

Special District of Napa-Vallejo Waste Management 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="Scott"/>	<input type="text"/>	<input type="text" value="Sedgley"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Leon"/>	<input type="text"/>	<input type="text" value="Garcia"/>	<input type="text" value="Vice Chair"/>
Member 3	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="McConnell"/>	<input type="text" value="Member"/>
Member 4	<input type="text" value="Alfredo"/>	<input type="text"/>	<input type="text" value="Pedroza"/>	<input type="text" value="Member"/>
Member 5	<input type="text" value="Hermie"/>	<input type="text"/>	<input type="text" value="Sunga"/>	<input type="text" value="Alternate Member"/>
Member 6	<input type="text" value="Brad"/>	<input type="text"/>	<input type="text" value="Wagenknecht"/>	<input type="text" value="Alternate Member"/>
Member 7	<input type="text" value="Mary"/>	<input type="text"/>	<input type="text" value="Luros"/>	<input type="text" value="Alternate Member"/>
Member 8	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Oro"/>	<input type="text" value="Alternate 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="Luthy"/>	<input type="text" value="Executive Director"/>	<input type="text" value="richard.luthy@countyofnapa.org"/>
Official 2	<input type="text" value="Tracy"/>	<input type="text"/>	<input type="text" value="Schulze"/>	<input type="text" value="Auditor"/>	<input type="text" value="tracy.schulze@countyofnapa.org"/>
Official 3	<input type="text" value="Jeffrey"/>	<input type="text"/>	<input type="text" value="Richard"/>	<input type="text" value="Legal Counsel"/>	<input type="text" value="jeffrey.richard@countyofnapa.org"/>
Official 4	<input type="text" value="Martha"/>	<input type="text"/>	<input type="text" value="Burdick"/>	<input type="text" value="Secretary/Clerk"/>	<input type="text" value="martha.burdick@countyofnapa.org"/>
Official 5	<input type="text" value="James"/>	<input type="text"/>	<input type="text" value="Hudak"/>	<input type="text" value="Treasurer"/>	<input type="text" value="james.hudak@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-Vallejo Waste Management Authority
Special Districts Financial Transactions Report
Solid Waste Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

Operating Revenues

R01.	Disposal Fees – Commercial	12,126,623
R02.	Disposal Fees – Public	5,759,355
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	\$17,885,978

Operating Expenses

Disposal Expenses

R07.	Personnel Services	
R08.	Contractual Services	5,941,436
R09.	Materials and Supplies	
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	5,941,436

Collection Expenses

R12.	Personnel Services	
R13.	Contractual Services	6,896,062
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	6,896,062

R17.	General and Administrative Expenses	371,969
R18.	Depreciation and Amortization Expenses	514,172
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$13,723,639
R21.	Operating Income (Loss)	\$4,162,339

Nonoperating Revenues

R22.	Investment Earnings	190,014
R23.	Rents, Leases, and Franchises	

Taxes and Assessments

SD24.	Current Secured and Unsecured (1%)	
SD25.	Voter-Approved Taxes	
SD26.	Pass-through Property Taxes (ABX1 26)	
SD27.	Property Assessments	
SD28.	Special Assessments	
SD29.	Special Taxes	
SD30.	Prior-Year Taxes and Assessments	
SD31.	Penalties and Cost of Delinquent Taxes and Assessments	

Intergovernmental – Federal

R32.	Aid for Construction	
R33.	Other Intergovernmental – Federal	

	Intergovernmental – State	
R34.	Aid for Construction	
SD35.	Homeowners Property Tax Relief	
SD36.	Timber Yield	
R37.	In-Lieu Taxes	
R38.	Other Intergovernmental – State	
R39.	Intergovernmental – County	
R40.	Intergovernmental – Other	
R41.	Gain on Disposal of Capital Assets	
R42.	Other Nonoperating Revenues	
R43.	Total Nonoperating Revenues	\$190,014
	Nonoperating Expenses	
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	Total Nonoperating Expenses	\$0
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$4,352,353
	Capital Contributions	
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	
R56.	Transfers Out	
	Special and Extraordinary Items	
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	Total Special and Extraordinary Items	\$0
R57.	Change in Net Position	\$4,352,353
R58.	Net Position (Deficit), Beginning of Fiscal Year	\$21,278,059
R59.	Adjustment	
R60.	Reason for Adjustment	
R61.	Net Position (Deficit), End of Fiscal Year	\$25,630,412
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	24,012,199
R63.	Restricted	
R64.	Unrestricted	1,618,213
R65.	Total Net Position (Deficit)	\$25,630,412

Special District of Napa-Vallejo Waste Management Authority
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	11,910,997	
R02. Restricted		
R03. Accounts Receivable (net)	1,629,005	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items		
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$13,540,002	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	12,798,285	
R17. Buildings and Improvements	12,235,389	
R18. Equipment	210,636	
R18.5 Infrastructure	5,556,517	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	110,259	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-6,898,887	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$24,012,199	\$0
R27. Total Assets	\$37,552,201	\$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	\$37,552,201	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	1,253,141	
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	6,715	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,259,856	\$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	10,661,933	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$10,661,933	\$0
R61.	Total Liabilities	\$11,921,789	\$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	\$11,921,789	\$0

R66.	Total Net Position (Deficit)	\$25,630,412	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	24,012,199	
R68.	Restricted		
R69.	Unrestricted	1,618,213	
R70.	Total Net Position (Deficit)	\$25,630,412	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$37,552,201	\$0

Special District of Napa-Vallejo Waste Management 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			17,885,978	
R18.	Transit				
R19.	Water				
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$17,885,978	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste			190,014	
R31.	Transit				
R32.	Water				
R33.	Other Enterprise				
R34.	Conduit				

R35.	Transportation				
R36.	Total Non-Operating Revenues			\$190,014	
R36.5	Total Revenues	\$0	\$0	\$18,075,992	\$18,075,992
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			13,723,639	
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$13,723,639	
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	\$0	\$0	\$13,723,639	\$13,723,639
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$4,352,353	\$4,352,353
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$21,278,059	\$21,278,059
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$25,630,412	\$25,630,412
Assets					
R79.	Total Current Assets			13,540,002	13,540,002
R80.	Total Noncurrent Assets			24,012,199	24,012,199
R81.	Total Assets	\$0	\$0	\$37,552,201	\$37,552,201
Liabilities					
R82.	Total Current Liabilities			1,259,856	1,259,856
R83.	Total Noncurrent Liabilities			10,661,933	10,661,933
R84.	Total Liabilities	\$0	\$0	\$11,921,789	\$11,921,789
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$25,630,412	\$25,630,412

Special District of Napa-Vallejo Waste Management Authority
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
SolidWasteEnterpriseFund	(R18)DepreciationandAmortizationExpenses	This increase of \$89,459, or 21% over the prior year is due to the Authority purchasing pumps at the landfill and kiosks at the Devlin Road Transfer Station.
ProprietaryFunds	(R01)Entpr-Unrestricted	This amount increased \$4,312,487, or 57% over the prior year is due to more revenue from increased fee rates and more tonnage deposited in the landfill.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	This amount increased \$4,384,059, or 48% over the prior year is due to more revenue from increased fee rates and more tonnage deposited in the landfill.
ProprietaryFunds	(R18)Entpr-Equipment	This increase of \$196,073, or 1,346% over the prior year is due to the Authority purchasing pumps at the landfill and kiosks at the Devlin Road Transfer Station.
ProprietaryFunds	(R18.5)Entpr-Infrastructure	This increase of \$943,776, or 20% over the prior year is due to the Authority completing the construction project of installing new scales at the Devlin Road Transfer Station.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	This decrease of \$648,162, or 85% from the prior year is because the Authority completed an infrastructure construction project installing new scales at the Devlin Road Transfer Station.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued salaries and benefits for two employees.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The Authority does not provide pension benefits.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	The \$10,661,933 noncurrent liability represents the landfill postclosure care liability at June 30, 2019.

Total Footnote: 9