

Special District of Napa County Resource Conservation 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="Jim"/>	<input type="text"/>	<input type="text" value="Lincoln"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Ashley"/>	<input type="text"/>	<input type="text" value="Bennett"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Rainer"/>	<input type="text"/>	<input type="text" value="Hoenicke"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Beth"/>	<input type="text"/>	<input type="text" value="Painter"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Gretchen"/>	<input type="text"/>	<input type="text" value="McCann"/>	<input type="text" value="Director"/>
Member 6	<input type="text" value="Jon"/>	<input type="text"/>	<input type="text" value="Kanagy"/>	<input type="text" value="Director"/>
Member 7	<input type="text" value="Bill"/>	<input type="text"/>	<input type="text" value="Pramuk"/>	<input type="text" value="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="Lucas"/>	<input type="text"/>	<input type="text" value="Patzek"/>	<input type="text" value="Executive Director"/>	<input type="text" value="lucas.patzek@countyofnapa.org"/>
Official 2	<input type="text" value="Susie"/>	<input type="text"/>	<input type="text" value="Altman"/>	<input type="text" value="Legal Counsel"/>	<input type="text" value="susan.altman@countyofnapa.org"/>
Official 3	<input type="text" value="Anna"/>	<input type="text"/>	<input type="text" value="Mattison"/>	<input type="text" value="Ofifce Manager"/>	<input type="text" value="anna.mattinson@countyofnapa.org"/>
Official 4	<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 Napa County Resource Conservation 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)

Resource Conservation ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	365,183					365,183
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	93					93
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	<b>Total Taxes and Assessments</b>	<b>365,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>365,276</b>
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	16,151					16,151
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	<b>Total Revenue from Use of Money and Property</b>	<b>16,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,151</b>
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal	201,345					201,345
R21.	<b>Total Intergovernmental – Federal</b>	<b>201,345</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201,345</b>
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	1,389					1,389
R25.	Timber Yield						
R26.	Other Intergovernmental – State	166,417					166,417
R27.	<b>Total Intergovernmental – State</b>	<b>167,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167,806</b>
R28.	Intergovernmental – Other	625,480					625,480
R29.	Charges for Current Services	77,527					77,527
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	<b>Total Self-Insurance Only</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
R34.	Other Revenues	34,133					34,133

R35.	<b>Total Revenues</b>	\$1,487,718	\$0	\$0	\$0	\$0	\$1,487,718
	<b>Expenditures</b>						
R36.	Salaries and Wages	715,092					715,092
R37.	Employee Benefits	184,230					184,230
R38.	Services and Supplies	603,315					603,315
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	<b>Debt Service</b>						
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						
R48.	<b>Total Expenditures</b>	\$1,502,637	\$0	\$0	\$0	\$0	\$1,502,637
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-14,919	\$0	\$0	\$0	\$0	\$-14,919
	<b>Other Financing Sources (Uses)</b>						
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						
R58.	Capital Leases						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	<b>Total Other Financing Sources (Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Special and Extraordinary Items</b>						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	<b>Total Special and Extraordinary Items</b>	0	0	0	0	0	0
R66.	<b>Net Change in Fund Balances</b>	\$-14,919	\$0	\$0	\$0	\$0	\$-14,919
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$911,739	\$0	\$0	\$0	\$0	\$911,739
R68.	<b>Adjustment</b>	4,964					4,964

R69. Reason for Adjustment

Adjusted beginnin					
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R70. Fund Balances (Deficits), End of Fiscal Year

\$901,784	\$0	\$0	\$0	\$0	\$901,784
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**Note:**

(R69) Gen-Reason for Adjustment: Adjusted beginning Fund Balance per audit

Special District of Napa County Resource Conservation District  
Special Districts Financial Transactions Report  
Balance Sheet  
Governmental Funds

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	829,981					829,981
R02. Investments						
R03. Accounts Receivable (net)	414,660					414,660
R04. Taxes Receivable	2,453					2,453
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	3,219					3,219
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	2,598					2,598
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$1,252,911	\$0	\$0	\$0	\$0	\$1,252,911
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$1,252,911	\$0	\$0	\$0	\$0	\$1,252,911
<b>Liabilities</b>						
R19. Accounts Payable	123,469					123,469
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	12,000					12,000
R26. Loans and Notes Payable						
R27. Other Liabilities 1	31,414					31,414
R28. Other Liabilities 2	13,938					13,938
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$180,821	\$0	\$0	\$0	\$0	\$180,821
R31. <b>Deferred Inflows of Resources</b>	170,306					170,306
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$351,127	\$0	\$0	\$0	\$0	\$351,127
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	2,598					2,598
R34. Restricted	300					300
R35. Committed	475,000					475,000

	Assigned					
R36.		89,179				89,179
R37.	Unassigned	334,707				334,707
R38.	<b>Total Fund Balances (Deficits)</b>	\$901,784	\$0	\$0	\$0	\$901,784
R39.	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$1,252,911	\$0	\$0	\$0	\$1,252,911

Special District of Napa County Resource Conservation 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
<b>Noncurrent Assets</b>			
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements		
R03.	Equipment		
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization		
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	\$0	
<b>Deferred Outflows of Resources</b>			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	\$0	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	\$0	
<b>Noncurrent Liabilities</b>			
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		
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. <b>Total Noncurrent Liabilities</b>		\$0
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		\$0
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		\$0

Special District of Napa County Resource Conservation District  
Special Districts Financial Transactions Report  
Appropriations Limit Information

**Fiscal Year: 2019**

R01. Appropriations Limit	8,521,992
R02. Total Annual Appropriations Subject to the Limit	325,000
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<b>\$8,196,992</b>

Special District of Napa County Resource Conservation District  
Special Districts Financial Transactions Report  
Summary

**Fiscal Year: 2019**

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>					
R01.	General	1,487,718			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	<b>Total Governmental Revenues</b>	<b>\$1,487,718</b>			
<b>Internal Service Revenues</b>					
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	<b>Total Internal Service Revenues</b>		<b>\$0</b>		
<b>Enterprise Revenues</b>					
<b>Operating Revenues</b>					
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.	<b>Total Operating Revenues</b>			\$0	
<b>Non-Operating Revenues</b>					
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.	<b>Total Non-Operating Revenues</b>			\$0	
R36.5	<b>Total Revenues</b>	\$1,487,718	\$0	\$0	\$1,487,718

**Governmental Expenditures**

R37.	General	1,502,637			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$1,502,637			

**Internal Service Expenses**

R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$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.	<b>Total Operating Expenses</b>			\$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.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$1,502,637	\$0	\$0	\$1,502,637
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$-14,919	\$0	\$0	\$-14,919
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$911,739	\$0	\$0	\$911,739
R77.	Adjustments	4,964			4,964
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$901,784	\$0	\$0	\$901,784
<b>Assets</b>					
R79.	Total Current Assets	1,252,911			1,252,911
R80.	Total Noncurrent Assets				
R81.	<b>Total Assets</b>	\$1,252,911	\$0	\$0	\$1,252,911
<b>Liabilities</b>					
R82.	Total Current Liabilities	180,821			180,821
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$180,821	\$0	\$0	\$180,821
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$901,784	\$0	\$0	\$901,784

Special District of Napa County Resource Conservation District  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2019

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Resource Conservation) This amount comes from grants from various federal agencies.
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Resource Conservation) This amount comes from grants from various state agencies.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Resource Conservation) This revenue comes from the Napa County Flood Control District and the County of Napa for services performed.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Resource Conservation) This amount is from donations and workshop revenues. This is a decrease of \$23,956, or 41% from the prior year because the district had fewer individual donors and held fewer events where contributions were collected in fiscal year 2018-19 as compared to fiscal year 2017-18.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Resource Conservation) This amount increased \$177,645, or 42% over the prior year primarily due to increases in construction program-related professional services.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Unearned Revenue
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	This increase of \$68,571, or 61% over the prior year is due to a timing issue of more June 2019 expenses being accrued and paid in July 2019 than June 2018 expenses accrued and paid in July 2018.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The District does not provide pension benefits.

Total Footnote: 9