

Special District of Napa County Flood Control and Water Conservation 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="Brad"/>	<input type="text"/>	<input type="text" value="Wagenknecht"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Jill"/>	<input type="text"/>	<input type="text" value="Techel"/>	<input type="text" value="Vice Chair"/>
Member 3	<input type="text" value="Leon"/>	<input type="text"/>	<input type="text" value="Garcia"/>	<input type="text" value="Member"/>
Member 4	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Dunsford"/>	<input type="text" value="Member"/>
Member 5	<input type="text" value="Geoff"/>	<input type="text"/>	<input type="text" value="Ellsworth"/>	<input type="text" value="Member"/>
Member 6	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Dunbar"/>	<input type="text" value="Member"/>
Member 7	<input type="text" value="Belia"/>	<input type="text"/>	<input type="text" value="Ramos"/>	<input type="text" value="Member"/>
Member 8	<input type="text" value="Diane"/>	<input type="text"/>	<input type="text" value="Dillon"/>	<input type="text" value="Member"/>
Member 9	<input type="text" value="Ryan"/>	<input type="text"/>	<input type="text" value="Gregory"/>	<input type="text" value="Member"/>
Member 10	<input type="text" value="Alfredo"/>	<input type="text"/>	<input type="text" value="Pedroza"/>	<input type="text" value="Member"/>
Member 11	<input type="text" value="Liz"/>	<input type="text"/>	<input type="text" value="Alessio"/>	<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="Leigh"/>	<input type="text"/>	<input type="text" value="Sharp"/>	<input type="text" value="Deputy District Executive Officer"/>	<input type="text" value="leigh.sharp@countyofnapa.org"/>
Official 2	<input type="text" value="Rick"/>	<input type="text"/>	<input type="text" value="Thomasser"/>	<input type="text" value="Watershed Operations Manager"/>	<input type="text" value="rick.thomasser@countyofnapa.org"/>
Official 3	<input type="text" value="Daisy"/>	<input type="text"/>	<input type="text" value="Lee"/>	<input type="text" value="Senior Analyst"/>	<input type="text" value="daisy.lee@countyofnapa.org"/>
Official 4	<input type="text" value="Phillip"/>	<input type="text"/>	<input type="text" value="Miller"/>	<input type="text" value="District Engineer"/>	<input type="text" value="phillip.miller@countyofnapa.org"/>
Official 5	<input type="text" value="Shana"/>	<input type="text"/>	<input type="text" value="Bagley"/>	<input type="text" value="Legal Counsel"/>	<input type="text" value="shana.bagley@countyofnapa.org"/>
Official 6	<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 7	<input type="text" value="Jose"/>	<input type="text"/>	<input type="text" value="Luis Valdez"/>	<input type="text" value="Secretary"/>	<input type="text" value="jose.luisvaldez@countyofnapa.org"/>
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 Napa County Flood Control and Water Conservation District
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)

Flood Control and Water Conservation ▾

		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	1,417,262					1,417,262
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments	2,445					2,445
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	1,419,707	0	0	0	0	1,419,707
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	1,404,520					1,404,520
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	1,404,520	0	0	0	0	1,404,520
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	2,647,395					2,647,395
R23.	State Water Project	44,941					44,941
R24.	Homeowners Property Tax Relief						
R25.	Timber Yield						
R26.	Other Intergovernmental – State	95,000					95,000
R27.	Total Intergovernmental – State	2,787,336	0	0	0	0	2,787,336
R28.	Intergovernmental – Other	377,057					377,057
R29.	Charges for Current Services	8,649,422					8,649,422
R30.	Contributions from Property Owners	11,200					11,200
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	\$14,649,242	\$0	\$0	\$0	\$0	\$14,649,242
	Expenditures						
R36.	Salaries and Wages						
R37.	Employee Benefits						
R38.	Services and Supplies	11,605,731					11,605,731
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R41.	Principal Payments on Long-Term Debt	16,772,980					16,772,980
R42.	Interest Payments on Long-Term Debt	338,786					338,786
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	17,111,766	0	0	0	0	17,111,766
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	Total Expenditures	\$28,717,497	\$0	\$0	\$0	\$0	\$28,717,497
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-14,068,255	\$0	\$0	\$0	\$0	\$-14,068,255
	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	\$-14,068,255	\$0	\$0	\$0	\$0	\$-14,068,255
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$90,090,776	\$0	\$0	\$0	\$0	\$90,090,776
R68.	Adjustment						

R69. Reason for Adjustment

--	--	--	--	--	--

R70. Fund Balances (Deficits), End of Fiscal Year

\$76,022,521	\$0	\$0	\$0	\$0	\$76,022,521
--------------	-----	-----	-----	-----	--------------

Special District of Napa County Flood Control and Water Conservation District
Special Districts Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2019

R01.	Purpose of Debt (1 of 2) (Record Completed)	Flood Protection and Estuary
R02.	Nature of Revenue Pledged	General Revenue
R03.	Debt Type	Loans
R04.	Fund Type	Governmental
SD05.	Activity	Flood Control and Water Conservation
R06.	Year of Issue	1999
R07.	Beginning Maturity Year	2002
R08.	Ending Maturity Year	2021
R09.	Principal Authorized	34,000,000
R10.	Principal Received to Date	34,000,000
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$6,127,867
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	6,127,867
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$0
R19.	Principal Outstanding, Current Portion	0
R20.	Principal Outstanding, Noncurrent Portion	\$0
R21.	Interest Paid in Current Fiscal Year	83,748
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District of Napa County Flood Control and Water Conservation District
Special Districts Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2019

R01.	Purpose of Debt (2 of 2) (Record Completed)	Flood Protection and Estuary 1
R02.	Nature of Revenue Pledged	General Revenue
R03.	Debt Type	Loans
R04.	Fund Type	Governmental
SD05.	Activity	Flood Control and Water Conservation
R06.	Year of Issue	2003
R07.	Beginning Maturity Year	2009
R08.	Ending Maturity Year	2028
R09.	Principal Authorized	17,442,164
R10.	Principal Received to Date	17,442,164
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$10,645,112
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	10,645,112
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$0
R19.	Principal Outstanding, Current Portion	0
R20.	Principal Outstanding, Noncurrent Portion	\$0
R21.	Interest Paid in Current Fiscal Year	255,039
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District of Napa County Flood Control and Water Conservation District
Special Districts Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: [Other Long-Term Debt](#)

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
Governmental								
Loans								
Flood Protection and Estuary	1999	6,127,867	0	6,127,867	0	0	0	83,748
Flood Protection and Estuary	2003	10,645,112	0	10,645,112	0	0	0	255,039
Total Governmental Debt:		\$16,772,979	\$0	\$16,772,979	\$0	\$0	\$0	\$338,787

1

Special District of Napa County Flood Control and Water Conservation 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	17,111,766	[]	[]
R03. Construction Financing	[]	[]	[]
R04. Lease Obligations	[]	[]	[]
R05. Total Debt Payments from Debt Forms	\$17,111,766	\$0	\$0
R06. Debt Service	17,111,766	[]	[]
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference	[]	[]	[]

Special District of Napa County Flood Control and Water Conservation District
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	75,961,847					75,961,847
R02. Investments						
R03. Accounts Receivable (net)	239,781					239,781
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	\$76,201,628	\$0	\$0	\$0	\$0	\$76,201,628
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$76,201,628	\$0	\$0	\$0	\$0	\$76,201,628
Liabilities						
R19. Accounts Payable	169,477					169,477
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	9,630					9,630
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$179,107	\$0	\$0	\$0	\$0	\$179,107
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$179,107	\$0	\$0	\$0	\$0	\$179,107
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted	75,354,324					75,354,324
R35. Committed						

	Assigned						
R36.							
R37.	Unassigned	668,197					668,197
R38.	Total Fund Balances (Deficits)	\$76,022,521	\$0	\$0	\$0	\$0	\$76,022,521
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$76,201,628	\$0	\$0	\$0	\$0	\$76,201,628

Special District of Napa County Flood Control and Water Conservation District
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	82,059,615	
R02.	Buildings and Improvements		
R03.	Equipment	106,902	
R04.	Infrastructure	8,331,188	
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable	2,335,888	
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-4,327,836	
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	\$88,505,757	
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	\$88,505,757	
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 Napa County Flood Control and Water Conservation District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General	14,649,242			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	\$14,649,242			
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	\$14,649,242	\$0	\$0	\$14,649,242
Governmental Expenditures					
R37.	General	28,717,497			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$28,717,497			
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	\$28,717,497	\$0	\$0	\$28,717,497
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-14,068,255	\$0	\$0	\$-14,068,255
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$90,090,776	\$0	\$0	\$90,090,776
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$76,022,521	\$0	\$0	\$76,022,521
Assets					
R79.	Total Current Assets	76,201,628			76,201,628
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$76,201,628	\$0	\$0	\$76,201,628
Liabilities					
R82.	Total Current Liabilities	179,107			179,107
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$179,107	\$0	\$0	\$179,107
R85.	Total Fund Balance/Net Position (Deficit)	\$76,022,521	\$0	\$0	\$76,022,521

Special District of Napa County Flood Control and Water Conservation District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Flood Control and Water Conservation) This intergovernmental revenue of \$95,000 comes from a State Coastal Conservancy Grant.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Flood Control and Water Conservation) This intergovernmental revenue of \$377,057 is from the city jurisdictions for their portion of the storm water management cost share.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Flood Control and Water Conservation) This decrease of \$62,322,511, or 81% from the prior year is because the Napa County Flood Protection and Watershed Authority sunset as of June 30, 2018. The Authority closeout procedures called for transferring the balances of the remaining funds to this district, which is used for capital expenditures and maintenance authorized for the Napa River/Creek Flood Protection Project.
RevenuesExpendituresChangesFundBalances	(R42)Gen-InterestPaymentsonLongTermDebt	(Flood Control and Water Conservation) This decrease of \$141,951, or 30% from the prior year is due to the district paying off both of its long term debts early, and therefore paying less in interest on the debt.
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Flood Protection and Estuary) Loan paid off
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(2_Flood Protection and Estuary 1) Loan paid off
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	This amount increased \$52,009,908 or 217% from the prior year because the Napa County Flood Protection and Watershed Authority sunset as of June 30, 2018. The Authority closeout procedures called for transferring the balances of the remaining funds to this district, which is used for capital expenditures and maintenance authorized for the Napa River/Creek Flood Protection Project.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Unearned revenue.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	This amount decreased \$46,664 or 21% from the prior year because fiscal year 2017-18 had more June 2018 service billings paid in July 2018 than June 2019 service billings paid in July 2019.
NoncurrentAssetsLiabilities	(R01)CapAsst-Land	Per audit.
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	Per audit.
NoncurrentAssetsLiabilities	(R04)CapAsst-Infrastructure	Per audit.
NoncurrentAssetsLiabilities	(R07)CapAsst-IntangibleAssetsNonamortizable	Per audit.
NoncurrentAssetsLiabilities	(R09)CapAsst-LessAccumulatedDepreciationAmortization	Per audit.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The district has no employees and therefore no net pension liability.

Total Footnote: 15