Special District Name: Spanish Flat Water District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2023

District Mailing Address

Street 1	PO Box 9163	☐ Has Address Changed?			
Street 2	4340 Spanish Flat Loop				
City	Napa	State	CA	Zip	94558
Email	SpanishFlatWD@gmail.com				

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Wesley		Plunkett	President
Member 2	Sandy		Barta	Director
Member 3	Cheryl		Bean	Director
Member 4	Julia		Robinson	Director
Member 5	Megan		Jepsen	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Ruthann		Miller	Secretary	SpanishFlatWD@gmail.com
Officials					

Report Prepared By

First Name	Micheal	M. I.	A	Last Name	Celentano
Telephone	(707) 367-9729	Email	maccpa@pacific.net		

Independent Auditor

Firm Name	Michael A Celentano CPA				
First Name	Michael	M. I.	A	Last Name	Celentano
Telephone	(707) 367-9729				

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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or ACFR 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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

○ Cash basis ○ Modified cash basis ○ Modified accrual basis ○ Full accrual basis ◉ N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

○ Cash basis ○ Modified cash basis ○ Modified accrual basis ◉ Full accrual basis ○ N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

○ Cash basis ○ Modified cash basis ○ Modified accrual basis ○ Full accrual basis ◉ N/A

Special District Name: Spanish Flat Water District
Special Districts' Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

	Operating Revenues	
R01.	Service Charges	113,665
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	
R08.	**Total Operating Revenues**	$113,665
	Operating Expenses	
R09.	Transmission	
R10.	Treatment and Disposal	143,650
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	20,844
R16.	Depreciation and Amortization Expenses	65,167
R17.	Other Operating Expenses	
R18.	**Total Operating Expenses**	$229,661
R19.	**Operating Income (Loss)**	$-115,996

	Nonoperating Revenues	
R20.	Investment Income	95
R21.	Rents, Leases, Concessions, and Royalties	
	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	27,963
R41.	**Total Nonoperating Revenues**	$28,058
	Nonoperating Expenses	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	27,621
R45.	**Total Nonoperating Expenses**	$27,621
R46.	**Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**	$-115,559

	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	**Total Capital Contributions**	$0
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**	$-115,559
R57.	**Net Position (Deficit), Beginning of Fiscal Year**	$914,101
R58.	**Adjustment**	-43,265
R59.	Reason for Adjustment	Audit adjustment for prior years
R60.	**Net Position (Deficit), End of Fiscal Year**	$755,277
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	741,614
R62.	Restricted	
R63.	Unrestricted	13,663
R64.	**Total Net Position (Deficit)**	$755,277

Note:

(R59) Reason for Adjustment: *Audit adjustment for prior years*

Special District Name: Spanish Flat Water District
Special Districts' Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

	Operating Revenues	
	Water Sales Revenues	
	Retail Water Sales	
R01.	Residential	138,050
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	
	Water Services Revenues	
R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	
R19.	**Total Operating Revenues**	$138,050
	Operating Expenses	
	Water Supply Expenses	
R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	118,191
R25.	Treatment	
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	

R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	20,844
R34.	Depreciation and Amortization Expenses	65,167
R35.	Other Operating Expenses	
R36.	**Total Operating Expenses**	$204,202
R37.	**Operating Income (Loss)**	$-66,152
	Nonoperating Revenues	
R38.	Investment Income	95
R39.	Rents, Leases, Concessions, and Royalties	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	27,963
R59.	**Total Nonoperating Revenues**	$28,058

	Nonoperating Expenses	
R60.	Interest Expense	1,487
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	27,620
R63.	**Total Nonoperating Expenses**	$29,107
R64.	**Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items**	$-67,201
	Capital Contributions	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	**Total Capital Contributions**	$0
R72.	**Transfers In**	
R73.	**Transfers Out**	
	Special and Extraordinary Items	
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	**Total Special and Extraordinary Items**	$0
R74.	**Change in Net Position**	$-67,201
R75.	**Net Position (Deficit), Beginning of Fiscal Year**	$796,166
R76.	**Adjustment**	41,765
R77.	Reason for Adjustment	Audit adjustment for prior years
R78.	**Net Position (Deficit), End of Fiscal Year**	$770,730
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	741,614
R80.	Restricted	15,453
R81.	Unrestricted	13,663
R82.	**Total Net Position (Deficit)**	$770,730

Note:

(R77) Reason for Adjustment: *Audit adjustment for prior years*

Special District Name: Spanish Flat Water 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: 2023

R01.	Purpose of Debt (1 of 1) (Record Completed)	Truck
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2019
R07.	Beginning Maturity Year	2019
R08.	Ending Maturity Year	2025
R09.	Principal Authorized	25,923
R10.	Principal Received to Date	25,923
R11.	Principal Unspent	
R12.	**Principal Outstanding, Beginning of Fiscal Year**	$13,356
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	4,875
R17.	Principal Refinanced in Current Fiscal Year	
R18.	**Principal Outstanding, End of Fiscal Year**	$8,481
R19.	Principal Outstanding, Current Portion	4,379
R20.	**Principal Outstanding, Noncurrent Portion**	$4,102
R21.	Interest Paid in Current Fiscal Year	723
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 Name: Spanish Flat Water District
Special Districts' Financial Transactions Report
Construction Financing
Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2023

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 1) (Record Completed)	Water Treatment Project
R03.	Nature of Revenue Pledged	General Revenue
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Water Enterprise
R07.	Contract Date	
R08.	**Maximum Repayment Obligation per Contract, Beginning of Fiscal Year**	$273,513
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	**Maximum Repayment Obligation per Contract, End of Fiscal Year**	$273,513
R13.	Year of Issue	2008
R14.	Beginning Maturity Year	2008
R15.	Ending Maturity Year	2028
R16.	Principal Authorized	273,513
R17.	Principal Received to Date	273,513
R18.	Principal Expended to Date	
R19.	Principal Unspent	273,513
R20.	**Principal Outstanding, Beginning of Fiscal Year**	$90,984
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	14,598
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	**Principal Paid to Date**	$94,711
R26.	**Principal Outstanding, End of Fiscal Year**	$76,386
R27.	Principal Outstanding, Current Portion	14,736
R28.	**Principal Outstanding, Noncurrent Portion**	$61,650
R29.	Interest Paid in Current Fiscal Year	764
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. **Estimated Payment Schedule**

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2024	14,736	626	15,362	Delete
2025	14,878	484	15,362	Delete
2026	15,023	339	15,362	Delete
2027	15,171	191	15,362	Delete
2028	12,064	38	12,102	Delete
Fiscal Year(s) (YYYY-YYYY)	**Principal**	**Interest**	**Total Debt Service**	
2029-2033	4,514	0	4,514	Delete
				Add Year
Total Estimated Payments	$76,386	$1,678	$78,064	

Special District Name: Spanish Flat Water District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2023

		Governmental Funds	Internal Service Fund	Enterprise Funds
	Debt Payments from Debt Forms			
R01.	Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02.	Other Long-Term Debt			723
R03.	Construction Financing			764
R04.	Lease Obligations (Purchase Agreements)			
R05.	**Total Debt Payments from Debt Forms**	$0	$0	$1,487
R06.	**Debt Service**			1,487
R07.	**Difference**	$0	$0	$0
R08.	Reason for Difference			

Special District Name: Spanish Flat Water District
Special Districts' Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2023

		Enterprise	Internal Service
	Assets		
	Current Assets		
	Cash and Investments		
R01.	Unrestricted	47,053	
R02.	Restricted		
R03.	Accounts Receivable (net)	12,122	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R05.5	Lease Receivable		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	8,641	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	$67,816	$0
	Noncurrent Assets		
R13.	Cash and Investments, Restricted	15,453	
R14.	Investments		
R14.5	Lease Receivable		
R15.	Other Loans, Notes, and Contracts Receivable		
	Capital Assets		
R16.	Land	45,758	
R17.	Buildings and Improvements	4,585,563	
R18.	Equipment	41,047	
R18.5	Infrastructure		
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-3,104,273	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		

R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	$1,583,548	$0
R27.	**Total Assets**	$1,651,364	$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**	$1,651,364	$0
	Liabilities		
	Current Liabilities		
R32.	Accounts Payable	5,995	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	6,600	
R38.	Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	19,115	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	27,895	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	$59,605	$0
	Noncurrent Liabilities		
R44.	Deposits and Advances		
R45.	Compensated Absences		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	4,102	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	61,650	
R54.5	Lease Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	0	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		

R60.	Total Noncurrent Liabilities	$65,752	$0
R61.	**Total Liabilities**	$125,357	$0

	Deferred Inflows of Resources		
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	**Total Deferred Inflows of Resources**	$0	$0
R65.	**Total Liabilities and Deferred Inflows of Resources**	$125,357	$0
R66.	**Total Net Position (Deficit)**	$1,526,007	$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	1,483,228	
R68.	Restricted	15,453	
R69.	Unrestricted	27,326	
R70.	**Total Net Position (Deficit)**	$1,526,007	$0

Special District of Spanish Flat Water District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2023

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R01)ServiceCharges	Fire still rebuilding in area
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Insurance Proceeds
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Insurance Costs
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Insurance Proceeds
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Insurance costs
ProprietaryFunds	(R01)Entpr-Unrestricted	Insurance proceed spent during year
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Insurance proceed spent during year
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Deferred insurance proceeds
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Insurance proceed spent during year
ProprietaryFunds	(R56)Entpr-NetPensionLiability	No plan

Total Footnote: 10