

Special District of Napa Sanitation 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="Jill"/>	<input type="text"/>	<input type="text" value="Techel"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Ryan"/>	<input type="text"/>	<input type="text" value="Gregory"/>	<input type="text" value="Vice Chair"/>
Member 3	<input type="text" value="Peter"/>	<input type="text"/>	<input type="text" value="Mott"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Graves"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Mary"/>	<input type="text"/>	<input type="text" value="Luros"/>	<input type="text" value="Director"/>
Member 6	<input type="text" value="Alfredo"/>	<input type="text"/>	<input type="text" value="Pedroza"/>	<input type="text" value="Alternate Director"/>
Member 7	<input type="text" value="Doris"/>	<input type="text"/>	<input type="text" value="Gentry"/>	<input type="text" value="Alternate 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="Tim"/>	<input type="text"/>	<input type="text" value="Healy"/>	<input type="text" value="General Manager"/>	<input type="text" value="thealy@napasan.com"/>
Official 2	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Bakker"/>	<input type="text" value="Legal Counsel"/>	<input type="text" value="jbakker@meyersnave.com"/>
Official 3	<input type="text" value="Cheryl"/>	<input type="text"/>	<input type="text" value="Schuh"/>	<input type="text" value="Clerk to the Board"/>	<input type="text" value="cschuh@napasan.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 Napa Sanitation District
Special Districts Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

Operating Revenues

R01.	Service Charges	28,018,018
R02.	Permit and Inspection Fees	113,530
R03.	Connection Fees	2,396,746
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	21,296
R07.	Other Operating Revenues	1,055,258
R08.	Total Operating Revenues	\$31,604,848

Operating Expenses

R09.	Transmission	
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	10,661,127
R13.	Contractual Services	1,094,686
R14.	Materials and Supplies	2,159,684
R15.	General and Administrative Expenses	1,824,417
R16.	Depreciation and Amortization Expenses	8,911,062
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$24,650,976
R19.	Operating Income (Loss)	\$6,953,872

Nonoperating Revenues

R20.	Investment Earnings	504,027
R21.	Rents, Leases, and Franchises	415,667
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	

SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	63,726
R41.	Total Nonoperating Revenues	\$983,420
	Nonoperating Expenses	
R42.	Interest Expense	1,382,540
R43.	Loss on Disposal of Capital Assets	9,516
R44.	Other Nonoperating Expenses	40,691
R45.	Total Nonoperating Expenses	\$1,432,747
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$6,504,545
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	1,279,731
R53.	Total Capital Contributions	\$1,279,731
R54.	Transfers In	
R55.	Transfers Out	
	Special and Extraordinary Items	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$7,784,276
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$186,252,045
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$194,036,321
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	185,087,392
R62.	Restricted	
R63.	Unrestricted	8,948,929
R64.	Total Net Position (Deficit)	\$194,036,321

Special District of Napa Sanitation District
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

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

Fiscal Year: 2019

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 2) (Record Completed)	Plant expansion COP 2012A
R04. Nature of Revenue Pledged	General Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Enterprise
SD08. Activity	Sewer Enterprise
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2033
R12. Principal Authorized	37,845,000
R13. Principal Issued to Date	37,845,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$31,050,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	1,565,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$29,485,000
R22. Principal Payable, Current Portion	1,625,000
R23. Principal Payable, Noncurrent Portion	\$27,860,000
R24. Interest Paid in Current Fiscal Year	912,358
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Napa Sanitation District
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

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

Fiscal Year: 2019

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (2 of 2) (Record Completed)	Plant expansion 2017 Refunding Revenue Bond
R04. Nature of Revenue Pledged	General Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Sewer Enterprise
R09. Year of Issue	2017
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2028
R12. Principal Authorized	14,185,000
R13. Principal Issued to Date	14,185,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$14,185,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	1,125,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$13,060,000
R22. Principal Payable, Current Portion	1,230,000
R23. Principal Payable, Noncurrent Portion	\$11,830,000
R24. Interest Paid in Current Fiscal Year	441,603
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Napa Sanitation District
Special Districts Financial Transactions Report
Detail Summary of Long-Term Debt

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

Fiscal Year: 2019

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Certificates of Participation								
Plant expansion COP 2012A	2012	31,050,000	0	1,565,000	29,485,000	1,625,000	27,860,000	912,358
Revenue Bonds								
Plant expansion 2017	2017	14,185,000	0	1,125,000	13,060,000	1,230,000	11,830,000	441,603
Refunding Revenue Bonds								
Total Enterprise Debt:		\$45,235,000	\$0	\$2,690,000	\$42,545,000	\$2,855,000	\$39,690,000	\$1,353,961

Special District of Napa Sanitation 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 3) (Record Completed)	Pipeline 1
R02.	Nature of Revenue Pledged	General Revenue
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Sewer Enterprise
R06.	Year of Issue	2009
R07.	Beginning Maturity Year	2009
R08.	Ending Maturity Year	2029
R09.	Principal Authorized	1,376,804
R10.	Principal Received to Date	1,376,804
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$814,697
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	67,410
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$747,287
R19.	Principal Outstanding, Current Portion	68,668
R20.	Principal Outstanding, Noncurrent Portion	\$678,619
R21.	Interest Paid in Current Fiscal Year	15,198
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 Sanitation 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 3) (Record Completed)	Pipeline 2
R02.	Nature of Revenue Pledged	General Revenue
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Sewer Enterprise
R06.	Year of Issue	2009
R07.	Beginning Maturity Year	2009
R08.	Ending Maturity Year	2029
R09.	Principal Authorized	182,869
R10.	Principal Received to Date	182,869
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$108,327
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	8,972
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$99,355
R19.	Principal Outstanding, Current Portion	9,138
R20.	Principal Outstanding, Noncurrent Portion	\$90,217
R21.	Interest Paid in Current Fiscal Year	2,000
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 Sanitation 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 (3 of 3) (Record Completed)	Sewer Pipeline Rehab Project
R02.	Nature of Revenue Pledged	General Revenue
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Sewer Enterprise
R06.	Year of Issue	2004
R07.	Beginning Maturity Year	2004
R08.	Ending Maturity Year	2023
R09.	Principal Authorized	901,376
R10.	Principal Received to Date	901,376
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$279,895
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	53,249
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$226,646
R19.	Principal Outstanding, Current Portion	54,580
R20.	Principal Outstanding, Noncurrent Portion	\$172,066
R21.	Interest Paid in Current Fiscal Year	6,998
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 Sanitation 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
Enterprise								
Loans								
Pipeline 1	2009	814,697	0	67,410	747,287	68,668	678,619	15,198
Pipeline 2	2009	108,327	0	8,972	99,355	9,138	90,217	2,000
Sewer Pipeline Rehab Project	2004	279,895	0	53,249	226,646	54,580	172,066	6,998
Total Enterprise Debt:		\$1,202,919	\$0	\$129,631	\$1,073,288	\$132,386	\$940,902	\$24,196

Special District of Napa Sanitation 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			1,353,961
R02. Other Long-Term Debt			24,196
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$1,378,157
R06. Debt Service			1,382,540
R07. Difference	\$0	\$0	\$-4,383
R08. Reason for Difference			This variance represents clo

Note:

(R08) Ent-Reason for Difference: This variance represents close out admin fees paid for Plant Expansion COP 2009B which was paid off in fiscal year 2017-18.

Special District of Napa Sanitation 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	28,309,295	
R02. Restricted	36,442	
R03. Accounts Receivable (net)	914,373	
R04. Taxes Receivable	200,536	
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	102,991	
R09. Prepaid Items	21,710	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$29,585,347	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	7,426,149	
R17. Buildings and Improvements	8,478,686	
R18. Equipment	65,467,830	
R18.5 Infrastructure	274,963,017	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	16,979,005	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-140,900,756	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$232,413,931	\$0
R27. Total Assets	\$261,999,278	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	4,806,645	
R28.5 Related to OPEB	961,344	
R28.6 Related to Debt Refunding	372,500	

R29.	Other Deferred Outflows of Resources	234,470	
R30.	Total Deferred Outflows of Resources	\$6,374,959	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$268,374,237	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	4,276,621	
R33.	Contracts and Retainage Payable	679,990	
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	33,453	
R38.	Accrued Compensated Absences	379,591	
R39.	Long-Term Debt, Due Within One Year	2,987,386	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	93,027	
R42.	Other Current Liabilities 2	274,868	
R43.	Total Current Liabilities	\$8,724,936	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	259,636	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	11,830,000	
R48.	Certificates of Participation	27,860,000	
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	940,902	
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	13,389,874	
R57.	Net OPEB Liability	5,634,325	
R58.	Other Noncurrent Liabilities 1	3,708,287	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$63,623,024	\$0
R61.	Total Liabilities	\$72,347,960	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	1,338,224	
R62.5	Related to OPEB	651,732	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$1,989,956	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$74,337,916	\$0

R66.	Total Net Position (Deficit)	\$194,036,321	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	185,087,392	
R68.	Restricted		
R69.	Unrestricted	8,948,929	
R70.	Total Net Position (Deficit)	\$194,036,321	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$268,374,237	\$0

Special District of Napa Sanitation 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			31,604,848	
R17.	Solid Waste				
R18.	Transit				
R19.	Water				
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$31,604,848	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer			983,420	
R30.	Solid Waste				
R31.	Transit				
R32.	Water				
R33.	Other Enterprise				
R34.	Conduit				

R35.	Transportation				
R36.	Total Non-Operating Revenues			\$983,420	
R36.5	Total Revenues	\$0	\$0	\$32,588,268	\$32,588,268
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			24,650,976	
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$24,650,976	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			1,432,747	
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				

R72.	Total Non-Operating Expenses			\$1,432,747	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$26,083,723	\$26,083,723
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$7,784,276	\$7,784,276
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$186,252,045	\$186,252,045
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$194,036,321	\$194,036,321
Assets					
R79.	Total Current Assets			29,585,347	29,585,347
R80.	Total Noncurrent Assets			232,413,931	232,413,931
R81.	Total Assets	\$0	\$0	\$261,999,278	\$261,999,278
Liabilities					
R82.	Total Current Liabilities			8,724,936	8,724,936
R83.	Total Noncurrent Liabilities			63,623,024	63,623,024
R84.	Total Liabilities	\$0	\$0	\$72,347,960	\$72,347,960
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$194,036,321	\$194,036,321

Special District of Napa Sanitation District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R02)PermitandInspectionFees	This decrease of \$54,034, or 32% from the prior year is because there were more development plan reviews in fiscal year 2017-18 compared fiscal year 2018-19.
SewerEnterpriseFund	(R03)ConnectionFees	This decrease of \$4,136,060, or 63% from the prior year is because the District received capacity charges from major development projects in fiscal year 2017-18 and did not in fiscal year 2018-19.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Other operating revenues include: engineering services (permits), waste-hauler fees, and recycled water sales.
SewerEnterpriseFund	(R12)PersonnelServices	This increase of \$4,447,133, or 72% over the prior year is because the implementation of GASB Statement No. 75 for OPEB in fiscal year 2017-18 resulted in lower expenses. The current year assumptions were based on a newer actuarial experience study which resulted in a significant increase in expenses.
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Other nonoperating revenues include purchasing card rebates and a one-time prior year reimbursement.
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Property tax.
SewerEnterpriseFund	(R52)OtherCapitalContributions	Other capital contributions includes grant funding from Prop 84 for Washer Efficiency Program, WaterSMART grant for recycled water pipeline projects, and contributions from Napa County and Los Carneros Water District.
ProprietaryFunds	(R02)Entpr-Restricted	This decrease of \$24,732, or 40% from the prior year is due to the remaining Cost of Issuance funds after the issuance of the 2017 Refunding Revenue Bonds that were applied to the debt service payment in the current year.
ProprietaryFunds	(R29)Entpr-OtherDeferredOutflowsofResources	Deferred capacity charges.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Unearned revenue.
ProprietaryFunds	(R42)Entpr-OtherCurrentLiabilities2	Salaries and benefits payable.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	This increase of \$1,977,015, or 29% over the prior year is because there were more large construction invoices outstanding at the end of fiscal year 2018-19 than compared to fiscal year 2017-18.
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Unamortized Premium Bonds.

Total Footnote: 13