

Special District of Napa County Regional Park and Open Space 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="Brent"/>	<input type="text"/>	<input type="text" value="Randol"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Barry"/>	<input type="text"/>	<input type="text" value="Christian"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Tony"/>	<input type="text"/>	<input type="text" value="Norris"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Finigan"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Karen"/>	<input type="text"/>	<input type="text" value="Bower-Turjanis"/>	<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="John"/>	<input type="text"/>	<input type="text" value="Woodbury"/>	<input type="text" value="General Manager"/>	<input type="text" value="john.woodbury@countyofnapa.org"/>
Official 2	<input type="text" value="Chris"/>	<input type="text"/>	<input type="text" value="Cahill"/>	<input type="text" value="Principal Planner/Deputy General Manager"/>	<input type="text" value="ccahill@ncrposd.org"/>
Official 3	<input type="text" value="Tracy"/>	<input type="text"/>	<input type="text" value="Schulze"/>	<input type="text" value="Auditor-Controller"/>	<input type="text" value="tracy.schulze@countyofnapa.org"/>
Official 4	<input type="text" value="Jason"/>	<input type="text"/>	<input type="text" value="Jordan"/>	<input type="text" value="Park Steward"/>	<input type="text" value="jjordan@ncrposd.org"/>
Official 5	<input type="text" value="Chris"/>	<input type="text"/>	<input type="text" value="Apallas"/>	<input type="text" value="District Counsel"/>	<input type="text" value="chris.apallas@countyofnapa.org"/>
Official 6	<input type="text" value="Lashun"/>	<input type="text"/>	<input type="text" value="Fuller"/>	<input type="text" value="District Secretary"/>	<input type="text" value="lfuller@ncrposd.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 Regional Park and Open Space 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)

Recreation and Park ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)						
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						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	0	0	0	0	0	0
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties	27,500					27,500
Revenue from Use of Money and Property							
R15.	Investment Earnings	38,496					38,496
R16.	Rents, Leases, Concessions, and Royalties	712,680					712,680
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	751,176	0	0	0	0	751,176
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal	44,917					44,917
R21.	Total Intergovernmental – Federal	44,917	0	0	0	0	44,917
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief						
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	0	0	0	0	0	0
R28.	Intergovernmental – Other	1,054,343					1,054,343
R29.	Charges for Current Services						
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	288,368					288,368

R35.	Total Revenues	\$2,166,304	\$0	\$0	\$0	\$0	\$2,166,304
	Expenditures						
R36.	Salaries and Wages	290,641					290,641
R37.	Employee Benefits	17,040					17,040
R38.	Services and Supplies	1,363,985					1,363,985
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	79,430					79,430
R47.	Other Expenditures						
R48.	Total Expenditures	\$1,751,096	\$0	\$0	\$0	\$0	\$1,751,096
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$415,208	\$0	\$0	\$0	\$0	\$415,208
	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						
R58.	Capital Leases						
R59.	Insurance Recoveries	97,671					97,671
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$97,671	\$0	\$0	\$0	\$0	\$97,671
	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	\$512,879	\$0	\$0	\$0	\$0	\$512,879
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$1,546,443	\$0	\$0	\$0	\$0	\$1,546,443
R68.	Adjustment						

R69. Reason for Adjustment

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

\$2,059,322	\$0	\$0	\$0	\$0	\$2,059,322
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Special District of Napa County Regional Park and Open Space 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	2,122,142					2,122,142
R02. Investments						
R03. Accounts Receivable (net)	60,525					60,525
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	44,917					44,917
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	20,067					20,067
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$2,247,651	\$0	\$0	\$0	\$0	\$2,247,651
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$2,247,651	\$0	\$0	\$0	\$0	\$2,247,651
Liabilities						
R19. Accounts Payable	36,950					36,950
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	134,624					134,624
R26. Loans and Notes Payable						
R27. Other Liabilities 1	16,755					16,755
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$188,329	\$0	\$0	\$0	\$0	\$188,329
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$188,329	\$0	\$0	\$0	\$0	\$188,329
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted	1,202,210					1,202,210
R35. Committed						

Assigned					
R36.					
R37. Unassigned	857,112				857,112
R38. Total Fund Balances (Deficits)	\$2,059,322	\$0	\$0	\$0	\$2,059,322
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$2,247,651	\$0	\$0	\$0	\$2,247,651

Special District of Napa County Regional Park and Open Space 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	13,442,389	
R02.	Buildings and Improvements	600,136	
R03.	Equipment	42,346	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-146,856	
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	\$13,938,015	
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	\$13,938,015	
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		
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		\$0
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$0

Special District of Napa County Regional Park and Open Space District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	2,166,304			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$2,166,304			
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	\$2,166,304	\$0	\$0	\$2,166,304

Governmental Expenditures

R37.	General	1,751,096			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$1,751,096			

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	\$1,751,096	\$0	\$0	\$1,751,096
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$512,879	\$0	\$0	\$512,879
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$1,546,443	\$0	\$0	\$1,546,443
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$2,059,322	\$0	\$0	\$2,059,322
Assets					
R79.	Total Current Assets	2,247,651			2,247,651
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$2,247,651	\$0	\$0	\$2,247,651
Liabilities					
R82.	Total Current Liabilities	188,329			188,329
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$188,329	\$0	\$0	\$188,329
R85.	Total Fund Balance/Net Position (Deficit)	\$2,059,322	\$0	\$0	\$2,059,322

Special District of Napa County Regional Park and Open Space District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R14)Gen-FinesForfeituresandPenalties	(Recreation and Park) This is an increase of \$11,950, or 77%, over the prior year. This increase is due to a settlement received of \$27,500 to the Parks district whereas, in the prior year, a different settlement of \$15,500 was received.
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Recreation and Park) This consists primarily of a grant from USDA.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Recreation and Park) This consists of contributions from the County of Napa.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Recreation and Park) This consists of \$227,843 in donations and contributions, and a \$60,525 grant from Redwood Empire Mountain Bike Alliance.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Recreation and Park) This is a decrease of \$2,123,547, or 50%, from the prior year. This decrease is primarily due to a one-time grant of \$2,100,000 from the California Department of Transportation for the Suscol Headwaters Preserve Project in FY2017-18.
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Recreation and Park) This is an increase of \$290,641 over the prior year. This increase is the result of the Parks District hiring employees directly in the current year. In prior years the permanent and seasonal staff were hired through the County of Napa and contracted to the Parks District.
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Recreation and Park) This is an increase of \$17,040 over the prior year. This increase is the result of the Parks District hiring employees directly in the current year. In prior years the permanent and seasonal staff were hired through the County of Napa and contracted to the Parks District.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Recreation and Park) This is a decrease of \$3,240,570, or 98%, from the prior year. This decrease is due to the District's land purchases of \$2,580,000 for the Suscol Headwaters and \$740,000 for The Cove in the previous year.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	This is an increase of \$362,534, or 21%, over the prior year. This is due to increases in contributions from the County of Napa, other grants, insurance recoveries, and concessions.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	This is an increase of \$466,093, or 26%, over the prior year. This is primarily due to increases in Cash - Transient Occupancy Tax, Accounts Receivable - Redwood Empire Mountain Bike Alliance grant and Due from Other Governments - USDA grant.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	This consists of Accrued Salaries and Benefits.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	This is a decrease of \$46,786, or 20%, from the prior year. This decrease is due to reductions in Accounts Payable and fewer advance deposits for camp site reservations.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The district now has employees but the district does not, at this time, offer a pension program.

Total Footnote: 13