

Special District Name: Antelope Fire Protection District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2022

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="Randy"/>	<input type="text"/>	<input type="text" value="Gilbert"/>	<input type="text" value="Chairperson"/>
Member 2	<input type="text" value="Don"/>	<input type="text"/>	<input type="text" value="Morris"/>	<input type="text" value="Member"/>
Member 3	<input type="text" value="Kathy"/>	<input type="text"/>	<input type="text" value="Mandichack"/>	<input type="text" value="Secretary/Treasurer"/>
Member 4	<input type="text" value="Scott"/>	<input type="text"/>	<input type="text" value="Bush"/>	<input type="text" value="Vice Chairperson"/>
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="Olga"/>	<input type="text"/>	<input type="text" value="Gilbert"/>	<input type="text" value="Fiscal Officer/Administration"/>	<input type="text" value="antelopevalleyfire@gmail.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 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

Special District Name: Antelope Fire Protection District
 Special Districts' Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (1 of 1) (Record Completed)

Fire Protection ▼

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	168,433					168,433
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments	5,330					5,330
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	173,763	0	0	0	0	173,763
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	6,852					6,852
R16. Rents, Leases, Concessions, and Royalties	9,664					9,664
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	16,516	0	0	0	0	16,516
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal	237,881					237,881
R21. Total Intergovernmental – Federal	237,881	0	0	0	0	237,881
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	320					320
R25. Timber Yield						
R26. Other Intergovernmental – State	205,941					205,941
R27. Total Intergovernmental – State	206,261	0	0	0	0	206,261
R28. Intergovernmental – Other	21,000					21,000
R29. Charges for Current Services	31,386					31,386
R30. Contributions from Property Owners	507					507
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues	33,071					33,071
R35. Total Revenues	\$720,385	\$0	\$0	\$0	\$0	\$720,385
Expenditures						
R36. Salaries and Wages	372,473					372,473
R37. Employee Benefits						

R38. Services and Supplies	209,204					209,204
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal Payments						
R41. Other Principal Payments on Long-Term Debt	217,905					217,905
R42. Interest Payments on Long-Term Debt	13,195					13,195
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	231,100	0	0	0	0	231,100
R46. Capital Outlay	84,861					84,861
R47. Other Expenditures						
R48. Total Expenditures	\$897,638	\$0	\$0	\$0	\$0	\$897,638
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-177,253	\$0	\$0	\$0	\$0	\$-177,253
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
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						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
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	\$-177,253	\$0	\$0	\$0	\$0	\$-177,253
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$757,244	\$0	\$0	\$0	\$0	\$757,244
R68. Adjustment	385					385
R69. Reason for Adjustment	PY 20/21 was incor					
R70. Fund Balances (Deficits), End of Fiscal Year	\$580,376	\$0	\$0	\$0	\$0	\$580,376

Note:
 (R69) Gen-Reason for Adjustment: PY 20/21 was incorrectly adjusted in R47

Special District Name: Antelope Fire Protection District
 Special Districts' Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2022

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 1) (Record Completed)	Acquisition
R04. Nature of Revenue Pledged	Propert Tax Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Governmental
SD08. Activity	Fire Protection
R09. Year of Issue	2008
R10. Beginning Maturity Year	2008
R11. Ending Maturity Year	2047
R12. Principal Authorized	301,000
R13. Principal Issued to Date	301,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$197,274
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	197,274
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$0
R22. Principal Payable, Current Portion	0
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	8,649
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Antelope Fire Protection District
 Special Districts' Financial Transactions Report
 Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2022

	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
Governmental								
Certificates of Participation								
Acquisition	2008	197,274	0	197,274	0	0	0	8,649
Total Governmental Debt:		\$197,274	\$0	\$197,274	\$0	\$0	\$0	\$8,649

Special District Name: Antelope Fire Protection District
 Special Districts' Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2022

R01.	Federal or State Financing	Federal Financing
R02.	Purpose of Debt (1 of 1) (Record Completed)	Fire Engine Purchase
R03.	Nature of Revenue Pledged	General Revenue
R04.	Debt Type	Notes
R05.	Fund Type	Governmental
SPD06.	Activity	Fire Protection
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$210,700
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	\$210,700
R13.	Year of Issue	2017
R14.	Beginning Maturity Year	2018
R15.	Ending Maturity Year	2027
R16.	Principal Authorized	210,700
R17.	Principal Received to Date	210,700
R18.	Principal Expended to Date	
R19.	Principal Unspent	210,700
R20.	Principal Outstanding, Beginning of Fiscal Year	\$134,696
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	20,631
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$96,625
R26.	Principal Outstanding, End of Fiscal Year	\$114,065
R27.	Principal Outstanding, Current Portion	114,065
R28.	Principal Outstanding, Noncurrent Portion	\$0
R29.	Interest Paid in Current Fiscal Year	4,546
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	
2023	21,327	3,850	25,177	Delete
2024	22,047	3,130	25,177	Delete
2025	22,791	2,386	25,177	Delete
2026	23,561	1,616	25,177	Delete
2027	24,339	838	25,177	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Add Year
Total Estimated Payments	\$114,065	\$11,820	\$125,885	

Special District Name: Antelope Fire Protection District
 Special Districts' Financial Transactions Report
 Detail Summary of Construction Financing

Back to Form: Construction Financing

Fiscal Year: 2022

	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
Federal Financing								
Governmental								
Notes								
Fire Engine Purchase	2017	134,696	0	20,631	114,065	114,065	0	4,546
Total Governmental Debt:		\$134,696	\$0	\$20,631	\$114,065	\$114,065	\$0	\$4,546

State Financing

Special District Name: Antelope Fire Protection District
 Special Districts' Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	205,923		
R02. Other Long-Term Debt			
R03. Construction Financing	25,177		
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$231,100	\$0	\$0
R06. Debt Service	231,100		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Antelope Fire Protection District
 Special Districts' Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	591,488					591,488
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$591,488	\$0	\$0	\$0	\$0	\$591,488
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$591,488	\$0	\$0	\$0	\$0	\$591,488
Liabilities						
R19. Accounts Payable	11,112					11,112
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						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$11,112	\$0	\$0	\$0	\$0	\$11,112
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$11,112	\$0	\$0	\$0	\$0	\$11,112

Fund Balances (Deficits)

R33. Nonspendable					
R34. Restricted	7,883				7,883
R35. Committed					
R36. Assigned					
R37. Unassigned	572,493				572,493
R38. Total Fund Balances (Deficits)	\$580,376	\$0	\$0	\$0	\$580,376
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$591,488	\$0	\$0	\$0	\$591,488

Special District Name: Antelope Fire Protection District
 Special Districts' Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2022

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	80,607	
R02.	Buildings and Improvements	539,029	
R03.	Equipment	1,804,968	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,384,408	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$1,040,196	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$1,040,196	

Noncurrent Liabilities		
R22.	Deposits and Advances	
R23.	Compensated Absences	
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	114,065
R32.	Construction Financing – State	
R32.5	Lease Liability	
R33.	Lease Obligations (Purchase Agreements)	
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	\$114,065
Deferred Inflows of Resources		
R40	Related to Pensions	
R41	Related to OPEB	
R42	Related to Debt Refunding	
R42.5	Related to Leases	
R43	Other Deferred Inflows of Resources	
R44.	Total Deferred Inflows of Resources	\$0
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	\$114,065

Special District Name: Antelope Fire Protection District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2022

R01. Appropriations Limit	662,744
R02. Total Annual Appropriations Subject to the Limit	169,013
R03. Revenues Received (Over) Under Appropriations Limit	\$493,731

Special District Name: Antelope Fire Protection District
 Special Districts' Financial Transactions Report
 Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	720,385			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$720,385			
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	\$720,385	\$0	\$0	\$720,385

Governmental Expenditures

R37.	General	897,638			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$897,638			
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	\$897,638	\$0	\$0	\$897,638
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-177,253	\$0	\$0	\$-177,253
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$757,244	\$0	\$0	\$757,244
R77.	Adjustments	385			385
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$580,376	\$0	\$0	\$580,376

Assets					
R79.	Total Current Assets	591,488			591,488
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$591,488	\$0	\$0	\$591,488
Liabilities					
R82.	Total Current Liabilities	11,112			11,112
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$11,112	\$0	\$0	\$11,112
R85.	Total Fund Balance/Net Position (Deficit)	\$580,376	\$0	\$0	\$580,376

Special District of Antelope Fire Protection District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Fire Protection) This is revenue for response to Out-of-District Fire Incidents paid by USDA Forest Service and/or U.S. Dept. of Interior-BLM.
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Fire Protection) This is revenue for response to Out-of-District Fire Incidents paid by State Department of Forestry and Fire Protection and CalOES State Emergency Fire responses
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Fire Protection) Mono County Fire Chiefs Association 1st Responders annual allocation,
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) ATV donation and Expansion Donation
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Fire Protection) There were less fires in the 21/22 Fiscal year and therefore less wages paid by State and Federal Agencies.
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Fire Protection) There were less fires in the 21/22 Fiscal year and therefore less wages paid by State and Federal Agencies.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Fire Protection) There was a decrease in services and supplies expenditures due to the district's response to fewer Out-of-District Fire Incidents
RevenuesExpendituresChangesFundBalances	(R41)Gen-OtherPrincipalPaymentsonLongTermDebt	(Fire Protection) District had two loans. District opted to pay remaining balance on one loan, leaving one loan outstanding.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) District acquired two new assets in the 21/22 Fiscal Year.
RevenuesExpendituresChangesFundBalances	(R69)Gen-ReasonforAdjustment	(Fire Protection) PY incorrectly adjusted in R47
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(1_Acquisition) District elected to pay loan in full during FY 21/22
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	District paid loan in full and acquired two additional assets
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	District paid loan in full and acquired two additional assets. No accounts receivable in FY 21/22
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Not Applicable, District has no Net Pension Liability.

Total Footnote: 14