

Special District of Reclamation District No. 2109  
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="Jay"/>	<input type="text"/>	<input type="text" value="Gardner"/>	<input type="text" value="Chairman"/>
Member 2	<input type="text" value="Richard"/>	<input type="text"/>	<input type="text" value="Newman"/>	<input type="text" value="Trustee"/>
Member 3	<input type="text" value="Brian"/>	<input type="text"/>	<input type="text" value="O'Neill"/>	<input type="text" value="Trustee"/>
Member 4	<input type="text" value="Frank"/>	<input type="text"/>	<input type="text" value="Lagorio"/>	<input type="text" value="Trustee"/>
Member 5	<input type="text" value="Ana"/>	<input type="text"/>	<input type="text" value="Chretien"/>	<input type="text" value="Trustee"/>
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="Penny"/>	<input type="text"/>	<input type="text" value="Wilson"/>	<input type="text" value="District Assistant Manager/Secretary"/>	<input type="text" value="pennynrrd@msn.com"/>
Official 2	<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 3	<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"/>
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 Reclamation District No. 2109  
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	162,742
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	83
R07.	Other Operating Revenues	
R08.	<b>Total Operating Revenues</b>	<b>\$162,825</b>

**Operating Expenses**

R09.	Transmission	
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	103,401
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	89,912
R16.	Depreciation and Amortization Expenses	68,364
R17.	Other Operating Expenses	
R18.	<b>Total Operating Expenses</b>	<b>\$261,677</b>
R19.	<b>Operating Income (Loss)</b>	<b>-\$98,852</b>

**Nonoperating Revenues**

R20.	Investment Earnings	12,356
R21.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	51,309
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	3,494
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	96

SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	3,960
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	46,910
R40.	Other Nonoperating Revenues	
R41.	<b>Total Nonoperating Revenues</b>	<b>\$118,125</b>
	<b>Nonoperating Expenses</b>	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	<b>Total Nonoperating Expenses</b>	<b>\$0</b>
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$19,273</b>
	<b>Capital Contributions</b>	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	<b>Total Capital Contributions</b>	<b>\$0</b>
R54.	<b>Transfers In</b>	
R55.	<b>Transfers Out</b>	
	<b>Special and Extraordinary Items</b>	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	<b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R56.	<b>Change in Net Position</b>	<b>\$19,273</b>
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$1,007,485</b>
R58.	<b>Adjustment</b>	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$1,026,758</b>
	<b>Net Position (Deficit)</b>	
R61.	Net Investment in Capital Assets	336,131
R62.	Restricted	
R63.	Unrestricted	690,627
R64.	<b>Total Net Position (Deficit)</b>	<b>\$1,026,758</b>

Special District of Reclamation District No. 2109  
Special Districts Financial Transactions Report  
Statement of Net Position  
Proprietary Funds

Fiscal Year: 2019

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	668,067	
R02. Restricted		
R03. Accounts Receivable (net)	6,075	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments	28,135	
R08. Inventories		
R09. Prepaid Items	116	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$702,393	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	32,820	
R17. Buildings and Improvements	2,239,954	
R18. Equipment	71,002	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-2,007,645	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$336,131	\$0
R27. <b>Total Assets</b>	<b>\$1,038,524</b>	<b>\$0</b>
<b>Deferred Outflows of Resources</b>		
R28. Related to Pensions		
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding		

R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$0	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$1,038,524	\$0
<b>Liabilities</b>			
Current Liabilities			
R32.	Accounts Payable	605	
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	4,685	
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$5,290	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	6,476	
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.	<b>Total Noncurrent Liabilities</b>	\$6,476	\$0
R61.	<b>Total Liabilities</b>	\$11,766	\$0
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$0	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$11,766	\$0

R66.	<b>Total Net Position (Deficit)</b>	\$1,026,758	\$0
	<b>Net Position (Deficit)</b>		
R67.	Net Investment in Capital Assets	336,131	
R68.	Restricted		
R69.	Unrestricted	690,627	
R70.	<b>Total Net Position (Deficit)</b>	\$1,026,758	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$1,038,524	\$0

Special District of Reclamation District No. 2109  
Special Districts Financial Transactions Report  
Appropriations Limit Information

**Fiscal Year: 2019**

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<input type="text"/>



Special District of Reclamation District No. 2109  
 Special Districts Financial Transactions Report  
 Summary

**Fiscal Year: 2019**

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>					
R01.	General				
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	<b>Total Governmental Revenues</b>	\$0			
<b>Internal Service Revenues</b>					
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	<b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>					
<b>Operating Revenues</b>					
R11.	Airport				
R12.	Electric				
R13.	Gas				
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer			162,825	
R17.	Solid Waste				
R18.	Transit				
R19.	Water				
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	<b>Total Operating Revenues</b>			\$162,825	
<b>Non-Operating Revenues</b>					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer			118,125	
R30.	Solid Waste				
R31.	Transit				
R32.	Water				
R33.	Other Enterprise				
R34.	Conduit				

R35.	Transportation				
R36.	<b>Total Non-Operating Revenues</b>			\$118,125	
R36.5	<b>Total Revenues</b>	\$0	\$0	\$280,950	\$280,950
<b>Governmental Expenditures</b>					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			261,677	
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$261,677	
<b>Non-Operating Expenses</b>					
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.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$261,677	\$261,677
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$19,273	\$19,273
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$1,007,485	\$1,007,485
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$1,026,758	\$1,026,758
<b>Assets</b>					
R79.	Total Current Assets			702,393	702,393
R80.	Total Noncurrent Assets			336,131	336,131
R81.	<b>Total Assets</b>	\$0	\$0	\$1,038,524	\$1,038,524
<b>Liabilities</b>					
R82.	Total Current Liabilities			5,290	5,290
R83.	Total Noncurrent Liabilities			6,476	6,476
R84.	<b>Total Liabilities</b>	\$0	\$0	\$11,766	\$11,766
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$1,026,758	\$1,026,758

Special District of Reclamation District No. 2109  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	This is a decrease of \$47,975, or 35%, from the prior year. This decrease is primarily due to flood feasibility study expenses in the prior year that did not occur in the current year.
SewerEnterpriseFund	(R36)OtherIntergovernmentalState	Department of Finance payment for 2017 Napa Complex Fire Property Tax Loss
ProprietaryFunds	(R01)Entpr-Unrestricted	This is an increase of 100% from the prior year. This increase is due to a correction in the classification of restricted and unrestricted cash.
ProprietaryFunds	(R02)Entpr-Restricted	This is a decrease of 100% from the prior year. This decrease is due to a correction in the classification of restricted and unrestricted cash.
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	Accrued salaries and benefits
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	This is a decrease of \$27,957, or 84%, from the prior year. This decrease is because prior year feasibility study expenses were accrued as the invoice wasn't received until the subsequent reporting period. This did not occur in FY2018-19.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The District does not provide pension benefits.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Per Article XIIB & California Code Section 7901 (e), Reclamation District No. 2109 is exempt from the Prop 4 appropriation limit calculation.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Per Article XIIB & California Code Section 7901 (e), Reclamation District No. 2109 is exempt from the Prop 4 appropriation limit calculation.

Total Footnote: 9