



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

Andrew Brooks  
*Director, Ward One*

Tony Norris  
*Director, Ward Two*

Patricia Clarey  
*Director, Ward Three*

Nancy Lewis-Heliotis  
*Director, Ward Four*

Barry Christian  
*Director, Ward Five*

## AGENDA

### BOARD OF DIRECTORS REGULAR MEETING

Monday, January 9, 2023 at 2:00 P.M.

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

Note: this is an in-person meeting, subject to Covid-related regulations (in particular limitations on number of people in room and mask wearing). People may also attend and provide comments via Zoom Conference Call.

### Instructions for Joining Zoom Meeting

#### **Join Zoom Meeting**

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## 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. Election of officers.
- b. Consideration and potential approval of minutes for Board of Directors regular meeting of December 12, 2022.
- c. Acceptance of final independent audit for FY 21-22 prepared by Brown Armstrong, Certified Public Accountants.
- d. Informational item on the potential acquisition and preservation of the Walt Ranch property.
- e. Receipt of report on expenditures, encumbrances, donations, and grants approved by District staff for December 2022.
- f. Review of the District Projects Status Report.

- g. 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:* January 9, 2023  
*Item:* **4.a**  
*Subject:* Election of Board President and Vice-President

### RECOMMENDATION

Elect Board President and Vice-President for calendar year 2023.

### ENVIRONMENTAL DETERMINATION

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

### BACKGROUND

According to the District By-Laws (Section II.A) the Board of Directors, “shall elect from among its members a Board President and a Board Vice-President” on an annual basis. Traditionally, the election of officers occurs at the end of the December meeting, but because two new Directors were just seated we have delayed the vote to allow the newly-elected Directors to participate. Those elected begin their terms of office immediately upon election and serve until their successors are elected.

The President acts as the presiding officer of the Board of Directors and in that capacity preserves order and decorum, decides questions of order subject to being overruled by a four-fifths vote, and performs a variety of other duties. The Vice-President serves as President in the absence of the President.

The District has no rules or set procedures for how these two Board officers are elected. Past practice has generally, but not always, been that the President was elected to serve two consecutive one-year terms, and that the Vice-President was elected into the role of President thereafter.

We have attached a history of the District’s Board members and officers for the Directors to review, in case that is in some way helpful to your deliberations.

## History of Board of Directors

	1	2	3	4	5	Pres	VP
2006	Harold Kelly	Tony Norris	Guy Kay	Dave Finigan	Myrna Abramowicz		
2007						Guy	Harold
2008	Harold Kelly	Tony Norris	Guy Kay	Dave Finigan	Myrna Abramowicz	Dave	Harold
2009						Dave	Myrna
2010	Harold Kelly				Myrna Abramowicz	Myrna	Tony
2011						Myrna	Tony
2012		Tony Norris	Michael Haley	Dave Finigan		Tony	Harold
2013	Karen Bower Turjanis				Barry Christian	Tony	Dave
2014	Karen Bower Turjanis				Barry Christian	Dave	Michael
2015			Brent Randol			Dave	Karen
2016		Tony Norris	Brent Randol	Dave Finigan		Karen	Brent
2017						Karen	Brent
2018	Karen Bower Turjanis				Barry Christian	Brent	Barry
2019						Brent	Barry
2020		Tony Norris	Brent Randol	Nancy Lewis-Heliotas		Barry	Tony
2021			Brent Randol			Barry	Tony
2022	Andrew Brooks		Patricia Clarey		Barry Christian	Tony	Nancy
2023						TBD	TBD



**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-Heliotas  
*Director, Ward Four*

Barry Christian  
*Director, Ward Five*

# MINUTES

## BOARD OF DIRECTORS REGULAR MEETING

Monday, December 12, 2022 at 2:00 P.M.

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

1. Call to Order and Roll Call

**Directors Present: Karen Bower-Turjanis, Tony Norris, Brent Randol, Nancy Heliotas (arrived during Set Matters), Barry Christian**

**Staff Present: Chris Cahill, Kyra Purvis, Ryan Ayers**

2. Public Comment

**None.**

3. Set Matters

Administration of the Oath of Office for incoming Directors Andrew Brooks, Patricia Clarey, and Barry Christian.

**The District Secretary administered the Oath of Office for incoming Directors Andrew Brooks, Patricia Clarey, and Barry Christian.**

4. Administrative Items

a. Consideration and potential approval of minutes for Board of Directors regular meeting of November 14, 2022.

**Minutes for the November 14, 2022 regular meeting were approved as presented.**

**BC – KBT – TN – BR – NH**

b. Informational presentation by staff of the Resource Conservation District about their Million Trees Napa Initiative.

**Presentation by Lucas Patzek, Executive Director of the Napa County RCD. Informational item only; No action taken.**

c. Consideration and potential approval of an amendment to the District Personnel Manual relating to night differentials.

**Directors approved an amendment to the District Personnel Manual relating to night differentials as presented.**

**NH – KBT – TN – BR – BC**

d. Consideration and potential adoption of the Board of Directors Regular Meeting Calendar for 2023.

**Directors adopted the Board of Directors Regular Meeting Calendar for 2023 as presented.  
KBT – BC – TN – BR – NH**

e. Receipt of report on expenditures, encumbrances, donations, and grants approved by District staff for November 2022.

**Report received; No action taken.**

f. Review of the District Projects Status Report.

**Report received; No action taken.**

g. 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

- **Kyra Purvis announced that she assisted the East Bay Regional Park District by sitting on an interview panel for their Assistant General Manager position.**
- **The District presented outgoing Directors Bower-Turjanis and Randol with engraved wood rounds, commemorating their many years of service to the people, parks, and open spaces of Napa County.**
- **Directors Bower-Turjanis and Randol expressed their appreciation for the privilege of serving on the NCRPOSD Board of Directors over many years and offered their gratitude to fellow Directors and staff for the work of the District.**
- **Directors Norris, Heliotes, and Christian expressed their appreciation and gratitude for the years of service from Directors Bower-Turjanis and Randol.**

#### 6. Agenda Planning

- **Director Norris noted that County Counsel will present during the January meeting to discuss the Brown Act and regulations dealing with potential conflicts of interest.**
- **Chris Cahill noted that the annual audit should be before the Board at the January meeting.**

#### 7. Adjournment



## **STAFF REPORT**

*By:* Kyra Purvis  
*Date:* January 9, 2023  
*Item:* **4.c**  
*Subject:* Acceptance of final independent audit for FY 21-22 prepared by Brown Armstrong, Certified Public Accountants.

### RECOMMENDATION

1. Staff introduction.
2. Presentation by Tracy Schulze.
3. Accept the final independent audit for FY 21-22.

### 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; 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 21-22 has resulted in a "clean" report, meaning fiscal controls are adequate and there are no weaknesses or errors in the District financial reports.

The District's budget and operational income are running quite lean at the moment, due to a sharp downturn in County of Napa TOT revenues and our resulting County grant. We have responded by leaving management and planning positions vacant or partially filled and cutting project funding for the development and opening of new parks. Overall, however, our financial position remains stable, 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, 2022. 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 28, 2022. 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. The District implemented Governmental Accounting Standards Board (GASB) Statement No. 87 – *Leases*, GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*, GASB Statement No. 92 – *Omnibus 2020*, GASB Statement No. 93 – *Replacement of Interbank Offered Rates.*, GASB Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*, during the year. 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 3, 2023.

### *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

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the firm.

Bakersfield, California  
January 3, 2023

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
  
FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT  
  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
JUNE 30, 2022**

**TABLE OF CONTENTS**

	<u>Page</u>
 <b><u>Financial Section</u></b>	
Independent Auditor’s Report .....	1
Management’s Discussion and Analysis.....	4
 <b><u>Basic Financial Statements</u></b>	
Government-Wide Financial Statements:	
Statement of Net Position .....	9
Statement of Activities.....	10
Fund Financial Statements:	
Balance Sheet.....	11
Reconciliation of the Balance Sheet to the Statement of Net Position .....	12
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities.....	14
Notes to the Basic Financial Statements .....	15
 <b><u>Required Supplementary Information</u></b>	
Budgetary Comparison Schedule .....	21
Note to the Required Supplementary Information.....	22
 <b><u>Supplementary Information</u></b>	
Schedule of Revenues and Expenditures by Division .....	23
 <b><u>Other Report</u></b>	
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 <i>Government Auditing Standards</i> .....	27

## **FINANCIAL SECTION**

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## 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 Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities and major fund of the Napa County Regional Park and Open District (the District), as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the District, as of June 30, 2022, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4–8 and 21–22 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### ***Supplementary Information***


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Revenues and Expenditures by Division on pages 23–26 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information 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. The 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 3, 2023, 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 solely 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 the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style.

Bakersfield, California  
January 3, 2023



**NAPA COUNTY REGIONAL PARK AND OPEN SPACE DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

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, 2022. 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 \$2,251,438, an increase of \$513,419 from the prior year. Of that amount, \$143,716 is committed for future capital replacement at Moore Creek, \$201,390 is restricted for future expenditures at Suscol Headwaters, and \$780,052 is restricted for future expenditures at the State Parks, leaving \$1,126,280 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 \$756,763.
- Program revenues (camping fees, day use fees, and rental income) were \$849,964, which covers approximately 53% 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 tenth full year of operation of Bothe-Napa Valley State Park and the Bale Grist Mill State Historic Park, with a sizable fund balance.

**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

	2022	2021	Increase (Decrease) %	Increase (Decrease) \$
<b>Assets</b>				
Current assets	\$ 2,311,277	\$ 1,789,119	29.2%	\$ 522,158
Noncurrent assets	14,785,894	14,797,896	-0.1%	(12,002)
<b>Total Assets</b>	<b>17,097,171</b>	<b>16,587,015</b>	<b>3.1%</b>	<b>510,156</b>
<b>Liabilities</b>				
Current liabilities	76,242	51,099	49.2%	25,143
Noncurrent liabilities	17,479	31,300	-44.2%	(13,821)
<b>Total Liabilities</b>	<b>93,721</b>	<b>82,399</b>	<b>13.7%</b>	<b>11,322</b>
<b>Net Position</b>				
Net investment in capital assets	14,785,894	14,797,896	-0.1%	(12,002)
Restricted	981,442	800,056	22.7%	181,386
Unrestricted	1,236,114	906,664	36.3%	329,450
<b>Total Net Position</b>	<b>\$ 17,003,450</b>	<b>\$ 16,504,616</b>	<b>3.0%</b>	<b>\$ 498,834</b>

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 \$17,003,450 as of June 30, 2022, 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, 2022, and the expenses incurred, is as follows:

### **Condensed Statement of Activities For the Fiscal Years Ended June 30**

	2022	2021	Increase (Decrease) %	Increase (Decrease) \$
<b>Revenues</b>				
Operating grants	\$ 1,129,423	\$ 1,436,280	-21.4%	\$ (306,857)
Concessions	796,242	489,863	62.5%	306,379
Court fines	5,000	-	100.0%	5,000
Donations and contributions	97,028	57,519	68.7%	39,509
Rents	53,722	55,523	-3.2%	(1,801)
Interest	18,258	23,771	-23.2%	(5,513)
<b>Total Revenues</b>	<b>2,099,673</b>	<b>2,062,956</b>	<b>1.8%</b>	<b>36,717</b>
<b>Expenses</b>				
Parks and recreation	1,600,839	1,603,397	-0.2%	(2,558)
<b>Total Expenses</b>	<b>1,600,839</b>	<b>1,603,397</b>	<b>-0.2%</b>	<b>(2,558)</b>
<b>Change in Net Position</b>	<b>498,834</b>	<b>459,559</b>	<b>8.5%</b>	<b>39,275</b>
<b>Net Position, Beginning of Year</b>	<b>16,504,616</b>	<b>16,045,057</b>	<b>2.9%</b>	<b>459,559</b>
<b>Net Position, End of Year</b>	<b>\$ 17,003,450</b>	<b>\$ 16,504,616</b>	<b>3.0%</b>	<b>\$ 498,834</b>

## Financial Analysis of the District's Governmental Fund

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

The District ended the year with a fund balance of \$2,251,438, an increase of \$513,418 from the prior year. Of that amount, \$1,126,281 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 \$545,698, or 35%, and total expenditures were under final budget by \$316,498, or 16.6%.

Grant revenue was up significantly from the prior year due to a grant received from the State for COVID-19 relief. Concession revenue increased due to the reopening of parks having been previously closed in the last two years as a result of the pandemic and wildfires.

## **CAPITAL ASSETS**

For the fiscal year ended June 30, 2022, 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, 2022, 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 2021-2022, the County agreed to provide the District \$756,763 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 \$779,578 as of June 30, 2022. 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, 2022**

	2022
<b>ASSETS</b>	
Current Assets:	
Cash in County treasury	\$ 2,301,755
Imprest cash	475
Due from other governments	9,047
Total Current Assets	2,311,277
Noncurrent Assets:	
Land	14,330,959
Buildings, net of accumulated depreciation	454,935
Total Noncurrent Assets	14,785,894
<b>Total Assets</b>	<b>17,097,171</b>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	23,012
Accrued salaries and benefits	31,827
Customer deposits	5,000
Due within one year	16,403
Total Current Liabilities	76,242
Noncurrent Liabilities:	
Due in more than one year	17,479
Total Noncurrent Liabilities	17,479
<b>Total Liabilities</b>	<b>93,721</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	14,785,894
Restricted	981,442
Unrestricted	1,236,114
<b>Total Net Position</b>	<b>\$ 17,003,450</b>

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, 2022**

	2022
<b>PROGRAM EXPENSES</b>	
Administrative and general operations	\$ 1,497,135
Accounting and auditing services	13,786
Legal services	14,186
Consulting and engineering	33,425
Insurance	27,943
Taxes and assessments	2,360
Depreciation	12,003
<b>Total Program Expenses</b>	<b>1,600,838</b>
<b>PROGRAM REVENUES</b>	
Operating grants and contributions:	
County of Napa - Special Projects Fund	756,763
State	372,660
Concessions	796,242
Court fines	5,000
Donations and contributions	97,027
Rents	53,722
<b>Total Program Revenues</b>	<b>2,081,414</b>
<b>Net Program Revenues</b>	<b>480,576</b>
<b>GENERAL REVENUES</b>	
Interest	18,258
<b>Change in Net Position</b>	498,834
<b>Net Position - Beginning of Year</b>	16,504,616
<b>Net Position - End of Year</b>	<b>\$ 17,003,450</b>

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



**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
BALANCE SHEET  
JUNE 30, 2022**

	2022
<b>ASSETS</b>	
Cash in County treasury	\$ 2,301,755
Imprest cash	475
Due from other governments	9,047
<b>Total Assets</b>	<b>\$ 2,311,277</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 23,012
Accrued salaries and benefits	31,827
Customer deposits	5,000
<b>Total Liabilities</b>	<b>59,839</b>
<b>FUND BALANCE</b>	
Restricted	981,442
Committed	143,716
Unassigned	1,126,280
<b>Total Fund Balance</b>	<b>2,251,438</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,311,277</b>

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, 2022**

Fund Balance - total governmental fund (Page 11)	\$ 2,251,438
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.	14,785,894
Long-term obligations are not due and payable in the current period and therefore are not reported in the governmental fund:	
Compensated absences	<u>(33,882)</u>
Net position of governmental activities (Page 9)	<u><u>\$ 17,003,450</u></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, 2022**

	2022
<b>REVENUES</b>	
Intergovernmental revenues	\$ 1,129,423
Concessions	796,242
Court fines	5,000
Donations and contributions	97,027
Rents	53,722
Interest	18,258
	<b>Total Revenues</b>
	2,099,672
<b>EXPENDITURES</b>	
Administrative and general operations	1,494,554
Accounting and auditing services	13,786
Legal services	14,186
Consulting and engineering	33,425
Insurance	27,943
Taxes and assessments	2,360
	<b>Total Expenditures</b>
	1,586,254
<b>Net Change in Fund Balance</b>	513,418
<b>Fund Balance - Beginning of Year</b>	1,738,020
	<b>Fund Balance - End of Year</b>
	\$ 2,251,438

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, 2022**

Net change in fund balance - total governmental fund (Page 13) \$ 513,418

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

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

Details of the difference are as follows:

Depreciation (12,003)

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.

(2,581)

Change in net position of governmental activities (Page 10)

\$ 498,834

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, 2022**

**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.

E. New Accounting Pronouncements Implemented

**GASB Statement No. 87 – Leases.** The requirements of this statement are effective for fiscal years beginning after June 15, 2021, and all fiscal years thereafter. This statement did not impact the financial statements or disclosures of the District.

**GASB Statement No. 89 – Accounting for Interest Cost Incurred before the End of a Construction Period.** The requirements of this statement are effective for fiscal years beginning after December 15, 2020. This statement did not impact the financial statements or disclosures of the District as the District does not have these types of transactions.

**GASB Statement No. 92 – Omnibus 2020.** The requirements of this statement are effective as follows:

- The requirements related to the effective date of GASB Statement No. 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra-entity transfers of assets and those related to the applicability of GASB Statements No. 73 and No. 74 are effective for fiscal years beginning after June 15, 2021.
- The requirements related to application of GASB Statement No. 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021.
- The requirements related to the measurement of liabilities (and assets, if any) associated with asset retirement obligations in a government acquisition are effective for government acquisitions occurring in fiscal years beginning after June 15, 2021.

This statement does not impact the financial statements or disclosures of the District as the District does not have these types of transactions.

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

### **E. New Accounting Pronouncements Implemented** (Continued)

**GASB Statement No. 93 – Replacement of Interbank Offered Rates.** The requirements of this statement, except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. The requirement in paragraph 11b is effective for fiscal years ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for fiscal years periods beginning after June 15, 2021, and all fiscal years thereafter. This statement did not impact the financial statements or disclosures of the District as the District does not have these types of transactions.

**GASB Statement No. 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32.** The requirements of this statement are effective as follows:

- The requirements in (1) paragraph 4 of this statement as it applies to defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and other employee benefit plans and (2) paragraph 5 of this statement are effective immediately.
- The requirements in paragraphs 6–9 of this statement are effective for fiscal years beginning after June 15, 2021.

This statement does not impact the financial statements or disclosures of the District as the District does not have these types of transactions.

### **F. Future Accounting Pronouncements**

**GASB Statement No. 91 – Conduit Debt Obligations.** The requirements of this statement are effective for fiscal years beginning after December 15, 2021. Earlier application is encouraged. The District has not fully judged the impact of implementation of this standard on the financial statements.

**GASB Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements.** The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all fiscal years thereafter. The District has not fully judged the impact of implementation of this standard on the financial statements.

**GASB Statement No. 96 – Subscription-Based Information Technology Arrangements.** The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The District has not fully judged the impact of implementation of this standard on the financial statements.

**GASB Statement No. 99 – Omnibus 2022.** The requirements of this statement are effective as follows:

- The requirements related to extension of the use of the London Interbank Offered Rate (LIBOR), accounting for Supplemental Nutrition Assistance Program (SNAP) distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in GASB Statement No. 34, as amended, and terminology updates related to GASB Statement No. 53 and GASB Statement No. 63 are effective upon issuance.
- The requirements related to leases, public-private and public-public partnerships (PPPs), and subscription-based information technology arrangements (SBITAs) are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of GASB Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all fiscal years thereafter.

Earlier application is encouraged. The District has not fully judged the impact of implementation of this standard on the financial statements

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

F. Future Accounting Pronouncements (Continued)

**GASB Statement No. 100** – *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*. For fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The District has not fully judged the impact of implementation of this standard on the financial statements.

**GASB Statement No. 101** – *Compensated Absences*. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The District has not fully judged the impact of implementation of this standard on the financial statements.

**NOTE 2 – CASH AND INVESTMENTS**

Cash at June 30, 2022, consisted of the following:

Cash in County Treasury	\$ 2,301,755
Imprest cash	475
	<hr/>
	\$ 2,302,230
	<hr/> <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 1195 Third Street, Room B-10, Napa, California 94559. The County Treasury Oversight Committee oversees the Treasurer’s investments and policies.

Required disclosures for the District’s deposit and investment risks at June 30, 2022, 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, 2022, are as follows:

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deletions/ Adjustments</u>	<u>Balance June 30, 2022</u>
Capital assets, not being depreciated				
Land	<u>\$ 14,330,959</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,330,959</u>
Total capital assets, not being depreciated	<u>14,330,959</u>	<u>-</u>	<u>-</u>	<u>14,330,959</u>
Capital assets, being depreciated:				
Equipment	<u>42,346</u>	<u>-</u>	<u>-</u>	<u>42,346</u>
Buildings	<u>600,136</u>	<u>-</u>	<u>-</u>	<u>600,136</u>
Total capital assets, being depreciated	<u>642,482</u>	<u>-</u>	<u>-</u>	<u>642,482</u>
Less accumulated depreciation for:				
Equipment	<u>(42,346)</u>	<u>-</u>	<u>-</u>	<u>(42,346)</u>
Buildings	<u>(133,199)</u>	<u>(12,003)</u>	<u>1</u>	<u>(145,201)</u>
Total accumulated depreciation	<u>(175,545)</u>	<u>(12,003)</u>	<u>1</u>	<u>(187,547)</u>
Total capital assets, being depreciated, net	<u>466,937</u>	<u>(12,003)</u>	<u>1</u>	<u>454,935</u>
Total capital assets, net	<u>\$ 14,797,896</u>	<u>\$ (12,003)</u>	<u>\$ 1</u>	<u>\$ 14,785,894</u>

Depreciation expense was \$12,003 for the fiscal year ended June 30, 2022.

### **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, 2022:

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Retirement/ Adjustments</u>	<u>Balance June 30, 2022</u>	<u>Due Within One Year</u>
Governmental activities					
Compensated absences	<u>\$ 31,300</u>	<u>\$ 24,225</u>	<u>\$ 21,643</u>	<u>\$ 33,882</u>	<u>\$ 16,403</u>

### **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, 2022, the District paid the County, a related party, \$720,084 for administrative, accounting, IT services, legal services, maintenance, and fleet charges. The District also received grants from the County in the amount of \$756,763 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 3, 2023, which is the date the basic financial statements were available to be issued. No events have occurred that would require disclosure.

**REQUIRED SUPPLEMENTARY INFORMATION**

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 750,000	\$ 750,000	\$ 1,129,423	\$ 379,423
Concessions	655,000	655,000	796,242	141,242
Court fines	-	-	5,000	5,000
Donations and contributions	78,174	78,174	97,027	18,853
Rents	53,800	53,800	53,722	(78)
Interest	17,000	17,000	18,258	1,258
<b>Total Revenues</b>	<u>1,553,974</u>	<u>1,553,974</u>	<u>2,099,672</u>	<u>545,698</u>
<b>EXPENDITURES</b>				
Salaries and benefits	670,253	670,253	629,444	40,809
Administrative services	521,143	521,143	595,946	(74,803)
Election services	-	-	-	-
Accounting and auditing services	18,000	18,000	13,786	4,214
Information technology service	68,270	68,270	67,775	495
Legal services	8,000	8,000	14,186	(6,186)
Waste disposal services	35,100	35,100	25,688	9,412
Landscaping services	5,000	5,000	-	5,000
Construction services	272,500	272,500	4,731	267,769
Sewer disposal services	4,000	4,000	950	3,050
Other professional services	51,885	51,885	33,425	18,460
Maintenance - building and improvements	24,727	24,727	24,727	-
Maintenance - vehicles	3,500	3,500	1,912	1,588
Maintenance - infrastructure and land	4,000	4,000	-	4,000
Rents and leases - equipment	2,000	2,000	3,822	(1,822)
Insurance - liability	31,871	31,871	27,943	3,928
Communications and telephone	6,500	6,500	5,459	1,041
Advertising and marketing	1,200	1,200	-	1,200
Printing and binding	3,000	3,000	1,163	1,837
Publications and legal notices	-	-	211	(211)
Bank charges	250	250	315	(65)
Permits and license fees	11,270	11,270	307	10,963
Training and conference expenses	2,000	2,000	737	1,263
Business travel and mileage	6,150	6,150	6,707	(557)
Fleet charges	4,500	4,500	9,017	(4,517)
Office supplies	2,500	2,500	1,741	759
Freight/postage	-	-	104	(104)
Books/media/publication	6,445	6,445	5,000	1,445
Memberships and certifications	5,200	5,200	6,923	(1,723)
Utilities - electric	20,200	20,200	23,137	(2,937)
Utilities - propane	500	500	517	(17)
Fuel	750	750	-	750
Clothing and personal supplies	2,000	2,000	166	1,834
Safety supplies	500	500	-	500
Landscaping/agriculture supply	-	-	165	(165)
Janitorial supplies	4,000	4,000	2,551	1,449
Construction supplies and materials	7,300	7,300	32,794	(25,494)
Maintenance supplies	20,100	20,100	19,603	497
Vehicle repair supplies	-	-	2,516	(2,516)
Minor equipment and small tools	1,700	1,700	2,999	(1,299)
Computer equipment and accessories	1,100	1,100	595	505
Computer software/licensing fees	1,100	1,100	1,183	(83)
Special departmental expenses	60,500	59,875	4,938	54,937
Goods for resale	12,000	12,000	10,711	1,289
Taxes and assessments	1,738	2,363	2,360	3
<b>Total Expenditures</b>	<u>1,902,752</u>	<u>1,902,752</u>	<u>1,586,254</u>	<u>316,498</u>
<b>Net Change in Fund Balance</b>	<u>\$ (348,778)</u>	<u>\$ (348,778)</u>	513,418	<u>\$ 862,196</u>
<b>Fund Balance - Beginning of Year</b>			<u>1,738,020</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 2,251,438</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, 2022**

**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 \$316,498 due to the District budgeting construction expenses for a large project that did not commence until fiscal year 2023.

## **SUPPLEMENTARY INFORMATION**

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Moore Creek	Oat Hill Mine Trail	Napa River and Bay Trail	Camp Berryessa
<b>REVENUES</b>				
Grants:				
Napa County	\$ 68,620	\$ 3,763	\$ 1,795	\$ 10,262
State	-	-	-	-
Concessions	-	-	-	12,728
Court fines	-	-	-	-
Donations and contributions	11,766	1,990	-	-
Rents	21,279	-	-	-
Interest	-	-	-	-
<b>Total Revenues</b>	<b>101,665</b>	<b>5,753</b>	<b>1,795</b>	<b>22,990</b>
<b>EXPENDITURES</b>				
Salaries and benefits	8,029	-	-	-
Administrative services	29,011	682	713	2,515
Accounting and auditing services	-	-	-	-
Information technology service	-	-	-	-
Legal services	-	-	-	-
Waste disposal services	-	-	-	257
Construction services	-	-	-	-
Sewer disposal services	-	-	-	-
Other professional services	2,990	-	-	2,308
Maintenance - building and improvements	-	-	-	-
Maintenance - vehicles	-	-	-	-
Rents and leases - equipment	3,522	-	-	-
Insurance - liability	-	-	-	-
Communications and telephone	-	-	-	-
Printing and binding	85	89	-	-
Publications and legal notices	-	-	-	-
Bank charges	-	-	-	-
Permits and license fees	-	-	-	-
Training and conference expenses	-	-	-	-
Business travel and mileage	2,577	896	172	107
Fleet charges	-	-	-	-
Office supplies	153	-	-	-
Freight/postage	-	-	-	-
Books/media/publications	-	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	-	-	-	21
Utilities - propane	-	-	-	-
Clothing and personal supplies	-	-	-	-
Landscaping/agriculture supply	-	-	-	-
Janitorial supplies	-	-	-	62
Construction supplies and materials	79	-	-	-
Maintenance supplies	2,898	167	-	-
Vehicle repair supplies	-	-	-	-
Minor equipment and small tools	922	-	-	-
Computer equipment and accessories	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	453	-	-	-
Goods for resale	-	-	-	-
Taxes and assessments	1,372	-	-	-
<b>Total Expenditures</b>	<b>52,091</b>	<b>1,834</b>	<b>885</b>	<b>5,270</b>
<b>Transfers</b>	<b>(37,571)</b>	<b>(3,919)</b>	<b>(910)</b>	<b>(17,720)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ 12,003</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Berryessa Vista	Napa River Ecological Reserve	Vine Trail	Putah Creek
<b>REVENUES</b>				
Grants:				
Napa County	\$ 435	\$ 11,960	\$ 5,595	\$ 3,540
State	-	-	-	-
Concessions	-	-	-	-
Court fines	-	-	-	-
Donations and contributions	-	-	-	-
Rents	-	-	-	-
Interest	-	-	-	-
<b>Total Revenues</b>	<b>435</b>	<b>11,960</b>	<b>5,595</b>	<b>3,540</b>
<b>EXPENDITURES</b>				
Salaries and benefits	-	-	-	-
Administrative services	435	633	4,730	1,291
Accounting and auditing services	-	-	-	-
Information technology service	-	-	-	-
Legal services	-	-	-	-
Waste disposal services	-	-	-	-
Construction services	-	-	-	-
Sewer disposal services	-	-	-	-
Other professional services	-	6,000	-	-
Maintenance - building and improvements	-	-	-	-
Maintenance - vehicles	-	-	-	-
Rents and leases - equipment	-	-	-	-
Insurance - liability	-	-	-	-
Communications and telephone	-	-	-	-
Printing and binding	-	-	-	-
Publications and legal notices	-	-	-	-
Bank charges	-	-	-	-
Permits and license fees	-	-	-	307
Training and conference expenses	-	-	-	-
Business travel and mileage	-	120	48	331
Fleet charges	-	-	-	-
Office supplies	-	-	-	-
Freight/postage	-	-	-	-
Books/media/publications	-	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	-	-	-	-
Utilities - propane	-	-	-	-
Clothing and personal supplies	-	-	-	-
Landscaping/agriculture supply	-	-	-	-
Janitorial supplies	-	-	-	-
Construction supplies and materials	-	-	-	-
Maintenance supplies	-	226	-	-
Vehicle repair supplies	-	-	-	-
Minor equipment and small tools	-	-	-	-
Computer equipment and accessories	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	-	-	-	-
Goods for resale	-	-	-	-
Taxes and assessments	-	-	-	-
<b>Total Expenditures</b>	<b>435</b>	<b>6,979</b>	<b>4,778</b>	<b>1,929</b>
<b>Transfers</b>	<b>-</b>	<b>(4,981)</b>	<b>(817)</b>	<b>(1,611)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	State Parks	Suscol Headwaters Preserve	Amy's Grove	Cedar Roughs Smittle Creek
<b>REVENUES</b>				
Grants:				
Napa County	\$ -	\$ 13,795	\$ 9,695	\$ 6,434
State	173,287	-	-	-
Concessions	783,514	-	-	-
Court fines	-	-	-	-
Donations and contributions	48,105	-	2,000	-
Rents	26,400	6,043	-	-
Interest	4,639	1,793	-	-
<b>Total Revenues</b>	<b>1,035,945</b>	<b>21,631</b>	<b>11,695</b>	<b>6,434</b>
<b>EXPENDITURES</b>				
Salaries and benefits	328,913	-	-	-
Administrative services	334,187	3,456	6,640	435
Accounting and auditing services	-	-	-	-
Information technology service	38,927	-	-	-
Legal services	-	-	-	-
Waste disposal services	25,431	-	-	-
Construction services	4,731	-	-	-
Sewer disposal services	950	-	-	-
Other professional services	16,638	383	5,106	-
Maintenance - building and improvements	-	-	-	-
Maintenance - vehicles	1,912	-	-	-
Rents and leases - equipment	300	-	-	-
Insurance - liability	4,373	-	-	-
Communications and telephone	5,459	-	-	-
Printing and binding	719	-	32	-
Publications and legal notices	-	-	-	-
Bank charges	315	-	-	-
Permits and license fees	-	-	-	-
Training and conference expenses	737	-	-	-
Business travel and mileage	291	251	1,357	179
Fleet charges	6,900	-	-	-
Office supplies	1,383	-	-	-
Freight/postage	80	-	-	-
Books/media/publications	-	-	-	-
Memberships and certifications	192	-	-	-
Utilities - electric	23,116	-	-	-
Utilities - propane	517	-	-	-
Clothing and personal supplies	166	-	-	-
Landscaping/agriculture supply	165	-	-	-
Janitorial supplies	2,489	-	-	-
Construction supplies and materials	32,715	-	-	-
Maintenance supplies	15,156	-	563	-
Vehicle repair supplies	2,516	-	-	-
Minor equipment and small tools	1,738	-	339	-
Computer equipment and accessories	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	3,723	-	-	-
Goods for resale	10,711	-	-	-
Taxes and assessments	988	-	-	-
<b>Total Expenditures</b>	<b>866,438</b>	<b>4,090</b>	<b>14,037</b>	<b>614</b>
<b>Transfers</b>	<b>27,879</b>	<b>(17,541)</b>	<b>(430,180)</b>	<b>(5,820)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ 197,386</b>	<b>\$ -</b>	<b>\$ (432,522)</b>	<b>\$ -</b>

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Other Projects	General Fund	Total
<b>REVENUES</b>			
Grants:			
Napa County	\$ 182,822	\$ 438,047	\$ 756,763
State	-	199,373	372,660
Concessions	-	-	796,242
Court fines	-	5,000	5,000
Donations and contributions	-	33,166	97,027
Rents	-	-	53,722
Interest	-	11,826	18,258
	<u>182,822</u>	<u>687,412</u>	<u>2,099,672</u>
<b>Total Revenues</b>	<b>182,822</b>	<b>687,412</b>	<b>2,099,672</b>
<b>EXPENDITURES</b>			
Salaries and benefits	-	292,502	629,444
Administrative services	73,370	137,848	595,946
Accounting and auditing services	-	13,786	13,786
Information technology service	-	28,848	67,775
Legal services	-	14,186	14,186
Waste disposal services	-	-	25,688
Construction services	-	-	4,731
Sewer disposal services	-	-	950
Other professional services	-	-	33,425
Maintenance - building and improvements	-	24,727	24,727
Maintenance - vehicles	-	-	1,912
Rents and leases - equipment	-	-	3,822
Insurance - liability	-	23,570	27,943
Communications and telephone	-	-	5,459
Printing and binding	-	238	1,163
Publications and legal notices	-	211	211
Bank charges	-	-	315
Permits and license fees	-	-	307
Training and conference expenses	-	-	737
Business travel and mileage	212	166	6,707
Fleet charges	-	2,117	9,017
Office supplies	-	205	1,741
Freight/postage	-	24	104
Books/media/publications	5,000	-	5,000
Memberships and certifications	-	6,731	6,923
Utilities - electric	-	-	23,137
Utilities - propane	-	-	517
Clothing and personal supplies	-	-	166
Landscaping/agriculture supply	-	-	165
Janitorial supplies	-	-	2,551
Construction supplies and materials	-	-	32,794
Maintenance supplies	490	103	19,603
Vehicle repair supplies	-	-	2,516
Minor equipment and small tools	-	-	2,999
Computer equipment and accessories	-	595	595
Computer software/licensing fees	-	1,183	1,183
Special departmental expenses	587	175	4,938
Goods for resale	-	-	10,711
Taxes and assessments	-	-	2,360
	<u>79,659</u>	<u>547,215</u>	<u>1,586,254</u>
<b>Total Expenditures</b>	<b>79,659</b>	<b>547,215</b>	<b>1,586,254</b>
<b>Transfers</b>	<b>(103,163)</b>	<b>596,354</b>	<b>-</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 736,551</b>	<b>\$ 513,418</b>

## **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 major fund of the Napa County Regional Park and Open Space District (the District), as of and for the fiscal year ended June 30, 2022, 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 3, 2023.

**Report on 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 or significant deficiencies may exist that were not identified.

## Report on 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 communication is not suitable for any other purpose.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California  
January 3, 2023



## **STAFF REPORT**

*By:* Chris Cahill  
*Date:* January 9, 2023  
*Item:* **4.d**  
*Subject:* Informational item on the potential acquisition and preservation of the Walt Ranch property.

### RECOMMENDATION

Informational item, no action required at this time.

### ENVIRONMENTAL DETERMINATION

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

### BACKGROUND

In very late breaking news (as this staff report is being written), the Land Trust of Napa County has executed an agreement with the Hall family to purchase the entire 2,300 acre Walt Ranch property, which was recently and controversially approved for vineyard conversion by the County of Napa. The acquisition of the property is slated to occur on May 31, 2023 and would result in the permanent protection of the entirety of Walt Ranch, with none of the permitted vineyard development occurring. The Hall family has committed, as part of the deal, to a “bargain sale” donation of approximately 25% of the appraised value of the property.

We have attached the Land Trust’s press release on the project for additional background, along with some of their mapping of the property.

As noted in the press release, District staff have been involved in conversations about the project with key institutional funders including the Coastal Conservancy and the Wildlife Conservation Board. It is likely that the ultimate funding package will presume public access to all or a significant part of Walt Ranch and, subject to final approval by this Board, either District/Land Trust co-management or standalone District ownership or management of the publicly-accessible portions of the property.

NAPA VALLEY, CA (January 3, 2023) – The Land Trust of Napa County and the Hall family are pleased to announce an agreement whereby the Land Trust will acquire the entire 2,300-acre Walt Ranch property in the eastern hills above Napa Valley. The property will then be owned and managed through a partnership between the Land Trust and the Napa Open Space District.

“We’re excited to enter into this agreement to protect this wonderful property,” said Doug Parker, CEO of the Land Trust. “And I want to thank the landowners, Craig and Kathryn Hall, for agreeing to donate a significant portion of the value of the property. Their gift will be a great boost toward the fundraising effort that will be needed to close this transaction. This 2,300-acre acquisition will be one of the largest the Land Trust has completed in its 46-year history.”

“We have been in conversations with the Land Trust since we acquired the property in 2005 as conservation easements were always a critical part of our vineyard development plans,” said Hall Wines President, Mike Reynolds. “Our recent discussions with the Land Trust about establishing a 1,000+ acre conservation easement led to this acquisition and donation. We have long supported the Land Trust of Napa County and look forward to seeing how they protect this beautiful property.”

“The property meets all of our criteria for conservation,” said Parker. “It abuts other protected land, including Milliken Reservoir and other land previously protected by the Land Trust and it fits right into our plans to ensure the protection of ongoing wildlife corridors across the area.”

While the property has been approved for vineyard planting, “If the Land Trust can close this transaction,” said Parker, “that development will not take place. The property would become one of the Land Trust’s preserves and we would work with the Napa Open Space District to manage the property.”

Now that the agreement has been signed, the Land Trust and the Open Space District will begin the effort to raise the funding needed for the purchase. “We plan to reach out to both public and private donors to make sure that we can close this purchase, hopefully within the next six months,” said Parker.

#### **About Land Trust of Napa County**

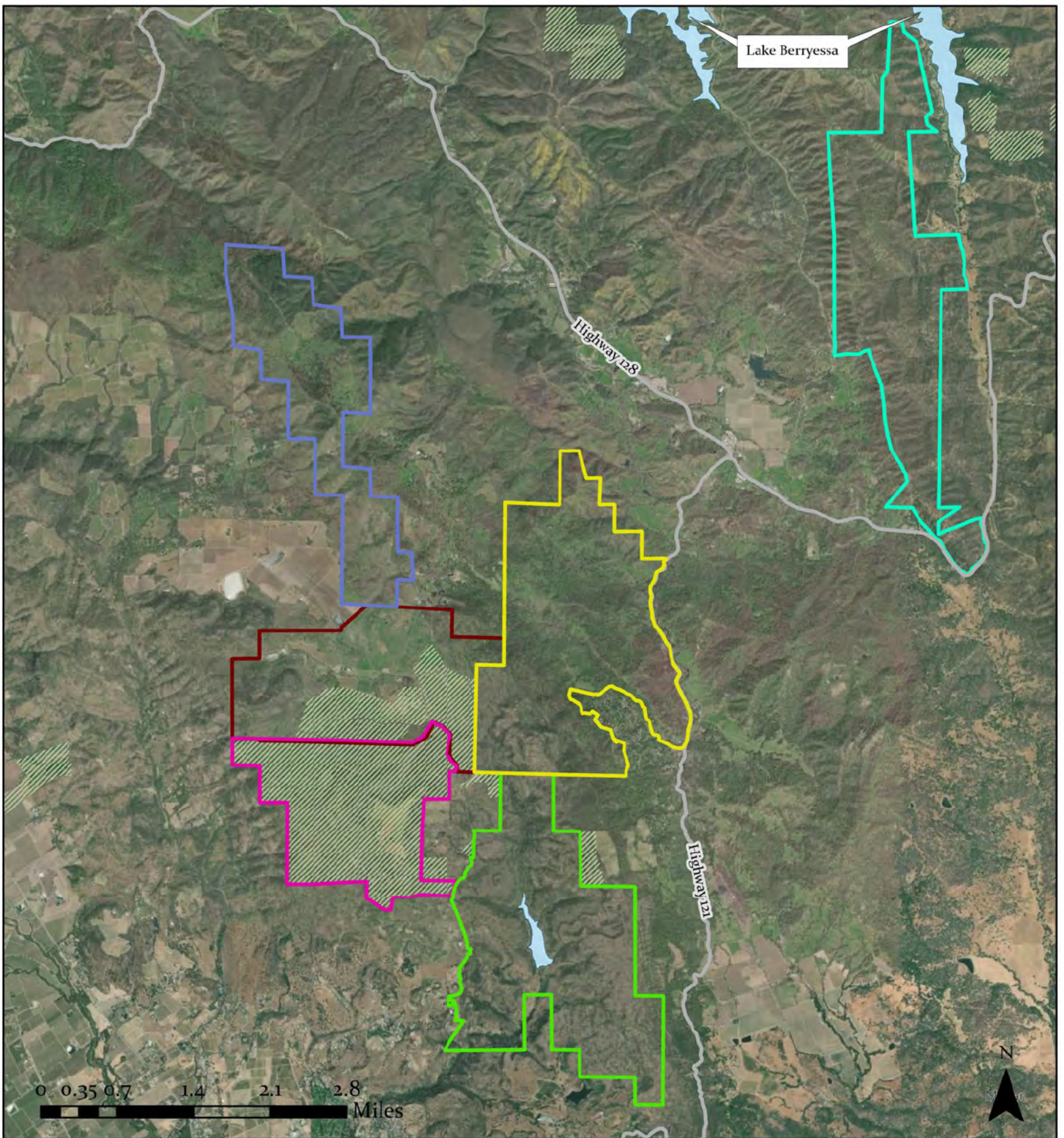
The Land Trust of Napa County - [napalandtrust.org](http://napalandtrust.org) - is dedicated to preserving the character of Napa by permanently protecting land. In its 46-year history, the Land Trust has worked with landowners to complete over 250 real estate projects, protecting more than 89,000 acres of land.

#### **About Hall Wines**

Hall Wines is a multi-generational, family-owned winery in its sixth decade of grape growing and winemaking in California. The Hall St. Helena winery was the first LEED Gold accredited winery in the State of California in 2009, and again in 2014. Their Estate vineyards are Certified California Sustainable

Winegrowing (CCSW) and some are additionally organically certified through CCOF. Kathryn Hall has served as a Director for the California Sustainable Winegrowing Alliance since 2017.



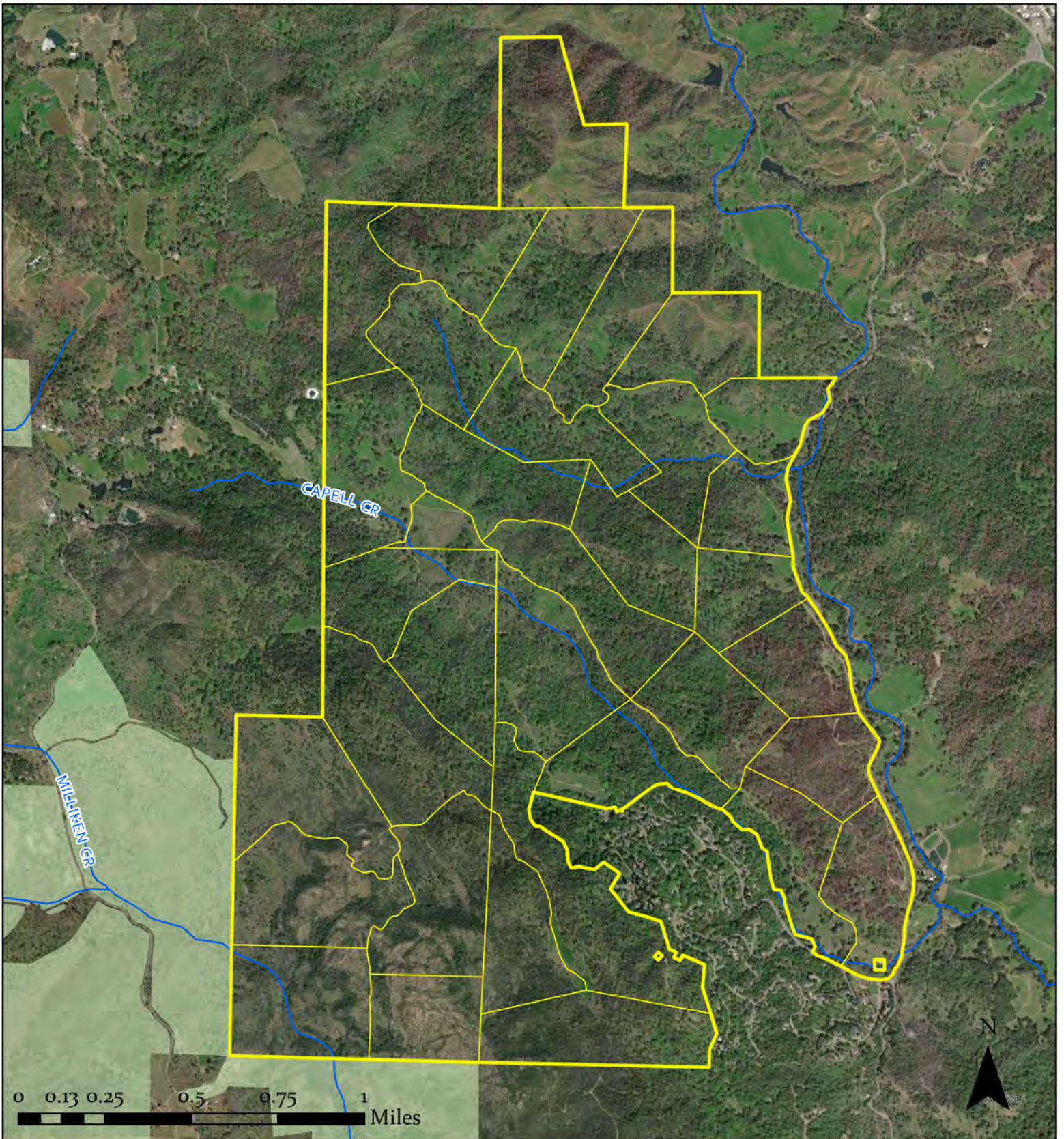


# Walt Ranch Map 1

- |  |  |
|--|--|
|  Walt Ranch           |  Circle R Ranch         |
|  Milliken Reservoir   |  Conservation Easements |
|  Mead Ranch           |  Water                  |
|  Wragg Ridge Preserve |  Road                   |
|  Sutro Preserve       |  |

Data Sources:  
Napa Co. GIS,  
Green Info Network

Map is approximate only.  
Use for reference purposes.  
Created LTNC 10/22







Imagery Date 4/8/2021

Data Sources:  
Napa Co. GIS, Green Info Network

Map is approximate only.  
Use for reference purposes.  
Created LTNC 07/22

# Walt Ranch Aerial Map

-  Streams
-  Walt Parcels
-  Walt Ranch
-  Protected Land



## **STAFF REPORT**

By: Kyra Purvis  
Date: January 9, 2023  
Item: **4.e**  
Subject: Receipt of report on expenditures, encumbrances, donations, and grants approved by District staff for December 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 \$51,000, 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 December 2022. Also included with the report is the District credit card statement.

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

- |                                  |  |
|----------------------------------|--|
| <b>Agreement 22-11</b>           | Contract with Pacific Tree Care for hazard tree removal at Bothe-Napa Valley State Park (not to exceed \$22,830)                         |
| <b>Agreement 22-12</b>           | Contract with Applied Civil Engineering for design and engineering services for Suscol Headwaters Park (not to exceed \$38,000)          |
| <b>Agreement 21-05, Amend. 1</b> | Contract with Carneros Fire Equipment for fire extinguisher maintenance and replacement services (not to exceed \$5,000 per fiscal year) |

Grants and donations for October:

<b>Winiarski Foundation</b>	\$10,000
<b>Paradigm</b>	\$5,000
<b>Bruce and Rosemary Cakebread Fund</b>	\$1,000
<b>Online donations</b>	\$2,005
<b>Iron Ranger Donations</b>	\$273 (Moore Creek only)

**PARKS & OPEN SPACE DISTRICT -DECEMBER 2022 EXPENSE REPORT**

**Gen Admin Dept - 85000-00**

Date	Account Name	Description	Vendor Name	Amount
12/8/2022	Insurance Premiums	Volunteer Insurance Premium 2023	Alliant Insurance Service	\$ 1,056.00
12/20/2022	Maintenance Supplies	Claw Hammer - Cust #460	Zeller's & Clarks Ace Hardware	\$ 21.54
12/20/2022	Health Insurance Premiums	Kaiser 1/23	Kaiser Permanente	\$ 2,805.06

**Moore Creek Dept - 85010-00**

Date	Account Name	Description	Vendor Name	Amount
12/7/2022	Maintenance Supplies	Misc HW - 11/16/22	Central Valley Builders	\$ 135.25
12/8/2022	Other Professional Services	Monthly Sampling 10/22	Heritage Systems, Inc	\$ 128.33
12/8/2022	Other Professional Services	Monthly Sampling 11/22	Heritage Systems, Inc	\$ 128.33
12/8/2022	Other Professional Services	Monthly Sampling 12/22	Heritage Systems, Inc	\$ 128.33
12/15/2022	Maintenance Supplies	Chain Loop, notch arborlast	Napa Power Equipment	\$ 159.11
12/15/2022	Maintenance Supplies	Chain Loop, Gal Bar Oil	Napa Power Equipment	\$ 73.25

**Camp Berryessa 85010-03**

Date	Account Name	Description	Vendor Name	Amount
12/1/2022	Other Professional Services	Lab Order X110960 11/22	Caltest Analytical Labs	\$ 50.00
12/20/2022	Other Professional Services	Lab Order X120686 12/22	Caltest Analytical Labs	\$ 50.00

**NRER - 85010-05**

Date	Account Name	Description	Vendor Name	Amount
12/8/2022	Other Professional Services	#PARK1802 11/22 Litter Abatement	Napa Valley Support Services	\$ 500.00

**State Park - 85010-08**

Date	Account Name	Description	Vendor Name	Amount
12/1/2022	Utilities - Electric	Electric 11/22	Pacific Gas & Electric	\$ 55.96
12/1/2022	Utilities - Electric	Electric 10/13/22-11/13/22	Pacific Gas & Electric	\$ 12.19
12/1/2022	Utilities - Electric	Electric 10/13/22-11/13/22	Pacific Gas & Electric	\$ 251.64
12/1/2022	Utilities - Electric	Electric 10/13/22-11/13/22	Pacific Gas & Electric	\$ 125.55
12/1/2022	Other Professional Services	Lab Order X111037 Bale Grist 11/22	Caltest Analytical Labs	\$ 50.00
12/1/2022	Other Professional Services	Lab Order X111039 Bothe 11/2022	Caltest Analytical Labs	\$ 50.00
12/7/2022	Maintenance Supplies	Mouse Traps & Bait Station	Steves Hardware	\$ 24.54
12/7/2022	Maintenance Supplies	Screws, washers, propane	Central Valley Builders	\$ 47.51
12/7/2022	Other Professional Services	Lab Order X111040 Bothe 11/22	Caltest Analytical Labs	\$ 70.00
12/7/2022	Communications/Telephone	Phone Bale Grist 10/28/22- 11/27-22	At&T	\$ 26.32
12/15/2022	Maintenance Supplies	Clorox, Copper Tubing	Silverado Ace Hardware	\$ 21.56
12/15/2022	Maintenance Supplies	Smoke Alarm	Silverado Ace Hardware	\$ 77.56
12/15/2022	Waste Disposal Services	Disposal Service - 11/22	Upper Valley Disposal	\$ 2,181.34
12/20/2022	Other Professional Services	Lab Order X120685 Bothe 12/22	Caltest Analytical Labs	\$ 50.00
12/20/2022	Other Professional Services	Lab Order X120684 Bale Mill 12/22	Caltest Analytical Labs	\$ 50.00
12/20/2022	Maintenance Supplies	Clorox bleach, nuts & bolts	Steves Hardware	\$ 16.20
12/20/2022	Minor Equipment/Small Tools	Cordless Blower	Steves Hardware	\$ 335.56
12/20/2022	Communications/Telephone	Internet 11/10-12/9/22	At&T	\$ 339.36
12/20/2022	Communications/Telephone	Alarm 11/13-12/12/22	At&T	\$ 126.57
12/20/2022	Health Insurance Premiums	Kaiser 1/23	Kaiser Permanente	\$ 2,425.69



P.O. BOX 6343  
FARGO ND 58125-6343



ACCOUNT NUMBER [REDACTED]  
STATEMENT DATE 12-26-2022  
AMOUNT DUE \$2,170.76  
NEW BALANCE \$2,170.76  
PAYMENT DUE ON RECEIPT



000000525 01 SP 0.570 106481630352624 P

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

[REDACTED] 000217076 000217076

Please tear payment coupon at perforation.

**CORPORATE ACCOUNT SUMMARY**

NAPA OPEN SPACE DIST [REDACTED]	Previous Balance	Purchases And Other Charges	Cash Advances	Cash Advance Fees	Late Payment Charges	Credits	Payments	New Balance
Company Total	\$1,725.74	\$2,170.76	\$0.00	\$0.00	\$0.00	\$0.00	\$1,725.74	\$2,170.76

**CORPORATE ACCOUNT ACTIVITY**

NAPA OPEN SPACE DISTRICT [REDACTED]				TOTAL CORPORATE ACTIVITY
				\$1,725.74 CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-19	12-17	7479826235300000000166	PAYMENT - THANK YOU 00000 C	1,725.74 PY

**NEW ACTIVITY**

CHRISTOPHER M CAHILL [REDACTED]		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$2,170.76	\$0.00	\$2,170.76
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
11-28	11-27	24692162331107583564848	AMAZON.COM*OT8IR2RV3 AMZN.COM/BILL WA	63.34	
12-02	12-01	24034542335000074226306	SPEEDWAY 4348 NAPA CA	73.50	
12-02	12-01	24204292335004283091077	GOOGLE GSUITE NAPAOUTDOO 650-2530000 CA	18.00	
12-02	12-01	24204292335008685109767	ETSY.COM - ADVENTUREALP 718-8557955 NY	91.57	
12-07	12-06	24692162340102584875011	AMZN MKTP US*BD9QP9G63 AMZN.COM/BILL WA	11.84	

**CUSTOMER SERVICE CALL**

800-344-5696

**ACCOUNT NUMBER**

[REDACTED]

**ACCOUNT SUMMARY**

PREVIOUS BALANCE	1,725.74
PURCHASES & OTHER CHARGES	2,170.76
CASH ADVANCES	.00
CASH ADVANCE FEES	.00
LATE PAYMENT CHARGES	.00
CREDITS	.00
PAYMENTS	1,725.74
ACCOUNT BALANCE	2,170.76

STATEMENT DATE 12/26/22  
DISPUTED AMOUNT .00

**AMOUNT DUE**

2,170.76

**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



Company Name: NAPA OPEN SPACE DISTRICT
Corporate Account Number [REDACTED]
Statement Date: 12-26-2022

**NEW ACTIVITY**

Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-09	12-08	24247602343001121731418	2ND WIND PRINTING INC 707-578-9463 CA	1,039.24
12-12	12-09	24247602343300725277962	ELECTRICAL EQUIPMENT CO I 707-762-2883 CA	39.55
12-19	12-15	24137462350100500016839	OFFICE DEPOT #2628 800-463-3768 NV	7.60
12-19	12-15	24137462350100500016912	OFFICE DEPOT 1135 800-463-3768 CA	5.27
12-19	12-15	24137462350100500017092	OFFICE DEPOT 1135 800-463-3768 CA	13.24
12-19	12-15	24137462350100500017175	OFFICE DEPOT 1135 800-463-3768 CA	792.62
12-26	12-24	24011342358000042691395	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	14.99

Department: 00000 Total: \$2,170.76  
Division: 00000 Total: \$2,170.76



## Projects Status Report

January 9, 2023

### **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 CADFW staff on June 12, 2018 to discuss CDFW concerns. Senator Dodd organized a meeting in October with the City of American Canyon, County of Napa and the District in an attempt to move the project forward, and another meeting with District staff and CADFW staff on November 28, 2018. Staff has been working with BCDC to determine whether 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. Staff cleaned wasps out of viewing pipes and bird poop off of interpretive signs on the Wetlands Edge Trail.

On July 29<sup>th</sup> the Napa StoryWalk had its grand opening in American Canyon, turnout was light, probably due to the 4:00PM on Friday afternoon timing, but those who attended had a wonderful time.

### **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 23<sup>rd</sup> 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. Merryvale is potentially interested in the possibility of a long-term vineyard lease on one of the three Cove parcels. The parcel in question was previously leased out as vineyard land by the Girl Scouts, but for whatever reason no vineyard was ever developed. Staff and volunteers have been working on route-finding and extending flagging on the summit trail. We have been in contact with mountain lion researchers from Audubon Canyon Ranch and given them permission to access sites through the Cove. In mid-November Rick dropped a large Douglas fir located near the previous camp fire area which survived the fire then gave up the fight this summer.

### **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 boy scouts, girl scouts, 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. We will be meeting with local BOR management in late March to discuss the rebuilding of the camp host location as well as potential federal funding opportunities for the work. As the world opens back up, spring and summer bookings are coming in hot and heavy. We have three bids for cleaning up the burned caretaker site, ranging from \$17,500 to \$33,750. The Bureau of Reclamation is looking into whether or not they can reimburse us for the work out of their fire recovery funding and they're likewise hectoring FEMA about getting some final determination on the County's appeal of the FEMA/CalOES denial of funding for cleanup work at the EcoCamp. BOR has indicated that they can contribute +/- \$20K to the cleanup effort, we await their internal review for approval to proceed. The

BOR has secured funding to remediate some, or maybe even much, of the camp host site as part of a project to upgrade electrical infrastructure around the Lake post-fire. They will even be project managing the construction work itself and construction is slated to begin this month. It has yet to be determined how much site cleanup will be included in that project. One of our employees was trapped behind a large Grey pine which dropped across the access driveway while she was at the camp, Rick Fessenden and his chainsaw once more to the rescue.

### **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 Kateley 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 Kateley 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 Kateley 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 Kateley 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. We have begun initial planning work on opening the Mayacamas Preserve and Amy's Grove to the public; the trailbuilder who did the initial alignment work for the Suscol Headwaters trail system has contracted to do similar work at Mayacamas, which is a great outcome. Staff met with Ryan Gregory on-site in early April to get his experienced civil engineer's advice on parking lot logistics and the possibility of building a pedestrian bridge over Dry Creek. Neighboring property owners have been mowing the meadow portion of the Amy's Grove property with District permission to mitigate fire risks this summer and fall. We had 15 volunteers from Opus One out to pull broom at Mayacamas on June 2<sup>nd</sup>. Chris and Kyra completed a full wetfoot survey of Dry Creek from property boundary to property boundary in late May and discovered a number of useful and interesting things, including pools as deep as 8 feet and the remnants of a creek-spanning suspension bridge. We also did an initial planning survey of Amy's Grove and Mayacamas with trail guru Kevin Smallman. John Woodbury (as a volunteer) and Chris spent some time in the creek in late June working on engineering questions related to bridge construction. Rick and Ryan hosted a volunteer project to clear invasive broom near the potential suspension bridge site on July 16<sup>th</sup>, 10 volunteers attended. On October 8 we once again hosted volunteers on the Kateley finger, removing woody debris and doing fuels management. Kevin Smallman made a last visit to the property to finalize our trail planning project.

### **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. 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. 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. 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. 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. The Dan's Wild Ride use permit application was filed with the County in early September 2021. 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 24<sup>th</sup> 2021 and though there are a number of trees down, the trails themselves held up remarkably well. On February 3<sup>rd</sup> 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. We have closed the Conn Peak Spur Trail until at least mid-June, due to its proximity to an active Bald eagle nest. The Board of Supervisors adopted a resolution establishing new no-parking zones at the end of Conn Valley Road in late July, 2022. Conn Peak Trail has been reopened as our neighborhood eagle family finally finished nesting and Ryan and a crew of volunteers installed a new bench. We have been getting a lot of fire mitigating vegetation management done up-canyon from the Ranch House, averaging more than 40 person-hours a week, all funded by the RCD/Coastal Conservancy fire grant. Construction of the Redux Trail is well underway, with all construction work completed by Redwood Trails Alliance and funded by private donations; construction on Redux, up slope of the Moore Creek ranch road has been requiring the occasional closure of the road for safety reasons. Heavy rain and winds throughout the holiday period have kept Rick and his chainsaws busy through December 2022 and into the New Year.

## **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. Rick has been working with Chip Bouril on rehabbing the nature trail and plant signage at the reserve, as well as dealing with a fresh crop of graffiti.

### **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. The County and the District have been receiving calls from an adjacent property owner who would like to "improve" the trail to make it easier to drive to his property by Jeep. Rick is beginning work on the wintertime replacement of the burned trail signage on the Aetna side of the OHMT.

### **Woodbury 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 30<sup>th</sup>; 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. Proposed exploratory work is focused on the Marina and adjacent to the Crystal Flats access drive. We have likewise given the local Fire Safe Council permission to access our properties to complete planning work on various fuel reduction projects. A two-person experimental aircraft crashed directly adjacent to our Stone Corral property in mid-July, starting a several acre fire. Unfortunately both occupants of the plane perished. The GM has given Napa County permission to do additional exploratory drilling in hopes of finding reliable emergency water for the community of Berryessa Estates. Senator Dodd-funded veg management on our property, planned and undertaken by the local Berryessa Estates Fire Safe Council, is complete for the season. We have been informed that vegetation management across the top of an easement on our property owned by LBRID will be undertaken this winter, the work should have the effect of creating a significant fire break on the east side of the Berryessa Estates development. The County continues water exploration, in some cases on our properties, in hope of finding a viable backup water source for the community. Annual Land Trust conservation easement monitoring of the Woodbury Preserve occurred in early December.

## **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 was fully executed in late February. The Redwood Trails Alliance has begun fundraising for the project and the plan is for them to construct the skills course as a voluntary cooperator at no cost to the District. The County of Napa Assistant CEO has taken lead on negotiating the Skyline purchase appraisal with the Department of General Services. Chris participated in an extensive site tour (interestingly including Camp Coombs and the Coombs Ranch Dam canyon) in late March with the appraiser and representatives from the Department of General Services, the State Hospital, and Skyline. The final appraisal is slated to be completed in June. In early May, +/-5 acres of the flat lower portion of Skyline Park was included in a list of potential affordable housing sites presented to the Board of Supervisors by the County's Planning Director. On July 11 the



Planning Commission hosted a hearing on the Housing Element that featured much discussion of the Skyline (County staff prefers the term “Imola”) public housing site. Ryan has been collaborating with a number of individuals and community organizations to develop a StoryWalk that will be hosted by Skyline Park and Wetlands Edge Park over the next several months. Opening day was at Skyline on July 2<sup>nd</sup> and was attended by many well wishers and dignitaries. In early November we co-hosted a Ridge Trail work day on the River to Ridge Trail with partners at Skyline Park. 40 volunteers attended. County of Napa/State of California acquisition negotiations and work continue at a furious pace. Surveyors have been on the property since the week before Thanksgiving and the County has contracted with a geologist to complete a mineral resources report in support of a potential State Lands Commission action to surplus the mineral rights to the County along with fee title.

### **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 Roughts 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. Federal DOT funding officials completed a site visit of the Smittle Creek parking area and potential trail improvements in late April, preliminary reports from County DPW indicate it went well and we may be on a path to funding. It appears that there has been some trespassing and poaching on the property

during the 2022 deer season, we are in communication with CaDFW wardens about the situation. Rick has posted a new closed to the public sign on the front gate, replacing the one that was stolen during deer season. Rick and the Napa County Sheriff ran an armed trespasser (who purported to be hunting quail) off the property in early November. Great heads-up work by Rick in what was otherwise a fairly iffy situation. The Federal Highway Administration has approved Napa County Public Works' application for the California Federal Lands Access Program to fund work on Knoxville-Berryessa Road near Smittle Creek. Public Works' project includes funding for the Smittle Creek trail, the crossing of Knoxville-Berryessa Road from the existing BOR parking lot, and parking lot rehabilitation.

## **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 6<sup>th</sup>; volunteers worked to delete and restore a number of switchback-cutting social trails on Mount St Helena. Construction of the Vine Trail section in and near the State Park has been proceeding at a fast clip, with the main struggle being keeping the public off the half-built trail.

## **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 18<sup>th</sup>. 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. John Woodbury was out in the field in early February, and again in March and April, working on the design and (hopefully) future construction of the red legged frog pond. Jeff Alvarez, a renowned Red-legged frog specialist has been working with John on the plans. 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. Kyra and Chris conducted a site visit with State grant reviewers on May 24<sup>th</sup> and it went extremely well. They expect to announce grant awards late this summer. We have been awarded the \$1.17M Prop 68 grant to fund the development and opening of Phase 2 of Suscol Headwaters! Now the real work begins. Kyra has begun planning work on the Phase 2 project, Chris has been in extensive conversations with trail building professionals about the site, and it seems like we may be inching towards actually finalizing the easement with NapaSan. Thanks to John Woodbury and the Skyline crew the frog pond is also very near completion. Napa San has approved our trail easement, trail planning work on the property has begun in earnest, and the frog pond has been completed with help from John Woodbury and the Skyline crew. Kyra and Chris (but mostly Kyra) have

been working on Suscol with singular focus over the last month: trail and park planning, visiting the site with our consulting trail boss, working on the ins and outs of contracting to complete the trail work, completing a successful RFQ for civil engineering services, working on an RFQ for appraisal services, meeting with permitting agencies, and pushing the grant managers at the State on funding timelines. We have signed a contract with Applied Civil Engineering for design and engineering services for the new Suscol Headwaters parking lot. Trail planning also continues; staff met with Kevin Smallman to check out proposed Phase 2 trails, and Redwood Trails Alliance has been scouting Phase 1 trails.

## **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. A District draft of the proposed management agreement was submitted for County and Vine Trail review in late March. Groundbreaking for the St Helena to Calistoga Vine Trail segment took place on May 24<sup>th</sup> at the State Park. Tony Norris and Jason Jordan represented the District. Chris

provided the County and the Vine Trail Coalition with edits on what may well be the final draft of a maintenance agreement for the St Helena to Calistoga Vine Trail section just before Thanksgiving. That agreement will proceed to the NCRPOSD Board for review and potential adoption once staffers at the three agencies have come to final terms. As of late December we are still haggling about the proposed maintenance agreement with staff of the Vine Trail and Napa County Public Works.

### **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: January 9, 2023  
Item: **4.g**  
Subject: December 2022 State Park Report for Bothe- Napa Valley SP, Robert Louis Stevenson SP, and Bale Grist Mill SHP.

### PARK STATUS

**Bothe Napa Valley SP-** The campground and yurts showed a significant drop off in December with colder weather and holidays. Cabin occupancy was steady on weekends for December. Trail use slowed significantly as well.

**Bale Mill SHP-** Visitation remains pretty slow. The Mill was closed on Christmas Eve, Christmas and New years day.

**Robert Louis Stevenson SP-** Visitation was pretty mild in December with rain and cold weather.

### PARK UPDATES

- Staff finished all in-house hazard tree removals and secured bids for remaining trees at Bothe Napa. A contract was completed for remaining removals with work to be completed in January.
- Old Mill Holidays (formerly Pioneer Christmas) Event was held on December 3<sup>rd</sup> at the Bale Mill. Over a dozen volunteers and staff assisted to host more than 300 people for holiday-related activities despite less than ideal weather. It was great to bring this event back for the first time since the pandemic.
- Drainage improvement projects were completed on upper Ritchey Canyon Trail and the History Trail. Staff received assistance on the History Trail from a local Eagle Scout from St Helena.
- There were no field trips at Bothe or the Bale Mill in December.
- Staff completed installation of two information kiosks at the Mount St Helena Trailhead of Robert Louis Stevenson State Park. The trailheads now have a trail map and park rules posted for hikers with more information and signage to come in 2023.
- Staff continues to work on advertising and recruitment for Park Aid and Miller positions. One selection was made for a new Miller trainee.
- Little to no work has occurred on the Vine Trail with the wet weather. Management continues to work with NVTa and Napa County on the draft maintenance agreement.

- State Parks Resource personnel supervised contractors to cut and pile vegetation and use a curtain burner for fuel reduction work along the Vineyard trail and a section of the Ritchey Canyon Trail. It is unclear when the burn piles will be scheduled to be burned by CalFire.
- All staff completed new time entry system training and began using the system in December.
- Staff has been planning the 3<sup>rd</sup> Saturday Hike Series for 2023.
- A second estimate was received for the re-lining and required drain retrofit on the Bothe swimming pool.