

Special District of Congress Valley Water District
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="Peter"/>	<input type="text"/>	<input type="text" value="Edridge"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Roland"/>	<input type="text"/>	<input type="text" value="Cavanagh"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Rich"/>	<input type="text"/>	<input type="text" value="Nominni"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Erik"/>	<input type="text"/>	<input type="text" value="Erickson"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Rene"/>	<input type="text"/>	<input type="text" value="Sicard"/>	<input type="text" value="Director"/>
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="Priscilla"/>	<input type="text"/>	<input type="text" value="de Muizon"/>	<input type="text" value="Legal Counsel"/>	<input type="text" value="pdemuizon@coombslaw.com"/>
Official 2	<input type="text" value="Tracy"/>	<input type="text"/>	<input type="text" value="Schulze"/>	<input type="text" value="Fiscal Officer"/>	<input type="text" value="tracy.schulze@countyofnapa.org"/>
Official 3	<input type="text" value="Kiersten"/>	<input type="text"/>	<input type="text" value="Bjorkman"/>	<input type="text" value="Clerk/Secretary"/>	<input type="text" value="kierstenlarae@yahoo.com"/>
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 Congress Valley Water District
Special Districts Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	7,759
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	
R19.	Total Operating Revenues	\$7,759

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	92,875
R34.	Depreciation and Amortization Expenses	22,942
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$115,817
R37.	Operating Income (Loss)	\$-108,058

Nonoperating Revenues

R38.	Investment Earnings	17,687
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R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	106,804
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	2,879
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	324
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	3,920
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$131,614
	Nonoperating Expenses	
R60.	Interest Expense	104
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$104
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$23,452
	Capital Contributions	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	
	Special and Extraordinary Items	
R73.5	Special Item	
R73.6	Extraordinary Item	

R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$23,452
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$1,101,896
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$1,125,348
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	202,317
R80.	Restricted	149,435
R81.	Unrestricted	773,596
R82.	Total Net Position (Deficit)	\$1,125,348

Special District of Congress Valley Water District
Special Districts Financial Transactions Report
Construction Financing
Federal and State

Go to Report: [Detail Summary of Construction Financing](#)

Fiscal Year: 2019

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 1) (Record Completed)	Water Utility
R03.	Nature of Revenue Pledged	Water Utility construction loan
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Water Enterprise
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$416,000
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$416,000
R13.	Year of Issue	2000
R14.	Beginning Maturity Year	2000
R15.	Ending Maturity Year	2019
R16.	Principal Authorized	416,000
R17.	Principal Received to Date	416,000
R18.	Principal Expended to Date	416,000
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$10,905
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	10,905
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$52,750
R26.	Principal Outstanding, End of Fiscal Year	\$0
R27.	Principal Outstanding, Current Portion	0
R28.	Principal Outstanding, Noncurrent Portion	\$0
R29.	Interest Paid in Current Fiscal Year	104
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. **Estimated Payment Schedule**

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	Delete

Delete

Delete

Delete

Delete

Fiscal Year(s) (YYYY-YYYY)

Principal

Interest

Total Debt Service

Add Year

Total Estimated Payments

Special District of Congress Valley Water District
Special Districts Financial Transactions Report
Detail Summary of Construction Financing

Back to Form: [Construction Financing](#)

Fiscal Year: 2019

Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
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Federal Financing

State Financing

Enterprise

Loans

Water Utility	2000	10,905	0	10,905	0	0	0	104
Total Enterprise Debt:		\$10,905	\$0	\$10,905	\$0	\$0	\$0	\$104

Special District of Congress Valley Water District
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			
R03. Construction Financing			104
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$104
R06. Debt Service			104
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Congress Valley Water District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2019

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted		
R02. Restricted	907,874	
R03. Accounts Receivable (net)		
R04. Taxes Receivable	22,433	
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments	1,788	
R08. Inventories		
R09. Prepaid Items	1,396	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$933,491	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land		
R17. Buildings and Improvements	971,055	
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	-768,738	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	1,072	
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$203,389	\$0
R27. Total Assets	\$1,136,880	\$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	\$1,136,880	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	11,532	
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		
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	\$11,532	\$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		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$11,532	\$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		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$11,532	\$0

R66.	Total Net Position (Deficit)	\$1,125,348	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	202,317	
R68.	Restricted	149,435	
R69.	Unrestricted	773,596	
R70.	Total Net Position (Deficit)	\$1,125,348	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$1,136,880	\$0

Special District of Congress Valley Water District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2019

R01. Appropriations Limit	1,018,651
R02. Total Annual Appropriations Subject to the Limit	85,065
R03. Revenues Received (Over) Under Appropriations Limit	\$933,586

Special District of Congress Valley Water District
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			7,759	
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$7,759	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
R32.	Water			131,614	
R33.	Other Enterprise				
R34.	Conduit				

R35.	Transportation				
R36.	Total Non-Operating Revenues			\$131,614	
R36.5	Total Revenues	\$0	\$0	\$139,373	\$139,373
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			115,817	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$115,817	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			104	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				

R72.	Total Non-Operating Expenses			\$104	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$115,921	\$115,921
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$23,452	\$23,452
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$1,101,896	\$1,101,896
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$1,125,348	\$1,125,348
Assets					
R79.	Total Current Assets			933,491	933,491
R80.	Total Noncurrent Assets			203,389	203,389
R81.	Total Assets	\$0	\$0	\$1,136,880	\$1,136,880
Liabilities					
R82.	Total Current Liabilities			11,532	11,532
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$11,532	\$11,532
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$1,125,348	\$1,125,348

Special District of Congress Valley Water District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R34)DepreciationandAmortizationExpenses	The prior year value of \$45,884 was recording depreciation for fiscal years 2016-17 and 2017-18 which had not been previously expensed. This year, the 50% decrease is due to the recording of depreciation of \$22,942 for the current year only.
WaterEnterpriseFund	(R54)OtherIntergovernmentalState	2017 Napa Complex Fire Property Tax Loss Payment.
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(1_Water Utility) The remaining loan balance was paid off in the current year.
ProprietaryFunds	(R02)Entpr-Restricted	This amount decreased \$230,204, or 20% from the prior year due to a fiscal year 2018-19 payment of fiscal year 2017-18 accrued water customer refunds for the period 1988-February 1998 as approved by the Board on June 11, 2018.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	This amount decreased \$227,430, or 20% from the prior year due to a fiscal year 2018-19 payment of fiscal year 2017-18 accrued water customer refunds for the period 1988-February 1998 as approved by the Board on June 11, 2018.
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Capital Leases
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	This amount decreased \$273,824, or 96% from the prior year due to a fiscal year 2018-19 payment of fiscal year 2017-18 accrued water customer refunds for the period 1988-February 1998 as approved by the Board on June 11, 2018.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The District does not have any employees and therefore no pension costs.

Total Footnote: 8