

Special District of Napa County Mosquito Abatement 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="Shelby"/>	<input type="text"/>	<input type="text" value="Valentine"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Frank"/>	<input type="text"/>	<input type="text" value="Cabral"/>	<input type="text" value="Trustee"/>
Member 3	<input type="text" value="Charles"/>	<input type="text"/>	<input type="text" value="Carbone"/>	<input type="text" value="Trustee"/>
Member 4	<input type="text" value="Deborah"/>	<input type="text"/>	<input type="text" value="Maffei"/>	<input type="text" value="Trustee"/>
Member 5	<input type="text" value="Chris"/>	<input type="text"/>	<input type="text" value="Ray"/>	<input type="text" value="Trustee"/>
Member 6	<input type="text" value="Brian"/>	<input type="text"/>	<input type="text" value="Cramer"/>	<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="Wesley"/>	<input type="text" value="A"/>	<input type="text" value="Maffei"/>	<input type="text" value="District Manager"/>	<input type="text" value="wesley.maffei@countyofnapa.org"/>
Official 2	<input type="text" value="Alicia"/>	<input type="text"/>	<input type="text" value="Hinojoza"/>	<input type="text" value="Administrative Assistant"/>	<input type="text" value="alicia.hinojoza@countyofnapa.org"/>
Official 3	<input type="text" value="Thomas"/>	<input type="text"/>	<input type="text" value="Capriola"/>	<input type="text" value="County Counsel"/>	<input type="text" value="thomas.capriola@countyofnapa.c"/>
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 Mosquito Abatement 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)

Pest Control ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	1,482,497					1,482,497
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	1,161,415					1,161,415
R09.	Prior-Year Taxes and Assessments	373					373
R10.	Penalties and Costs of Delinquent Taxes and Assessments	2,171					2,171
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	2,646,456	0	0	0	0	2,646,456
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	143,034					143,034
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property	1,019					1,019
R18.	Total Revenue from Use of Money and Property	144,053	0	0	0	0	144,053
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						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	5,534					5,534
R25.	Timber Yield	71					71
R26.	Other Intergovernmental – State	34,915					34,915
R27.	Total Intergovernmental – State	40,520	0	0	0	0	40,520
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	35,929					35,929
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	1,298					1,298

R35.	Total Revenues	\$2,868,256	\$0	\$0	\$0	\$0	\$2,868,256
	Expenditures						
R36.	Salaries and Wages	798,473					798,473
R37.	Employee Benefits	1,810,807					1,810,807
R38.	Services and Supplies	633,912					633,912
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	0	0	0	0
R46.	Capital Outlay						
R47.	Other Expenditures	59,231					59,231
R48.	Total Expenditures	\$3,302,423	\$0	\$0	\$0	\$0	\$3,302,423
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-434,167	\$0	\$0	\$0	\$0	\$-434,167
	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	350					350
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)	\$350	\$0	\$0	\$0	\$0	\$350
	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	\$-433,817	\$0	\$0	\$0	\$0	\$-433,817
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$3,816,595	\$0	\$0	\$0	\$0	\$3,816,595
R68.	Adjustment	21,756					21,756

R69. Reason for Adjustment

Fiscal year 2017-'					
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R70. Fund Balances (Deficits), End of Fiscal Year

\$3,404,534	\$0	\$0	\$0	\$0	\$3,404,534
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Note:
(R69) Gen-Reason for Adjustment: Fiscal year 2017-18 audit was restated after submission of fiscal year 2017-18 FTR

Special District of Napa County Mosquito Abatement 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	3,201,484					3,201,484
R02. Investments						
R03. Accounts Receivable (net)	135,408					135,408
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	129,674					129,674
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$3,466,566	\$0	\$0	\$0	\$0	\$3,466,566
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$3,466,566	\$0	\$0	\$0	\$0	\$3,466,566
Liabilities						
R19. Accounts Payable	22,101					22,101
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	39,931					39,931
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$62,032	\$0	\$0	\$0	\$0	\$62,032
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$62,032	\$0	\$0	\$0	\$0	\$62,032
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed						

	Assigned					
R36.		3,404,534				3,404,534
R37.	Unassigned					
R38.	Total Fund Balances (Deficits)	\$3,404,534	\$0	\$0	\$0	\$3,404,534
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$3,466,566	\$0	\$0	\$0	\$3,466,566

Special District of Napa County Mosquito Abatement 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	142,128	
R02.	Buildings and Improvements	2,508,981	
R03.	Equipment	1,015,992	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,992,343	
R10	Net Pension Asset	240,236	
R11	Net OPEB Asset	851,829	
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$2,766,823	
Deferred Outflows of Resources			
R16	Related to Pensions	1,134,925	
R17	Related to OPEB	773,536	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$1,908,461	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$4,675,284	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		32,626
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		\$32,626
Deferred Inflows of Resources		
R40 Related to Pensions		197,483
R41 Related to OPEB		278,694
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$476,177
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$508,803

Special District of Napa County Mosquito Abatement District
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. Revenues Received (Over) Under Appropriations Limit	<input type="text"/>

Special District of Napa County Mosquito Abatement District
Special Districts Financial Transactions Report
Summary

Fiscal Year: 2019

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General	2,868,256			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	\$2,868,256			
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	\$2,868,256	\$0	\$0	\$2,868,256

Governmental Expenditures

R37.	General	3,302,423			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$3,302,423			

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	\$3,302,423	\$0	\$0	\$3,302,423
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-433,817	\$0	\$0	\$-433,817
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$3,816,595	\$0	\$0	\$3,816,595
R77.	Adjustments	21,756			21,756
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$3,404,534	\$0	\$0	\$3,404,534
Assets					
R79.	Total Current Assets	3,466,566			3,466,566
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$3,466,566	\$0	\$0	\$3,466,566
Liabilities					
R82.	Total Current Liabilities	62,032			62,032
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$62,032	\$0	\$0	\$62,032
R85.	Total Fund Balance/Net Position (Deficit)	\$3,404,534	\$0	\$0	\$3,404,534

Special District of Napa County Mosquito Abatement District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R17)Gen-OtherRevenuefromUseofMoneyandProperty	(Pest Control) Bank rebates
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Pest Control) Revenue from CalOES for 2017 Napa Complex Fire losses.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Pest Control) This increase of \$18,602, or 107% over the prior year is due to increased field work required at project sites for the Napa County Flood Control and Water Conservation District.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Pest Control) Allstate class settlement and CalPERS Medicare D subsidy.
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Pest Control) This increase of \$623,759, or 53% over the prior year is because the District apportioned additional funds for its CalPERS Unfunded Actuarial Liability and its CalPERS OPEB debt.
RevenuesExpendituresChangesFundBalances	(R47)Gen-OtherExpenditures	(Pest Control) Equipment expense. The District purchased a vehicle in fiscal year 2018-19.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued salaries and benefits
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	This decrease of \$86,933, or 58% from the prior year is due to a higher number of June 2018 expenses paid in July 2018 than June 2019 expenses paid in July 2019.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Per Article XII B & California Code Section 7901 (e), Napa County Mosquito Abatement District is exempt from the Prop 4 appropriation limit calculation.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Per Article XII B & California Code Section 7901 (e), Napa County Mosquito Abatement District is exempt from the Prop 4 appropriation limit calculation.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	This decrease of \$396,246, or 100% from the prior year is because the District had a Net Pension Liability in fiscal year 2017-18, but a Net Pension Asset in fiscal year 2018-19.

Total Footnote: 11