

# TRANSIT OPERATORS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Napa Valley Transportation Authority

Reporting Year: 2019

ID Number: 14502807600

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the agency in accordance with the requirements as prescribed by the California State Controller.

Fiscal Officer

  
\_\_\_\_\_  
Signature

*Director of Finance*  
\_\_\_\_\_  
Title

*Antonio Onorato*  
\_\_\_\_\_  
Name (Please Print)

*1/24/20*  
\_\_\_\_\_  
Date

Per Public Utilities Code Section 99243(a), this report is due within seven months after the end of each fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Those agencies providing a service to the general public and an exclusive service to the handicapped or elderly must file a separate report for each type of service.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
P.O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/24/2020 3:52:48 PM

Agency Name Napa Valley Transportation Authority  
 2020-21 State Transit Assistance (STA) Program Revenue Basis (Public Utilities Code 99314)  
 Source: Statement of Revenues, Expenses, and Changes in Fund Net Position of the 2018-2019  
 Transit Operators Financial Transactions Report

Fiscal Year: 2019

Form #10

Qualifying Revenues <sup>1</sup>		Operating Expenses <sup>2</sup>	
Passenger Fares	883,283	Operators' Salaries and Wages	
Park-and-Ride Parking Revenues		Other Salaries and Wages	
School Bus Service Revenues		Fringe Benefits	
Other Nonpublic Transportation Revenues	79,939	Services	151,493
Auxiliary Transportation Funds		Fuel and Lubricants	956,971
Revenues Accrued through a Purchased Transportation Agreement		Tires and Tubes	
Subsidy from Other Sectors of Operations		Other Materials and Supplies	449,798
Other Operating Revenues		Utilities	5,964
Directly Generated Dedicated Funds		Casualty and Liability Expenses	289,624
General Revenues of the Local Government		Taxes	
Local Funds Dedicated to Transit at Their Source		Purchased Transportation	6,368,216
Other Local Government Funds	446,400	ADA Expenses	
Transfers In that are used for transit operations, except federal and state funds and revenues used for capital expenditures or depreciation	0	Other Operating Expenses	0
<b>Total Qualifying Revenues</b>	<b>\$1,409,622</b>	<b>Total Operating Expenses</b>	<b>\$8,222,066</b>

**STA REVENUE BASIS SUBJECT TO SCO REVIEW** **\$1,409,622**

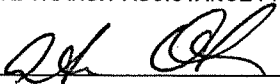
<sup>1</sup> Per PUC 99314(b), "qualifying revenue" means fare revenues, including fares generated for community transit services under contract with the STA-eligible operator, and any other funds used by the operator in the delivery of transit service, except federal and state funds. Revenue used for capital expenditures or depreciation shall not constitute qualifying revenue.

<sup>2</sup> Per PUC 99314(e), operating expenses include, but are not limited to, the direct cost of operating transit service, payments by the STA-eligible operator for community transit service provided by entities that are not eligible to receive funds directly, pursuant to subdivision (a) of Section 99314.3, administrative costs, and routine maintenance. Operating expenses do not include transfers from an operating budget to a capital account.

**CERTIFICATION (signed by both the STA Program Manager and the CFO/Finance Director):**

We hereby certify, to the best of our knowledge and belief, that the above information is accurate. We understand that the numbers on this form will be used by SCO to determine each STA-eligible operator's revenue basis for STA purposes, subject to review/verification/approval by SCO.

**STATE TRANSIT ASSISTANCE PROGRAM MANAGER**

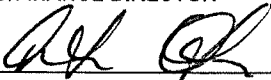
  
 \_\_\_\_\_  
 Signature

Antonio Onorato  
 \_\_\_\_\_  
 Name

\_\_\_\_\_  
 Date  
 (707) 259-8779  
 \_\_\_\_\_  
 Telephone

aonorato@nvta.ca.gov  
 \_\_\_\_\_  
 Email

**CFO/FINANCE DIRECTOR**

  
 \_\_\_\_\_  
 Signature

Antonio Onorato  
 \_\_\_\_\_  
 Name

\_\_\_\_\_  
 Date  
 (707) 259-8779  
 \_\_\_\_\_  
 Telephone

aonorato@nvta.ca.gov  
 \_\_\_\_\_  
 Email

Please complete, sign, and mail this form to the address below:

State Controller's Office  
 Local Government Programs and Services Division  
 Local Government Reporting Section  
 P.O. Box 942850  
 Sacramento, CA 94250

If you have any questions regarding this form, please contact the LGR Support phone line at (916) 322-9672.

## Supplement to the Annual Report of Transit Operations

<b>Transit Operation ID Number:</b>	14502807600
<b>Name of Transit Operation:</b>	Napa Valley Transportation Authority TO

Mark the appropriate box below to indicate the month ending date of your agency's fiscal year. Report data for that period only.

June 2019

Return this form to the **California State Controller's Office**. If you have any questions regarding this form, please contact:

*U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523*

### 1. Non-Transportation Revenues

If you reported non-transportation revenues on page 1 of the Statement of Revenues, Expenses, and Change in Fund Net Position section from the Transit Operators Financial Transactions Report, indicate the amount that represents interest earnings.

<b>U20:</b>	\$ 26,893
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### 2. Capital Outlay Expenditures for Transit Activities

Please report capital outlay expenditures for transit activities, if applicable:

Land and Equipment (Census Code G94)	\$ 58,016
Construction (Census Code F94)	\$ 0

Agency Name Napa Valley Transportation Authority  
 Transit Operators Financial Transactions Report  
 General Information

Fiscal Year: 2019

Form #1

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Chairperson	Chris		Canning	Chairman
Member 1	Alfredo		Pedroza	Vice Chair
Member				

Agency Officials

	First Name	M. I.	Last Name	Telephone
Transit Manager	Kate		Miller	(707) 259-8634
Secretary	Karalyn		Sanderlin	(707) 259-8633
Fiscal Officer	Antonio		Onorato	(707) 259-8779
Independent Auditor	Brown Armstrong CPA's			(661) 324-4971

Report Prepared By

Firm Name	Napa Valley Transportation Authority			
First Name	Antonio	M. I.	Last Name	Onorato
Title	Director of Finance	Telephone	(707) 259-8779	
Email	aonorato@nvta.ca.gov	Fax No.	(707) 259-8638	

Mailing Address

Street 1 625 Burnell St  Has Address Changed?  
 Street 2  
 City Napa State CA Zip 94559-3420

Type of Service Provided

Check one box only. Those agencies providing a service to the general public and an exclusive service to the elderly or handicapped must file a separate report for each type of service.

General Public Use  Elderly Handicapped

Does the report contain data from audited financial statements?  Yes  No

1. Is this agency a component unit of a City or County (Choose one)? If "Yes", answer question 2.  Yes  No

2. Is this agency a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City or County (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the agency 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 or County (Choose one)?

City          County

4. In which City or County financial statements or CAFR is the financial data of this BCU included?

City name:

County  
name:

5. Is financial data of this BCU included in the City or County FTR?          City          County

Agency Name Napa Valley Transportation Authority  
Transit Operators Financial Transactions Report  
Comments for the Transit Operator Report

**Fiscal Year: 2019**

Form #2

Comments

These financial statements should be combined with Napa Valley Transportation Authority - Specialized Services

Agency Name Napa Valley Transportation Authority  
 Transit Operators Financial Transactions Report  
 Statement of Revenues, Expenses, and Change in Fund Net Position

**Fiscal Year: 2019**

Form #3

	Actual FY 2018 - 2019	Budget FY 2019 - 2020
<b>Operating Revenues</b>		
R01. Passenger Fares	883,283	1,020,000
R02. Park-and-Ride Parking Revenues		
Nonpublic Transportation Revenues		
R03. School Bus Service Revenues		
R04. Other Nonpublic Transportation Revenues	79,939	75,000
R05. Auxiliary Transportation Funds		
R06. Revenues Accrued through a Purchased Transportation Agreement		
R07. Subsidy from Other Sectors of Operations		
R08. Other Operating Revenues		
R09. <b>Total Operating Revenues</b>	<b>\$963,222</b>	<b>\$1,095,000</b>
<b>Operating Expenses</b>		
Labor		
R10. Operators' Salaries and Wages		
R11. Other Salaries and Wages		
R12. Fringe Benefits		
R13. Services	151,493	210,000
Materials and Supplies		
R14. Fuel and Lubricants	956,971	1,046,000
R15. Tires and Tubes		
R16. Other Materials and Supplies	449,798	
R17. Utilities	5,964	7,500
R18. Casualty and Liability Expenses	289,624	305,000
R19. Taxes		
R20. Purchased Transportation	6,368,216	7,337,800
R21. ADA Expenses		
R22. Depreciation	2,486,789	2,500,000
R23. Amortization of Intangibles		
R24. Other Operating Expenses	0	
R25. <b>Total Operating Expenses</b>	<b>\$10,708,855</b>	<b>\$11,406,300</b>
R26. <b>Operating Income (Loss)</b>	<b>-9,745,633</b>	<b>-10,311,300</b>
<b>Nonoperating Revenues</b>		
R27. Directly Generated Dedicated Funds		
Local Government Funds		

R28.	General Revenues of the Local Government		
R29.	Local Funds Dedicated to Transit at Their Source		
R30.	Other Local Government Funds	446,400	446,400
	State Government Funds		
R31.	General Revenues of the State Government		
R32.	Local Transportation Fund (LTF: TDA 1/4 Cent Sales Tax)	3,259,648	6,488,800
R33.	State Transit Assistance Fund (STA: TDA - Diesel Fuel Sales Tax)	1,385,050	1,437,600
R34.	Other State Government Funds		
	Federal Funds		
R35.	Funds for Operating Assistance	2,835,876	1,842,400
R36.	Funds for Capital Assistance	46,192	75,000
R37.	Funds for Capital Assistance Spent on Operations		
R38.	Other Federal Funds		
	Nonadded Revenues		
R39.	Contributed Services		
R40.	Voluntary Nonexchange Transactions		
R41.	Sales and Disposals of Assets		
R42.	Transportation Development Credits		
R43.	Other Nonadded Revenues	3,686	0
R44.	Total Recoveries		
R45.	Other Nonoperating Revenues	26,681	21,100
R46.	<b>Total Nonoperating Revenues</b>	<b>\$8,003,533</b>	<b>\$10,311,300</b>
	<b>Nonoperating Expenses</b>		
R47.	Interest Expense		
R48.	Operating Lease Expenses		
R49.	Capital Leases		
R50.	Related Parties Lease Agreements		
R51.	Voluntary Nonexchange Transactions		
R52.	Loss on Disposal of Capital Assets		
R53.	Other Nonoperating Expenses		
R54.	<b>Total Nonoperating Expenses</b>	<b>\$0</b>	<b>\$0</b>
R55.	<b>Income (Loss) Before Capital Contributions, Transfers, and Extraordinary and Special Items</b>	<b>\$-1,742,100</b>	<b>\$0</b>
R56.	<b>Capital Contributions</b>		
R57.	<b>Transfers In</b>		
R58.	<b>Transfers Out</b>		
	<b>Extraordinary and Special Items</b>		
R59.	Directly Generated Funds		
R60.	Local Government Funds		
R61.	State Government Funds		



R62. Federal Funds

R63. Other Extraordinary and Special Items

R64. **Total Extraordinary and Special Items**

0	0
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R65. **Change in Net Position**

\$-1,742,100	\$0
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R66. **Net Position (Deficit), Beginning of Fiscal Year**

27,591,241	25,849,141
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**Adjustments**

R67. Adjustments (Specify)

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R67a.

Add

R68. **Net Position (Deficit), End of Fiscal Year**

\$25,849,141	\$25,849,141
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Agency Name Napa Valley Transportation Authority  
 Transit Operators Financial Transactions Report  
 Supplemental Operating Data  
 Operating Data

Form has been completed.

Fiscal Year: 2019

Form #5

	Motor Bus	Heavy Rail	Light Rail	Trolley Bus	Ferry Boat
R01. Total Passengers — Annual	952,089				
<b>Actual Vehicle Revenue Hours — Annual</b>					
R02. Weekdays	73,093				
R03. Saturdays	7,115				
R04. Sundays	3,143				
R05. Total Actual Vehicle Revenue Hours — Annual	83,351				
R06. Total Actual Vehicle Revenue Miles	1,489,139				
R07. Revenue Vehicle Inventory	42				
<b>Vehicles in Operation — Weekly</b>					
R08. Weekdays - Middays	20				
R09. Weekdays - Peak	24				
R10. Saturday	15				
R11. Sunday	6				
R12. Total Vehicles in Operation — Weekly					
R13. Total Employees — Public and Contract	78				
R14. Date Service Began Operations (MM/DD/YYYY)	01/01/1991				
	Demand Response Vehicles	Vanpool	Other Transportation Mode (Specify)		
R15. Total Passengers — Annual					
<b>Actual Vehicle Revenue Hours — Annual</b>					
R16. Weekdays					
R17. Saturdays					
R18. Sundays					
R19. Total Actual Vehicle Revenue Hours — Annual					
R20. Total Actual Vehicle Revenue Miles					
R21. Revenue Vehicle Inventory					
<b>Vehicles in Operation — Weekly</b>					
R22. Weekdays - Middays					
R23. Weekdays - Peak					
R24. Saturday					

R25. Sunday

R26. **Total Vehicles in  
Operation — Weekly**

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R27. **Total Employees —  
Public and Contract**

R28. **Date Service Began  
Operations  
(MM/DD/YYYY)**

Agency Name Napa Valley Transportation Authority  
 Transit Operators Financial Transactions Report  
 Statement of Net Position

**Fiscal Year: 2019**

Form #9

**Assets**

Current Assets

R01.	Cash and Cash Equivalents	1,521,889
R02.	Accounts Receivable	3,145,440
R03.	Inventory	403,731
R04.	Prepaid Expenses	55,938
R05.	Current Investments and Current Portions of Long-Term Investments	419,748
R06.	Other Current Assets	
R07.	<b>Total Current Assets</b>	<b>\$5,546,746</b>

Noncurrent Assets

R08.	Capital Assets	24,126,479
R09.	Intangible Assets	
R10.	Capital Lease Receivable	
R11.	Special Funds	
R12.	Work in Progress	
R13.	Investments	
R14.	Other Noncurrent Assets	
R15.	<b>Total Noncurrent Assets</b>	<b>\$24,126,479</b>
R16.	<b>Total Assets</b>	<b>\$29,673,225</b>

**Deferred Outflows of Resources**

R17.	Related to Pensions	
R18.	Related to OPEB	
R19.	Related to Debt Refunding	
R20.	Other Deferred Outflows of Resources	
R21.	<b>Total Deferred Outflows of Resources</b>	<b>\$0</b>
R22.	<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$29,673,225</b>

**Liabilities**

Current Liabilities

R23.	Current Accounts Payable	2,532,029
R24.	Short-term Debt and Current Portions of Long-Term Debt	
R25.	Accrued Liabilities	
R26.	Other Current Liabilities	842,419
R27.	<b>Total Current Liabilities</b>	<b>\$3,374,448</b>

Noncurrent Liabilities

R28.	Long-Term Debt	
R29.	Noncurrent Accounts Payable	
R30.	Capital Lease Obligations	
R31.	Long-Term Pension Liabilities	
R32.	Estimated Liabilities	
R33.	Other Noncurrent Liabilities	449,636
R34.	<b>Total Noncurrent Liabilities</b>	<b>\$449,636</b>
R35.	<b>Total Liabilities</b>	<b>\$3,824,084</b>
<b>Deferred Inflows of Resources</b>		
R36.	Related to Pensions	
R37.	Related to OPEB	
R38.	Related to Debt Refunding	
R39.	Other Deferred Inflows of Resources	
R40.	<b>Total Deferred Inflows of Resources</b>	<b>\$0</b>
R41.	<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$3,824,084</b>
R42.	<b>Total Net Position (Deficit)</b>	<b>\$25,849,141</b>
<b>Net Position (Deficit)</b>		
R43.	Net Investment in Capital Assets	20,736,058
R44.	Restricted	475,686
R45.	Unrestricted	4,637,397
R46.	<b>Total Net Position (Deficit)</b>	<b>\$25,849,141</b>
R47.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	<b>\$29,673,225</b>