deferred Outflows of Resources | | | | | | |
| Liabilities | | | | | | |
| R19. Accounts Payable | | | | | | |
| 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 | | | | | | |
| R28. Other Liabilities 2 | | | | | | |
| R29. Other Liabilities 3 | | | | | | |
| R30. Total Liabilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| R31. Deferred Inflows of Resources | | | | | | |
| R32. Total Liabilities and Deferred Inflows of Resources | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fund Balances (Deficits) | | | | | | |
| R33. Nonspendable | | | | | | |
| R34. Restricted | | | | | | |
| R35. Committed | | | | | | |
| R36. Assigned | | | | | | |
| R37. Unassigned | | | | | | |

R37. Unassigned

| | | | | | |
|---|--|--|--|--|--|
| 0 | | | | | |
|---|--|--|--|--|--|

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

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|-----|-----|-----|-----|-----|-----|

R39. **Total Liabilities, Deferred Inflows of Resources,
and Fund Balances (Deficits)**

| | | | | | |
|-----|-----|-----|-----|-----|-----|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
|-----|-----|-----|-----|-----|-----|

Special District of Local Government Services Authority
Special Districts Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2019

| | | Noncurrent Assets/Deferred Outflows of Resources | Noncurrent Liabilities/Deferred Inflows of Resources |
|---------------------------------------|---|---|---|
| Noncurrent Assets | | | |
| Capital Assets | | | |
| R01. | Land | | |
| R02. | Buildings and Improvements | | |
| R03. | Equipment | | |
| R04. | Infrastructure | | |
| R05. | Intangible Assets – Amortizable | | |
| R06. | Construction in Progress | | |
| R07. | Intangible Assets – Nonamortizable | | |
| R08. | Other Capital Assets | | |
| R09. | Less: Accumulated Depreciation/Amortization | | |
| R10 | Net Pension Asset | | |
| R11 | Net OPEB Asset | | |
| R12 | Other Noncurrent Assets 1 | | |
| R13 | Other Noncurrent Assets 2 | | |
| R14 | Other Noncurrent Assets 3 | | |
| R15. | Total Noncurrent Assets | \$0 | |
| Deferred Outflows of Resources | | | |
| R16 | Related to Pensions | | |
| R17 | Related to OPEB | | |
| R18 | Related to Debt Refunding | | |
| R19 | Other Deferred Outflows of Resources | | |
| R20. | Total Deferred Outflows of Resources | \$0 | |
| R21. | Total Noncurrent Assets and Deferred Outflows of Resources | \$0 | |
| Noncurrent Liabilities | | | |
| R22. | Deposits and Advances | | |
| R23. | Compensated Absences | | |
| R24. | General Obligation Bonds | | |
| R25. | Revenue Bonds | | |
| R26. | Certificates of Participation | | |
| R27. | Other Bonds | | |
| R28. | Loans (Other Long-Term Debt) | | |
| R29. | Notes (Other Long-Term Debt) | | |
| R30. | Other (Other Long-Term Debt) | | |
| R31. | Construction Financing – Federal | | |
| R32. | Construction Financing – State | | |
| R33. | Lease Principal | | |
| R34. | Net Pension Liability | | |

| | | |
|--|--|-----|
| R35. Net OPEB Liability | | |
| R36. Other Noncurrent Liabilities 1 | | |
| R37. Other Noncurrent Liabilities 2 | | |
| R38. Other Noncurrent Liabilities 3 | | |
| R39. Total Noncurrent Liabilities | | \$0 |
| Deferred Inflows of Resources | | |
| R40 Related to Pensions | | |
| R41 Related to OPEB | | |
| R42 Related to Debt Refunding | | |
| R43 Other Deferred Inflows of Resources | | |
| R44. Total Deferred Inflows of Resources | | \$0 |
| R45. Total Noncurrent Liabilities and Deferred Inflows of Resources | | \$0 |

Special District of Local Government Services Authority
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

| | | 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 | | | | |
| R21. | Conduit | | | | |
| R22. | Transportation | | | | |
| R23. | Total Operating Revenues | | | \$0 | |
| 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 | | | | |
| R34. | Conduit | | | | |
| R35. | Transportation | | | | |
| R36. | Total Non-Operating Revenues | | | \$0 | |

| | | | | | |
|-------|--|------------|-----|-----|------------|
| R36.5 | Total Revenues | \$0 | \$0 | \$0 | \$0 |
| | Governmental Expenditures | | | | |
| R37. | General | -153,088 | | | |
| R38. | Special Revenue | | | | |
| R39. | Debt Service | | | | |
| R40. | Capital Projects | | | | |
| R41. | Permanent | | | | |
| R42. | Transportation | | | | |
| R43. | Total Governmental Expenditures | \$-153,088 | | | |
| | 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 | | | | |
| R57. | Conduit | | | | |
| R58. | Transportation | | | | |
| R59. | Total Operating Expenses | | | \$0 | |
| | 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 | \$-153,088 | \$0 | \$0 | \$-153,088 |
| R73. | Transfer In | | | | |

| | | | | | |
|--------------------|--|------------|-----|-----|------------|
| R74. | Transfer Out | | | | |
| R75. | Change in Fund Balance/Net Position | \$153,088 | \$0 | \$0 | \$153,088 |
| R76. | Fund Balance/Net Position (Deficit), Beginning of Fiscal Year | \$-949,298 | \$0 | \$0 | \$-949,298 |
| R77. | Adjustments | 796,210 | | | 796,210 |
| R78. | Fund Balance/Net Position (Deficit), End of Fiscal Year | \$0 | \$0 | \$0 | \$0 |
| Assets | | | | | |
| R79. | Total Current Assets | | | | |
| R80. | Total Noncurrent Assets | | | | |
| R81. | Total Assets | \$0 | \$0 | \$0 | \$0 |
| Liabilities | | | | | |
| R82. | Total Current Liabilities | | | | |
| R83. | Total Noncurrent Liabilities | | | | |
| R84. | Total Liabilities | \$0 | \$0 | \$0 | \$0 |
| R85. | Total Fund Balance/Net Position (Deficit) | \$0 | \$0 | \$0 | \$0 |

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

| Fiscal Year: 2019 | | |
|---|--|--|
| FORM DESC | FIELD NAME | FOOTNOTES |
| RevenuesExpendituresChangesFundBalances | (R27)Gen-TotalIntergovernmentalState | (Governmental Services) NO income in FY19 |
| RevenuesExpendituresChangesFundBalances | (R35)Gen-TotalRevenues | (Governmental Services) Dissolution 12-19 |
| RevenuesExpendituresChangesFundBalances | (R36)Gen-SalariesandWages | (Governmental Services) Dissolution 12-19 |
| RevenuesExpendituresChangesFundBalances | (R37)Gen-EmployeeBenefits | (Governmental Services) Dissolution 12-18 |
| RevenuesExpendituresChangesFundBalances | (R38)Gen-ServicesandSupplies | (Governmental Services) Dissolution 12-18 |
| RevenuesExpendituresChangesFundBalances | (R49)Gen-Excess(Deficiency)ofRevenuesOver(Under)Expenditures | (Governmental Services) Dissolution 12-18 |
| RevenuesExpendituresChangesFundBalances | (R68)Gen-Adjustment | (Governmental Services) Dissolution 12-18 |
| BalanceSheetGovernmentalFunds | (R01)Gen-CashInvestments | Dissolution 12-2018 |
| BalanceSheetGovernmentalFunds | (R16)Gen-TotalAssets | Dissolution 12-2018 |
| BalanceSheetGovernmentalFunds | (R30)Gen-TotalLiabilities | Dissolution 12-2018 |
| NoncurrentAssetsLiabilities | (R34)Liab-NetPensionLiability | No Net Pension Liability - JPA dissolved 12-2018 |

Total Footnote: 11
