



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

Karen Bower Turjanis
Director, Ward One

Tony Norris
Director, Ward Two

Brent Randol
Director, Ward Three

Nancy Lewis-Heliotis
Director, Ward Four

Barry Christian
Director, Ward Five

AGENDA

BOARD OF DIRECTORS REGULAR MEETING

Monday, February 14, 2022 at 2:00 P.M.
Via Zoom Conference Call

Please Note: due to a resurgence of the COVID-19 pandemic resulting from the omicron variant, this meeting will be held solely via Zoom teleconference with no in-person option.

Instructions for Joining Zoom Meeting

Join Zoom Meeting

<https://us06web.zoom.us/j/81360683030?pwd=SzMxdXo2ZTNCL1ZUVXVyd05ReWNzUT09>

Meeting ID: 813 6068 3030

Passcode: 974157

Dial by your location

+1 408 638 0968 US (San Jose)

+1 669 900 6833 US (San Jose)

Meeting ID: 813 6068 3030

Passcode: 974157

Find your local number: <https://us06web.zoom.us/j/81360683030?pwd=SzMxdXo2ZTNCL1ZUVXVyd05ReWNzUT09>

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.

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 707.299.1377.

Prior to action on any item, the Board President will ask for comments from any member of the audience. 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 re-approval of Resolution 22-01, authorizing a remote teleconference meeting.
- b. Consideration and potential approval of minutes for Board of Directors meeting of January 10, 2022.
- c. Draft Map Hearing on adjustment of Board of Directors ward boundaries using 2020 US Census data (Presented by General Manager Chris Cahill and Napa County Registrar of Voters John Tuteur).
- d. Acceptance of final independent audit for FY 20-21 prepared by Brown Armstrong, Certified Public Accountants (presented by Assistant General Manager Kyra Purvis and District Auditor Tracy Schulze).
- e. FY 2021-22 midyear budget review.

- f. Receipt of report on expenditures, encumbrances, donations, and grants approved by District staff for January 2022.
- g. Review of the District Projects Status Report.
- h. Receipt of monthly report for Bothe-Napa Valley State Park, Bale Grist Mill State Historic Park, and Robert Louis Stevenson State Park.

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



STAFF REPORT

By: Chris Cahill
Date: February 14, 2022
Item: **4.a**
Subject: Consideration and potential re-approval of Resolution 22-01, authorizing a remote teleconference meeting.

RECOMMENDATION

Re-approve Resolution 22-01, authorizing a remote teleconference meeting.

ENVIRONMENTAL DETERMINATION

Not a project. This item does not constitute a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND

With the recent exponential spread of the highly contagious omicron variant, it has become clear that many of the in-person social gatherings reintroduced in 2021 as a result of widespread vaccinations are no longer advisable. According to the federal Centers for Disease Control, with the advent of omicron even fully vaccinated and boosted individuals can contract the virus and spread it to others.

After reviewing the most up to date guidance from public health authorities, on January 3, 2022 District staff and the Board president made the decision to return to Zoom-only Board meetings until the viral surge has passed and in-person meeting are once again safe.

Consistent with the Governor's declared state of emergency and with AB 361, in order for our district to return to Zoom-only meetings the Board needs to approve a resolution making certain findings regarding the risks of the pandemic and continuing compliance with the Brown Act. The attached resolution includes the required findings and according to District Counsel will need to be re-adopted at the beginning of every Board meeting for as long as we remain Zoom-only.

RESOLUTION N^o. 22-01

NAPA COUNTY REGIONAL PARK AND OPEN SPACE DISTRICT

A RESOLUTION OF THE BOARD OF DIRECTORS MAKING FINDINGS IN
ACCORDANCE WITH AB 361 AND GOVERNMENT CODE SECTION 54953, AUTHORIZING
REMOTE TELECONFERENCE MEETINGS

WHEREAS, meetings of the Board of Directors (“Board”) of the Napa County Regional Park and Open Space District (“District”) are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 et seq.), so that any member of the public may attend, participate, and watch the Board conduct its business; and

WHEREAS, Governor Newsom signed Assembly Bill (“AB”) 361, amending the Brown Act, including Government Code section 54953, subd. (e), that makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953, subd. (b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition of AB 361 is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, on March 4, 2020, Governor Newsom proclaimed such a state of emergency in response to the COVID-19 pandemic, said state of emergency remaining in effect as of the date of this action; and,

WHEREAS, the United States Centers for Disease Control and Prevention caution that the Omicron variant of COVID-19, currently the dominant strain of COVID-19 in the Bay Area, is substantially more transmissible than prior variants of the virus and that even fully vaccinated and boosted individuals can contract the virus and spread it to others; and,

WHEREAS, on September 27, 2021, the Napa County Public Health Officer recommended measures to promote social distancing, including that all boards and commissions meeting in Napa County may continue meeting remotely, in whole or in part, in order to help minimize the spread and transmission of COVID-19; and

WHEREAS, Board and staff are committed to promoting both public access and participation in public meetings and to protecting the health, welfare, and safety of participants; and

WHEREAS, Board does hereby find that it has considered the circumstances of the state of emergency due to COVID-19 and that state or local officials continue to recommend measures to promote social distancing and, therefore, it intends that all public meetings subject to the Ralph

M. Brown Act continue via teleconference and to invoke the provisions of AB 361 related to teleconferencing as provided in Government Code section 54953, subd. (e); and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Napa County Regional Park and Open Space District does find as follows:

1. Those recitals set forth above are true and correct and are incorporated into this Resolution by reference.
2. The Board finds that in consideration of the recitals set forth above, the continued state of emergency, and recommended measures by state or local officials to promote social distancing, that meeting in person would present imminent risks to the health or safety of attendees and that all District public meetings subject to the Ralph M. Brown Act may continue to meet via teleconference.
3. District staff is hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including conducting open and public meetings in accordance with Government Code section 54953, subd. (e), and other applicable provisions of the Brown Act.
4. District General Manager is hereby authorized and directed to continue to monitor the health and safety conditions related to COVID-19, the status of the Governor's state of emergency, the state regulations related to social distancing, and the local orders related to health and safety, and to present to the Board for consideration at each regularly scheduled meeting a recommendation for remote, hybrid, or in-person meetings so long as the state of emergency continues to directly impact the ability of the Board to meet safely in person, and/or so long as state or local officials continue to recommend measures to promote social distancing, pursuant to Government Code section 54953, subd. (e)(3).


THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Board of Directors of the Napa County Regional Park and Open Space District at a regular meeting of said Board on the 10th day of January, 2022 by the following vote:


AYES: 5 DIRECTORS Christian, Randol, Bower-Turjanis, Norris, Heliotas

NOES: 0 DIRECTORS _N/A_

ABSTAIN: 0 DIRECTORS _N/A_

ABSENT: 0 DIRECTORS _N/A_

Date: 01/10/2022 Signed: 
Tony Norris, President

APPROVED BY THE NAPA COUNTY
REGIONAL PARK AND OPEN SPACE
DISTRICT BOARD OF DIRECTORS
Date: 01/10/2022
Processed by: 
District Secretary



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

Karen Bower Turjanis
Director, Ward One

Tony Norris
Director, Ward Two

Brent Randol
Director, Ward Three

Nancy Lewis-Heliotes
Director, Ward Four

Barry Christian
Director, Ward Five

MINUTES

BOARD OF DIRECTORS REGULAR MEETING

Monday, January 10, 2022 at 2:00 P.M.
Via Zoom Conference Call

1. Call to Order and Roll Call

Directors Present: Karen Bower-Turjanis , Tony Norris, Brent Randol, Nancy Heliotes (Joined during Agenda Item 4a), Barry Christian
Staff Present: Chris Cahill, Kyra Purvis, Ryan Ayers

2. Public Comment

None.

3. Set Matters

None.

4. Administrative Items

- a. Consideration and potential approval of Resolution 22-01, authorizing remote teleconference meetings.

Directors voted to approve Resolution 22-01 authorizing the January Regular Meeting to be held remotely via teleconference and authorizing the General Manager to determine in advance of each subsequent meeting whether the meeting will be held remotely.
BC - KBT - TN - BR - NH

- b. Consideration and potential approval of minutes for Board of Directors meeting of December 13, 2021.

Minutes for the December 13, 2021 regular meeting were approved with one minor change. Director Heliotes was excused from the December 13, 2021 Regular Meeting, and the notation in the final meeting minutes was changed to reflect her excusal appropriately under Agenda Item 4d.
BC - BR - KBT - TN - NH

A

- c. Second reading, public hearing, and potential adoption of Ordinance No. 2 of the Board of Directors of the Napa County Regional Park and Open Space District, repealing NCRPOSD Ordinance No. 1 (regarding the 2011 Board of Directors ward redistricting) in its entirety.

Chris Cahill reiterated the procedural steps involved in and purpose of adoption of Ordinance 2, repealing Ordinance 1 (regarding the establishment of ward boundaries following the 2010 decennial census). Public Hearing opened; no comments. Public Hearing closed. Reading of full title of Ordinance 2 into the record, remainder of reading waived.

**Directors voted to waive further reading of Ordinance 2.
TN - BR - KBT - NH- BC**

**Directors voted to adopt Ordinance No. 2, repealing NCRPOSD Ordinance No. 1 in its entirety.
TN - BR - KBT - NH- BC**

d. Consideration and potential approval of Agreement 22-01, with the County of Napa for services related to District's 2022 decennial redistricting, at a cost not to exceed \$13,000.

Following presentations and comments by Napa County Registrar of Voters John Tuteur, members of the public attending via Zoom videoconference, General Manager Chris Cahill, District Staff, and Counsel, Directors voted against approval of Agreement 22-01 with the County of Napa for services related to District's 2022 decennial redistricting, at a cost not to exceed \$13,000.

**BC - KBT - TN - BR - NH
N N N**

e. *If Agreement 22-01 is adopted:* An oral presentation on the standards for and process of re-drawing Board of Directors ward boundaries using 2020 census data (John Tuteur).

Agenda Item 4e was incorporated into discussion during Agenda Item 4d.

f. Consideration and potential approval of Agreement 22-02, an option agreement for purchase of an easement on Napa Sanitation District property, and Agreement 22-03, an agreement relocating an easement across neighboring vineyard land, together providing access to Suscol Headwaters Park from North Kelly Road.

Because the Agreement in Agenda Item 4d was not acted upon, the Agreements in this agenda item will now be filed as Agreements 22-01 and 22-02.

Directors voted to approve Agreement 22-01, an option agreement for purchase of an easement on Napa Sanitation District property, and Agreement 22-02, an agreement relocating an easement across neighboring vineyard land, together providing access to Suscol Headwaters Park from North Kelly Road.

BC - NH - KBT - TN - BR

g. Consideration and potential approval of Agreement 22-04, the Napa Weed Management Area Memorandum of Understanding.

Because the Agreement in Agenda Item 4d was not acted upon, the Agreement in this agenda item will now be filed as Agreement 22-03.

Directors voted to approve Agreement 22-03, the Napa Weed Management Area Memorandum of Understanding.

NH - BR - KBT - TN - BC

h. Consideration and potential approval of staff recommendation for a split of \$372,660 in state COVID-19 Fiscal Relief for Special Districts funds between the State Parks and General Administration budget units.

Directors voted to approve staff recommendation for a split of \$372,660 in state COVID-19 Fiscal Relief for Special Districts funds between the State Parks and General Administration budget units.

BC - KBT - TN- BR - NH

- i. Public hearing, consideration, and potential approval of Resolution 22-02, adopting a revised fee schedule for Bothe-Napa Valley State Park and the Bale Grist Mill State Historic Park.

Public Hearing opened; no comments. Public Hearing closed. Directors voted to approve Resolution 22-02, adopting a revised fee schedule for Bothe-Napa Valley State Park and the Bale Grist Mill State Historic Park.

NH - BC - KBT - TN- BR

- j. Receipt of report on expenditures, encumbrances, donations, and grants approved by District staff for December 2021.

Report received; No action taken.

- k. Review of the District Projects Status Report.

Report received; No action taken.

- l. Receipt of monthly report for Bothe-Napa Valley State Park, Bale Grist Mill State Historic Park, and Robert Louis Stevenson State Park.

Report received; No action taken.

5. Announcements by Board and Staff

- **Chris Cahill announced that the District will be continuing the redistricting process through the February 14, 2022 and March 14, 2022 Regular Meetings.**
- **Director Christian announced that the Environmental Education Coalition of Napa is hosting the annual Earth Day event on April 24, 2022.**

6. Agenda Planning

- **Director Norris requested updates, if any, about the purchase of Skyline Wilderness Park from the State of California.**
- **Director Norris suggested a Board Resolution at some future date specifying the value of keeping mature woodlands and other natural open spaces.**
- **Director Norris suggested discussion of maintenance agreements with the Napa Valley Vine Trail Coalition.**
- **Director Norris suggested a Board Resolution on climate change as an emergency.**

7. Adjournment

SIGNED: _____
Tony Norris, Board President

ATTEST: _____
Ryan Ayers, District Secretary

KEY

Vote: KBT = Karen Bower-Turjanis; TN = Tony Norris; BR = Brent Randol; NH = Nancy Heliotas; BC = Barry Christian
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; Ab=Absent



STAFF REPORT

By: Chris Cahill
Date: February 14, 2022
Item: **4.c**
Subject: Draft Map Hearing on adjustment of Board of Directors ward boundaries using 2020 US Census data.

RECOMMENDATION

1. Open Public Hearing.
2. Staff introduction.
3. Presentation by John Tuteur.
4. Public comments.
5. Close Public Hearing.
6. Discussion by Board members and direction to staff.

ENVIRONMENTAL DETERMINATION

Not a project. This item does not constitute a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND

The United States Constitution and California law require that the District adjust Board of Directors ward boundaries after each decennial census. As a special district of the State of California we are subject to Elections Code section 22000, which (among other things) provides the following criteria for the Board to consider when completing the redistricting process:

In adjusting the boundaries of the divisions, the board may give consideration to the following factors: (1) topography, (2) geography, (3) cohesiveness, contiguity, integrity, and compactness of territory, and (4) community of interests of the division.

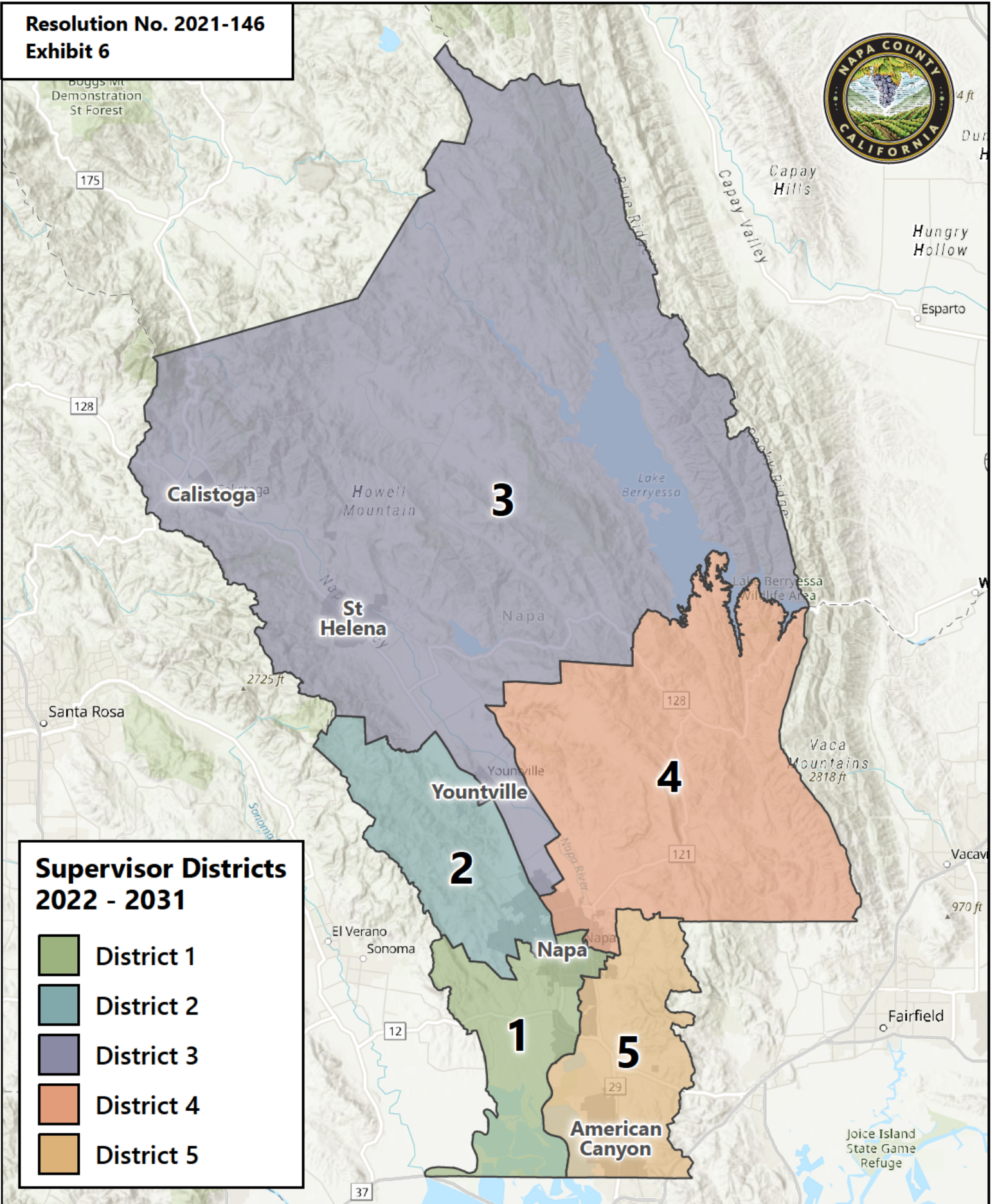
At its January regular meeting, a majority of the Board voiced a preference for using the recently re-drawn Board of Supervisors district maps to establish our wards.

Under Senate Bill 594 (Glazer) we have until April 17, 2022 to effectuate new maps. Because of required referenda timelines, that means the Board will need to adopt final maps at the March 14, 2022 regular meeting.






This month's meeting, then, is a first hearing in which Elections Official John Tuteur will present the 2021 Board of Supervisors district maps as draft District ward maps. The public will be given the

opportunity to provide feedback on those maps and to highlight any Communities of Interest they believe we should be considering.

Draft maps are available for public review at www.districtr.org/event/napa_county.



**Supervisor Districts
2022 - 2031**

-  District 1
-  District 2
-  District 3
-  District 4
-  District 5

Disclaimer: This map was prepared for informational purposes only. No liability is assumed for the accuracy of the data delineated hereon.
Revised Date: 12/3/2021

Napa County Supervisor Districts

View in Online Map: <https://gis.countyofnapa.org/BoardofSupervisorsMap>





STAFF REPORT

By: Kyra Purvis
Date: February 14, 2022
Item: **4.d**
Subject: Acceptance of final independent audit for FY 20-21 prepared by Brown Armstrong, Certified Public Accountants.

RECOMMENDATION

1. Staff introduction.
2. Presentation by Tracy Schulze.
3. Accept the final independent audit for FY 20-21.

ENVIRONMENTAL DETERMINATION

Not a project. This item does not constitute 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 20-21 has resulted in a "clean" report, meaning fiscal controls are adequate and there are no weaknesses or errors in the District financial reports.

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.

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

We have audited 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, 2021. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 30, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2021. We noted no transactions entered into by the District during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no significant accounting estimates noted in the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We noted no such misstatements during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 14, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each fiscal year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management Discussion and Analysis and the Budgetary Comparison Schedule, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Schedule of Revenues and Expenditures by Division, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
January 14, 2022

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
JUNE 30, 2021**

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FINANCIAL SECTION

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, 2021, 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.

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, 2021, 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 on page 18, and the related note on page 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

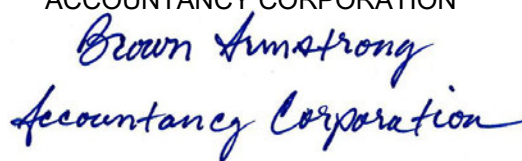
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Revenues and Expenditures by Division on pages 20-23 is presented for purposes of additional analysis and is not a required part 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 January 14, 2022, 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.

Bakersfield, California
January 14, 2022

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION


**NAPA COUNTY REGIONAL PARK AND OPEN SPACE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

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, 2021. Please read it in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District ended the fiscal year with a fund balance of \$1,738,020, an increase of \$503,605 from the prior year. Of that amount, \$15,000 is restricted by a third party donor and \$131,713 is committed for future capital replacement at Moore Creek, \$203,390 is restricted for future expenditures at Suscol Headwaters, and \$581,666 is restricted and assigned for future expenditures at the State Parks, leaving \$806,251 available for general District operations.
- The County continued its support for the District's operations and projects, granting funds from its Transient Occupancy Tax in the amount of \$1,036,280.
- Program revenues (camping fees, day use fees, and rental income) were \$545,386, which covers approximately 35% percent of District expenses for the fiscal year. 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 ninth full year of operation of Bothe-Napa Valley State Park and the Bale Grist Mill State Historic Park, with a sizable fund balance. However, revenues for the last quarter of fiscal year 2020-2021 were significantly lower due to COVID-19 health orders which closed the campground for most of the quarter.

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

	2021	2020	Increase (Decrease) %	Increase (Decrease) \$
Assets				
Current assets	\$ 1,789,119	\$ 1,287,625	38.9%	\$ 501,494
Noncurrent assets	14,797,896	14,810,642	(0.1)%	(12,746)
Total Assets	16,587,015	16,098,267	3.0%	488,748
Liabilities				
Current liabilities	51,099	53,210	(4.0)%	(2,111)
Noncurrent liabilities	31,300	-	100.0%	31,300
Total Liabilities	82,399	53,210	54.9%	29,189
Net Position				
Net investment in capital assets	14,797,896	14,810,642	(0.1)%	(12,746)
Restricted	800,056	1,089,685	(26.5)%	(289,629)
Unrestricted	906,664	144,730	526.5%	761,934
Total Net Position	\$ 16,504,616	\$ 16,045,057	2.9%	\$ 459,559

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 \$16,535,916 as of June 30, 2021, 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, 2021, and the expenses incurred, is as follows:

Condensed Statement of Activities For the Fiscal Years Ended June 30

	2021	2020	Increase (Decrease) %	Increase (Decrease) \$
Revenues				
Operating grants	\$ 1,436,280	\$ 916,001	56.8%	\$ 520,279
Concessions	489,863	724,216	(32.4)%	(234,353)
Court fines	-	40,960	(100)%	(40,960)
Donations and contributions	57,519	31,255	84.0%	26,264
Rents	55,523	40,300	37.8%	15,223
Interest	23,771	50,181	(52.6)%	(26,410)
Total Revenues	<u>2,062,956</u>	<u>1,802,913</u>	<u>14.4%</u>	<u>260,043</u>
Expenses				
Parks and recreation	1,603,397	1,755,193	(8.6)%	(151,796)
Total Expenses	<u>1,603,397</u>	<u>1,755,193</u>	<u>(10.4)%</u>	<u>(151,796)</u>
Change in Net Position	459,559	47,720	863.0%	411,839
Net Position, Beginning of Year	<u>16,045,057</u>	<u>15,997,337</u>	<u>0.3%</u>	<u>47,720</u>
Net Position, End of Year	<u><u>\$ 16,504,616</u></u>	<u><u>\$ 16,045,057</u></u>	<u><u>2.9%</u></u>	<u><u>\$ 459,559</u></u>

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 \$1,738,020, an increase of \$503,605 from the prior year. Of that amount, \$806,251 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 no acquisition of land.

BUDGETARY HIGHLIGHTS

Total revenues were over final budget by \$268,753, or 15%, and total expenditures were under final budget by \$400,993, or 20.5%.

Grant revenue was up significantly from the prior year due to a grant received from the State for Proposition 68. Concession revenue declined due to a combination of closures resulting from COVID-19, wildfires, and smoke from distant fires.

CAPITAL ASSETS

For the fiscal year ended June 30, 2021, 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; 798 acres in the Suscol Headwaters; and 222 acres known as Amy's Grove.

DEBT ADMINISTRATION

For the fiscal year ended June 30, 2021, 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 2020-2021, the County agreed to provide the District \$1,036,280 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 fiscal year 2018-2019 and fiscal year 2019-2020, with a cumulative fund balance of \$582,666 as of June 30, 2021. The State Parks subdivision fund balance will be used to address revenue shortfalls due to the Sonoma-Lake-Napa Unit (LNU) and Glass Fires, which caused and continue to cause significant reductions in usage. To the extent the District is able, it will continue to use the fund balance 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, 2021**

	2021
ASSETS	
Current Assets:	
Cash in County treasury	\$ 1,788,644
Imprest cash	475
Total Current Assets	1,789,119
Noncurrent Assets:	
Land	14,330,959
Buildings, net of accumulated depreciation	466,937
Total Noncurrent Assets	14,797,896
Total Assets	16,587,015
LIABILITIES	
Current Liabilities:	
Accounts payable	17,881
Accrued salaries and benefits	28,218
Customer deposits	5,000
Total Current Liabilities	51,099
Noncurrent Liabilities:	
Due within one year	6,721
Due in more than one year	24,579
Total Noncurrent Liabilities	31,300
Total Liabilities	82,399
NET POSITION	
Net Investment in Capital Assets	14,797,896
Restricted	800,056
Unrestricted	906,664
Total Net Position	\$ 16,504,616

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, 2021**

	2021
PROGRAM EXPENSES	
Administrative and general operations	\$ 1,507,529
Accounting and auditing services	14,306
Legal services	3,434
Consulting and engineering	40,998
Insurance	22,662
Taxes and assessments	1,722
Depreciation	12,746
	1,603,397
 PROGRAM REVENUES	
Operating grants and contributions:	
County of Napa - Special Projects Fund	1,036,280
Capital grants and contributions	400,000
Concessions	489,863
Donations and contributions	57,519
Rents	55,523
	2,039,185
 Net Program Revenues	435,788
 GENERAL REVENUES	
Interest	23,771
	459,559
 Change in Net Position	459,559
 Net Position - Beginning of Year	16,045,057
 Net Position - End of Year	\$ 16,504,616

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

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
BALANCE SHEET
JUNE 30, 2021**

	2021
ASSETS	
Cash in County treasury	\$ 1,788,644
Imprest cash	475
Total Assets	\$ 1,789,119
LIABILITIES	
Accounts payable	\$ 17,881
Accrued salaries and benefits	28,218
Customer deposits	5,000
Total Liabilities	51,099
FUND BALANCE	
Restricted	800,056
Committed	131,713
Unassigned	806,251
Total Fund Balance	1,738,020
Total Liabilities and Fund Balance	\$ 1,789,119

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, 2021**

Fund Balance - total governmental fund (Page 10)	\$ 1,738,020
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental fund.	14,797,896
Long-term obligations are not due and payable in the current period and therefore are not reported in the governmental fund:	
Compensated absences	<u>(31,300)</u>
Net position of governmental activities (Page 8)	<u>\$ 16,504,616</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, 2021**

	2021
REVENUES	
Intergovernmental revenues	\$ 1,436,280
Concessions	489,863
Donations and contributions	57,519
Rents	55,523
Interest	23,771
Total Revenues	2,062,956
EXPENDITURES	
Administrative and general operations	1,476,229
Accounting and auditing services	14,306
Legal services	3,434
Consulting and engineering	40,998
Insurance	22,662
Taxes and assessments	1,722
Total Expenditures	1,559,351
Net Change in Fund Balance	503,605
Fund Balance - Beginning of Year	1,234,415
Fund Balance - End of Year	\$ 1,738,020

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, 2021**

Net change in fund balance - total governmental fund (Page 12)	\$	503,605
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>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:</p>		
Depreciation		(12,746)
Changes in compensated absences do not affect expenditures in the governmental funds but the change is adjusted through salary expense in the Statement of Net Position.		<u>(31,300)</u>
Change in net position of governmental activities (Page 9)	\$	<u><u>459,559</u></u>

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, 2021**

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, 2021, consisted of the following:

Cash in County Treasury	\$ 1,788,644
Imprest cash	475
	<hr/>
	\$ 1,789,119
	<hr/>

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 1205 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, 2021, 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, 2021, are as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Capital assets, not being depreciated				
Land	\$ 14,330,959	\$ -	\$ -	\$ 14,330,959
Total capital assets, not being depreciated	14,330,959	-	-	14,330,959
Capital assets, being depreciated:				
Equipment	42,346	-	-	42,346
Buildings	600,136	-	-	600,136
Total capital assets, being depreciated	642,482	-	-	642,482
Less accumulated depreciation for:				
Equipment	(41,603)	(743)	-	(42,346)
Buildings	(121,196)	(12,003)	-	(133,199)
Total accumulated depreciation	(162,799)	(12,746)	-	(175,545)
Total capital assets, being depreciated, net	479,683	(12,746)	-	466,937
Total capital assets, net	\$ 14,810,642	\$ (12,746)	\$ -	\$ 14,797,896

Depreciation expense was \$12,746 for the fiscal year ended June 30, 2021.

NOTE 4 – LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities reported in the government-wide financial statements for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Retirement/ Adjustments	Balance June 30, 2021	Due Within One Year
Governmental activities					
Compensated absences	\$ -	\$ 31,300	\$ -	\$ 31,300	\$ 6,721

NOTE 5 – 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.

NOTE 5 – NET POSITION/FUND BALANCE (Continued)

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 delegates the authority.
- *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 6 – RELATED PARTY TRANSACTIONS

During the fiscal year ended June 30, 2021, the District paid the County, a related party, \$747,856 for administrative, election services, accounting, IT services, legal services, and fleet charges. The District also received grants from the County in the amount of \$1,036,280 for administration, planning, and operations.

NOTE 7 – 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 8 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 14, 2022, which is the date the basic financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 1,036,283	\$ 1,036,283	\$ 1,436,280	\$ 399,997
Concessions	614,620	614,620	489,863	(124,757)
Donations and contributions	74,000	74,000	57,519	(16,481)
Rents	48,300	48,300	55,523	7,223
Interest	21,000	21,000	23,771	2,771
Total Revenues	<u>1,794,203</u>	<u>1,794,203</u>	<u>2,062,956</u>	<u>268,753</u>
EXPENDITURES				
Salaries and benefits	339,472	594,684	560,957	33,727
Administrative services	684,574	684,574	682,592	1,982
Election services	60,000	60,000	686	59,314
Accounting and auditing services	13,000	13,000	14,306	(1,306)
Information technology service	-	-	48,532	(48,532)
Legal services	10,000	10,000	3,434	6,566
Waste disposal services	20,683	18,883	21,978	(3,095)
Landscaping services	3,500	3,500	16,650	(13,150)
Janitorial services	22	22	-	22
Construction services	314,000	314,000	10,069	303,931
Sewer disposal services	-	-	2,850	(2,850)
Other professional services	41,250	41,250	40,998	252
Maintenance - building and improvements	-	-	14,350	(14,350)
Maintenance - vehicles	5,000	5,000	3,695	1,305
Maintenance - infrastructure and land	6,200	6,200	-	6,200
Rents and leases - equipment	-	-	4,773	(4,773)
Insurance - liability	50,500	35,850	22,662	13,188
Communications and telephone	6,980	6,980	5,496	1,484
Advertising and marketing	700	700	-	700
Printing and binding	3,950	3,950	1,277	2,673
Publications and legal notices	-	-	154	(154)
Bank charges	2,500	2,500	140	2,360
Permits and license fees	11,316	11,316	944	10,372
Training and conference expenses	3,500	3,500	755	2,745
Business travel and mileage	7,403	7,403	7,222	181
Fleet charges	6,600	6,600	4,547	2,053
Office supplies	6,800	6,800	2,824	3,976
Books/media/publication	6,700	6,700	6,496	204
Memberships and certifications	7,732	7,732	5,561	2,171
Utilities - electric	20,200	20,200	17,545	2,655
Utilities - propane	650	650	87	563
Fuel	100	100	-	100
Clothing and personal supplies	2,500	2,500	505	1,995
Safety supplies	500	500	156	344
Janitorial supplies	3,700	3,700	2,602	1,098
Construction supplies and materials	16,500	16,500	4,242	12,258
Maintenance supplies	25,500	25,500	19,204	6,296
Vehicle repair supplies	-	-	35	(35)
Minor equipment and small tools	6,000	6,000	5,688	312
Computer equipment and accessories	1,500	1,500	-	1,500
Computer software/licensing fees	8,000	8,000	523	7,477
Special departmental expenses	15,300	15,060	9,443	5,617
Goods for resale	7,000	7,000	13,651	(6,651)
Taxes and assessments	1,750	1,990	1,722	268
Total Expenditures	<u>1,721,582</u>	<u>1,960,344</u>	<u>1,559,351</u>	<u>400,993</u>
Net Change in Fund Balance	<u>\$ 72,621</u>	<u>\$ (166,141)</u>	503,605	<u>\$ 669,746</u>
Fund Balance - Beginning of Year			<u>1,234,415</u>	
Fund Balance - End of Year			<u>\$ 1,738,020</u>	

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, 2021**

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 \$400,993 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, 2021**

	<u>Moore Creek</u>	<u>Oat Hill Mine Trail</u>	<u>Napa River and Bay Trail</u>	<u>Camp Berryessa</u>
REVENUES				
Grants:				
Napa County	\$ 54,448	\$ 10,951	\$ 2,839	\$ 13,440
State - Prop 68	-	-	-	-
Concessions	-	-	-	3,500
Donations and contributions	27,649	-	-	-
Rents	21,900	-	-	-
Interest	-	-	-	-
Total Revenues	103,997	10,951	2,839	16,940
EXPENDITURES				
Salaries and benefits	37,539	6,832	527	6,224
Administrative services	17,639	2,914	2,204	6,936
Election services	-	-	-	-
Accounting and auditing services	-	-	-	-
Information technology service	-	-	-	-
Legal services	-	-	-	-
Waste disposal services	-	-	-	329
Landscaping services	-	-	-	-
Construction services	-	-	-	-
Sewer disposal services	-	-	-	-
Other professional services	3,496	-	-	3,359
Maintenance - building and improvements	-	-	-	-
Maintenance - vehicles	-	-	-	-
Rents and leases - equipment	2,180	-	-	-
Insurance - liability	-	-	-	-
Communications and telephone	-	-	-	-
Printing and binding	417	110	-	-
Publications and legal notices	-	-	-	-
Bank charges	-	-	-	-
Permits and license fees	-	-	-	-
Training and conference expenses	-	-	-	-
Business travel and mileage	3,522	905	75	52
Fleet charges	-	-	-	-
Office supplies	566	-	-	-
Books/media/publications	-	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	-	-	-	-
Utilities - propane	-	-	-	-
Clothing and personal supplies	-	-	-	-
Safety supplies	-	-	-	-
Janitorial supplies	-	-	-	-
Construction supplies and materials	329	-	-	-
Maintenance supplies	2,911	190	33	40
Vehicle repair supplies	-	-	-	-
Minor equipment and small tools	122	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	6,292	-	-	-
Goods for resale	-	-	-	-
Taxes and assessments	1,238	-	-	-
Total Expenditures	76,251	10,951	2,839	16,940
Transfers	-	-	-	-
Net Surplus/(Deficit)	\$ 27,746	\$ -	\$ -	\$ -

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Berryessa Vista	Napa River Ecological Reserve	Vine Trail	Putah Creek
REVENUES				
Grants:				
Napa County	\$ 1,085	\$ 9,301	\$ 1,973	\$ 2,303
State - Prop 68	-	-	-	-
Concessions	-	-	-	-
Donations and contributions	-	-	-	-
Rents	-	-	-	-
Interest	-	-	-	-
Total Revenues	1,085	9,301	1,973	2,303
EXPENDITURES				
Salaries and benefits	170	2,174	-	154
Administrative services	915	866	1,959	1,847
Election services	-	-	-	-
Accounting and auditing services	-	-	-	-
Information technology service	-	-	-	-
Legal services	-	-	-	-
Waste disposal services	-	40	-	-
Landscaping services	-	-	-	-
Construction services	-	-	-	-
Sewer disposal services	-	-	-	-
Other professional services	-	5,889	-	-
Maintenance - building and improvements	-	-	-	-
Maintenance - vehicles	-	-	-	-
Rents and leases - equipment	-	-	-	-
Insurance - liability	-	-	-	-
Communications and telephone	-	38	-	-
Printing and binding	-	-	-	-
Publications and legal notices	-	-	-	-
Bank charges	-	-	-	-
Permits and license fees	-	-	-	302
Training and conference expenses	-	-	-	-
Business travel and mileage	-	172	14	-
Fleet charges	-	-	-	-
Office supplies	-	-	-	-
Books/media/publications	-	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	-	-	-	-
Utilities - propane	-	-	-	-
Clothing and personal supplies	-	-	-	-
Safety supplies	-	-	-	-
Janitorial supplies	-	-	-	-
Construction supplies and materials	-	-	-	-
Maintenance supplies	-	122	-	-
Vehicle repair supplies	-	-	-	-
Minor equipment and small tools	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	-	-	-	-
Goods for resale	-	-	-	-
Taxes and assessments	-	-	-	-
Total Expenditures	1,085	9,301	1,973	2,303
Transfers	-	-	-	-
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, 2021**

	State Parks	Suscol Headwaters Preserve	Amy's Grove	Cedar Roughs Smittle Creek
REVENUES				
Grants:				
Napa County	\$ -	\$ 5,657	\$ 46,066	\$ 6,518
State - Prop 68	-	-	-	-
Concessions	486,363	-	-	-
Donations and contributions	5,890	2,000	500	-
Rents	26,400	7,223	-	-
Interest	8,133	2,822	-	-
Total Revenues	526,786	17,702	46,566	6,518
EXPENDITURES				
Salaries and benefits	233,944	3,722	15,818	4,343
Administrative services	332,678	11,439	16,370	1,180
Election services	-	-	-	-
Accounting and auditing services	-	-	-	-
Information technology service	-	-	-	-
Legal services	-	-	-	-
Waste disposal services	21,609	-	-	-
Landscaping services	16,650	-	-	-
Construction services	10,069	-	-	-
Sewer disposal services	2,850	-	-	-
Other professional services	15,974	-	11,460	820
Maintenance - building and improvements	-	-	-	-
Maintenance - vehicles	3,695	-	-	-
Rents and leases - equipment	2,314	-	279	-
Insurance - liability	-	-	-	-
Communications and telephone	5,458	-	-	-
Printing and binding	724	-	-	-
Publications and legal notices	-	-	-	-
Bank charges	140	-	-	-
Permits and license fees	81	-	561	-
Training and conference expenses	-	-	-	-
Business travel and mileage	568	279	999	175
Fleet charges	3,865	-	-	-
Office supplies	1,397	-	38	-
Books/media/publications	-	-	-	-
Memberships and certifications	500	-	-	-
Utilities - electric	17,545	-	-	-
Utilities - propane	87	-	-	-
Clothing and personal supplies	162	-	-	-
Safety supplies	156	-	-	-
Janitorial supplies	2,602	-	-	-
Construction supplies and materials	3,557	-	356	-
Maintenance supplies	13,990	262	633	-
Vehicle repair supplies	35	-	-	-
Minor equipment and small tools	5,566	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	3,151	-	-	-
Goods for resale	13,651	-	-	-
Taxes and assessments	432	-	52	-
Total Expenditures	713,450	15,702	46,566	6,518
Transfers	-	-	-	-
Net Surplus/(Deficit)	\$ (186,664)	\$ 2,000	\$ -	\$ -

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Other Projects	General Fund	Total
REVENUES			
Grants:			
Napa County	\$ 157,638	\$ 724,061	\$ 1,036,280
State - Prop 68	-	400,000	400,000
Concessions	-	-	489,863
Donations and contributions	-	21,480	57,519
Rents	-	-	55,523
Interest	-	12,816	23,771
Total Revenues	157,638	1,158,357	2,062,956
EXPENDITURES			
Salaries and benefits	82,405	167,105	560,957
Administrative services	67,821	217,824	682,592
Election services	-	686	686
Accounting and auditing services	-	14,306	14,306
Information technology service	-	48,532	48,532
Legal services	-	3,434	3,434
Waste disposal services	-	-	21,978
Landscaping services	-	-	16,650
Construction services	-	-	10,069
Sewer disposal services	-	-	2,850
Other professional services	-	-	40,998
Maintenance - building and improvements	-	14,350	14,350
Maintenance - vehicles	-	-	3,695
Rents and leases - equipment	-	-	4,773
Insurance - liability	-	22,662	22,662
Communications and telephone	-	-	5,496
Printing and binding	26	-	1,277
Publications and legal notices	-	154	154
Bank charges	-	-	140
Permits and license fees	-	-	944
Training and conference expenses	-	755	755
Business travel and mileage	348	113	7,222
Fleet charges	-	682	4,547
Office supplies	35	788	2,824
Books/media/publications	6,000	496	6,496
Memberships and certifications	-	5,061	5,561
Utilities - electric	-	-	17,545
Utilities - propane	-	-	87
Clothing and personal supplies	-	343	505
Safety supplies	-	-	156
Janitorial supplies	-	-	2,602
Construction supplies and materials	-	-	4,242
Maintenance supplies	1,003	20	19,204
Vehicle repair supplies	-	-	35
Minor equipment and small tools	-	-	5,688
Computer software/licensing fees	-	523	523
Special departmental expenses	-	-	9,443
Goods for resale	-	-	13,651
Taxes and assessments	-	-	1,722
Total Expenditures	157,638	497,834	1,559,351
Transfers	-	-	-
Net Surplus/(Deficit)	\$ -	\$ 660,523	\$ 503,605

OTHER REPORT

**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

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 14, 2022.

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) as a basis for designing 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 financial statements. 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
January 14, 2022



STAFF REPORT

By: Kyra Purvis
Date: February 14, 2022
Item: **4.e**
Subject: FY 2021-22 midyear budget review.

RECOMMENDATION

Receive the report.

ENVIRONMENTAL DETERMINATION

Not a project. This item does not constitute a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND

In an effort to keep the District budget on track, we have conducted a review of revenue and expenditures for FY 2021-22 Q1 and Q2 (July-December, 2021). This marks the beginning of the budgeting process for next year, giving staff a starting point for drafting next year's budget. It also alerts staff to any adjustment that might be needed. Note that this process provides a general impression of the state of the budget, as not all accounting occurs in real time.

The District remains in good financial shape given its current challenges. The State-provided special district Covid-19 relief funds of \$372,660, which was split between the General Fund and State Park operation, helps offset projected spending. This, combined with staff efforts to operate conservatively, result in projections that are better than expected at the close of this fiscal year. The Covid-19 relief funds were especially helpful for the State Park, which is projected to be in the black at the close of this fiscal year. The fee increase that the Board approved at last month's meeting will help continue to improve the State Park financial outlook next year and beyond. There are several large projects, including the construction of Dan's Wild Ride and the Suscol frog pond, that were budgeted for in FY2021-22 but are unlikely to be built this year. These funds will carry over to next year for construction.

Napa County Regional Park and Open Space District
Q2 Actual 2021-22 & Adopted FY 2021-22

Summary (w/o State Parks) Midyear FY 2021-22

	Q2 Actual	Projected 2021-22	Adopted 2021-22
Revenues			
43790 Other Funding	\$ 372,660	\$ 173,287	\$ -
43910 County of Napa	\$ 750,000	\$ 750,000	\$ 750,001
44200 Court Fines	\$ -	\$ -	\$ -
44300 Forfeitures and Penalties	\$ -	\$ -	\$ -
45100 Interest	\$ 2,603	\$ 5,206	\$ 7,000
45300 Rent - Building/Land	\$ 9,504	\$ 25,051	\$ 27,400
45500 Concessions	\$ 3,089	\$ 6,179	\$ 5,000
47150 Other Grants	\$ -	\$ -	\$ -
47400 Insurance Settlement	\$ -	\$ -	\$ -
47500 Donations and Contributions	\$ 30,123	\$ 52,345	\$ 15,000
47900 Miscellaneous	\$ -	\$ -	\$ -
Total Revenues	\$ 1,167,979	\$ 1,012,068	\$ 804,401

Expenses			
51000 District Salaries and Benefits	\$ 112,541	\$ 225,082	\$ 341,763
51405 Workers Comp	\$ -	\$ 13,893	\$ 3,987
51605 OPEB	\$ -	\$ 7,396	\$ 7,396
52100 Administration Services	\$ 52,860	\$ 162,629	\$ 187,578
52105 Election Services	\$ -	\$ -	\$ -
52125 Accounting/Auditing Services	\$ 1,561	\$ 18,000	\$ 18,000
52130 Information Technology Service	\$ -	\$ 26,083	\$ 26,083
52131 ITS-Communications Services	\$ -	\$ 5,747	\$ 3,062
52132 ITS-Records Mgmt Services	\$ -	\$ 198	\$ 198
52140 Legal Services	\$ 6,027	\$ 16,432	\$ 8,000
52325 Waste Disposal Services	\$ 257	\$ 515	\$ 6,100
52340 Landscaping Services	\$ -	\$ -	\$ -
52345 Janitorial Services	\$ -	\$ -	\$ -
52360 Construction Services	\$ -	\$ 40,000	\$ 252,500
52490 Other Professional Services	\$ 8,940	\$ 11,911	\$ 14,885
52510 Maintenance-B&I-PW Charges	\$ -	\$ 24,727	\$ 24,727
52520 Maintenance-Vehicles	\$ -	\$ -	\$ -
52525 Maintenance-Infrastructure/Lan	\$ -	\$ -	\$ 3,000
52600 Rents and Leases - Equipment	\$ 1,512	\$ 3,025	\$ 4,000
52700 Insurance--Liability	\$ 21,072	\$ 22,530	\$ 26,458
52705 Insurance - Premiums	\$ -	\$ -	\$ 1,040
52800 Communications/Telephone	\$ -	\$ -	\$ -
52810 Advertising/Marketing	\$ -	\$ -	\$ 700
52820 Printing and Binding	\$ 206	\$ 524	\$ 1,500
52825 Bank Charges	\$ -	\$ -	\$ -
52830 Publications & Legal Notices	\$ -	\$ -	\$ -
52835 Filing Fees	\$ -	\$ -	\$ -
52840 Permits/License Fees	\$ 302	\$ 302	\$ 10,271
52900 Training/Conference Expenses	\$ -	\$ 500	\$ 1,500
52905 Business Travel/Mileage	\$ -	\$ 1,015	\$ 5,650
52906 Fleet Charges	\$ 894	\$ 1,787	\$ 1,000
53100 Office Supplies	\$ 217	\$ 433	\$ 500
53105 Offices Supplies-Furn & Fixture	\$ -	\$ 200	\$ 500
53115 Book, Media,Periodicals, Subscrip	\$ 5,000	\$ 5,000	\$ 6,445
53120 Memberships/Certifications	\$ 6,502	\$ 6,502	\$ 5,200
53205 Utilities - Electric	\$ -	\$ -	\$ 200
53210 Utilities - Propane	\$ -	\$ -	\$ -
53250 Fuel	\$ -	\$ 100	\$ 750
53300 Clothing and Personal Supplies	\$ -	\$ 500	\$ 1,000
53320 Safety Supplies	\$ -	\$ -	\$ -
53330 Janitorial Supplies	\$ -	\$ -	\$ 500
53345 Construction Supplies/Material	\$ 79	\$ 807	\$ 2,300
53350 Maintenance Supplies	\$ 2,063	\$ 4,275	\$ 5,100
53400 Minor Equipment/Small Tools	\$ 339	\$ 100	\$ 700
53410 Computer Equipment/Accessories	\$ 473	\$ 473	\$ 100
53415 Computer Software/Licensing Fees	\$ 156	\$ 659	\$ 600
53600 Special Departmental Expense	\$ -	\$ 5,300	\$ 55,500
53680 Goods for Resale	\$ -	\$ -	\$ -
54500 Taxes and Assessments	\$ 1,373	\$ 1,373	\$ 1,238
55100 Land	\$ -	\$ -	\$ -

Total Expenditures	\$ 222,374	\$ 608,018	\$ 1,030,030
Expenditures from Designated Reserves			\$ 217,000
Net Surplus (Deficit)		\$ 404,050	\$ (8,629)

\$200,000 Suscol frog pond, \$15,000 Dan's Wild Ride, \$2,000 Suscol bench

Q2 Actual 2021-22 & Adopted FY 2021-22

State Parks

Subdivision: 8501008 - Parks-State Parks

	Q2 Actual	Projected 2021-22	Adopted 2021-22
Revenues			
43790 Other Funding	\$ -	\$ 199,373	\$ -
45100 Interest	\$ 1,156	\$ 2,311	\$ 10,000
45300 Rent - Building/Land	\$ 14,025	\$ 28,050	\$ 26,400
45500 Concessions	\$ 383,860	\$ 683,860	\$ 650,000
47500 Donations and Contributions	\$ 4,181	\$ 63,174	\$ 63,174
47900 Miscellaneous	\$ -	\$ -	\$ -
Total Revenues	\$ 403,221	\$ 976,768	\$ 749,574

	Q2 Actual	Projected 2021-22	Adopted 2021-22
Expenses			
51000 District Salaries and Benefits	\$ 143,113	\$ 279,760	\$ 303,430
51605 OPEB	\$ -	\$ 22,188	\$ 22,188
52100 Administration Services	\$ 87,571	\$ 294,666	\$ 343,130
52130 Information Technology Service	\$ -	\$ 35,865	\$ 35,865
52131 ITS-Communications Services	\$ -	\$ 3,062	\$ 3,062
52132 ITS-Records Mgmt Services	\$ -	\$ -	\$ -
52325 Waste Disposal Services	\$ 10,281	\$ 20,562	\$ 25,000
52340 Landscaping Services	\$ -	\$ 5,000	\$ 5,000
52360 Construction Services	\$ -	\$ 20,000	\$ 20,000
52382 Sewer Disposal Services	\$ 950	\$ 3,000	\$ 4,000
52490 Other Professional Services	\$ 13,270	\$ 35,000	\$ 37,000
52520 Maintenance-Vehicles (outside services)	\$ 996	\$ -	\$ 3,500
52525 Maintenance-Infrastructure/Lan	\$ -	\$ 1,000	\$ 1,000
52600 Rents and Leases - Equipment	\$ 300	\$ 1,500	\$ 2,000
52700 Insurance - Liability	\$ -	\$ 4,373	\$ 4,373
52800 Communications/Telephone	\$ 2,686	\$ 5,372	\$ 6,500
52810 Advertising/Marketing	\$ -	\$ -	\$ 500
52820 Printing and Binding	\$ 423	\$ 847	\$ 1,500
52825 Bank Charges	\$ 134	\$ 268	\$ 250
52840 Permits/License Fees	\$ -	\$ 81	\$ 1,000
52900 Training/Conference Expenses	\$ -	\$ 500	\$ 500
52905 Business Travel/Mileage	\$ -	\$ 436	\$ 500
52906 Fleet Charges (county services)	\$ 2,444	\$ 4,888	\$ 3,500
53100 Office Supplies	\$ 1,010	\$ 2,020	\$ 1,500
53105 Offices Supplies-Furn & Fixture	\$ 75	\$ 75	\$ -
53120 Memberships/Certifications	\$ 132	\$ 132	\$ -
53205 Utilities - Electric	\$ 8,795	\$ 17,589	\$ 20,000
53210 Utilities - Propane	\$ 270	\$ 540	\$ 500
53250 Fuel	\$ -	\$ -	\$ -
53300 Clothing and Personal Supplies	\$ 6	\$ 800	\$ 1,000
53320 Safety Supplies	\$ 150	\$ 400	\$ 500
53330 Janitorial Supplies	\$ 1,154	\$ 3,000	\$ 3,500
53345 Construction Supplies/Material	\$ 13,010	\$ 26,020	\$ 5,000
53350 Maintenance Supplies	\$ 5,595	\$ 11,190	\$ 15,000
53400 Minor Equipment/Small Tools	\$ 328	\$ 800	\$ 1,000
53410 Computer Equipment/Accessories	\$ -	\$ -	\$ 1,000
53415 Computer Software/Licensing Fe	\$ -	\$ -	\$ 500
53600 Special Departmental Expense	\$ 403	\$ 3,000	\$ 5,000
53680 Goods for Resale	\$ 1,920	\$ 6,000	\$ 12,000
54500 Taxes and Assessments	\$ 988	\$ 988	\$ 500

Total Expenditures \$ 296,002 \$ 810,920 \$ 890,797

Net Surplus (Deficit) \$ 165,848 \$ (141,223)



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

STAFF REPORT

By: Kyra Purvis
Date: February 14, 2022
Item: **4.f**
Subject: Receipt of report on expenditures, encumbrances, donations, and grants approved by District staff for January 2022

RECOMMENDATION

Receive the report, no action required.

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 \$50,000, 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 January 2022. Also included with the report is the District credit card statement.

PARKS & OPEN SPACE DISTRICT -JANUARY 2022 EXPENSE REPORT

Gen Admin Dept - 85000-00

Date	Account Name	Description	Vendor Name	Amount
1/5/2022	Publications and Legal Notices	NV Register legal notification	Napa Valley Publishing	\$ 210.48
1/5/2022	Maintenance Supplies	SD Cards/Cable Lock-Trail Came	Us Bank National Association	\$ 68.74
1/5/2022	Computer Software/Licsng Fees	Zoom - Jan 2022	Us Bank National Association	\$ 14.99
1/5/2022	Computer Software/Licsng Fees	Zoom - Dec 2021	Us Bank National Association	\$ 14.99
1/5/2022	Computer Software/Licsng Fees	Google - Nov 2021	Us Bank National Association	\$ 18.00
1/7/2022	Salaries and Wages	PR2GL Pay End 12/24/21		\$ 8,999.72
1/7/2022	Medicare	PR2GL Pay End 12/24/21		\$ 124.42
1/7/2022	FICA	PR2GL Pay End 12/24/21		\$ 532.01
1/7/2022	Employee Insurance - Premiums	PR2GL Pay End 12/24/21		\$ 1,091.19
1/7/2022	Unemployment Compensation	PR2GL Pay End 12/24/21		\$ 351.81
1/12/2022	Other Professional Services	Kaiser - Feb 2022	Kaiser Permanente	\$ 2,718.33
1/21/2022	Salaries and Wages	PR2GL Pay End 1/7/2022		\$ 8,999.72
1/21/2022	Medicare	PR2GL Pay End 1/7/2022		\$ 124.42
1/21/2022	FICA	PR2GL Pay End 1/7/2022		\$ 532.01
1/21/2022	Employee Insurance - Premiums	PR2GL Pay End 1/7/2022		\$ 1,091.19
1/21/2022	Unemployment Compensation	PR2GL Pay End 1/7/2022		\$ 197.37

Moore Creek Dept - 85010-00

Date	Account Name	Description	Vendor Name	Amount
1/20/2022	Maintenance Supplies	Gal Bar oil & wrenches	Napa Power Equipment	\$ 58.53
1/24/2022	Other Professional Services	Jan 2022 Invoice	Heritage Systems, Inc.	\$ 128.33

Camp Berryessa - 85010-03

Date	Account Name	Description	Vendor Name	Amount
1/5/2022	Other Professional Services	Water Sampling Lab Order #W120	Caltest Analytical Laboratory	\$ 50.00

NRER Dept - 85010-05

Date	Account Name	Description	Vendor Name	Amount
1/5/2022	Other Professional Services	Dec 2021 Invoice	Napa Valley Support Services	\$ 500.00

State Park - 85010-08

Date	Account Name	Description	Vendor Name	Amount
1/5/2022	Construction Supplies/Material	PVC, sampling tap, brass ball	Usa Bluebook	\$ 305.56
1/5/2022	Maintenance Supplies	Bar Oil, power spout	Napa Power Equipment	\$ 45.19
1/5/2022	Communications/Telephone	11/28/21-12/27/21 BAN #9391005	At&T	\$ 21.74
1/5/2022	Utilities - Electric	11/19/21-12/20/21 #1869012498-	Pacific Gas & Electric Co	\$ 904.10
1/6/2022	Bank Charges	Heartland Fees		\$ 10.82
1/7/2022	Salaries and Wages	PR2GL Pay End 12/24/21		\$ 7,410.47
1/7/2022	Extra Help	PR2GL Pay End 12/24/21		\$ 2,393.16
1/7/2022	Holiday Pay	PR2GL Pay End 12/24/21		\$ 224.40
1/7/2022	Medicare	PR2GL Pay End 12/24/21		\$ 145.41
1/7/2022	FICA	PR2GL Pay End 12/24/21		\$ 621.74
1/7/2022	Employee Insurance - Premiums	PR2GL Pay End 12/24/21		\$ 1,176.32
1/7/2022	Unemployment Compensation	PR2GL Pay End 12/24/21		\$ 411.15
1/12/2022	Waste Disposal Services	Ash Bin Service 12/21 Acct #01	Upper Valley Disposal Service, Inc.	\$ 250.75
1/12/2022	Waste Disposal Services	Garbage Service 12/21 Acct #01	Upper Valley Disposal Service, Inc.	\$ 1,966.06
1/12/2022	Other Professional Services	Kaiser - Feb 2022	Kaiser Permanente	\$ 2,352.62
1/12/2022	Utilities - Electric	11/13/21-12/13/21 Acct #483140	Pacific Gas & Electric Co	\$ 738.85
1/12/2022	Maintenance Supplies	PVC glue, PVC plug, bait trap,	Silverado Ace Hardware	\$ 87.00
1/20/2022	Maintenance Supplies	Moth trap pantry	Steves Hardware	\$ 19.46
1/20/2022	Administration Services	Fingerprinting services	Department Of Justice	\$ 60.00
1/20/2022	Other Professional Services	Site Visit-Bothe	Pure Power Solutions	\$ 400.00
1/21/2022	Salaries and Wages	PR2GL Pay End 1/7/2022		\$ 7,370.60
1/21/2022	Extra Help	PR2GL Pay End 1/7/2022		\$ 1,532.16

1/21/2022	Medicare	PR2GL Pay End 1/7/2022		\$ 129.09
1/21/2022	FICA	PR2GL Pay End 1/7/2022		\$ 551.97
1/21/2022	Employee Insurance - Premiums	PR2GL Pay End 1/7/2022		\$ 1,176.32
1/21/2022	Unemployment Compensation	PR2GL Pay End 1/7/2022		\$ 197.26
1/24/2022	Maint - Vehicles	ATV Repair - Bothe Doc #141112	Factory Powersports	\$ 250.00
1/24/2022	Maintenance Supplies	PVX 2120-L Batteries-Bothe Par	Pure Power Solutions	\$ 1,800.00
1/24/2022	Vehicle Repair Supplies	ATV Repair - Bothe Doc #141112	Factory Powersports	\$ 260.33
1/24/2022	Communications/Telephone	12/13/21-1/12/22 Alarm BAN#939	At&T	\$ 99.69
1/24/2022	Construction Supplies/Material	Plumbing supplies - Bothe Park	Pace Supply Corp	\$ 567.11
1/24/2022	Maintenance Supplies	Plumbing supplies - Bothe Park	Pace Supply Corp	\$ 10.78
1/24/2022	Minor Equipment/Small Tools	Plumbing supplies - Bothe Park	Pace Supply Corp	\$ 69.73
1/25/2022	Office Supplies	toner, brother, TN660, blac	Office Depot	\$ 14.04
1/25/2022	Office Supplies	toner, brother, TN660, blac	Office Depot	\$ 65.32
1/25/2022	Office Supplies	toner, brother, TN660, blac	Office Depot	\$ 7.23
1/25/2022	Office Supplies	toner, brother, TN660, blac	Office Depot	\$ 7.99
1/25/2022	Office Supplies	toner, brother, TN660, blac	Office Depot	\$ 32.41
1/25/2022	Office Supplies	toner, brother, TN660, blac	Office Depot	\$ 78.08
1/26/2022	Janitorial Supplies	Hand soap refill	Steves Hardware	\$ 47.61
1/26/2022	Construction Supplies/Material	PVC parts- Bothe Filter	Usa Bluebook	\$ 176.91
1/26/2022	Construction Supplies/Material	Plumbing supplies-Bothe Water	Pace Supply Corp	\$ 147.82
1/26/2022	Construction Supplies/Material	CLA-VAL - Bothe Water Filter	Filtration Technolody Inc	\$ 7,507.34
1/26/2022	Construction Supplies/Material	Plumbing supplies-Bothe Filter	Pace Supply Corp	\$ 102.80
1/26/2022	Maintenance Supplies	Acrylic sheet	Steves Hardware	\$ 173.16



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 01-25-2022
AMOUNT DUE \$649.67
NEW BALANCE \$649.67
PAYMENT DUE ON RECEIPT



NAPA OPEN SPACE DISTRICT
ATTN CHRISTOPHER CAHILL
1195 THIRD STREET
SECOND FLOOR
NAPA CA 94559-3048

AMOUNT ENCLOSED
\$

Please make check payable to*U S. Bank*

U.S. BANK CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

NAPA OPEN SPACE DIST	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges +	- Credits	- Payments	= New Balance
Company Total	\$116.72	\$649.67	\$0.00	\$0.00	\$0.00	\$0.00	\$116.72	\$649.67

CORPORATE ACCOUNT ACTIVITY

NAPA OPEN SPACE DISTRICT				TOTAL CORPORATE ACTIVITY	
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
01-24	01-22	7479826202400000000090	PAYMENT - THANK YOU 00000 C	116.72	PY
				\$116.72	CR

NEW ACTIVITY

CHRISTOPHER M CAHILL		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$649.67	\$0.00	\$649.67
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
01-03	01-02	24692162002100093033410	GOOGLE *GSUITE NAPAOUT CC@GOOGLE.COM CA	18.00	
01-04	01-03	24906412003137836983501	EIG*CONSTANTCONTACT.COM 855-2295506 MA	346.50	
01-24	01-22	24164072023105387519235	STAPLES DIRECT 800-3333330 MA	8.07	
01-24	01-21	24492152021745773762421	ALPHABET SIGNS 800-582-6366 PA	277.10	

CUSTOMER SERVICE CALL	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	800-344-5696	[REDACTED]	PREVIOUS BALANCE	116.72
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	STATEMENT DATE	DISPUTED AMOUNT	PURCHASES & OTHER CHARGES	649.67
	01/25/22	.00	CASH ADVANCES	.00
AMOUNT DUE			CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
649.67			CREDITS	.00
			PAYMENTS	116.72
			ACCOUNT BALANCE	649.67



Company Name: NAPA OPEN SPACE DISTRICT
Corporate Account Number: [REDACTED]
Statement Date: 01-25-2022

Department: 00000 Total:	\$649.67
Division: 00000 Total:	\$649.67



Projects Status Report

February 14, 2022

Bay/River Trail - American Canyon to Napa

An 8+ mile recreational trail. Phase 2-B--Pond 10 to Napa Pipe.

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. The Board President and General Manager met with CDFW 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 CDFW staff on November 28, 2018. Staff has been working with BCDC to determine whether CDFW 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. CDFW in April approved policy changes for the Napa-Sonoma marshes, including use of bicycles on designated trails. The District and the City of American Canyon have been developing new and improved signage for the Wetlands Edge trailhead. The commemorative plaque for former Director Myrna Abramowicz was vandalized in June or July of 2020; Director Christian has taken the lead in getting a replacement plaque and the finished product is now installed and turned out excellent. Rick and Chris inspected the segment north of Soscol Ferry Road in mid-June and noticed some damage to the stabilized quarry fines tread due to work by Napa San in their easement. Their contractor has committed to repairing the trail to at least the preexisting condition at project completion. Because the construction project requires excavation in and around a manhole in the middle of the trail, the Butler Bridge segment is currently closed to protect public safety. Post-construction work on rehabilitating the tread of the trail was completed shortly after Thanksgiving and it is once again open and useable.

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. 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. 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. We had tremendous success at the volunteer trail building event in early February, building +/- 900 feet of new trail. Berryessa Vista burned in the August 2020 fires; once the ashes settle staff will need to assess damage and come up with a repair and restoration plan. Land Trust conservation easement monitoring which occurred in late 2021 indicated there is still some OHV trespass happening on the property.

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. 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. 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. A State Employment Development Department funded crew of 4 (using fire emergency job training funds) started work on April 2, 2019 and continued through the end of 2019 chipping of much of the remaining woody debris and 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. Staff hiked the

property extensively in February of 2019, trying among other things to relocate the old trails, but most have been destroyed by the 2017 fires and resulting erosion. The Mt Veeder Fire Safe Council secured a grant to fund fuel reduction work along the Mayacamas ridge on and near the Cove, and cleared downed and standing-dead trees along our ridgetop fire road. We continue to work on locating improvements (camp sites, water spigots, etc) for the rebuilt camp and have been working through some potentially more cost effective fixes to the gravel road, which is a struggle for some cars to climb when it's dry and dusty. Staff together with Enchanted Hills Camp applied for and received a 13 week AmeriCorps crew this winter to work on The Cove, Amy's Grove and Enchanted Hills Camp. We have paused work on developing a new potable water system and septic system on the site while we reconsider our priorities in light of District finances, and the timeframe in which we think regular ongoing (as opposed to occasional special event-style) public camping will actually be desirable on the property once again. The Americorps team in January and February of 2021 constructed just under a half mile of new trail running up the ridge and towards Mount Veeder from the Cove bowl; it is much more gradual than the old trails (the old trail was 25-30%, new trail is about 9%). 2 volunteer projects were hosted in spring 2021 to reconstruct several of the campsites. Staff hosted a 5/8/21 volunteer project to continue working on the new trail to the peak. The Board hopefully saw the excellent article on the Cove in the Napa Register on July 31, in which Rick and Ryan featured prominently. We have been working with a Girl Scout on a Gold Award project (roughly equivalent to the Eagle Scout process in Boy Scouting) rebuilding camp facilities at the Cove, including shade structures and the like. We now have 8 new benches and three new cook stands along with temporary signage indicating the names and locations of the previous camping areas. Ultimately the temporary signage will be replaced by routed or burned wood signs. Chris and Kyra are meeting with representatives of Merryvale Vineyards, the new owner of the property directly to our west, in early November to discuss potential shared interests in the area. On January 8th a volunteer crew led by Rick and Ryan continued work on the new singletrack trail which will eventually reconnect the former-campground bowl to the peak of Mount Veeder.

EcoCamp Berryessa

Redevelopment and operation of former Boy Scout Camp with 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. 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 EcoCamp Berryessa; some have been placed around the property to restrict vehicle access and add character. Issues with the composting toilets and water systems (the result of poor design and power failures) appear to have all been resolved. We are looking into solar battery backups to provide more reliable power as rural blackouts on windy days have become the new normal. Some of the septic system valving and wires was damaged by denning rodents; they have been 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 hard water at the camp is causing backflow prevention devices to leak, and repairing them continues to be a challenge. The EcoCamp has been closed to the public since mid-March 2020 due to the pandemic. We have been taking the opportunity of this downtime to get on top of spring mowing and other projects and Sarah Clark has been inspecting the property at least once a week. Staff has completed a survey of rates and policies for other group camps in the region, and will be developing a proposal for expanding camp use to include a broader range of group and family campers, for when the camp is not needed by the non-profit and youth organizations which are the primary target audience for the camp. Camp Berryessa suffered some damage in the August 2020 fires; the camp itself mostly escaped damage, but the power line to the camp was destroyed as was our camp host's mobile home and belongings. Power has now been restored and the water system seems to be working. We have had the water tested for VOCs (which can be created when plastic pipes melt) and the tests came back negative. We have filed for a Right of Entry with the County of Napa, which should mean fire debris are removed as a part of the County/FEMA fire cleanup operation. While the camp is closed due to COVID, we have on three occasions allowed USGS researchers doing post-fire investigations to use the site while working in eastern Napa County. We are starting to take reservations for group camping events starting this summer, contingent on continued improvement in COVID 19 conditions. FEMA ultimately refused to complete the cleanup of the caretaker site at Camp Berryessa under their ROE program, and the County is now appealing that determination. We will either win that appeal and be included in the federal cleanup or will have to rush (and spend) to do it ourselves this summer. Sarah Clark has begun booking new events at the camp effective June 15. The County's thoughtful and carefully worded appeal was submitted to FEMA in late June. Since June 15 we have hosted boyscouts, girlscouts, and the Stonebridge dads. Camp Berryessa has had a few groups use it in August, September and October. Groups are starting to make reservations for the 2022 calendar year, with the first reservation occurring in January. We continue to await results of the County's appeal of the FEMA denial of federal cleanup support for the burned caretaker's residence. Staff from the Bureau of Reclamation have reached out to say they have some money available for post-fire cleanup that they may be able to use to help us with the remains of the caretaker's cottage. Details on that are light at this point, but it's a promising turn of events. As it increasingly appears that FEMA will be denying the County's cleanup appeal, Sarah Clark, who now manages the EcoCamp, has been tasked with working with the BOR and local contractors to get the cleanup and reconditioning of the camp host area done.

Mayacamas Preserve and Amy's Grove

Planning and permits for public use of the Mayacamas Preserve, of which Amy's Grove is part.

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. The purchase has been completed using District reserve funds. State Parks in June 2020 released the announcement of the per capita grant funds, which the District will use to reimburse about half the cost of the 164 acre purchase. An application for \$400,000 from the Prop 68 per capita grant program has been submitted, the grant agreement has been signed by the District, and a \$400,000 check from the State finally arrived in mid-February. Staff submitted a proposal in partnership with Enchanted Hills Camp to share an AmeriCorps team next January through March, which was approved on December 8th. The team arrived in mid-January and cleared brush from the future staging area on Dry Creek Road. Several volunteer work parties have since made even further progress on tearing down old buildings and salvaging the materials that can be reused. We have paused delivery of debris boxes and work on cleaning up the staging area pending the outcome of the June Board of Supervisors budget hearings as part of our broader campaign to limit spending until the budget issue is resolved. Ryan facilitated ICARE/SFBRWQCB fish surveying and creek assessment in Dry Creek at the Chamberlain acquisition in late May. To clarify project boundaries, sometime in the new fiscal year we will be renaming the Chamberlain and Kately acquisitions the Mayacamas Preserve; Amy's Grove will be a named part of the park. As of early July we have recommenced demolition and cleanup activities at the Kately donation. We have been working on clearing downed trees and brush blocking ranch roads to improve fire access and prepare for the eventual opening of the park. Unfortunately, in late July we discovered that a trespasser had been practicing their chainsawing on the property and dropped at least one living tree. Staff has been doing extensive vegetation management and fuels reduction, along with scouting and mapping in support of the development of an eventual park plan. Rick and Ryan hosted a number of additional volunteer projects focused on clearing remaining debris on the Kately donation. Rick reports that the water in Dry Creek has been running very high, which is a good reminder that without some sort of bridge Mayacamas and Amy's Grove will be seasonally inaccessible. We are scouting for bridge locations and beginning to think about permitting and costs if we went that route. Also, the location of the proposed parking lot on the Kately donation has gotten quite mucky, so drainage improvements of some kind will be necessary there if we are going to develop it into a parking lot. The January and early February Diablo wind events resulted in extensive tree fall in previously burned areas, with Bay laurel seeing the brunt of the damage.

Moore Creek Park Development

Improvements and operations at our 1,500 acre regional park in the Lake Hennessey watershed. Includes the Moore Creek unit on land owned by the District and the Lake Hennessey Unit on land owned by the City of Napa.

The District's Moore Creek property (Moore Creek Unit) was expanded in 2012 through a lease agreement and operations plan with the City of Napa (Lake Hennessey Unit). The combined 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. Work was completed on the Conn Creek connector trail between the Moore Creek and Lake Hennessey units in June 2013. Lake Hennessey North Shore Trails formally opened with a ribbon cutting in October 2014. The Sam the Eagle Trail was completed in April 2015. District staff and volunteers installed the Harold Kelly bench in early June 2015 and constructed a short

ADA-compliant access trail to it that July. 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. 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. Staff hosted trail scouting and trail building volunteer events focused on the Madrone Trail in late May and early June, 2018. 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. 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. The Whiskey Ridge and Conn Peak Trails (along with the Conn Peak Spur), nearly three miles of new singletrack all-in, was completed in 2019. As of early January 2021 work on Catacoula is almost complete and, thanks to some well-timed precipitation, it's looking and riding great. The Conservation Corps North Bay (CCNB) returned to the property in April and has put finishing touches on Catacoula Trail and begun clearing work along the Madrone Tr corridor, all under Rick Fessenden's able leadership. To help ensure public safety in light of the Covid-19 pandemic, staff and volunteers monitored both entrances to Moore Creek Park for most Fridays and weekends in March through July of 2020. By late July this extra monitoring was stopped because park usage while still very high had returned to more manageable levels. Staff is working with the County of Napa and the City of Napa to make improvements to the end of Conn Valley Road to be able to better accommodate demand going forward, though planned work has been postponed indefinitely while everyone works on recovering from the LNU and Glass Fires of August and September of 2020. The two tenants at Moore Creek Park had to evacuate for about two weeks as a result of the August 2020 fires, but were able to return just before Labor Day. They then had to evacuate again on September 28 due to the Glass Fire. Despite a number of additional autumn red flag days and closures, and a rare December red flag event, Moore Creek Park is unburned and in good shape. Visitation number have remained very heavy, right through the early winter, with the parking lot full all day most weekends. Our grant with the CCNB is projected to have three weeks of funding left at the completion of Catacoula, so we are working with them to pivot to working the Madrone Trail closer to completion with District oversight of the fieldwork provided by Ryan and/or Kyra. We launched a survey of park users aimed at gauging public sentiment about e-bikes, powered skateboards, and other battery-powered devices that are starting to show up on our trails in greater numbers. We hope to have results to report out to the Board over the next few months. In March 2021 volunteers installed striping for the main parking lot (marked with pinned used fire hose segments) to make parking more efficient. The first weekend in April 2021 staff and volunteers installed a new iron ranger and signage at the main parking lot to encourage donations. A second iron ranger will soon be installed at the Conn Valley entrance. Initial response to the new voluntary donation system has been excellent. Our first collection netted +/- \$2,000 in small denomination donations and may collections once again totaled approximately \$2,000. Fuel management activities, focused on removing invasive broom and funded by a grant by the County Ag Commissioner are ongoing in the upper reaches of the park. Rick closed out remaining funds in our CCNB grant by brushing most of the remaining Madrone Trail corridor with the CCNB crew. The well went dry at the Ranch House in mid-July and we

are having to purchase water and have it delivered. Rick hosted a chainsaw training with a crew from the Sonoma Ecology Center, focusing on tree felling. Because we held the training at Moore Creek we got quite a bit of free chainsaw work out of the deal, dropping standing dead oaks. Visitation is noticeably down from its Covid peak. The Dan's Wild Ride use permit application was filed with the County in early September. We hope to get to County approval this calendar year. As noted in their recent comment letter, CalFire is concerned that a portion of the proposed trail (this is a section that uses an existing deeded access drive) is located on Las Posadas property. We are working with the Land Trust to survey or otherwise establish that the trail and driveway are not located on State land. We have completed inspections of the trail network at Moore Creek after the 100+ year storm of October 24th and though there are a number of trees down, the trails themselves held up remarkably well. We have been dealing with trespassing cows from neighboring properties on the Hennessey Unit, along with a sinkhole that opened up on the Shoreline Fire Road. On the Moore Creek Unit there have been two minor slides on the Valentine Vista trail. After more work connecting with the owner than it seems should be necessary, the trespassing cows now seem to have been moved off the Hennessey property. On February 3rd Rick, Kyra, and Chris met with staff of the RCD to begin work on a Vegetation Treatment Plan funded by a major Coastal Conservancy fire readiness grant. The North Bay Bohemian annual readers' poll has named Moore Creek Park the best hiking park in Napa County for 2022.

Napa River Ecological Reserve

Manage public access and improve habitat for this State-owned property

The District has been maintaining the parking lot and front meadow since 2008, after assuming a responsibility that had previously been handled by the County. Staff recently discovered that the agreement between the District and the California Department of Fish and Wildlife, authorizing this partnership, expired at the end of 2017. Staff has approached CDFW about renewing the agreement, and continues to wait patiently for a decision from CDFW. In a telling sign of what can happen in unmanaged public open spaces, someone attempted to fell a young oak tree with a shotgun and perhaps a dozen rifled slugs in late December 2021. We have retained a number of casings as evidence. We have removed the porta-potty from the parking lot, both to reduce management costs (on a property that we no longer have an agreement to manage) and to mitigate some of the ongoing trash issues that have been associated with it. In early August we hosted an in-service day for the Justin Siena High School teaching staff in partnership with Chip Bouril focusing on removing invasive oblong leaf spurge. Volunteers collected and properly disposed of fully nine 50-gallon contractor garbage bags of spurge. Mowing season has arrived, Rick reports needing to mow/weed whip the property every few weeks due to the heavy grass growth this winter. The recent wind event resulted in some oak damage that we have been working to buck and clear.

Oat Hill Mine Trail

Various improvements to the historic Oat Hill Mine Road.

The District opened 8 miles of the historic Oat Hill Mine Road as a non-motorized trail in 2007 with the assistance of 130+ volunteers from Volunteers for Outdoor California. Cleanup of mercury

contamination north of the opened section of trail, led by Tuleyome, was partly but not fully successful, delaying when the northern section of the road leading to Lake County can be completed. A 40 acre Randy Lee Johnson property along the route of the trail was donated in December 2014. Volunteers have over the years done extensive erosion control and vegetation clearing projects. The first 1.3 miles of the trail was bulldozed as a result of CalFire efforts to suppress the October 2017 wildfires, and this was extended further while fighting the 2020 Glass fire. Nearly all of the forest along the first 4 miles of the trail out of Calistoga burned in the Glass fire. Visitation at OHMT has been very high since mid-March of 2020. We staffed the trailhead on weekends in late March and early April, but have determined that the dispersed nature of the parking in Calistoga means that it handles the higher level of traffic well and we have since reduced monitoring to occasional check-ins. Staff has cleared the trail of downed trees and the trail is open between Calistoga and Holm's place. Repairs to the Aetna Springs trailhead kiosk as well as replacement of wayfinding signs that burned in the 2020 fires are now underway. John Woodbury (as a volunteer) and Rick have repaired the Aetna side kiosk and replaced the trail map, all of which were damaged in the 2020 fires. Field staff has been focusing on removing dead standing trees that could fall and potentially impact the trail. Tree mortality seems to be increasing as we near a year from last year's fire.

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; while this transfer was supported by BLM staff, the formal approval was delayed because of property title issues between BLM and BOR. By the time these issues were resolved personnel and priorities had changed at BLM, and the transfer application is stalled. The District completed the donation to the District of a small, 0.2 acre property that provides critical access to the northeast corner of the property. Prescribed burns were attempted for Spanish Valley in 2019 and 2020, but both had to be cancelled due to a combination of permit delays and uncooperative weather. Shortly after the 2020 prescribed burn was cancelled, the LNU Fire burned the entire valley. The district in the spring of 2020 completed the donation of a conservation easement over Spanish Valley to the Land Trust. The Lake Berryessa Estates Property Owners Association in June 2020 retained an attorney to help them develop an agreement between the District and the Association authorizing the Association to manage and enforce regulations for use of the campground and boat launch areas of Crystal Flats and Stone Corral. The current President for the Association reached out to District staff just before the LNU fire, indicating a willingness to restart discussions about an agreement between the two. However, the LNU fire put those discussions on hold, and staff efforts in February and March of 2021 to reach out to the Association have not been responded to. Field inspection completed on August 30th; Spanish Valley looks surprisingly good given burn intensity. Less tree mortality than would be expected thus far. We have discovered what looks to be an illegal small scale mining operation on one corner of the Crystal Flats property. Staff removed all of the mining material in early December. Inexplicably, it had already been smashed by some unknown party, perhaps a claim jumper? The Berryessa Estates Fire Safe Council reached out to the General Manager and was given permission to burn a number of debris piles in and

around the marina, all with required CalFire and BAAQMD approvals. District staff has been contacted by LBRID staff, who are concerned that a lack of rainfall this spring could leave Berryessa Estates without a source of drinking water. The General Manager has preliminarily ok'd the use District-owned properties to do hydrogeological assessments in hopes of finding alternate emergency water sources.

Skyline Park

Permanent protection of Skyline Park and support for Skyline operations.

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, but 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. In October 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. However, the State never completed the application. Legislation introduced by Senator Wolk in January 2016 to authorize us to purchase the property 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; that planning process has apparently not progressed. SB 20 by Senator Dodd was approved in 2019, which again authorizes the State to sell Skyline Park to the District and/or county for the sole purpose of it continuing to be a public park. The Governor in late 2019 issued an Executive Order directing the State use surplus State Lands to develop affordable housing, and included 20 acres of Skyline Park as surplus land that could be used for this purpose, which complicates our efforts to purchase the 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. District staff began meeting with the State of California (Departments of General Services and State Hospitals) in July 2020 to discuss the purchase of Skyline Park pursuant to SB 20, but in October DGS informed the District they were too busy to work on this until early 2021. DGS in February 2021 assigned state staff to work on the appraisal of the property in anticipation of selling it; District staff is now in receipt of proposed appraisal instructions and has asked that they be revised to include a whole-park option. The District in 2019 obtained a TBID grant of \$20,000 to assist Skyline Park 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; the work was completed in the fall of 2019. 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; despite repeated efforts over two years, this project is still waiting for DGS approval and there has been no movement. Skyline Park staff in the fall of 2020 completed the repair and hardening of a stretch to the Skyline Trail above Lake Marie so that it can be used year-round. This trail is currently the only way to access Suscol Headwaters Park. The reconstructed trail is now largely done and it is a truly impressive piece of work. Newly appointed County Assistant Executive Officer Becky Craig has been tasked with overseeing the Skyline purchase on the County side and we had a productive discussion with her in late June including John Woodbury, who continues to manage the Skyline appraisal and purchase project for the District as a volunteer. Kyra,

Chris, and Rick spent a day assessing recent overuse damage to the River to Ridge Trail including some trail widening and erosion that is clearly being caused by the growing number of e-bikes. We are working on plans for minor trail improvements that might mitigate the damage going forward and look forward to pulling Skyline Park's extremely competent trail staff into that conversation. The bicycle skills course was approved by the Board of Supervisors on January 11 and the agreement is presently up in Sacramento gathering State signatures. The County of Napa Assistant CEO has taken lead on negotiating the Skyline purchase appraisal with the Department of General Services. While it continues to be an obvious priority for the County and Senator Dodd's office, progress has been slow since the holidays. We do not believe that DGS has yet selected an appraiser.

Smittle Creek

Planning and permits to open this 411 acre holding for public use.

The District completed purchase of this property in December 2015. 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. 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 Roughs Wilderness, but accessed via Smittle Creek.) US Geological Survey in 2017 placed a seismic monitoring station on the property. 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 cleanup project was held in October of 2018, more than filling a 30 yard dumpster with debris. Our volunteer caretaker for this property has made repairs to the dirt roads and the perimeter fencing. Staff in January 2020 flagged a route for the proposed new trail access into the property from Reclamation's Smittle Creek Day Use Area parking lot, and a botanist has been retained to conduct a floristic survey this winter and spring. Kyra Purvis is working on the CEQA analysis and on putting together a use permit application to the County of Napa to open Smittle Creek to the public. Kyra also continues to work with Reclamation on an agreement to authorize the public to use their Smittle Creek Day Use Area parking lot to access our property. All of Smittle Creek burned in the August 2020 fires. The entry gate and fence the District shares with Reclamation was burned; a temporary fix has been made, but further work will be needed. Staff has had initial discussion with County Public Works about including access improvements at Smittle in a larger grant application aimed at funding work on Knoxville-Berryessa Road. It would apparently make the County's road grant application more attractive to funders and would of course mean new District money for opening the park (if the grants come through). The County expects to hear whether or not it has been shortlisted for the grant sometime in mid to late summer 2021. If award of the grant seems likely we would potentially have most of our development costs funded, but would unfortunately need to slow progress on the property to mesh up with the more measured pace of Federal funded transportation projects. Our volunteer caretaker installed new barbed wire fencing at the front gate area and has also completed some drainage work on the access road following the October storm.

State Parks

Operate Bothe-Napa Valley State Park, Bale Grist Mill State Historic Park, and RLS State Park.

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 for human consumption from the Bale Mill were unsuccessful. In 2014 the District started the process of extending the District's 5 year Operating Agreement and including RLS in the agreement, that new 20 year agreement was signed in April 2020. The District repaired the Silverado House at RLS, which a District employee now rents and maintains. The District is working with the Vine Trail on the proposed alignment of the Vine Trail through Bothe. As noted elsewhere, visitation at Robert Louis Stevenson State Park has been very high in the wake of the Covid-19 pandemic. Between March and June of 2020 staff and volunteers monitored the parking lot off Highway 29 during peak times to assist the influx of new users. The majority of Bothe State Park burned in September's Glass Fire, though none of the buildings were damaged. Ridge Trail Day occurred on Saturday November 6th; volunteers worked to delete and restore a number of switchback-cutting social trails on Mount St Helena.

Suscol Headwaters Preserve

Improvements to Suscol Headwaters Preserve and opening the property as a public park.

The purchase of the Preserve was completed in November, 2017. The one remaining improvement to satisfy funding requirements is the construction of a California red legged frog (CRLF) breeding pond and various habitat improvements focused on, but not exclusively in, the pond area. A reserve fund has been set aside to do the work, but the actual work has been delayed while design and construction details are worked out. Most of the property 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. The District hired local trail builder Kevin Smallman to help with trail corridor planning and spent May 10 and 11 of 2019 hiking and flagging the property. A Use Permit for Suscol Headwaters Park was approved by the County Planning Commission in February 2020 and the northern portion of the property is now officially open to the public via Skyline Park. In July of 2015 the board of the Napa Sanitation District approved an easement option agreement which would allow us to construct a trail and trailhead parking lot on the eastern and southern edges of their Kelly Road treated water spray field property. However, that alignment is not ideal, so alternate access routes and staging areas have been pursued. 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. Kyra has obtained conceptual agreement from another property owner on revising the access easement through their property to facilitate construction of a staging area on North Kelly Road rather than along Kirkland Ranch Road, and has drafted a grant deed that will

accomplish this. The Napa Sanitation District Manager has indicated support for the location and design for such a staging area off North Kelly Road and a trail leading to the park following the western and northern edge of their treated water spray field. District staff has prepared and submitted to Napa San draft easement language for their review and approval. Chris met with REMBA's Executive Director on the property in early July 2020 to discuss funding opportunities and partnerships that may allow some new singletrack trails to be constructed at Suscol Headwaters. Rick and Ryan in spring 2020 installed signage in hopes of dissuading the public from riding off trail, especially in the area of the knob at the very top of the park, because of the erosion that it causes. Our partners at REMBA have been on-site, beginning to tight flag some of the trail alignments in hope of beginning construction this winter/spring. REMBA has also been fundraising to support their work, as the District unfortunately has no funds available for trail building at Suscol at this time. We have begun installing the Park Boundary signs promised to the adjoining property owner along our eastern property line. Kyra and Supervisor Ryan Gregory were interviewed on site by Doug McConnell in late May as part of his Open Road series on NBC Bay Area. The segment focuses on the ongoing expansion of the Ridge Trail and is expected to air on July 18th. District staff and volunteers were trained on safe chainsaw use by Rick in an all-day colloquium in mid-July. Kyra did a starring turn along with Supervisor Gregory in an Open Road segment on the Ridge Trail and Suscol Headwaters which aired on NBC Bay Area. Our friends and partners at the Redwood Trails Alliance (formerly REMBA) are currently at work on the property doing corridor clearing in advance of trail construction that may begin as early as this winter. Staff repaired the latch system on the gate between the Tuteur Loop and Suscol headwaters, which sees heavy and sometimes rough use. Kyra finalized and submitted a \$1.2M Prop 68 Regional Park Program grant application to fund development of a N Kelly Road trailhead and the complete Suscol Headwaters trail network. We hope to know something about that grant by summer. John Woodbury was out in the field in early February beginning work on the design and (hopefully) future construction of the red legged frog pond.

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 an MOU with the Vine Trail Coalition to provide assistance as requested by the Coalition in receiving funds, preparing plans and environmental documents, and constructing and operating the trail. The District, the Bay Area Ridge Trail, the San Francisco Bay Trail and the Vine Trail Coalition prepared a joint Case Statement for the combined trail network for fundraising purposes. Over the years the District has submitted numerous letters of support for Vine Trail grant applications. 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 in 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. 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 in March 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. At the request of the Vine Trail Coalition, staff is exploring with the County whether to take on the eventual maintenance of the section between Calistoga and St. Helena, with the costs to be paid 50/50 by the County and the Coalition. A similar agreement between the County, the City of Napa and the Vine Trail was approved by the County Board of Supervisors in January 2021. Jason, Chris, and Kyra met with Philip Sales in early July to inspect the St Helena – Calistoga segment and recommence discussions about the District potentially taking over maintenance responsibility for that section. After much thought and research staff has reached a point where we believe we may be able to take over maintenance of the St Helena to Calistoga section without committing to potentially subsidizing the work out of District funds. We are continuing to scope the initial capital outlay for tools and equipment, which will not be insignificant, and are finalizing the terms of a draft 5-year management agreement between ourselves, the County of Napa, and the Vine Trail Coalition. If that proceeds to agreement at the staff level, the Board should expect to see it this fiscal year sometime.

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

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

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 - 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.

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 was approved by the property owner and the District. BLM's biologist inspected the alignment on September 17, 2011. The trail was constructed over the course of two years using volunteer crews, and continues to be maintained by volunteers (mostly provided by Tuleyome and Yolo Hiker)

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

Purchase of 443 acres of land that will provide public access to Cedar Roughs from the Smittle Creek Day Use Area 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

The acquisition of 164 acres from the Girl Scouts was completed in December 2017.

Historic ROW Analysis

Staff has completed a comprehensive review of historic rights-of-way, and is now focusing attention on those that 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. The easement was revised and expanded in 2016 to cover the entire Linda Falls property owned by the Land Trust. 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.

Master Plan Development and Updates

The Master Plan for 2008-2013 was approved in January 2009. It was updated in 2011 and again in 2019.

Moore Creek Open Space Park

Acquisition of 673 acres in the Moore Creek Watershed completed in December 2008. The City of Napa subsequently approved an agreement with the District to incorporate approximately 900 acres of City of Napa Lake Hennessey watershed lands into Moore Creek Park.

Napa River Ecological Reserve Improvements & Restoration

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 and interpretive panels 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. A 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. In doing this work, several thousand students received a day of environmental education about native and invasive plants and riparian ecology.

Napa River Flood Control Easement

Conservation easement accepted by District in 2007 to facilitate Flood District project and grant funding.

Newell Preserve Improvements

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, which is owned by the City of American Canyon. However, the first well drilled by the City of American Canyon came up dry. The City has dropped plans for digging any more test wells.

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. 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; BLM in April 2016 indicated they did not want to transfer this parcel, so the District's application has been dropped.

River to Ridge Trail

Lot line adjustment to legalize River to Ridge Trail as constructed (it had encroached on private property in two locations). Animal silhouettes along the entryway fence illustrating the types of birds and mammals that can be found in the area were installed by an Eagle Scout candidate in 2008. A new information kiosk was installed at the entrance in December 2008 as part of a Boy Scout project. In 2011 volunteers made some drainage improvements.

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. The District and the Skyline Park Citizens Association have continued to cooperate on various trail maintenance projects.

Skyline Park Concessionaire Agreement Renewal

District staff negotiated renewal of concessionaire agreement on behalf of the County in 2010, 2015 and 2020. The renewal involved changes to the fee schedule and amendments to and approval of sub agreements with three non-profit partner organizations.

Skyline Park Facility Improvements

The proposals for a second greenhouse (from CNPS) and a covered equestrian arena (from Skyline Riders) were approved by the Department of General Services and by the County Board of Supervisors. The sponsors of these projects however ended up not pursuing either project.

Suscol Headwaters Preserve Acquisition

Acquisition of 709 acres of the former Kirkland Ranch in two phases was completed in November 2017.

Trinchero/Putah Creek Open Space Acquisition

The donation by the Trinchero family of 2,500 acres of open space (Spanish Valley, Crystal Flats and Stone Corral) 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

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/Cancelled Projects

Milliken Reservoir Trails and Picnic Area Feasibility Study

The feasibility study to *construct approximately 3 miles of Bay Area Ridge Trail plus additional feeder and loop trails, along with a staging and picnic area* within the City of Napa's Milliken Watershed was completed and accepted by the Board of Directors in 2009. The Napa City Council in November, 2009 approved city staff recommendation to hold off on considering the Milliken Reservoir trails project until the Lake Hennessey Unit of Moore Creek Park is completed.

Montesol West

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 were 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. Public outreach to Middletown area residents in 2017 were positively received. 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 they had sold to the State over timber located on the property.

Rector Ridge/Stags Leap Ridge Trail

Construction of staging area and 6+ miles of Ridge Trail climbing east from Silverado Trail near Rector Creek.

CEQA on this project was completed several years ago, the project concept was approved by the District Board, and was positively viewed by the Veterans Home administration. However, subsequent changes and controversies within the Department of Veterans Affairs 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 pursuing a formal trail through the property, but personnel changes within their Department means their review also needs to be restarted. Finally, with the approval of the Go North alignment of the Bay Area Ridge Trail, this segment of trail is no longer part of the officially proposed alignment for the Ridge Trail. For all these reasons, this project is deferred until other District priorities are under control.

Vallejo Lakes

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.

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 officially authorized staff to pursue surplussing of the property, and hired an appraiser to prepare an estimate of the property's fair market value, but this was never 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. 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. 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, but doesn't know how to do this. Solano County in 2015 investigated the feasibility of acquiring the lakes and managing their water supplies; as part of this investigation they expressed interest in partnering with the District to manage public recreational access, but no decisions were made. 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.



STAFF REPORT

By: Jason Jordan
Date: February 14, 2022
Item: **4.h**
Subject: January 2022 State Park Report for Bothe-Napa Valley SP, Robert Louis Stevenson SP, and Bale Grist Mill SHP.

Park Status

- **Bothe Napa Valley SP-** With spring like temperatures, the campground experienced above average January occupancy.
- **Bale Mill SHP-** Open on weekends.
- **Robert Louis Stevenson SP-** Visitation on weekends continues to be heavy.
- The third Saturday hike this month was on January 15th, at Moore Creek Park with the topic of Mushrooms. The hike focused on locating and identifying various types of mushrooms and basic anatomy. This always popular hike attracted 22 participants.
- No field trips were held in January at Bothe or Bale due to rise in Omicron cases.
- Staff has nearly completed installation of new filter and system upgrades for the Bothe-Napa water system. These are State Water Board mandated system improvements resulting from transfer or permit from California State Parks to Napa Open Space District.
- Staff continues to clean up and clear trails of down trees from the various wind events at Bothe, RLS, and Bale Mill.
- Signs have been designed and ordered for RLS kiosk project, Bothe and Bale signage, as well as fee increase signage at Bothe- Napa.
- Provided minor staff support of a Land Trust sponsored hike to the top of Mount St Helena on January 1st. Approximately 10 participants were rewarded with a calm, clear day with snow on the ground and on surrounding peaks.
- Job notices for part time Park Aid and Park Steward Assistant (Miller) were advertised and promoted to fill recently vacated positions.
- State Parks and contractors began archeological sampling along the day use road where the bridge replacement project will occur.
- Staff worked on programming and planned activities in support of State Parks Week in June, a new annual event.
- Managing Covid impacts to staffing.