



**NAPA COUNTY REGIONAL PARK &
OPEN SPACE DISTRICT**

Karen Bower Turjanis
Director, Ward One

Tony Norris
Director, Ward Two

Brent Randol
Director, Ward Three

Dave Finigan
Director, Ward Four

Barry Christian
Director, Ward Five

AGENDA

BOARD OF DIRECTORS REGULAR MEETING

Monday, December 9, 2019 at 2:00 P.M.

Napa County Board of Supervisors Chambers, 1195 Third Street, 3rd floor, Napa, CA

General Information

Agenda items will generally be considered in the order indicated below, except for Set Matters, which will be considered at the time indicated. Agenda items may from time to time be taken out of order at the discretion of the President.

The meeting room is wheelchair accessible. Assistive listening devices and interpreters are available through the District Secretary. Requests for disability related modifications or accommodations, aids, or services may be made to the Secretary's office no less than 48 hours prior to the meeting date by contacting 707.259.8603.

Any member of the audience desiring to address the District on a matter on the Agenda, please proceed to the rostrum and, after receiving recognition from the President, give your name, address, and your comments or questions. In order that all interested parties have an opportunity to speak, please be brief and limit your comments to the specific subject under discussion. Time limitations shall be at the discretion of the President.

State law requires agency officers (Directors and Officers) to disclose, and then be disqualified from participation in, any proceeding involving a license, permit, or other entitlement for use, if the officer has received from any participant in the proceeding an amount exceeding \$250 within the prior 12 month period. State law also requires any participant in a proceeding to disclose on the record any such contributions to an agency officer.

All materials relating to an agenda item for an open session of a regular meeting of the Board of Directors which are provided to a majority or all of the members of the Board by Board members, staff or the public within 72 hours of but prior to the meeting will be available for public inspection, on and after at the time of such distribution, in the NCRPOSD Office at 1195 Third Street, Suite 210, Napa, California 94559, Monday through Friday, between the hours of 8:00 a.m. and 4:30 p.m., except for County holidays. Materials distributed to a majority or all of the members of the Board at the meeting will be available for public inspection at the public meeting if prepared by the members of the Board or County staff and after the public meeting if prepared by some other person. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code §§6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

1. Call to Order and Roll Call

2. Public Comment

In this time period, anyone may address the Board of Directors regarding any subject over which the Board has jurisdiction but which is not on today's posted agenda. In order to provide all interested parties an opportunity to speak, time limitations shall be at the discretion of the President. As required by Government Code, no action or discussion will be undertaken on any item raised during this Public Comment period.

3. Set Matters

None

4. Administrative Items

- a. Consideration and potential approval of minutes for Board of Directors meeting of November 4, 2019.
- b. Acceptance of final independent audit for FY 18-19 prepared by Brown Armstrong, Certified Public Accountants.
- c. Consideration and potential approval of Amendment No. 1 to Agreement 18-10, to extend the option period for the purchase and sale of approximately 164 acres of property on Dry Creek Road (APN Nos. 034-370-036 and -039, the "Chamberlain Property")) to April 15, 2020, approval of Certificate of Acceptance and authorization to execute documents.
- d. Consideration and potential approval of Amendment N°3 to Agreement N° 18-04 with Matt Greene Forestry and Biological Consulting, increasing the not-to-exceed amount to \$103,080.
- e. Consideration and potential approval of clarified and amended effective dates for District employee participation in the California State Disability Insurance (SDI) program.
- f. Receipt of report on expenditures, encumbrances, donations, and grants approved by District staff.
- g. Review of the District Projects Status Report.
- h. Receipt of monthly report for Bothe-Napa Valley State Park and the Bale Grist Mill State Historic Park.
- i. Election of Board President and Vice President.

5. Announcements by Board and Staff

In this time period, members of the Board of Directors and staff will announce meetings, events, and other matters of interest. No action will be taken by the Board on any announcements.

6. Agenda Planning

In this time period, members of the Board of Directors and staff will discuss matters for possible consideration at future meetings. Other than to determine whether and when such matters should be agendaized, no action will be taken by the Board on these items unless specifically noted otherwise.

7. Adjournment



**NAPA COUNTY REGIONAL PARK &
OPEN SPACE DISTRICT**

Karen Bower Turjanis
Director, Ward One

Tony Norris
Director, Ward Two

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MINUTES

BOARD OF DIRECTORS REGULAR MEETING

Monday, November 4, 2019 at 2:00 P.M.

Napa County Board of Supervisors Chambers, 1195 Third Street, 3rd floor, Napa, CA

1. Call to Order and Roll Call

Directors Present: Karen Bower-Turjanis, Barry Christian, Brent Randol and Tony Norris.

Directors Excused: Dave Finigan.

Staff Present: John Woodbury, Christopher Cahill, Richard Fessenden, Kyra Purvis and Alexandria Quackenbush.

2. Public Comment

None.

3. Set Matters

Presentation from Linda Brown and Chris Benz of Napa Climate Now on climate change and potential adoption of resolution making A Commitment to Address Climate Change

Linda Brown gave presentation. Directors voted to adopt the Resolution with additions.

TN-KBT-BR-BC-DF

X

4. Administrative Items

- a. Consideration and potential approval of minutes for Board of Directors meeting of October 14, 2019.

Minutes for the October 14, 2019 meeting were approved.

KBT-TN-BR-BC-DF

X

- b. Consideration and potential approval of a retirement program for District employees including 401(a) and 457(b) defined contribution retirement plans and adoption of Resolutions 19-04 and 19-05 and associated agreements.

Kyra Purvis gave presentation with discussion. Directors voted to adopt Resolutions 19-04 and 19-05 and associated agreements.

KBT-BC-BR-TN-DF

X

- c. Receipt of report on expenditures, encumbrances, donations, and grants approved by District staff.

The Board received the written report, no action taken.

- d. Review of the District Projects Status Report.
Richard Fessenden gave the report on: Amy's Grove. John Woodbury gave the report on: Spanish Valley and State Parks. Chris Cahill gave the report on: Camp Berryessa and Lake Hennessey.
- e. Receipt of monthly report for Bothe-Napa Valley State Park and the Bale Grist Mill State Historic Park.
No action taken.

5. Announcements by Board and Staff

- **Karen Bower-Turjanis – Attended Old Mill Days.**
- **Barry Christian – Spoke at the PUC Ridge Trail opening, commented on the film by the Environmental Education Coalition of Napa County that showed at Copia. The film was about food waste and the impact it has on climate change. Provided information, stating that about half of Newell was damaged by the American Fire. He will be attending the California State Department of Fish and Game Commission meetings that will be held on November 5, 2019 and another in December. Mentioned they are working on a way to maintain and control the weed growth on the Napa River Bay Trail.**
- **Tony Norris – Commented that many meetings were cancelled due to the power outages. Attended the hike at the PUC Ridge Trail opening. Met with the owners and had discussions in regards to the property at the Old Soda Springs. He was very impressed with the Vintners 75 Year Celebration that took place at Copia.**

6. Agenda Planning

John Woodbury mentioned that next month is time for the Board of Directors election.

7. Adjournment

Adjourned to the Regular NOSD Board Meeting December 9, 2019

SIGNED: _____
Brent Randol, Board President

ATTEST: _____
Alexandria Quackenbush, Acting District Secretary

KEY

Vote: TN = Tony Norris; KBT = Karen Bower-Turjanis; DF = David Finigan; BC = Barry Christian; BR = Brent Randol
The maker of the motion and second are reflected respectively in the order of the recorded vote.

Notations under vote: N = No; A = Abstain; X = Excused



STAFF REPORT

By: John Woodbury
Date: December 9, 2019
Item: **4.b**
Subject: Acceptance of final independent audit for FY 18-19 prepared by Brown Armstrong, Certified Public Accountants.

RECOMMENDATION

Accept the final independent audit for FY 18-19.

ENVIRONMENTAL DETERMINATION

The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND

The District each year commissions an independent audit of the District finances. The audit evaluates the accuracy of the District's financial reports, the adequacy of District financial controls, and the overall fiscal health of the District.

Since the District contracts with the County of Napa to process and track all revenues and expenses, the District has since its inception made it a practice to contract with the same audit firm as the County contracts with; this substantially reduces District costs, because the District and County utilize the same procedures.

As with every year since the District was formed in 2006, the independent financial audit for FY 18-19 has resulted in a "clean" report, meaning fiscal controls are adequate and adequate, and there are no weaknesses or errors in the District financial reports.

The numbers in final audit report are in all material respects the same as in the preliminary report provided to the Board in October.

Overall, it is worth noting that the District's financial position remains solid, with no debt and with reserves sufficient to cover all known District obligations. Nonetheless, a review of trends in District finances over the past decade makes it clear the District is rapidly approaching the limits of what it can accomplish with current revenues. Without new revenue sources, future District budgets will need to shift almost exclusively

to operation and maintenance of current parks and trails, rather than expanding open space protection and acquiring additional public parks and trails.

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

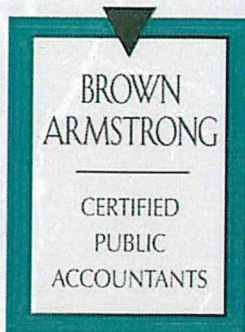
**FOR THE FISCAL YEAR ENDED
JUNE 30, 2019**

NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
JUNE 30, 2019

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FINANCIAL SECTION



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Members
of the Board of Directors
Napa County Regional Park and Open Space District
Napa, California

Report on the Basic Financial Statements

We have audited the accompanying basic financial statements of the governmental activities and the major fund of the Napa County Regional Park and Open Space District (the District), as of and for the fiscal year ended June 30, 2019, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Basic Financial Statements

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether these basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

10 RIVER PARK PLACE EAST
SUITE 208
FRESNO, CA 93720
TEL 559.476.3592

STOCKTON OFFICE

1919 GRAND CANAL BLVD
SUITE C6
STOCKTON, CA 95207
TEL 888.565.1040

WWW.BACPAS.COM

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District, as of June 30, 2019, and the respective changes in its financial position for the fiscal year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3-7, the Budgetary Comparison Schedule, and related note on pages 18-19 be presented to supplement the financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Revenues and Expenditures by Division on pages 20-23 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Revenues and Expenditures by Division is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Revenues and Expenditures by Division is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 2, 2019

**NAPA COUNTY REGIONAL PARK AND OPEN SPACE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

The Napa County Regional Park and Open Space District (the District) was formed on December 12, 2006, when the County of Napa (the County) Board of Supervisors certified that the voters had approved its formation at the election on November 7, 2006. The purpose of the District is to plan, improve, and operate a system of public parks, trails, outdoor recreational facilities, and outdoor science and conservation education programs, as well as to protect and preserve natural areas, wildlife habitat, and other open space resources.

As management of the District, we offer readers of our financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District ended the year with a fund balance of \$2,059,322, an increase of \$512,879 from the prior year. Of that amount, \$105,478 is restricted for future expenditures at Moore Creek, \$258,721 is restricted for future expenditures at Suscol Headwaters, \$7,686 is restricted for future expenditures at Amy's Grove and \$830,325 is restricted and assigned for future expenditures at the State Parks, leaving \$857,112 available for general District operations.
- The County of Napa continued its support for the District's operations and projects, granting funds from its Transient Occupancy Tax in the amount of \$1,034,343.
- The District organized just over 15,300 hours of volunteer work projects, valued at over \$306,000, and received \$12,275 in non-cash donations. The District also received cash donations of \$227,843.
- Program revenues (camping fees, day use fees, and rental income) were \$712,680, which covers approximately 42% percent of District expenses for the fiscal year. If land acquisition costs are removed, program revenues cover 42% percent of District expenses. Since the formation of the District in 2006, the District has matched County grant support with other sources of support (grants, gifts, direct and indirect donations, and volunteer labor) at a ratio of 2.6 to 1.
- The District completed its seventh full year of operation of Bothe-Napa Valley State Park and the Bale Grist Mill State Historic Park, and ended the year with a fund balance sufficient to continue to undertake extensive repairs to historic buildings and other deferred maintenance within the park.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The Statement of Net Position; Governmental Fund Balance Sheet; Statement of Activities; and Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide information about the activities of the District. The basic financial statements also include various footnote disclosures, which further describe the District's activities.

Government-Wide Statements

The *Government-Wide Financial Statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private sector business.

The *Statement of Net Position* presents information on all of the District's assets and liabilities, with the difference between the two reported as *net position*.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in the Statement of Activities for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund financial statements report essentially the same functions as those reported in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate the comparison between governmental funds and government-wide statements.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information (RSI)

RSI is presented concerning the District's General Fund budgetary schedule. The District adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget.

Supplementary Information (SI)

SI is presented for additional information on the breakout of revenues and expenditures by Division for the District.

FINANCIAL ANALYSIS OF THE DISTRICT

Net Position

A summary of the District's Statement of Net Position is as follows:

Condensed Statement of Net Position As of June 30

	2019	2018	Increase (Decrease) %	Increase (Decrease) \$
Assets				
Current assets	\$ 2,247,651	\$ 1,781,558	26.2%	\$ 466,093
Noncurrent assets	13,938,015	13,878,020	0.4%	59,995
Total Assets	16,185,666	15,659,578	3.4%	526,088
Liabilities				
Current liabilities	188,329	235,115	-19.9%	(46,786)
Total Liabilities	188,329	235,115	-19.9%	(46,786)
Net Position				
Net investment in capital assets	13,938,015	13,878,020	(0.2)%	59,995
Restricted	1,202,210	1,078,937	11.4%	123,273
Unrestricted	857,112	467,506	83.3%	389,606
Total Net Position	\$ 15,997,337	\$ 15,424,463	3.7%	\$ 572,874

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$15,997,337 as of June 30, 2019, due primarily to purchased and donated land and buildings over the past years.

Cash and investments are maintained in the County's cash and investment pool where interest earned on the District's balance is apportioned to the District.

Statement of Activities

A summary of the District's Statement of Activities, recapping the District's revenues earned during the fiscal year ended June 30, 2019, and the expenses incurred, is as follows:

Condensed Statement of Activities For the Fiscal Years Ended June 30

	2019	2018	Increase (Decrease) %	Increase (Decrease) \$
Revenues				
Operating grants	\$ 1,159,785	\$ 3,104,927	(49.2)%	\$ (1,945,142)
Concessions	675,975	625,597	8.1%	50,378
Court fines	27,500	15,550	(100.0)%	11,950
Donations and contributions	227,843	494,225	(97.9)%	(266,382)
Rents	36,705	25,489	44.0%	11,216
Miscellaneous	97,671	-	100%	97,671
Interest	38,496	24,063	60.0%	14,433
Total Revenues	2,263,975	4,289,851	(71.3)%	(2,025,876)
Expenses				
Parks and recreation	1,691,101	1,367,207	(51.5)%	323,894
Total Expenses	1,691,101	1,367,207	(51.5)%	323,894
Change in Net Position	572,874	2,922,644	(87.0)%	(2,349,770)
Net Position, Beginning of Year	15,424,463	12,501,819	23.4%	2,922,644
Net Position, End of Year	\$ 15,997,337	\$ 15,424,463	3.7%	\$ 572,874

Financial Analysis of the District's Governmental Fund

As noted earlier, fund accounting is used by the District to ensure and demonstrate compliance with finance-related legal requirements.

The District ended the year with a fund balance of \$2,059,322, an increase of \$512,879 from the prior year. Of that amount, \$857,112 is unassigned and available for general District operations.

The increase of the District's fund balance is primarily due to decreased expenses as a result of a smaller acquisition of land.

BUDGETARY HIGHLIGHTS

Total revenues were over final budget by \$143,581, or 6.8%, and total expenditures were under final budget by \$672,972, or 28%.

Grant revenue was down significantly from the prior year due to a one-time grants related to Suscol Headwaters Preserve that were received in FY 17-18. Concession revenue was up primarily because there was no significant loss of revenues from wildfire effects as had been the case in FY 17-18. Donations and contributions were down from the prior year because of a one-time donation to the Suscol Headwaters Preserve purchase in the prior year. The increase in miscellaneous revenue was due to a one-time insurance payout related to the wildfire damage to The Cove (part of the Amy's Grove subdivision).

CAPITAL ASSETS

For the fiscal year ended June 30, 2019, the District owned 304 acres of land, known as Berryessa Vista Wilderness Park; 673 acres of land with two residences, known as Moore Creek Park; approximately 2,790 other acres known as Spanish Valley, Crystal Flats, and Stone Corral; 0.2 acres known as the Keene parcel within the Lake Berryessa Estates subdivision; 40 acres along the Oat Hill Mine Trail, 160 acres known as The Cove, and 798 acres in the Suscol Headwaters.

DEBT ADMINISTRATION

For the fiscal year ended June 30, 2019, the District did not have any long-term obligations outstanding.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District's primary source of revenue for general operations comes via a grant agreement with the County. The County funds this agreement using a portion of its General Fund identified in the County budget as Special Project Funds. Special Project Funds are derived from a portion of the County's Transient Occupancy Tax (TOT), which was increased through voter approval in 2002 from 10.5 to 12 percent of gross receipts for overnight accommodations provided by facilities operating in the unincorporated parts of the County. The County Board of Supervisors has adopted a policy of allocating 60% of the increased TOT revenues for parks and open space purposes.

For fiscal year 2019-2020, the County has agreed to provide the District \$916,001 for operational and other costs. Pursuant to revised County policy, any unused portion of this and prior grants from the County will roll over to the subsequent fiscal year through the end of the current County grant agreement, which runs through June 30, 2023.

The District's second largest source of funding for operations is fee revenues derived from the management of Bothe-Napa Valley State Park and the Bale Grist Mill State Historic Park, supplemented by grants and donations earmarked for these two parks. Separating out costs for capital improvements and major deferred maintenance, which are being funded from grants and donations, the District needs to be able to operate the two parks without outside subsidies. Since the District began operating these two parks in April 2012, revenues have exceeded expenses every year except for FY 18-19, with a cumulative fund balance of \$830,325 as of June 30, 2019. The State Parks subdivision fund balance will be used to continue to address deferred maintenance, repair historic cabins, and make other improvements at these two parks plus Robert Louis Stevenson State Park.

The District contracts with the County for much of its professional services and office space, equipment, and supplies. It has no facilities other than land, two residential buildings on that land, and the buildings it operates at Bothe-Napa Valley State Park and the Bale Grist Mill State Historic Park.

CONTACTING THE DISTRICT

These financial statements are designed to provide a general overview of the Napa County Regional Park and Open Space District finances for all those interested. The County of Napa provides certain management and administrative functions, including all financial management and accounting. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Napa County Regional Park and Open Space District, 1195 Third Street, Second Floor, Napa California, 94559.

BASIC FINANCIAL STATEMENTS

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019**

	2019
ASSETS	
Current Assets:	
Cash in County treasury	\$ 2,121,667
Imprest cash	475
Due from other governments	105,442
Prepays	20,067
Total Current Assets	2,247,651
Noncurrent Assets:	
Land	13,442,389
Buildings, net of accumulated depreciation	490,943
Equipment, net of accumulated depreciation	4,683
Total Noncurrent Assets	13,938,015
Total Assets	16,185,666
LIABILITIES	
Current Liabilities:	
Accounts payable	36,950
Accrued salaries and benefits	16,755
Customer deposits	134,624
Total Current Liabilities	188,329
Total Liabilities	188,329
NET POSITION	
Net Investment in Capital Assets	13,938,015
Restricted	1,202,210
Unrestricted	857,112
Total Net Position	\$ 15,997,337

The accompanying notes are an integral part of these financial statements.

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	2019
PROGRAM EXPENSES	
Administrative and general operations	\$ 1,362,663
Accounting and auditing services	15,248
Legal services	8,323
Consulting and engineering	255,549
Insurance	29,389
Taxes and assessments	494
Depreciation	19,435
Total Program Expenses	1,691,101
PROGRAM REVENUES	
Operating grants and contributions:	
County of Napa - Special Projects Fund	1,034,343
Other Grants	125,442
Concessions	675,975
Court fines	27,500
Donations	227,843
Rents	36,705
Miscellaneous	97,671
Total Program Revenues	2,225,479
Net Program Revenues	534,378
GENERAL REVENUES	
Interest	38,496
Change in Net Position	572,874
Net Position - Beginning of Year	15,424,463
Net Position - End of Year	\$ 15,997,337

The accompanying notes are an integral part of these financial statements.

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
BALANCE SHEET
JUNE 30, 2019**

	2019
ASSETS	
Cash in County treasury	\$ 2,121,667
Imprest cash	475
Due from other governments	105,442
Prepays	20,067
Total Assets	2,247,651
LIABILITIES	
Accounts payable	36,950
Accrued salaries and benefits	16,755
Customer deposits	134,624
Total Liabilities	188,329
FUND BALANCE	
Restricted	1,202,210
Unassigned	857,112
Total Fund Balance	2,059,322
Total Liabilities and Fund Balance	\$ 2,247,651

The accompanying notes are an integral part of these financial statements.

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
RECONCILIATION OF THE BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2019**

Fund Balance - total governmental fund (Page 10)	\$ 2,059,322
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund.	<u>13,938,015</u>
Net position of governmental activities (Page 8)	<u>\$ 15,997,337</u>

The accompanying notes are an integral part of these financial statements.

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	2019
REVENUES	
Intergovernmental revenues	\$ 1,159,785
Concessions	675,975
Court fines	27,500
Donations	227,843
Rents	36,705
Interest	38,496
Miscellaneous	97,671
Total Revenues	2,263,975
EXPENDITURES	
Administrative and general operations	1,362,663
Accounting and auditing services	15,248
Legal services	8,323
Consulting and engineering	255,549
Insurance	29,389
Taxes and assessments	494
Land	79,430
Total Expenditures	1,751,096
Net Change in Fund Balance	512,879
Fund Balance - Beginning of Year	1,546,443
Fund Balance - End of Year	\$ 2,059,322

The accompanying notes are an integral part of these financial statements.

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Net change in fund balance - total governmental fund (Page 12) \$ 512,879

Amounts reported for governmental activities in the statement
of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the
statement of activities, the cost of those assets is allocated over their
estimated useful lives and reported as depreciation expense.

Details of the difference are as follows:

Expenditures for general capital assets and other related adjustments	79,430
Depreciation	<u>(19,435)</u>

Change in net position of governmental activities (Page 9)	<u>\$ 572,874</u>
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The accompanying notes are an integral part of these financial statements.

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

In November of 2006, Napa County (the County) voters approved Measure I establishing the Napa County Regional Park and Open Space District (the District). The purpose of the District is to plan, improve, and operate a system of public parks, trails, outdoor recreational facilities, and outdoor science and conservation education programs, as well as to protect and preserve natural areas, wildlife habitat, and other open space resources. Its jurisdiction includes all of Napa County.

The District is governed by a Board of Directors (the Board) whose members are directly elected by the public in each of five wards. Ward boundaries coincide with the County's Board of Supervisors' districts.

The District includes all activities (operations of its administrative staff and District officers) considered to be a part of the District. The District reviewed the criteria developed by the Governmental Accounting Standards Board (GASB) in its issuance of Statement No. 14, and amended by Statement No. 61, relating to the financial reporting entity to determine whether the District is financially accountable for other entities. The District has determined that no other outside entity meets the above criteria and, therefore, no other entity has been included as a component unit in the financial statements. In addition, the District is not aware of any entity that would be financially accountable for the District that would result in the District being considered a component unit of that entity.

B. Basis of Presentation and Accounting

Government-Wide Statements

The Statement of Net Position and Statement of Activities display information about the primary government, the District. These statements include the financial activities of the overall District.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

When both restricted and unrestricted net positions are available, restricted resources are used only after the unrestricted resources are depleted.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This method recognizes revenues in the accounting period in which they become measurable and available. Revenues are considered available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues available if they are collected within ninety days of the end of the current fiscal period. Significant revenues that have been treated as "susceptible" to accrual under the modified accrual basis of accounting include taxes, charges, interest, and intergovernmental revenues. Expenditures are recognized in the accounting period in which the related fund liability is incurred.

Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) value in exchange, include sales taxes, grants, entitlements, and donations. On a modified accrual basis of accounting, revenues from sales taxes are recognized when the underlying transactions take place and have met the availability criteria. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**B. Basis of Presentation and Accounting** (Continued)

The District reports the following major governmental fund:

- The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government.

C. Capital Assets

Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at acquisition value. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements. Depreciation begins on the first day of the fiscal year following the period the asset is placed in service and ends in the fiscal year that it is retired from service or is fully depreciated.

The estimated useful lives are as follows:

Buildings and improvements	25 to 50 years
Equipment	5 to 8 years

D. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

Cash at June 30, 2019, consisted of the following:

Cash in County Treasury	<u>\$ 2,121,667</u>
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The District maintains all of its cash and investments with the County Treasurer in an investment pool. On a quarterly basis the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County's financial statements may be obtained by contacting the County Auditor-Controller's office at 1195 Third Street, Room B-10, Napa, California 94559. The County Treasury Oversight Committee oversees the Treasurer's investments and policies.

Required disclosures for the District's deposit and investment risks at June 30, 2019, were as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	Not available

Investments held in the County's investment pool are available on demand and are stated at cost plus accrued interest, which approximates fair value. The District has no deposit or investment policy that addresses a specific type of risk.

NOTE 3 – CAPITAL ASSETS

Capital assets at June 30, 2019, are as follows:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Capital assets, not being depreciated				
Land	\$ 13,362,959	\$ 79,430	\$ -	\$ 13,442,389
Total capital assets, not being depreciated	<u>13,362,959</u>	<u>79,430</u>	<u>-</u>	<u>13,442,389</u>
Capital assets, being depreciated:				
Equipment	42,346	-	-	42,346
Buildings	600,136	-	-	600,136
Total capital assets, being depreciated	<u>642,482</u>	<u>-</u>	<u>-</u>	<u>642,482</u>
Less accumulated depreciation for:				
Equipment	(30,231)	(7,432)	-	(37,663)
Buildings	(97,190)	(12,003)	-	(109,193)
Total accumulated depreciation	<u>(127,421)</u>	<u>(19,435)</u>	<u>-</u>	<u>(146,856)</u>
Total capital assets, being depreciated, net	<u>515,061</u>	<u>(19,435)</u>	<u>-</u>	<u>495,626</u>
Total capital assets, net	<u>\$ 13,878,020</u>	<u>\$ 59,995</u>	<u>\$ -</u>	<u>\$ 13,938,015</u>

Depreciation expense was \$19,435 for the year ended June 30, 2019.

NOTE 4 – NET POSITION/FUND BALANCE**Net Position**

Net position comprises the various net earnings from operating and nonoperating revenues, expenses, and contributions of capital. Net position is classified in the following three components: net investment in capital assets, restricted, and unrestricted. The District has restricted funds, unrestricted funds, and funds invested in capital assets (net of related debt). Net investment in capital assets consists of all capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction, and improvement of those assets. Debt related to unspent proceeds or other restricted cash and investments is excluded from the determination. Restricted net position consists of amounts constrained to specific purposes by their providers or by enabling legislation. Unrestricted net position consists of all other net position not included in the above categories.

Fund Balance

Governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. The following classifications describe the relative strength of the spending constraints:

- *Nonspendable fund balance* – amounts that are not in spendable form or are required to be maintained intact.
- *Restricted fund balance* – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed fund balance* – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level of action to remove or change the constraint.
- *Assigned fund balance* – amounts the District intends to use for a specific purpose. Intent can be expressed by the District's Board or by an official or body to which the District's Board of Directors (the Board) delegates the authority.

NOTE 4 – NET POSITION/FUND BALANCE (Continued)**Fund Balance** (Continued)

- *Unassigned fund balance* – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The District's Board establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

NOTE 5 – RELATED PARTY TRANSACTIONS

During the fiscal year ended June 30, 2019, the District paid the County, a related party, \$804,181 for accounting, management, administrative, and legal services. The District also received grants from the County in the amount of \$1,034,343 for administration, planning, and operations.

NOTE 6 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. Insurance to cover risk of loss for the District is secured through commercial carriers.

NOTE 7 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 2, 2019, which is the date the basic financial statements were available to be issued. No events have occurred that would require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 1,230,344	\$ 1,230,344	\$ 1,159,785	\$ (70,559)
Concessions	652,000	652,000	675,975	23,975
Court fines	-	-	27,500	27,500
Donations and contributions	175,150	175,150	227,843	52,693
Rents	44,400	44,400	36,705	(7,695)
Interest	18,500	18,500	38,496	19,996
Miscellaneous	-	-	97,671	97,671
Total Revenues	2,120,394	2,120,394	2,263,975	143,581
EXPENDITURES				
Salaries and benefits	-	310,000	307,681	2,319
Administrative services	859,076	709,076	787,481	(78,405)
Election services	150,000	150,000	-	150,000
Accounting and auditing services	14,000	14,000	15,248	(1,248)
Legal services	25,000	25,000	8,323	16,677
Waste disposal services	20,700	20,700	32,147	(11,447)
Landscaping services	3,500	3,500	1,710	1,790
Construction services	533,000	423,000	33,906	389,094
Other professional services	244,456	194,456	255,549	(61,093)
Maintenance - vehicles	13,000	13,000	3,405	9,595
Maintenance - infrastructure and land	6,100	6,100	921	5,179
Insurance - liability	18,380	18,380	29,389	(11,009)
Communications and telephone	11,250	11,250	11,362	(112)
Advertising and marketing	1,500	1,500	1,006	494
Printing and binding	5,750	5,750	6,486	(736)
Publications and legal notices	500	500	655	(155)
Bank charges	1,125	1,125	1,170	(45)
Permits and license fees	6,450	6,450	1,684	4,766
Training and conference expenses	6,000	6,000	2,682	3,318
Business travel and mileage	19,400	19,400	3,776	15,624
Fleet charges	4,160	4,160	6,934	(2,774)
Office supplies	5,100	5,100	2,913	2,187
Books/media/publication	750	750	6,655	(5,905)
Memberships and certifications	3,000	3,000	7,110	(4,110)
Utilities - electric	22,100	22,100	21,624	476
Utilities - propane	500	500	493	7
Fuel	200	200	15	185
Janitorial supplies	850	850	3,820	(2,970)
Construction supplies and materials	60,000	60,000	17,822	42,178
Maintenance supplies	22,150	22,150	25,569	(3,419)
Minor equipment and small tools	25,150	25,150	15,759	9,391
Computer equipment and accessories	1,050	1,050	1,575	(525)
Computer software/licensing fees	7,000	7,000	3,726	3,274
Special departmental expenses	71,000	70,900	43,980	26,920
Goods for resale	-	-	8,596	(8,596)
Taxes and assessments	1,750	1,750	494	1,256
Land	260,221	260,221	79,430	180,791
Total Expenditures	2,424,168	2,424,068	1,751,096	672,972
Net Change in Fund Balance	\$ (303,774)	\$ (303,674)	512,879	\$ 816,553
Fund Balance - Beginning of Year			1,546,443	
Fund Balance - End of Year			\$ 2,059,322	

See the note to the required supplementary information.

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

The Napa County Regional Park and Open Space District (the District) prepares and legally adopts a final budget on or before August 30th of each fiscal year. The District's operation, commencing July 1st, is governed by the proposed budget, adopted by the Board of Directors (the Board) in June of the prior year.

After the budget is adopted, appropriations can only be increased by approval of the Board. Due to the nature of the work completed by the District, reallocations of budget between and within the sub-divisions of the fund are approved by the General Manager and subsequently reported to the Board at a future meeting.

An operating budget is adopted each fiscal year on the modified accrual basis of accounting. Additionally, encumbrance accounting is utilized to assure effective budgetary control. Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at year-end are completed or purchase commitments satisfied. Such year-end encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent years and included in the subsequent years' budgets. Unencumbered appropriations lapse at year-end.

The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is at the fund level. On a monthly basis, the General Manager reports all expenditures and encumbrances incurred during the prior month to the Board.

The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America.

Total expenditures were lower than appropriations by \$672,972 due to the District budgeting construction for operations of a park but the agreement had not been signed in time to commence construction during the fiscal year.

SUPPLEMENTARY INFORMATION

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	Moore Creek	Oat Hill Mine Trail	Napa River and Bay Trail	Camp Berryessa
REVENUES				
Grants:				
Napa County	\$ 134,885	\$ 6,480	\$ 9,414	\$ 11,418
Other grants	60,525	-	-	-
Concessions	-	-	-	19,670
Court fines	-	-	-	-
Donations and contributions	305	-	160	-
Rents	19,905	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	215,620	6,480	9,574	31,088
EXPENDITURES				
Salaries and benefits	77,786	-	-	-
Administrative services	44,461	3,147	6,615	19,752
Accounting and auditing services	-	-	-	-
Legal services	-	-	-	-
Waste disposal services	2,116	-	-	3,621
Landscaping services	-	-	-	-
Construction services	24,319	-	-	2,553
Other professional services	32,827	3,056	2,921	3,902
Maintenance - vehicles	-	-	-	-
Maintenance - infrastructure and land	-	-	-	-
Insurance - liability	924	-	-	-
Communications and telephone	338	-	-	-
Advertising and marketing	-	-	-	-
Printing and binding	27	-	-	-
Publications and legal notices	-	-	-	-
Bank charges	-	-	-	-
Permits and license fees	-	-	-	-
Training and conference expenses	-	-	-	-
Business travel and mileage	1,372	277	16	486
Fleet charges	-	-	-	-
Office supplies	-	-	-	-
Books/media/publications	-	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	1,406	-	-	159
Utilities - propane	-	-	-	-
Fuel	-	-	-	-
Janitorial supplies	-	-	-	482
Construction supplies and materials	12,777	-	-	-
Maintenance supplies	2,311	-	22	133
Minor equipment and small tools	1,358	-	-	-
Computer equipment and accessories	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	110	-	-	-
Goods for resale	-	-	-	-
Taxes and assessments	-	-	-	-
Land	-	-	-	-
Total Expenditures	202,132	6,480	9,574	31,088
Net Surplus/(Deficit)	\$ 13,488	\$ -	\$ -	\$ -

NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Berryessa Vista	Napa River Ecological Reserve	Vine Trail	Putah Creek
REVENUES				
Grants:				
Napa County	\$ 85,941	\$ 19,202	\$ 2,922	\$ 6,176
Other grants	-	-	-	-
Concessions	-	-	-	-
Court fines	-	-	-	-
Donations and contributions	-	-	-	-
Rents	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	85,941	19,202	2,922	6,176
EXPENDITURES				
Salaries and benefits	-	-	-	-
Administrative services	2,488	1,335	2,897	3,001
Accounting and auditing services	-	-	-	-
Legal services	-	-	-	-
Waste disposal services	-	2,563	-	-
Landscaping services	-	-	-	-
Construction services	-	-	-	-
Other professional services	3,913	15,080	-	1,917
Maintenance - vehicles	-	-	-	-
Maintenance - infrastructure and land	-	-	-	-
Insurance - liability	-	-	-	-
Communications and telephone	-	-	-	-
Advertising and marketing	-	-	-	-
Printing and binding	-	-	-	-
Publications and legal notices	-	-	-	-
Bank charges	-	-	-	-
Permits and license fees	-	-	-	1,258
Training and conference expenses	-	-	-	-
Business travel and mileage	110	-	25	-
Fleet charges	-	-	-	-
Office supplies	-	-	-	-
Books/media/publications	-	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	-	-	-	-
Utilities - propane	-	-	-	-
Fuel	-	-	-	-
Janitorial supplies	-	-	-	-
Construction supplies and materials	-	-	-	-
Maintenance supplies	-	138	-	-
Minor equipment and small tools	-	-	-	-
Computer equipment and accessories	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	-	86	-	-
Goods for resale	-	-	-	-
Taxes and assessments	-	-	-	-
Land	79,430	-	-	-
Total Expenditures	85,941	19,202	2,922	6,176
Net Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -

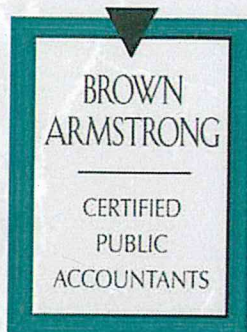
**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

REVENUES	State Parks	Suscol Headwaters Preserve	Amy's Grove	Cedar Roughs Smittle Creek
Grants:				
Napa County	\$ -	\$ 8,328	\$ -	\$ 2,999
Other grants	-	-	44,917	-
Concessions	650,037	6,268	-	-
Court fines	-	-	-	-
Donations and contributions	29,881	196,000	1,497	-
Rents	16,800	-	-	-
Interest	20,532	2,561	-	-
Miscellaneous	-	-	97,671	-
Total Revenues	717,250	213,157	144,085	2,999
EXPENDITURES				
Salaries and benefits	229,895	-	-	-
Administrative services	380,433	11,068	43,829	1,274
Accounting and auditing services	-	-	-	-
Legal services	-	-	-	-
Waste disposal services	22,280	-	435	1,132
Landscaping services	1,710	-	-	-
Construction services	7,034	-	-	-
Other professional services	39,936	6,051	89,838	555
Maintenance - vehicles	3,405	-	-	-
Maintenance - infrastructure and land	921	-	-	-
Insurance - liability	1,340	-	-	-
Communications and telephone	10,629	-	-	-
Advertising and marketing	315	-	-	-
Printing and binding	6,028	-	-	-
Publications and legal notices	519	-	-	-
Bank charges	1,170	-	-	-
Permits and license fees	238	-	188	-
Training and conference expenses	1,777	-	-	-
Business travel and mileage	429	38	539	38
Fleet charges	6,838	-	-	-
Office supplies	2,222	-	-	-
Books/media/publications	-	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	20,059	-	-	-
Utilities - propane	493	-	-	-
Fuel	-	-	15	-
Janitorial supplies	3,338	-	-	-
Construction supplies and materials	5,045	-	-	-
Maintenance supplies	21,447	-	1,479	-
Minor equipment and small tools	14,401	-	-	-
Computer equipment and accessories	1,575	-	-	-
Computer software/licensing fees	235	-	-	-
Special departmental expenses	18,425	-	-	-
Goods for resale	8,596	-	-	-
Taxes and assessments	418	-	76	-
Land	-	-	-	-
Total Expenditures	811,151	17,157	136,399	2,999
Net Surplus/(Deficit)	\$ (93,901)	\$ 196,000	\$ 7,686	\$ -

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<u>Other Projects</u>	<u>General Fund</u>	<u>Total</u>
REVENUES			
Grants:			
Napa County	\$ 109,153	\$ 637,425	\$ 1,034,343
Other grants	20,000	-	125,442
Concessions	-	-	675,975
Court fines	-	27,500	27,500
Donations and contributions	-	-	227,843
Rents	-	-	36,705
Interest	-	15,403	38,496
Miscellaneous	-	-	97,671
	<u>-</u>	<u>-</u>	<u>97,671</u>
Total Revenues	<u>129,153</u>	<u>680,328</u>	<u>2,263,975</u>
EXPENDITURES			
Salaries and benefits	-	-	307,681
Administrative services	77,843	189,338	787,481
Accounting and auditing services	-	15,248	15,248
Legal services	-	8,323	8,323
Waste disposal services	-	-	32,147
Landscaping services	-	-	1,710
Construction services	-	-	33,906
Other professional services	27,388	28,165	255,549
Maintenance - vehicles	-	-	3,405
Maintenance - infrastructure and land	-	-	921
Insurance - liability	-	27,125	29,389
Communications and telephone	-	395	11,362
Advertising and marketing	300	391	1,006
Printing and binding	-	431	6,486
Publications and legal notices	-	136	655
Bank charges	-	-	1,170
Permits and license fees	-	-	1,684
Training and conference expenses	-	905	2,682
Business travel and mileage	297	149	3,776
Fleet charges	-	96	6,934
Office supplies	-	691	2,913
Books/media/publications	-	6,655	6,655
Memberships and certifications	-	7,110	7,110
Utilities - electric	-	-	21,624
Utilities - propane	-	-	493
Fuel	-	-	15
Janitorial supplies	-	-	3,820
Construction supplies and materials	-	-	17,822
Maintenance supplies	-	39	25,569
Minor equipment and small tools	-	-	15,759
Computer equipment and accessories	-	-	1,575
Computer software/licensing fees	3,325	166	3,726
Special departmental expenses	20,000	5,359	43,980
Goods for resale	-	-	8,596
Taxes and assessments	-	-	494
Land	-	-	79,430
	<u>-</u>	<u>-</u>	<u>79,430</u>
Total Expenditures	<u>129,153</u>	<u>290,722</u>	<u>1,751,096</u>
Net Surplus/(Deficit)	<u>\$ -</u>	<u>\$ 389,606</u>	<u>\$ 512,879</u>

OTHER REPORT



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Members
of the Board of Directors
Napa County Regional Park and Open Space District
Napa, California

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

10 RIVER PARK PLACE EAST
SUITE 208
FRESNO, CA 93720
TEL 559.476.3592

STOCKTON OFFICE

1919 GRAND CANAL BLVD
SUITE C6
STOCKTON, CA 95207
TEL 888.565.1040

WWW.BACPAS.COM

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Napa County Regional Park and Open Space District (the District), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 2, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 2, 2019



STAFF REPORT

By: John Woodbury
Date: December 9, 2019
Item: **4.c**
Subject: Consideration and potential approval of Amendment No. 1 to Agreement 18-10, to extend the option period for the purchase and sale of approximately 164 acres of property on Dry Creek Road (APN Nos. 034-370-036 and -039, the “Chamberlain Property”) to April 15, 2020, approval of Certificate of Acceptance and authorization to execute documents.

RECOMMENDATION

- (1) Approve Amendment No. 1 to Agreement 18-10
- (2) Approve Certificate of Acceptance
- (3) Authorize Board President or General Manager to complete all actions and execute all documents necessary to complete the purchase of the Chamberlain property

ENVIRONMENTAL DETERMINATION

The proposed action is exempt from the California Environmental Quality Act pursuant to Section 15316 (Transfer of Ownership of Land in Order to Create Parks) of the State CEQA Guidelines.

BACKGROUND

On September 10, 2018 the District Board approved Agreement 18-10 for the purchase and sale of approximately 164 acres of open space land along Dry Creek Road (APN Nos. 034-370-036 and -039). The property is immediately adjacent to and north of approximately 7 acres of land donated to and accepted by the District and recorded on August 31, 2019, which in turn is immediately adjacent to and north of approximately 51 acres of open space donated to the District in December of 2015.

Agreement 18-10 provides for an option period that runs through December 15, 2019. Amendment No. 1 to Agreement 18-10 would extend the option period to April 15, 2020. Amendment No. 1 makes no other changes to Agreement 18-10.

The District is slated to receive \$400,000 in grant funds from the *per capita* program established by California Proposition 68. These grant funds are planned to provide approximately half of the funds needed by the District to exercise the option to purchase the 164 acres. The remaining funds will come from District reserves.

At the time Agreement 18-10 was approved, the State of California was expecting to release the *per capita* grant funds by mid-2019. Unfortunately, the release of funds by the State has been repeatedly delayed; it is now said to be imminent, but no target date has been announced.

The sellers of the property are willing to grant an extension of the option period to no later than April 15, 2020. This ought to be more than sufficient time for the grant funds to be released. If in the remote event that the State grant availability has been formally announced, but there is insufficient time for the State to deposit funds into escrow in time for closing by April 15, 2020, the District does have sufficient reserves to cover the entire cost of the purchase. However, doing this would deplete District reserves, and so would only be done if it were clear that it would only be a short time period before grant funds would be available to replenish District reserves.

In addition to approving Amendment No. 1 to Agreement 18-10, the Board is requested to approve a Certificate of Acceptance for the acquisition, and to authorize the Board President and/or General Manager to take all actions and execute all documents necessary to complete the transaction.



STAFF REPORT

By: Chris Cahill
Date: December 9, 2019
Item: **4.d**
Subject: Consideration and potential approval of Amendment No.3 to Agreement No. 18-04 with Matt Greene Forestry and Biological Consulting, increasing the not-to-exceed amount to \$103,080.

RECOMMENDATION

Approve Amendment N^o. 3 to Agreement N^o. 18-04.

ENVIRONMENTAL DETERMINATION

The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND

The proposed revision would increase the not to exceed figure in our agreement with Matt Greene Forestry by \$5,330 to \$103,080. The increase would allow the District to pay Matt Greene and his logging and road construction sub-contractor for the last of the work associated with remediation of last winter's rains and final tune up of the gravel access road. With that work done we expect to be able to close out this contract and the salvage logging work at the Cove. Moving forward, we will be focusing primarily on planning and rebuilding the camp.



STAFF REPORT

By: Chris Cahill
Date: December 9, 2019
Item: 4.e
Subject: Consideration and potential approval of clarified effective dates for District employee participation in the California State Disability Insurance (SDI) program.

RECOMMENDATION

Clarify that District's approval of employee participation in the State Disability program should have a start date of July 1, 2019 for regular benefited District employees and a start date of January 1, 2020 for temporary employees.

ENVIRONMENTAL DETERMINATION

The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND

As the Board may remember, in October you approved District employee participation in the California State Disability Insurance (SDI) program. At the time, it was our intention that all employees, both regular and temporary, should be enrolled in SDI effective July 1st. However, we have since been reminded that the 1% SDI employee payroll deduction was only being applied to regular employee paychecks as of that date. Temporary employee earnings have not seen any SDI withholdings, meaning that those employees would be subject to a reachback 1% deduction for six months of earnings prior to the first of the year. The double whammy of that deduction occurring to some of our lowest paid workers during the winter holidays is, in staff's opinion, best avoided.

We are requesting that the Board clarify its October 2019 action to state that your intent is that Regular employees should begin participating in SDI effective July 1, 2019 and that Temporary employees should begin effective January 1, 2020. It's not entirely clear at this point how the State EDD would treat such a clarification, but it is our hope that they would be willing to allow two different start dates for our two different classes of employees.



NAPA COUNTY REGIONAL PARK &
OPEN SPACE DISTRICT

STAFF REPORT

Date: December 9, 2019

Item: **4.f**

Subject: Receipt of report on expenditures, encumbrances, donations, and grants approved by District staff.

RECOMMENDATION

Receive the report.

BACKGROUND

Section III.A.(7) of the District By-laws authorizes the General Manager to bind the district for supplies, materials, labor, and other valuable consideration, in accordance with board policy and the adopted District budget, up to \$25,000, provided that all such expenditures are subsequently reported to the Board of Directors. Section III.A.(8) of the By-laws authorizes the General Manager to apply for grants and receive donations, subject to reporting such actions to the Board of Directors.

Attached is a report showing all District expenditures for November 2019.

In addition to these expenditures, the General Manager has authorized the following contracts using his signature authority:

None

PARKS & OPEN SPACE DISTRICT -NOVEMBER 2019 EXPENSE REPORT

General Admin - 85000-00

Date	Journal Line Description	Name	Monetary Amount
11/04/2019	Expense, July-Oct 2019	CAHILL,CHRISTOPHER MICHAEL	\$ 21.55
11/04/2019	Expense, July-Oct 2019	CAHILL,CHRISTOPHER MICHAEL	\$ 35.33
11/07/2019	Livescan Pre-paid vouchers-20		\$ 200.00
11/14/2019	HR Services Q1 19/20		\$ 1,195.49
11/14/2019	9/26-10/25/19	KAISER PERMANENTE	\$ 3,681.41
11/21/2019	160149B-20 FY19 Audit Pmt #2	BROWN ARMSTRONG ACCOUNTANCY CORP	\$ 3,000.00

Moore Creek Dept - 85010-00

Date	Journal Line Description	Name	Monetary Amount
11/01/2019	PR2GL Pay End 10/18/19		\$ 313.02
11/01/2019	PR2GL Pay End 10/18/19		\$ 183.80
11/01/2019	PR2GL Pay End 10/18/19		\$ 2,532.24
11/01/2019	PR2GL Pay End 10/18/19		\$ 432.24
11/01/2019	PR2GL Pay End 10/18/19		\$ 49.31
11/05/2019	10/20/19 Travel to PUC event	WOODBURY,JOHN ROBERT	\$ 37.70
11/07/2019	PortaPotty 10/19	JOHNNY ON THE SPOT	\$ 178.94
11/18/2019	Nov 2019 Invoice	HERITAGE SYSTEMS, INC.	\$ 367.67
11/19/2019	9/23/19-10/4/19 Mileage	FESSENDEN,RICHARD TODD	\$ 53.36
11/19/2019	10/19/19-11/1/19 Mileage	FESSENDEN,RICHARD TODD	\$ 123.54
11/19/2019	11/4/19-11/14/19 Mileage	FESSENDEN,RICHARD TODD	\$ 55.10
11/22/2019	Mileage from 10/7/19-10/18/19	FESSENDEN,RICHARD TODD	\$ 85.26
11/26/2019	Wheel barrel Yaro Max Repair	SKYLINE PARK CITIZEN'S ASSOCIATION	\$ 272.92
11/26/2019	Porta Potty Rental 11/19	JOHNNY ON THE SPOT	\$ 173.17

Oat Hill Mine Trail - 85010-01

Date	Journal Line Description	Name	Monetary Amount
11/19/2019	10/19/19-11/1/19 Mileage	FESSENDEN,RICHARD TODD	\$ 122.38
11/19/2019	9/23/19-10/4/19 Mileage	FESSENDEN,RICHARD TODD	\$ 197.78
11/19/2019	11/4/19-11/14/19 Mileage	FESSENDEN,RICHARD TODD	\$ 52.20
11/22/2019	Mileage from 10/7/19-10/18/19	FESSENDEN,RICHARD TODD	\$ 40.02

Napa River Bay Trail - 85010-02

Date	Journal Line Description	Name	Monetary Amount
11/19/2019	9/23/19-10/4/19 Mileage	FESSENDEN,RICHARD TODD	\$ 27.26
11/22/2019	Mileage from 10/7/19-10/18/19	FESSENDEN,RICHARD TODD	\$ 14.50

Camp Berryessa Dept - 85010-03

Date	Journal Line Description	Name	Monetary Amount
11/12/2019	CampB Gen Svc 9/24/19-1022/19	PACIFIC GAS & ELECTRIC CO	\$ 9.53
11/12/2019	Maintenance Supplies	ZELLER'S & CLARKS ACE HARDWARE	\$ 73.24
11/12/2019	Garbage 10/19	BERRYESSA GARBAGE SERVICE AND	\$ 100.10
11/12/2019	Maintenance Solenoid wires	MCCOLLUM GENERAL ENGINEERING	\$ 262.00
11/18/2019	Water Testing	CALTEST ANALYTICAL LABORATORY	\$ 50.00
11/19/2019	11/4/19-11/14/19 Mileage	FESSENDEN,RICHARD TODD	\$ 60.32
11/19/2019	10/19/19-11/1/19 Mileage	FESSENDEN,RICHARD TODD	\$ 53.36
11/22/2019	Mileage from 10/7/19-10/18/19	FESSENDEN,RICHARD TODD	\$ 60.32

NRER Dept - 85010-05

Date	Journal Line Description	Name	Monetary Amount
11/07/2019	PortaPotty Oct. 19	JOHNNY ON THE SPOT	\$ 303.94
11/18/2019	Oct 2019 Invoice	NAPA VALLEY SUPPORT SERVICES	\$ 500.00
11/22/2019	Mileage from 10/7/19-10/18/19	FESSENDEN,RICHARD TODD	\$ 22.04
11/26/2019	Security Cam10/14/19-11/13/19	VERIZON WIRELESS	\$ 38.01
11/26/2019	Porta Potty Rental 11/19	JOHNNY ON THE SPOT	\$ 273.17

Putah Creek - 85010-07

Date	Journal Line Description	Name	Monetary Amount
11/18/2019	Water Rights Fees Fy 19/20	STATE WATER RESOURCES CONTROL BOARD	\$ 301.62
11/19/2019	11/4/19-11/14/19 Mileage	FESSENDEN,RICHARD TODD	\$ 120.06
11/22/2019	Mileage from 10/7/19-10/18/19	FESSENDEN,RICHARD TODD	\$ 59.74

State Park - 85010-08

Date	Journal Line Description	Name	Monetary Amount
11/01/2019	PR2GL Pay End 10/18/19		\$ 1,281.46
11/01/2019	PR2GL Pay End 10/18/19		\$ 728.86
11/01/2019	PR2GL Pay End 10/18/19		\$ 240.43
11/01/2019	PR2GL Pay End 10/18/19		\$ 8,448.25
11/01/2019	PR2GL Pay End 10/18/19		\$ 3,553.75
11/04/2019	PBES Office Depot supplies		\$ 100.23
11/04/2019	Heartland credit card fees-USB		\$ 52.87
11/05/2019	10/21/19 Merch for Bale Mill	WOODBURY,JOHN ROBERT	\$ 157.79
11/07/2019	9/11/19 FiestaenelMolino Bale	ARDIZZONE,JESSICA JO	\$ 180.79
11/07/2019	Battery,Grease,Knife,Oil	BROWN'S AUTO PARTS	\$ 175.23
11/07/2019	Fuse,Clamp,Spring	SILVERADO ACE HARDWARE	\$ 24.49
11/07/2019	Blue Shale, 10yrd	HAROLD SMITH & SON INC	\$ 429.43
11/07/2019	Sand,10yrd,fuel sur	HAROLD SMITH & SON INC	\$ 585.70
11/07/2019	PGE,9/16/19-10/14/19	PACIFIC GAS & ELECTRIC CO	\$ 33.98
11/07/2019	PGE,09/16/19-10/14/19	PACIFIC GAS & ELECTRIC CO	\$ 42.05
11/07/2019	Phoneline9/28/19-10/27/19	AT&T	\$ 20.17
11/07/2019	Alarm9/13/19-10/12/19	AT&T	\$ 44.83
11/07/2019	10/22/19 Quarter Rolls	ARDIZZONE,JESSICA JO	\$ 14.21
11/07/2019	PGE,09/16/19-10/14/19	PACIFIC GAS & ELECTRIC CO	\$ 152.78
11/07/2019	PGE9/16/19-10/14/19	PACIFIC GAS & ELECTRIC CO	\$ 785.37
11/12/2019	Bothe MultiFam9/17/19-10/15/19	PACIFIC GAS & ELECTRIC CO	\$ 146.84
11/12/2019	SecurityCamera9/14/19-10/13/19	VERIZON WIRELESS	\$ 38.01
11/12/2019	Bothe Res 09/17/19-10/14/19	PACIFIC GAS & ELECTRIC CO	\$ 43.04
11/12/2019	Plastic Bucket	STEVES HARDWARE	\$ 43.21
11/12/2019	Rope, Sash, Twine, Cloth	STEVES HARDWARE	\$ 40.00
11/12/2019	Brush, Water	STEVES HARDWARE	\$ 29.28
11/12/2019	Maintenance Supplies	THE PAINT WORKS	\$ 16.61
11/12/2019	Brush, Spray Bottle	STEVES HARDWARE	\$ 39.54
11/12/2019	Organic Corn, Berries, Barley	KEITH GIUSTO BAKERY SUPPY LLC	\$ 786.24
11/12/2019	Napkins, Clorox, Glass Cleaner	CASH & CARRY	\$ 439.96
11/12/2019	Nuts, Bolts, Primer, Sealer	STEVES HARDWARE	\$ 37.95
11/12/2019	Waste Disposal Service 10/19	UPPER VALLEY DISPOSAL SERVICE, INC.	\$ 1,025.52
11/14/2019	PBES Office Depot supplies		\$ 58.48
11/18/2019	Internet Line 10/10-11/9/19	AT&T	\$ 330.27
11/18/2019	Pool Supplies	LESLIE'S SWIMMING POOL SUPPLIES	\$ 249.22
11/18/2019	Janitorial Supplies	AGIO GROUP INC.	\$ 1,255.00

11/18/2019	Bothe Alarm 11/1/19-2/1/20	BAY ALARM COMPANY	\$	200.97
11/26/2019	Alarm 10/13/2019-11/12/2019	AT&T	\$	139.71

Suscol Headwaters Dept - 85010-09

Date	Journal Line Description	Name		Monetary Amount
11/19/2019	11/4/19-11/14/19 Mileage	FESSENDEN,RICHARD TODD	\$	14.50

Amy's Grove - 85010-10

Date	Journal Line Description	Name		Monetary Amount
11/19/2019	10/19/19-11/1/19 Mileage	FESSENDEN,RICHARD TODD	\$	51.62
11/19/2019	9/23/19-10/4/19 Mileage	FESSENDEN,RICHARD TODD	\$	17.40
11/19/2019	11/4/19-11/14/19 Mileage	FESSENDEN,RICHARD TODD	\$	11.60
11/22/2019	Mileage from 10/7/19-10/18/19	FESSENDEN,RICHARD TODD	\$	44.66
11/26/2019	Porta Potty Rental 11/19	JOHNNY ON THE SPOT	\$	115.44

Other Projects - 85010-90

Date	Journal Line Description	Name		Monetary Amount
11/19/2019	10/19/19-11/1/19 Mileage	FESSENDEN,RICHARD TODD	\$	29.58
11/19/2019	11/4/19-11/14/19 Mileage	FESSENDEN,RICHARD TODD	\$	20.30
11/19/2019	9/23/19-10/4/19 Mileage	FESSENDEN,RICHARD TODD	\$	36.54

Napa County Regional Park and Open Space District

Projects Status Report

9-Dec-19

<u>Name of Project</u>	<u>Description</u>	<u>Status</u>
Amy's Grove	Planning and permits for public use of Amy's Grove	The archaeological survey has been completed and did not find evidence of native American activity. The botanical survey has been completed and submitted for review. Much of Amy's Grove burned in the October 2017 fires, but the damage appears to be limited. In Sept 2018 the Board approved placing a restrictive covenant over a portion of Amy's Grove, accepting the donation of an adjacent 7 acres of land, approving an option to acquire 164 acres north of Amy's Grove, and applying for a grant to help fund the purchase. Grant awards are expected to be announced in mid-2019. A legal description of the conservation area covering the meadow at Amy's Grove has been completed. PG&E is marking trees for transmission line clearance trimming in the right of way adjacent to our property. We have attempted to limit the scope of that work, but ultimately we have little say in the process. In late July 2019 we learned that we did not receive the Habitat Conservation Fund grant we had applied for to assist with the purchase of the 164 acres to the north. As soon as State Parks releases the Prop 68 per capita grant funds (it was supposed to happen in mid-September) we will move immediately to complete the purchase.
Bay/River Trail -- American Canyon to Napa	An 8+ mile recreational trail	
	Phase 2-B--Pond 10 to Soscol Ferry Road	The design for the public crossing of the SMART tracks has been completed, and SMART, NRCA and the PUC have verbally agreed to allow the railroad crossing. A biological survey for the Fagan Marsh area has been completed; based on the results, CDFW has indicated they do not want the trail alignment to follow the levee on the north side of Fagan Marsh; District staff is reviewing the feasibility of an alternative alignment. At the request of the City of American Canyon, in August 2017 City and District staff met to discuss strategies for completing the trail and those discussions are ongoing. The Board President and General Manager met with CADFW staff on June 12, 2018 to discuss CDFW concerns. Senator Dodd organized a meeting in October with the City of American Canyon, County of Napa and the District in an attempt to move the project forward, and another meeting with District staff and CADFW staff on November 28, 2018. Staff has been working with BCDC to determine whether DFW plans to impose user fees for people walking on the trail along the edge of the wetlands would be allowed under DFW's permit from BCDC. Director Christian has been volunteering considerable time to remove weeds blocking the trail both north and south of Green Island Road. Staff has also been working with the Bay Trail Project and Director Christian to ensure the draft Countywide Bicycle Master Plan includes the trail connection from Green Island Road to Suscol Ferry Road.
Berryessa Vista	Planning, stewardship and expansion of this 304 acre wilderness park.	Volunteers working with the District have completed detailed GIS mapping showing all existing roads, creek crossings, vista points and potential campsites. The District sent a letter to all property owners in that area introducing the District, explaining the deed restriction prohibiting off road vehicles, and asking for their cooperation. Since then there has been less observed damage, although the problem is not resolved. Staff was planning on installing a gate to restrict OHV access, but this has proven infeasible. In 2014 the Land Trust acquired an 80 acre inholding between District and BLM land, based on a District Board action in November 2014 agreeing to acquire the property from the Land Trust at a later date when funding is available. District and Land Trust staff in April 2016 placed a camera on the property in an attempt to identify the off-road vehicle and motorcycle users who have been causing some damage to the property. Staff has been monitoring the cameras since spring 2016 and has noted a small decrease in illegal off road vehicle use; staff will continue to monitor the cameras. Staff is working on plans to create a formal boat-in backcountry camp at Berryessa Vista accessed from the BOR Capell Cove boat launch. <u>The Bureau of Reclamation has completed environmental review and authorized the District to improve the trail leading from water's edge up into the District property and install directional signage.</u> Staff has been reviewing PG&E plans to grade and widen an access road to their high power lines that cross the property, to ensure the work does not cause future erosion nor increase vehicular trespass.

Camp Berryessa

Redevelopment of former Boy Scout Camp into a 64 bed group/environmental education camp with 8 tent cabins, 2 covered group activity centers, a canoe/kayak dock, a central amphitheater and campfire ring, and a shower and composting toilet restroom facility.

A grant for \$50,000 to help with construction was provided by the Mead Foundation, together with a \$1.7 million grant from the State Coastal Conservancy. Construction of Phase I, which includes beds for up to 64 campers was completed in June 2016. Jim Hankes, a Bureau of Reclamation maintenance employee and life-long Berryessa resident has moved his park unit trailer onto the property and become our first volunteer camp host. Tuleyome, the BOR, and Forest Trails Alliance have completed the adjacent North End Trail, running from +/- Camp Berryessa to the north end of the Lake, approximately 7 miles each way. In early October, 2017 Caltrans delivered (at no cost to the District) the disassembled and individually numbered pieces of a former Monticello Road stone arch bridge to Camp Berryessa for our eventual use somewhere. Issues with the composting toilets and water systems (the result of poor design and power failures) appear to have all been resolved. With the help of the Bureau of Reclamation, historic bridge stones have been placed around the property to restrict vehicle access and add character. We completed a fresh fee survey in early 2019, the results of which we are now analyzing to see if our rental rates need to be updated, we will be bringing those to the Board. We are looking in to solar battery backups to provide more reliable power as rural blackouts on windy days have become the new normal. BOR has informed us of a new rule restricting open flames during red flag warnings making cooking in our pedestal barbeques impossible. We have been providing notice of the new regulation to all users. As of mid September, some of our septic system valving and wires have been damaged by denning animals. The septic system is now repaired, and the valve boxes have been hardened to make it more difficult for our furry friends to get into them in the future.

(The) Cove at Mt. Veeder

Reconstruction of campground and trails

The Cove was severely burned in the October 2017 fires; since then staff has been working on cleanup. Most of the trees in The Cove are dead or will be soon and will need to be removed before the camp can be reopened. Staff hiked most of the property in early January and confirmed that fire damage is severe and extensive. In early February the County Wildlife Commission toured the Cove to inspect fire impacts and discuss ways in which they might direct funding to fire recovery efforts County-wide. Staff worked with a forester to develop a plan for salvage logging to (a) remove hazardous dead trees in the campground area and (b) repair/improve the access road into the site. The Napa Girl Scout troops have already undertaken a number of projects to help restore the Cove, including new signage and rehabbing the campfire circle. Installation can, however, only happen once salvage logging is complete. Doug McConnell (NBC's Open Road) segment on The Cove (and Suscol Headwaters), comparing the effects of the fires in each location and lessons learned, was aired on Sunday June 24, 2018. Salvage logging commenced in late May, 2018 and was completed during the week of July 23rd followed by the logger completing his clean-up and erosion control operations. Road rebuilding is complete. Heavy rains in early 2019 (more than 5 inches in one day) happily did not wreak too much havoc at the Camp or on the new driveway. A State Employment Development Department funded crew of 4 (using fire emergency job training funds) started work on April 2, 2019; they will be available through the end of the calendar year; so far they have completed chipping of much of the remaining woody debris, and are well along with cutting larger logs into rounds for eventual splitting for firewood. In July 2019 we worked with our salvage logging contractor on improvements to the gravel driveway to make it more useable to visitors in 2WD vehicles. We met with a local engineer on site on Sep 5th to begin designing facilities for a rebuilt camp. Our EDD crew has been doing preliminary work clearing debris out of future camp site areas. We removed a very large standing dead oak tree adjacent to the parking area in mid-November for safety reasons.

Lake Hennessey North Shore Trails

Would open up several miles of existing dirt access road, and construct a network of new single track trails on the north side of Lake Hennessey, and connecting to the Moore Creek Open Space Park trail system.

In November, 2009 the Napa City Council directed city staff to work with the District to finalize an agreement for the proposed Hennessey trails. The District approved a Mitigated Negative Declaration on February 14, 2011. A final lease agreement and operations plan was approved by the District Board in August 2012, and by the City Council in September 2012. Work was completed on the connector trail to Moore Creek in June 2013. Lake Hennessey North Shore Trails formally opened with a ribbon cutting on October 18, 2014. The Sam the Eagle Trail was completed in April 2015 and, in staff's opinion, turned out wonderfully. Forest Trails Alliance donated a hand carved wooden trail sign that was installed at the northern terminus of the new trail. District staff and volunteers installed the Harold Kelly bench in early June 2015 and constructed a short ADA-compliant access trail to it on July 11, 2015. The County Wildlife Conservation Commission awarded the District a +/- \$2,000 grant to fund installation of an interpretive birding trail developed in partnership with Napa Solano Audubon along the north shore of the lake, signage was installed in May 2015. A new bench along the shoreline was dedicated to former Director Harold Kelly on October 22, 2015. Napa Marble and Granite installed (well, carved) new trail signage for the Shoreline and Sam the Eagle trails in early September 2017. Old Man's Beard Trail was completed in February 2018. In June 2018 we met with the City of Napa and received approval to modify several not-yet-built trail segments and discussed an alternate parking configuration for the Conn Valley Road terminus. It appears likely the final section of new trail planned for the Lake Hennessey Unit will be funded through an Active Transportation grant and constructed by Conservation Corps North Bay under our direction. The Whiskey Ridge and Conn Peak Trails (along with the Conn Peak Spur) are now complete and open to the public, nearly three miles of new singletrack all-in. We met with our partners at REMBA, Conservation Corps North Bay, and the Sonoma Co. Trails Council on Oct 23 to refine the Catacoula Trail alignment, slated to be built this spring. The park has been closed on five or six separate occasions in October and November due to Red Flag fire weather conditions.

Moore Creek Park Development

Development of open space park on 673 acres acquired by the District adjacent to City of Napa watershed lands at Lake Hennessey to protect habitat, provide recreational trails, and overnight camping facilities.

The park opened on June 30, 2013. Many miles of trails have been constructed, fencing installed, emergency communications capacity set up, repairs made to the two houses on the property, and invasive French broom removal has been ongoing. The eastern boundary survey and fencing project was completed June 2014. The property owner to the east of Moore Creek filed suit in June 2017 claiming the District owed additional money for the boundary survey and fence separating his property from ours. After several interim victories, the judge in early April 2018 issued the final ruling in support of the District's position; the District will now seek attorney's fees from the losing party. The "Dry Foot" Trail, including three small stone arch bridges, was completed in late January; this trail parallels the Moore Creek Trail but bypasses three stream crossings. Staff hosted trail scouting and trail building volunteer events focused on the Madrone Trail in late May and early June, 2018. We have finalized leases with a tenants for the Gate House (effective Aug 1) and the Ranch House (effective September 1). There was a small fire on Chiles-Pope Valley Rd on Aug 25th, which caused the precautionary evacuation of the park. The Gate House was re-roofed in November 2018 using the Moore Creek maintenance/repair reserve fund. Staff coordinated a meeting with CalFire and a neighbor to determine what level of tree trimming is needed on the neighbor's property next to the ranch house to comply with Firewise regulations and the trimming work is now underway. Staff repaired a malfunctioning chlorinator to get the Ranch House engineered septic system back up and running. Multiple Red Flag closures have occurred as noted above.

Oat Hill Mine Trail

Various improvements to the historic Oat Hill Mine Road

The District is continuing to work with Tuleyome on a project to clean up the Twin Peaks and Corona Mines, in the hopes this may enable the District to safely open the northern Oat Hill Mine Trail for public use. Staff and volunteers in February 2013 did a comprehensive evaluation of erosion issues on the trail, and experts from the RCD joined staff for another evaluation in early April. The Bay Area Ridge Trail did some cleanup and minor improvements in late October 2013 to the staging area, and the lower 4 miles of the OHMT was dedicated as part of the Ridge Trail on November 10, 2013. The 40 acre Randy Lee Johnson property donation was completed in December 2014. Volunteers made drainage improvements on the trail in late January 2015 and work parties to install drain dips to control erosion were held in January and April of 2016. A PG&E contractor attempted to drive an ATV up the OHMT in early June, and ended up going into a gully; they promptly removed the vehicle and repaired the trail damage. The first 1.3 miles of the trail was bulldozed as a result of CalFire efforts to suppress the October 2017 wildfires. CalFire had agreed to come back to do more remediation, but subsequent fires in Southern California diverted their staff to help fight those fires. District staff and volunteers in February 2018 replaced the gate at the Calistoga trailhead that had been damaged by CalFire's fire fighting efforts. Staff has been tracking and participating in the City of Calistoga's trail and parkway redesign project at the Vine / Silverado/ OHM Trail intersection. The lower 1/4 mile of the trail was repaired in early January 2019 by staff and volunteers, with an improved inboard drain, culvert and waterbars, to correct problems created by CalFire's 2017 bulldozing. Deer season trail closure signs were put up in early August. Staff investigated reports of an illegal campsite near the Oat Hill Mine Trail and is investigating reports that people in 4WD vehicles have been clearing vegetation and other obstructions along the trail between Calistoga and the Palisades Trail. The campsite was determined to be located on adjacent private property (the owners have been contacted) and the 4WD enthusiasts own property further up the trail so have the right to drive on the trail. As with Moore Creek Park, the trail has been closed repeatedly in October and November due to hazardous fire weather.

Putah Creek Properties

Acquire 480 acres next to Berryessa Estates from BLM at no fee through their Recreation and Public Purpose Act procedure. Manage Spanish Valley, Crystal Flats and Stone Corral (2,500 acres) open space preserves

The District in 2009 applied to BLM for a no-fee transfer of this property to the District for the no-fee transfer of this property; while this transfer has received conceptual approval by BLM staff, the formal approval has been delayed because of property title issues between BLM and BOR. The District has completed the donation to the District of a small, 0.2 acre property that provides critical access to the northeast corner of the property. In 2015 Reclamation said they have done their work to clear up the title issue and it is now up to BLM to finish the transfer. BLM thought they would complete their work by the end of 2015, but this did not happen, and a new date for completion has not been set. BLM's timeline has been extended because BLM has determined that not only these but other federal lands in the same general area also need to have their revocation process completed, and they wish to resolve all at the same time. At a meeting on April 14, 2016, the new Superintendent for the Ukiah District of BLM committed to completing the transfer. Because of staffing changes at BLM, as of June 2019 no progress had been made. Per CalFire, the planned prescribed burn for Spanish Valley has been cancelled due to deteriorating weather conditions; we'll try again in 2020. We are in receipt of a conservation easement for Spanish Valley, drafted by the Land Trust, and are working with them to make edits and finalize the document for Board review. Interpretive staff held a well attended public hike at Spanish Valley in early November focusing on native plants and the areas interesting geology.

Skyline Park	Permanent protection of Skyline Park and support for Skyline operations	<p>Three past legislative efforts to authorize sale to the County failed due to unrelated disagreements between the state legislature and administration. Separately, the County in September 2009 approved a new park overlay zone and an updated Master Plan for Skyline Park. A fourth legislative effort by Assembly member Evans in 2010, sponsored by Napa County and supported by the District, was approved by the legislature and signed by the Governor. The County and State General Services were unable to agree on the fair market value of the property, negotiations stalled, and the legislative authorization expired. A Draft EIR was released in late September 2013 for the proposed expansion of the adjacent Syar Quarry. The District Board approved comments on the DEIR at it's October 2013 meeting. The Final EIR was released in November of 2014; the Planning Commission certified the EIR on October 21, 2015. On October 22, 2015, the State applied to the county to rezone Skyline Park by removing the Skyline Wilderness park Combining District overlay, which would make it easier for the State to sell for development and at a higher price. The Planning Commission certification for the quarry expansion was appealed to the Board of Supervisors by two organizations. The District in February 2016 submitted two letters to the Board of Supervisors, one requesting the setback between the quarry and the park be protected through a permanent conservation easement, and the other expressing support for the changes to the quarry project that were recommended by the County Planning Department, with additional protection for Pasini Ridge. The Board of Supervisors rejected the appeals and approved the quarry expansion in July 2016. Legislation introduced by Senator Wolk in January 2016 stalled when the State announced it was opposed to any sale of Skyline Park to the District until completion of a state planning process for future health and welfare services. Senator Dodd in December 2018 introduced SB 20, which would again authorize the State to sell Skyline Park to the District and/or county for the sole purpose of it continuing to be a public park. In January 2019 the District sponsored the filming of a short feature for Doug McConnell's Open Road TV series to help build support for the purchase of Skyline. The District is working with SPCA to utilize a TBID grant obtained by the District to upgrade their web site including an on-line reservation system, improve their park map and brochure, and install an automatic pay machine on the River to Ridge Trail. As of early August 2019, a new Skyline map has been completed, the new web site is up and running, the on-line reservation system is operational, and the automatic pay station should be installed any day now. The Governor has signed legislation authorizing the sale of the park to the District or the County, but separately the State has also released plans to potentially lease 20 acres of Skyline Park for the development of housing, complicating matters. <u>Staff has been working with bicycle advocates and Skyline Park Citizens Association to plan and develop a bicycle skills course on a 1/4 acre portion of Skyline Park.</u></p>
Smittle Creek	Planning and permits to open this 411 acre holding for public use	<p>The District completed purchase of this property in December 2015. The next step is to conduct resource surveys, complete CEQA, and obtain permits. A botanist was retained in early 2016 to do a reconnaissance level survey of plant resources as the first step in planning for the property; his report was received in January 2017; the report describes the property as one of the best locations in the County for native grasses. US Geological Survey has requested permission to place a seismic monitoring station on the property; staff has worked with them to identify an appropriate location. In July 2016 the placement request was submitted to the Wildlife Conservation Board (WCB) for concurrence, which as the provider of the grant to acquire the property has the right to review such changes. WCB approved the request in August. An access agreement with USGS is before the District Board for approval at the September 2016 meeting. A group of 20+ people from Tuleyome were given a hiking tour of the property in December 2016, as a way to build interest in the property and build a pool of volunteers to help with restoration and improvement of the property. On March 4 2017, Tuleyome volunteers brushed the Iron Mountain trail (in the Cedar Roughts Wilderness, but accessed via Smittle Creek.) The State Fish and Wildlife Game Warden for this area has been most helpful in patrolling the property looking for illegal poaching. A well-attended volunteer clean up project was held on October 28th, more than filling a 30 yard dumpster with debris. In late May, field staff met with the US Geological Service to assist with the placement of a remote seismographic station on the property. Our volunteer caretaker for this property has made repairs to the dirt roads and the perimeter fencing.</p>
State Parks	Operate Bothe-Napa Valley State Park, Bale Grist Mill State Historic Park and RLS State	<p>The District, with assistance from the Napa Valley State Parks Association, took over management of the parks on April 1, 2012. Since then the District has obtained permits and done improvements to the pool, installed 7 yurts, instituted recycling in the campground and day use areas, pumped all septic system tanks annually, repaired the historic Wright House for use as a rental property, restored 5 cabins, constructed a new shower/toilet facility, and made a large dent in the backlog of deferred maintenance. District efforts to pass legislation allowing the sale of grain from the Bale Mill were unsuccessful. The District has de facto also taken on responsibility for Robert Louis Stevenson State Park, funding repairs to the Silverado House, working with State Parks to get a caretaker into that house to prevent vandalism. In 2014 the District started the process of extending the District's 5 year Operating Agreement and including RLS in the agreement; approval of that new agreement is still pending. The existing OA expired on March 31, 2017; the District is now operating the parks on a month-to-month basis until State Parks can complete the new agreement. The draft OA is now undergoing final review in Sacramento. The District is working with the Vine Trail on the proposed alignment of the Vine Trail through Bothe. More detail on current activities are contained in a separate Parks Report for Bothe and Bale. A storage area at the vacant Silverado House in RLS was broken into in May 2018; State Parks has agreed to let the District repair the house and place a camp host/caretaker on site to prevent further vandalism. The well and water tank was repaired in late 2018, and a District employee is now living on site and serving as the caretaker. A tree fell on the Silverado House in the late Feb 2019 storms; this was cleaned up last week, but the roof which was already in poor shape is now leaking. We have been attempting, but so far with no success, to get State Parks approval to repair the roof. District and State Parks staff are very close to having a new Operating Agreement ready for Board consideration.</p>

Suscol Headwaters Preserve

Improvements to Suscol Headwaters Preserve

Having completed purchase of the Preserve in November, 2017 the District now needs to make improvements required by funders, acquire a Napa County Use Permit, and make improvements necessary to open and operate the eventual park. Improvements needed to satisfy funders include the construction of a California red legged frog (CRLF) breeding pond and various habitat improvements focused on, but not exclusively in, the pond area. Improvements necessary to open and operate the eventual park include in the planning and construction of a trail network, design and installation of signage, and the potential future construction of a parking lot and trailhead improvements off-property to the south, on or near Highway 12 in Jameson Canyon . On July 1st 2015 the board of the Napa Sanitation District approved an easement option agreement which may allow us to construct a trail and trailhead parking lot on their Kelly Road sprayfield property. Alternate off-site options are also being pursued. A portion of the property, mostly in Phase II, burned in the October 2017 firestorm; some trees were killed, and a perimeter grazing fence was destroyed, but otherwise damage was not catastrophic. We have installed **No Trespassing** signs adjacent to ranch roads descending off of Suscol Knob to further limit access to the lower portions of the preserve, where property lines are not necessarily well marked or fenced. As of November, Caltrans is once again working on plans and specs for the red legged frog pond. We plan to file a use permit to open the preserve to the public as soon as the biological survey update that is scheduled for spring/summer 2019 is complete. As of early April 2019 we have begun actively assembling a trail development plan and working on final CARLF pond plans and specifications with Caltrans. We have hired Kevin Smallman, to help with trail corridor planning and spent May 10 and 11 hiking and flagging the property. In late June we met on site with Caltrans and USFWS biologists and geologists to refine preliminary pond plans. Negotiations with the City of American Canyon and an adjacent property owner regarding the potential to relocate the access easement to our property from Highway 12 did not work out because of a change of mind by the property owner. Staff has meanwhile begun preparation of the Use Permit application to the County to permit opening Suscol Headwaters to the public from the Skyline Park side. We are hoping to have it before the Board for your initial action in January.

Vine Trail

A Class I bicycle/pedestrian path extending from Calistoga to the Vallejo Ferry Terminal sponsored by the Vine Trail Coalition, of which the District is a participating member.

The District has entered into an MOU with the Vine Trail Coalition to provide assistance as requested by the Coalition in receiving funds, preparing plans and environmental documents, constructing and operating the trail. The District, the Bay Area Ridge Trail, the San Francisco Bay Trail and the Vine Trail Coalition have prepared a joint Case Statement for the combined trail network for fundraising purposes. The District on February 5, 2010 submitted an appropriations request for FY 2011 to Senator Feinstein, and a similar request to Congressman Thompson on February 26, 2010 on behalf of the Vine Trail Coalition. The District in April 2013 approved and sent a letter of support for the City of Calistoga's request for a grant from the Coastal Conservancy to plan the trail through Calistoga. The Board President in early June 2014 sent a letter of support for a Vine Trail federal "Tiger" grant to help construct the section of trail between Yountville and Napa. The District continues to coordinate with the Vine Trail on plans to route the Vine Trail through Bothe-Napa Valley State Park. A joint Vine Trail/Ridge Trail dedication event was held at Bothe on July 27, 2014. In March 2015 the Vine Trail initiated discussions with district staff about the possibility of the District providing maintenance for the entire Vine Trail, but in the end the cities and the county decided that each entity will maintain the section within their jurisdiction, rather than paying into a common fund for common maintenance. District staff joined with Vine Trail and State Parks staff in October 2016 to discuss the Vine Trail route through Bothe-Napa Valley State Park; the solution that State Parks is willing to accept will add an estimated \$600,000 to the cost of the Vine Trail. On behalf of the District, the GM in January 2017 wrote a letter of support for their application for funding from NVTA. Caltrans is proposing to replace the aging bridge over Mill Creek; since the construction as proposed could have significant adverse effects for both the Vine Trail and the Bale Mill, District and Vine Trail staff meet with Caltrans and NVTA to discuss ways to mitigate the impacts. In Sept 2018 the Vine Trail Coalition requested the District accept an easement to facilitate the trail connection between Kennedy Park and Napa Pipe. Staff met with the Vine Trail and Syar on March 6, 2019 to work out details related to the easement. A revised version of the easement, and an associated agreement allocating responsibilities is still being negotiated. District staff is continuing to support Vine Trail plans for developing the Vine Trail through Bothe-Napa Valley State Park.

Completed Projects

Amy's Grove	Donation of 50 acres along Dry Creek and Wing Creek	The donation of approximately 50 acres of open space from the Chamberlain family to the District closed in December 2015.
Bay Area Ridge Trail Realignment	Amendment to the proposed alignment of the Bay Area Ridge Trail extend north to the Oat Hill Mine Trail	In December of 2012 the Bay Area Ridge Trail Council approved the proposed realignment of the Ridge Trail through Napa County as requested by the District.
Bay Area Ridge Trail Napa-Solano Ridge Trail Loop	Assignment of Tuteur Ridge Trail easement from the Bay Area Ridge Trail to the District	The Bay Area Ridge Trail Council obtained a donated easement from the Tuteur family and constructed a section of Bay Area Ridge Trail adjacent to Skyline Park. In March 2018 the Ridge Trail Council transferred the easement to the District, and with the support of the Tuteur family revised the easement to facilitate an extension of the trail south onto the District's Suscol Headwaters Preserve.
Bay/River Trail -- American Canyon to Napa Phase I	Phase One--Eucalyptus Drive to Green Island Road	Constructed approximately 5 miles of Class I bicycle and pedestrian path in the vicinity of American Canyon along the Napa River was completed in April 2012, in partnership with the City of American Canyon, Department of Fish and Game and Napa Vallejo Waste Management Authority. A formal opening ceremony was held June 2, 2012.
	Phase Two-A Pond 10	DFW surfaced the existing levee with gravel and opened the gate to the public in spring 2015.
	Phase Three--Soscol Ferry Road to Napa Pipe	Completed construction in spring of 2015 of 0.7 miles between Soscol Ferry Road and the Napa Pipe property in the Napa Valley Corporate Park. The contractor will need to return in the summer of 2015 to reapply stabilizer in those spots where it didn't set up due to cold and wet weather.
Berryessa Peak Trail	Obtain right of way and construct trail to provide public access to extensive federal lands on Blue Ridge and to Berryessa Peak	Obtained donated trail easement from the Ahmann family to close gaps between existing public lands on Blue Ridge. A Negative Declaration and Use Permit hearing was approved December 16, 2009 by the County Planning Commission. An Operations and Management Plan has been approved by the property owner and the District. BLM's biologist inspected the alignment on September 17, 2011. There have been volunteer trail building work parties have been held numerous times between 2011 and the present, and the trail is now done except for signage and a fence crossing. District staff met with Fish and Game on June 15, 2012 to discuss signage at the trailhead on DFG property, and in November 2012 submitted signage language for DFG review. Staff contacted DFG (now DFW) in February of 2013, again in early April, and again in late summer to determine the status of their review. In January 2014 DFW staff responded with an alternative entry sign design, and accepted our fence stile design. Volunteers installed the fence stile in March 2014. DFW installed the trail sign in late June 2015, though the sign copy is missing some information required by the trail easement that the trail uses after leaving DFW property. See attached picture. Staff has prepared two new signs to be placed at the termini of the private land trail easement that clearly state the rules for using the easement; these were installed by volunteers in late December 2015.
Berryessa Vista Acquisition	Purchase of 224 acres from the Land Trust of Napa County for use as a public park completed in early 2008 using State Prop 12 funds.	
Cedar Roughs/Smittle Creek	Acquisition of 443 acres providing public access to Cedar Roughs from Smittle Creek Day Use Area	Purchase of the property closed in December 2015.
Connolly Ranch	Construction of patio, restrooms and cooking facilities completed in 2008 using State Prop 12 funds.	
The Cove at Mt Veeder	Acquisition of a 160 former Girl Scout Camp	The acquisition of The Cove was completed in December 2017.
Historic ROW Analysis	Study to determine location and status of historic road Rights-of-Way and their value as non-motorized recreational trails	Staff has completed a comprehensive review of historic rights-of-way, and is now focusing attention on those which have greatest potential.
Linda Falls Conservation Easement	Conservation easement accepted in spring 2008 from Land Trust of Napa County to provide additional protection for this 39 acre property, which is owned by the land trust	

<p>Linda Falls Conservation Easement Expansion of conservation easement to cover all of the property at Linda Falls owned by the Land Trust of Napa County</p>	<p>The District previously obtained a conservation easement on one of several parcels owned by the Land Trust of Napa County. The land trust desired to expand this conservation easement to include all of the land trust's holdings at Linda Falls. The purpose is to provide an additional layer of protection for the property. This is a continuation of a long-term project for the district and land trust to hold easements over each other's properties to protect against unforeseen circumstances that could threaten the conservation values of the properties. The District Board approved acceptance of the easement at its October 2016 meeting, and the easement was finalized and recorded in December 2016.</p>
<p>Master Plan Development The Master Plan for 2008-2013 was approved in January 2009</p>	
<p>Master Plan Update First scheduled update to the Master Plan adopted in January 2009</p>	<p>Board adhoc committee appointed. Methodology for doing update has been agreed upon. Project was delayed due to competing demands on staff time (primarily the effort to keep Napa's state parks from closing. A draft update has been prepared by staff working with the Board ad hoc committee for the Master Plan update, and released by the Board at the April 9, 2012 meeting for public comment. The plan update was adopted by the Board at its June 2012 meeting.</p>
<p>Milliken Reservoir Trails and Picnic Area Feasibility Study Would construct approximately 3 miles of Bay Area Ridge Trail plus additional feeder and loop trails, along with a staging and picnic area</p>	<p>The feasibility study has been completed, and accepted by the Board of Directors. The Napa City Council in November, 2009 approved city staff recommendation to hold off on the Milliken Reservoir trails project until the Hennessey trail project is up and running.</p>
<p>Moore Creek Open Space Park Acquisition of 673 acres in the Moore Creek Watershed completed in December 2008.</p>	
<p>Napa River Ecological Reserve Improvements Parking area paved, and rock barrier installed to control vehicular access in 2007. Trash enclosure constructed and entry signs restored by volunteers in 2008. Deteriorated kiosk removed in 2008. The District in July 2008 assumed the County's role in managing the preserve under the joint management agreement with DFG. A new maintenance contract with the non-profit organization Options 3 was started in January 2009. The old deteriorated information kiosk, which had become a serious eyesore, was removed in November 2008.</p>	
<p>Napa River Ecological Reserve Restoration This multi-year project resulted in the removal of the bulk of the invasive teasel that had taken over the 5 acre meadow at the entrance to the Reserve, and the construction of a short native plant interpretive trail. Work was done by volunteers, students, and paid contractors. In doing this work, several thousand students received a day of environmental education about native and invasive plants and riparian ecology.</p>	
<p>Napa River Flood Control Easement Conservation easement accepted by District in 2007 to facilitate Flood District project and grant funding</p>	
<p>Newell Preserve Improvements Provide on-site water supply for group campground for cattle</p>	<p>As part of the arrangement with the land trust on the District's purchase of Berryessa Vista, the land trust was willing to use some of the proceeds from the transaction to fund a well pump and distribution system at the Preserve. However, the first well drilled by the City of American Canyon came up dry. The City has dropped plans for drilling any more test wells.</p>
<p>Oat Hill Mine Trail The Oat Hill Mine Trail was formally opened in May Of 2008, after a major volunteer work party doing signage installation, brush removal and erosion control.</p>	
<p>Oat Hill Mine Trail Transfer of 40 acre parcel from BLM</p>	<p>The District in 2008 applied to BLM for a non-fee transfer to the District of a 40 acre parcel at Maple Springs on the Oat Hill Mine Trail; this application is pending. Staff met with BLM in February 2011 to discuss how to speed up this transfer; another meeting with the same topic was held August 5, 2011. The District is still waiting on BLM to process the application. BLM in April 2016 indicated they did not want to transfer this parcel, so the District's application will be dropped.</p>
<p>River to Ridge Trail Enhancements Installation of animal silhouettes along the entryway fence illustrating the types of birds and mammals that can be found in the area completed by Eagle Scout candidate in 2008. In November 2008 five Valley Oak trees were planted at the Highway 221 entrance to the trail with the assistance of a volunteer from CNPS.</p>	
<p>River to Ridge Trail Lot line adjustment to legalize River to Ridge Trail as constructed (it currently encroaches on</p>	<p>Deeds accomplishing the adjustment in property boundaries between Syar and the State have been recorded.</p>
<p>River to Ridge Trail Entrance Enhancements A new information kiosk was installed at the entrance in December 2008 as part of a Boy Scout project. Several Live Oak seedlings were donated by CNPS and have been planted at the entrance to improve its appearance.</p>	

River to Ridge Trail

Correct drainage problems to trail can be used year-round.

Two volunteer work weekends in March and April and two more in May of 2010 were organized by the District to clear brush, improve drainage, and surface about 300 feet of the trail with quarry fines to control problems with mud. Volunteers completed additional work in August 2011.

Skyline Park Road and Trail Improvements

Erosion control work on Lake Marie Road, and paving of campground loop road, completed in 2007 using State Prop 12 funds.

Skyline Park Concessionaire Agreement Renewal

District staff negotiated renewal of concessionaire agreement on behalf of the County. The renewal involved changes to the fee schedule and amendments to and approval of sub agreements with three non-profit partner organizations.

Skyline Park Trail Improvements

Major volunteer event to reroute and repair trails

Staff worked with SPCA and V-O-CAL to sponsor a weekend work party on October 15-17, 2010. Approximately 110 volunteers worked to reroute and repair trails experiencing serious erosion problems. SPCA is donating \$1,000 toward expenses.

Skyline Park Facility Improvements

Partner-sponsored improvement include a second greenhouse and a covered equestrian arena.

The proposals for a second greenhouse and a covered arena were approved by the Department of General Services and by the County Board of Supervisors. The sponsors of these projects are now raising funds for implementation.

South Napa Wetlands Habitat Area

Transfer to the District those wetlands owned by the Napa County flood control district between the Napa River, Highway 29 and Newport Drive for use as habitat and nature-based recreation.

Transfer was approved in concept by the flood control district, and Park District staff prepared the first draft of a transfer agreement. Subsequently, attorney's for the flood district concluded it would be better from their perspective for the flood district to retain ownership of the property, due to their ongoing maintenance obligations.

Suscol Headwaters

Acquisition of 709 acres of the former Kirkland Ranch

The acquisition was completed in November 2017.

Trinchero Open Space Acquisition

Donation of 3,400 acres of open space to the District by Bob and Evalyn Trinchero

The donation was completed on December 29, 2010. A related granting of an access easement to the Lake Berryessa Resort Improvement District was completed in mid-January 2011.

Wild Lake Ranch

Assist land trust with planning and possible joint management.

The District participated in the development of a strategic plan for the property, together with other public lands in the area, that was led by the Land Trust of Napa County. The land trust has decided, at least for the near term, to manage the Wildlake-Duff property itself.

Deferred Projects

<p>District Non-profit Foundation</p> <p style="padding-left: 20px;">Organize a non-profit foundation to raise funds for District projects</p>	<p>The District Board has approved the goals, objectives and basic structure for a non-profit foundation to assist the District with fundraising. Plans have been postponed while the District first focuses on increasing fundraising and outreach capacity without the challenges of establishing and supporting another legal entity, and to ensure what the District does is coordinated with fundraising efforts of other organizations.</p>
<p>Montesol West</p> <p style="padding-left: 20px;">Acquisition of 1,254 acres west of Highway 29 north of Robert Louis Stevenson State Park</p>	<p>The District had the opportunity to purchase 1,254 acres west of Highway 29 adjacent to Robert Louis Stevenson State Park. The area's conservation values have already been protected through an easement negotiated by the Trust for Public Land and now held by the Land Trust of Napa County. Purchase of fee title would permit the area to be used for public recreation. The District prepared and obtained a Habitat Conservation Program grant that, together with a Moore Foundation grant obtained by the Trust for Public Land, would fully fund the purchase. A public presentation to the Middletown Area Town Hall was made on August 10, 2017, and to the Middletown Area Merchants Association on August 15 and September 14, 2017. Unfortunately, the option expired at the end of February without TPL exercising it, because we were unable to provide the type of liability insurance the seller wanted to protect his interest in carbon credits that had been sold to the State for timber located on the property. Staff has begun discussions with other conservation partners about a strategy for changing the ARB carbon project rules so they don't prevent public ownership and access.</p>
<p>Rector Ridge/Stags Leap Ridge Trail</p> <p style="padding-left: 20px;">Construction of staging area and 6+ miles of Ridge Trail climbing east from Silverado Trail near Rector Creek.</p>	<p>CEQA on this project was completed several years ago, though it would need to be updated given the passage of time. The project concept was approved by the District Board, and was positively viewed by the Veterans Home administration. However, there were subsequently a series of changes and controversies within the Department of Veterans Affairs, which undid the progress we had made. The area in question also involves the Department of Fish and Wildlife, since they have an easement to allow hunters to use the area; the Department was initially supportive of the District</p>
<p>Vallejo Lakes</p> <p style="padding-left: 20px;">Possible purchase of 1100 acres of surplus Vallejo Water District lands, of which 200 acres are located in Napa County, and Lake Curry which is entirely in Napa County</p>	<p>Discussions between the District, the Land Trust of Napa County, the County of Solano and the Solano Land Trust indicate a common desire to work together to purchase this property adjacent to Skyline Park. The City Council of the City of Vallejo has officially authorized staff to pursue surplussing of the property. The City of Vallejo has hired an appraiser to prepare an estimate of the property's fair market value, but this has not yet been released. The District GM, together with the County of Solano EO, in February 2012 each sent letters to the City of Vallejo formally expressing interest in the property and requesting notification per state law of any planned surplussing of the property. Sale of the property by the City has been delayed because of complications related to questions about how best to supply water to residents in Green Valley. The Trust for Public Land has expressed interest in assisting with the purchase of this area. Staff from the District and its partners met with the Vallejo City Manager in April 2014; the surplussing process has become more complicated and the City does not anticipate any action in the near future, but meanwhile the City Manager appears open to working with us to figure out a mutually beneficial outcome. Staff had a very interesting meeting with City of Vallejo water division staff and a tour of Lake Curry in late May. The Lake Curry property can only be described as a jewel, and the City of Vallejo would clearly like to divest it. District staff is presently exploring a broad array of options. The Solano County Board of Supervisors has meet in closed session to discuss the Lake Curry property. A meeting with Solano County representatives took place January 27, 2017. Solano County is investigating the feasibility of acquiring the lakes and managing their water supplies; as part of this investigation they are also looking at the feasibility of partnering with the District to manage public recreational access. Further progress on this project depends on the City of Vallejo and Solano County; the District cannot do more until they decide what direction to head.</p>

Bothe-Napa Valley State Park/Bale Mill Report

November 2019

- Park occupancy is decreasing with slight increase for the Thanksgiving weekend.
- The 3rd Saturday hike this month was held on the 16th at Spanish Valley with a theme of Oak Woodlands. This was a new hike to a location not generally open to the public. It was well received and 12 adults plus staff were in attendance. Naturalists have met and developed preliminary hike offerings for 2020 with exciting new themes and locations.
- Enviro-Sports Productions, held their annual Wine Country Marathon, ½ marathon and 10 K trail run on the Bothe Trail System on Oct 9th. Runners were treated to great weather and a new culvert crossing on Ritchey Creek. Staff prepared trails and facilitated park operations related to event.
- One naturalist led Field Trip was held at Bothe in November with another cancelled due to power outage. In total, 72 students participated in the Naturalist programs at Bothe in November.
- Two Mill Field Trips were held in November with three others cancelled due to power outage or weather. In total, 45 participants attended programs at the mill in November. One private tour given for senior citizen group.
- Tyler hosted the Forest Practices Volunteer group on Veterans Day weekend. Volunteers assisted with cutting up and removal of the large Interior Live Oak fell in the native garden. They also assisted with chipping and cutting of other down trees around campgrounds and roads.
- Bothe offered two free day use days in November. The first was for active military and Veterans for Veterans Day. The second was “Green Friday,” the day after thanksgiving. The Green Friday offering was one of many throughout Napa County in support of the Parks RX initiative. 63 vehicles received free entry on November 29th.
- PEF’s Status.
 - **Waterwheel Replacement:** Staff has begun cutting and shaping replacement arms with the start of install scheduled for next week. The rest of the lumber has been milled and ships to Kentucky this week. Coordinating with SP historian on project schedule.
 - **Silverado Roof:** No Change. Tarp and minor shingle replacements have been made to damaged areas.
- Staff used another PSPS to work in the Native Garden by trimming out dead, removing damaged manzanitas from fallen oak and raking and removing leaves and down branches.
- Staff preparing and promoting for Pioneer Christmas Event, and preparing for Calistoga Holiday Village event.