

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

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

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
JUNE 30, 2023**

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## **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, 2023, 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, 2023, 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 20–21, respectively, 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 22–25 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 5, 2024, 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, flowing style.

Bakersfield, California  
January 5, 2024

**NAPA COUNTY REGIONAL PARK AND OPEN SPACE DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

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, 2023. 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 \$2,147,329, a decrease of \$104,109 from the prior year. Of that amount, \$155,618 is committed for future capital replacement at Moore Creek, \$201,390 is restricted for future expenditures at Suscol Headwaters, and \$707,071 is restricted for future expenditures at the State Parks, leaving \$1,082,775 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 \$760,100.
- Program revenues (camping fees, day use fees, and rental income) were \$803,702, which covers approximately 44% 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 program revenue) at a ratio of 2.62 to 1.
- The District completed its eleventh full year of operation of Bothe-Napa Valley State Park and the Bale Grist Mill State Historic Park, with a fund balance of \$707,071, an operating reserve of roughly 79% of fiscal year 2022-2023's State Park expenses.

**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

	2023	2022	Increase (Decrease) %	Increase (Decrease) \$
<b>Assets</b>				
Current assets	\$ 2,259,516	\$ 2,311,277	-2.2%	\$ (51,761)
Noncurrent assets	14,837,574	14,785,894	0.3%	51,680
<b>Total Assets</b>	<b>17,097,090</b>	<b>17,097,171</b>	<b>0.0%</b>	<b>(81)</b>
<b>Liabilities</b>				
Current liabilities	120,944	76,242	58.6%	44,702
Noncurrent liabilities	32,313	17,479	84.9%	14,834
<b>Total Liabilities</b>	<b>153,257</b>	<b>93,721</b>	<b>63.5%</b>	<b>59,536</b>
<b>Net Position</b>				
Net investment in capital assets	14,837,574	14,785,894	0.3%	51,680
Restricted	908,936	981,442	-7.4%	(72,506)
Unrestricted	1,197,323	1,236,114	-3.1%	(38,791)
<b>Total Net Position</b>	<b>\$ 16,943,833</b>	<b>\$ 17,003,450</b>	<b>-0.4%</b>	<b>\$ (59,617)</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 \$16,943,833 as of June 30, 2023, 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, 2023, and the expenses incurred, is as follows:

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

	2023	2022	Increase (Decrease) %	Increase (Decrease) \$
<b>Revenues</b>				
Operating grants	\$ 871,181	\$ 1,129,423	-22.9%	\$ (258,242)
Concessions	750,296	796,242	-5.8%	(45,946)
Court fines	-	5,000	-100.0%	(5,000)
Donations and contributions	81,301	97,028	-16.2%	(15,727)
Rents	53,406	53,722	-0.6%	(316)
Interest	30,500	18,258	67.1%	12,242
<b>Total Revenues</b>	<b>1,786,684</b>	<b>2,099,673</b>	<b>-14.9%</b>	<b>(312,989)</b>
<b>Expenses</b>				
Parks and recreation	1,846,301	1,600,839	15.3%	245,462
<b>Total Expenses</b>	<b>1,846,301</b>	<b>1,600,839</b>	<b>15.3%</b>	<b>245,462</b>
<b>Change in Net Position</b>	<b>(59,617)</b>	<b>498,834</b>	<b>-112.0%</b>	<b>(558,451)</b>
<b>Net Position, Beginning of Year</b>	<b>17,003,450</b>	<b>16,504,616</b>	<b>3.0%</b>	<b>498,834</b>
<b>Net Position, End of Year</b>	<b>\$ 16,943,833</b>	<b>\$ 17,003,450</b>	<b>-0.4%</b>	<b>\$ (59,617)</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 \$2,147,329, a decrease of \$104,109 from the prior year. Of that amount, \$1,082,775 is unassigned and available for general District operations.

The decrease of the District's fund balance is primarily due to a second year of substantially diminished County Grant Community Investment Fund revenue resulting from the combined effects of the 2017 and 2020 Napa wildfires and the COVID Pandemic.

## **BUDGETARY HIGHLIGHTS**

Total revenues were over final budget by \$37,749, or 2.2%, and total expenditures were under final budget by \$262,936, or 12.2%.

Grant revenue decreased from the previous year due to the one-time receipt of a State of California COVID-19 relief grant in fiscal year 2021-2022 and County of Napa Community Investment Fund funding which, though substantially reduced from the long-term average, was relatively stable year-to-year. Concession revenue decreased slightly due to a rainy fall season in 2022 impacting camping at the State Parks.

## **CAPITAL ASSETS**

For the fiscal year ended June 30, 2023, 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 The Woodbury Properties; 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 Suscol Headwaters Park; and 224 acres known as the Mayacamas Preserve and Amy's Grove.

## **DEBT ADMINISTRATION**

For the fiscal year ended June 30, 2023, 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 of Napa. The County funds this agreement using a portion of its General Fund identified in the County budget as the Community Investment Fund. Community Investment Fund monies 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% (increased to 80% for fiscal year 2023-2024) of the increased TOT revenues for park and open space purposes.

For fiscal year 2022-2023, the County agreed to provide the District \$760,100 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, 2028, with year-to-year extensions through to June 30, 2033.

The District's second largest source of funding for operations is program revenue 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 plus Robert Louis Stevenson State Park (which has no program revenue). 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 three parks without outside subsidies. Since the District began operating Napa Valley State Parks in April 2012, revenues have exceeded expenses every year except for fiscal years 2018-2019, 2019-2020, and 2022-2023 with a cumulative fund balance of \$707,546 as of June 30, 2023. The State Parks subdivision fund balance is used to buffer year-to-year variations in operational revenue at the State Parks, such as the shortfalls due to the Sonoma-Lake-Napa Unit (LNU) and Glass Fires, which caused significant reductions in visitation. To the extent the District is able, it will also 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 roughly half of its staffing, support services such as legal representation, auditing, and information technology, as well as front office space and some 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 on land owned by California State Parks.

## **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 or [info@ncrpsd.org](mailto:info@ncrpsd.org).

## **BASIC FINANCIAL STATEMENTS**

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2023**

	2023
<b>ASSETS</b>	
Current Assets:	
Cash in County treasury	\$ 2,202,474
Imprest cash	475
Due from other governments	56,567
Total Current Assets	2,259,516
Noncurrent Assets:	
Land	14,330,959
Buildings, net of accumulated depreciation	443,031
Equipment, net of accumulated depreciation	63,584
Total Noncurrent Assets	14,837,574
<b>Total Assets</b>	<b>17,097,090</b>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	73,038
Accrued salaries and benefits	34,149
Customer deposits	5,000
Compensated absences payable	8,757
Total Current Liabilities	120,944
Noncurrent Liabilities:	
Compensated absences payable	32,313
Total Noncurrent Liabilities	32,313
<b>Total Liabilities</b>	<b>153,257</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	14,837,574
Restricted	908,936
Unrestricted	1,197,323
<b>Total Net Position</b>	<b>\$ 16,943,833</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, 2023**

	2023
<b>PROGRAM EXPENSES</b>	
Administrative and general operations	\$ 1,686,545
Accounting and auditing services	16,727
Legal services	5,381
Consulting and engineering	93,233
Insurance	29,108
Taxes and assessments	1,272
Depreciation	14,035
<b>Total Program Expenses</b>	<b>1,846,301</b>
<b>PROGRAM REVENUES</b>	
Operating grants and contributions:	
County of Napa - Special Projects Fund	760,100
Other grants	111,081
Concessions	750,296
Donations and contributions	81,301
Rents	53,406
<b>Total Program Revenues</b>	<b>1,756,184</b>
<b>Net Program Revenues</b>	<b>(90,117)</b>
<b>GENERAL REVENUES</b>	
Interest	30,500
<b>Change in Net Position</b>	<b>(59,617)</b>
<b>Net Position - Beginning of Year</b>	<b>17,003,450</b>
<b>Net Position - End of Year</b>	<b>\$ 16,943,833</b>

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

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
BALANCE SHEET  
JUNE 30, 2023**

	2023
<b>ASSETS</b>	
Cash in County treasury	\$ 2,202,474
Imprest cash	475
Due from other governments	56,567
<b>Total Assets</b>	<b>\$ 2,259,516</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 73,038
Accrued salaries and benefits	34,149
Customer deposits	5,000
<b>Total Liabilities</b>	<b>112,187</b>
<b>FUND BALANCE</b>	
Restricted	908,936
Committed	155,618
Unassigned	1,082,775
<b>Total Fund Balance</b>	<b>2,147,329</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,259,516</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, 2023**

Fund balance - total governmental fund (Page 11)	\$ 2,147,329
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.	14,837,574
Long-term obligations are not due and payable in the current period and therefore are not reported in the governmental fund: Compensated absences	<u>(41,070)</u>
Net position of governmental activities (Page 9)	<u>\$ 16,943,833</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, 2023**

	2023
<b>REVENUES</b>	
Intergovernmental revenues	\$ 871,181
Concessions	750,296
Donations and contributions	81,301
Rents	53,406
Interest	30,500
<b>Total Revenues</b>	<b>1,786,684</b>
<b>EXPENDITURES</b>	
Administrative and general operations	1,679,357
Accounting and auditing services	16,727
Legal services	5,381
Consulting and engineering	93,233
Insurance	29,108
Taxes and assessments	1,272
Capital outlay:	
Equipment	65,715
<b>Total Expenditures</b>	<b>1,890,793</b>
<b>Net Change in Fund Balance</b>	<b>(104,109)</b>
<b>Fund Balance - Beginning of Year</b>	<b>2,251,438</b>
<b>Fund Balance - End of Year</b>	<b>\$ 2,147,329</b>

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, 2023**

Net change in fund balance - total governmental fund (Page 13) \$ (104,109)

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

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

Details of the difference are as follows:

Expenditures for general capital assets and other related adjustments	65,715
Depreciation	(14,035)

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.

(7,188)

Change in net position of governmental activities (Page 10)

\$ (59,617)

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, 2023**

**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. 91 – *Conduit Debt Obligations*.** The requirements of this statement are effective for fiscal years beginning after December 15, 2021. Earlier application is encouraged. This statement does not impact the financial statements or disclosures of the District as the District does not have these types of transactions.

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

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

**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.

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

E. New Accounting Pronouncements Implemented (Continued)

- 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.

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. 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, 2023, consisted of the following:

Cash in County Treasury	\$ 2,202,474
Imprest cash	<u>475</u>
	<u>\$ 2,202,949</u>

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, Suite 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, 2023, 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, 2023, are as follows:

	Balance July 1, 2022	Additions	Deletions/ Adjustments	Balance June 30, 2023
Capital assets, not being depreciated				
Land	\$ 14,330,959	\$ -	\$ -	\$ 14,330,959
Total capital assets, not being depreciated	14,330,959	-	-	14,330,959
Capital assets, being depreciated:				
Equipment	42,346	65,715	-	108,061
Buildings	600,136	-	-	600,136
Total capital assets, being depreciated	642,482	65,715	-	708,197
Less accumulated depreciation for:				
Equipment	(42,346)	(2,131)	-	(44,477)
Buildings	(145,201)	(11,904)	-	(157,105)
Total accumulated depreciation	(187,547)	(14,035)	-	(201,582)
Total capital assets, being depreciated, net	454,935	51,680	-	506,615
Total capital assets, net	\$ 14,785,894	\$ 51,680	\$ -	\$ 14,837,574

Depreciation expense was \$14,035 for the fiscal year ended June 30, 2023.

### 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, 2023:

	Balance July 1, 2022	Additions	Retirement/ Adjustments	Balance June 30, 2023	Due Within One Year
Governmental activities					
Compensated absences payable	\$ 33,882	\$ 29,666	\$ 22,478	\$ 41,070	\$ 8,757

### 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.

#### 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:

## **NOTE 5 – NET POSITION/FUND BALANCE** (Continued)

### **Fund Balance** (Continued)

- *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, 2023, the District paid the County, a related party, \$715,239 for administrative, accounting, IT services, legal services, maintenance, and fleet charges. The District also received grants from the County in the amount of \$760,100 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 5, 2024, 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, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 815,098	\$ 815,098	\$ 871,181	\$ 56,083
Concessions	733,237	733,237	750,296	17,059
Donations and contributions	137,300	137,300	81,301	(55,999)
Rents	53,800	53,800	53,406	(394)
Interest	9,500	9,500	30,500	21,000
<b>Total Revenues</b>	<u>1,748,935</u>	<u>1,748,935</u>	<u>1,786,684</u>	<u>37,749</u>
<b>EXPENDITURES</b>				
Salaries and benefits	759,890	819,890	740,776	79,114
Administrative services	549,453	549,453	642,382	(92,929)
Election services	195,000	124,996	1,212	123,784
Accounting and auditing services	18,000	18,000	16,727	1,273
Information technology service	33,872	33,872	31,514	2,358
Legal services	8,000	8,000	5,381	2,619
Waste disposal services	25,500	25,500	31,265	(5,765)
Landscaping services	30,000	-	-	-
Construction services	279,500	253,788	88,849	164,939
Sewer disposal services	2,500	2,500	3,276	(776)
Other professional services	29,585	29,585	93,233	(63,648)
Maintenance - building and improvements	13,105	13,105	13,105	-
Maintenance - vehicles	3,500	3,500	2,103	1,397
Maintenance - infrastructure and land	4,500	4,500	-	4,500
Rents and leases - equipment	4,500	4,500	4,004	496
Insurance	30,217	30,217	29,108	1,109
Communications and telephone	6,500	6,500	5,792	708
Advertising and marketing	1,200	1,200	-	1,200
Printing and binding	1,950	1,950	2,226	(276)
Bank charges	300	300	590	(290)
Permits and license fees	5,767	5,767	773	4,994
Training and conference expenses	1,000	1,000	-	1,000
Business travel and mileage	6,050	6,050	8,000	(1,950)
Fleet charges	5,500	5,500	6,130	(630)
Office supplies	2,850	2,850	2,825	25
Memberships and certifications	6,752	6,752	7,068	(316)
Utilities - electric	22,200	22,200	24,462	(2,262)
Utilities - propane	650	650	705	(55)
Fuel	-	-	74	(74)
Clothing and personal supplies	1,500	1,500	-	1,500
Safety supplies	500	500	-	500
Landscaping/agriculture supply	-	-	64	(64)
Janitorial supplies	4,250	4,250	3,970	280
Construction supplies and materials	15,100	15,100	6,768	8,332
Maintenance supplies	20,100	20,100	20,506	(406)
Vehicle repair supplies	-	-	2,361	(2,361)
Minor equipment and small tools	1,500	1,500	6,765	(5,265)
Computer equipment and accessories	1,000	1,000	1,446	(446)
Computer software/licensing fees	1,700	1,700	874	826
Special departmental expenses	53,500	53,465	10,532	42,933
Goods for resale	5,000	5,000	8,940	(3,940)
Taxes and assessments	1,738	1,773	1,272	501
Capital outlay:				
Equipment	-	65,716	65,715	1
<b>Total Expenditures</b>	<u>2,153,729</u>	<u>2,153,729</u>	<u>1,890,793</u>	<u>262,936</u>
<b>Net Change in Fund Balance</b>	<u>\$ (404,794)</u>	<u>\$ (404,794)</u>	<u>(104,109)</u>	<u>\$ 300,685</u>
<b>Fund Balance - Beginning of Year</b>			<u>2,251,438</u>	
<b>Fund Balance - End of Year</b>			<u>\$ 2,147,329</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, 2023**

**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 July 1st 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 \$262,936 due to there being no contested Board of Directors elections in 2022, general austerity resulting from the significant multi-year decrease in County of Napa Community Investment Fund revenues, and decreased program revenue at the State Parks as a result of recent nearby fires and smoke from fires further afield.

**SUPPLEMENTARY INFORMATION**

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Moore Creek</u>	<u>Oat Hill Mine Trail</u>	<u>Napa River and Bay Trail</u>	<u>Camp Berryessa</u>
<b>REVENUES</b>				
Grants:				
Napa County	\$ 61,835	\$ 3,706	\$ 3,712	\$ 8,410
Other grants	111,081	-	-	-
Concessions	-	-	-	23,465
Donations and contributions	7,020	1,643	-	-
Rents	21,900	-	-	-
Interest	-	-	-	-
<b>Total Revenues</b>	<u>201,836</u>	<u>5,349</u>	<u>3,712</u>	<u>31,875</u>
<b>EXPENDITURES</b>				
Salaries and benefits	6,494	-	-	-
Administrative services	12,906	2,154	2,953	986
Election services	-	-	-	-
Accounting and auditing services	-	-	-	-
Information technology service	-	-	-	-
Legal services	-	-	-	-
Waste disposal services	-	-	-	3,031
Construction services	-	-	-	-
Sewer disposal services	-	-	-	1,300
Other professional services	41,727	-	-	3,320
Maintenance - building and improvements	-	-	-	-
Maintenance - vehicles	-	-	-	280
Rents and leases - equipment	2,457	-	-	-
Insurance - liability	-	-	-	-
Communications and telephone	-	-	-	-
Printing and binding	133	225	-	-
Bank charges	-	-	-	-
Permits and license fees	54	-	-	-
Business travel and mileage	4,182	161	71	129
Fleet charges	-	-	-	-
Office supplies	67	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	-	-	-	41
Utilities - propane	-	-	-	-
Fuel	-	-	-	-
Landscaping/agriculture supply	-	-	-	-
Janitorial supplies	-	-	-	457
Construction supplies and materials	117	-	-	311
Maintenance supplies	5,912	-	-	-
Vehicle repair supplies	-	-	-	-
Minor equipment and small tools	2,590	-	-	455
Computer equipment and accessories	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	2,688	-	-	-
Goods for resale	-	-	-	-
Taxes and assessments	1,272	-	-	-
Capital outlay:				
Equipment	25,712	-	-	-
<b>Total Expenditures</b>	<u>106,311</u>	<u>2,540</u>	<u>3,024</u>	<u>10,310</u>
<b>Transfers</b>	<u>(83,621)</u>	<u>(2,809)</u>	<u>(688)</u>	<u>(21,565)</u>
<b>Net Surplus/(Deficit)</b>	<u>\$ 11,904</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Berryessa Vista	Napa River Ecological Reserve	Vine Trail	Putah Creek
<b>REVENUES</b>				
Grants:				
Napa County	\$ 365	\$ 10,663	\$ 3,946	\$ 4,940
Other grants	-	-	-	-
Concessions	-	-	-	-
Donations and contributions	-	-	-	-
Rents	-	-	-	-
Interest	-	-	-	-
<b>Total Revenues</b>	<b>365</b>	<b>10,663</b>	<b>3,946</b>	<b>4,940</b>
<b>EXPENDITURES</b>				
Salaries and benefits	-	-	-	-
Administrative services	365	351	3,487	2,886
Election services	-	-	-	-
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	-	-	-	-
Bank charges	-	-	-	-
Permits and license fees	-	-	-	308
Business travel and mileage	-	213	-	179
Fleet charges	-	-	-	-
Office supplies	-	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	-	-	-	-
Utilities - propane	-	-	-	-
Fuel	-	-	-	-
Landscaping/agriculture supply	-	-	-	-
Janitorial supplies	-	-	-	-
Construction supplies and materials	-	-	-	-
Maintenance supplies	-	106	-	-
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	-	-	-	-
Capital outlay:				
Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>365</b>	<b>6,670</b>	<b>3,487</b>	<b>3,373</b>
<b>Transfers</b>	<b>-</b>	<b>(3,993)</b>	<b>(459)</b>	<b>(1,567)</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, 2023**

	State Parks	Suscol Headwaters Preserve	Amy's Grove	Cedar Roughs Smittle Creek
<b>REVENUES</b>				
Grants:				
Napa County	\$ -	\$ 159,034	\$ 36,086	\$ 2,254
Other grants	-	-	-	-
Concessions	726,831	-	-	-
Donations and contributions	43,999	-	-	-
Rents	26,400	5,106	-	-
Interest	6,089	2,405	-	-
<b>Total Revenues</b>	<b>803,319</b>	<b>166,545</b>	<b>36,086</b>	<b>2,254</b>
<b>EXPENDITURES</b>				
Salaries and benefits	369,236	-	-	-
Administrative services	352,627	20,823	7,758	276
Election services	-	-	-	-
Accounting and auditing services	-	-	-	-
Information technology service	18,746	-	-	-
Legal services	-	-	-	-
Waste disposal services	28,234	-	-	-
Construction services	4,685	84,164	-	-
Sewer disposal services	1,976	-	-	-
Other professional services	30,702	10,389	1,095	-
Maintenance - building and improvements	-	-	-	-
Maintenance - vehicles	1,823	-	-	-
Rents and leases - equipment	1,547	-	-	-
Insurance - liability	4,133	-	-	-
Communications and telephone	5,792	-	-	-
Printing and binding	1,361	-	-	30
Bank charges	590	-	-	-
Permits and license fees	411	-	-	-
Business travel and mileage	329	442	1,085	165
Fleet charges	5,879	-	-	-
Office supplies	2,140	-	-	-
Memberships and certifications	132	-	-	-
Utilities - electric	24,421	-	-	-
Utilities - propane	705	-	-	-
Fuel	-	-	-	-
Landscaping/agriculture supply	64	-	-	-
Janitorial supplies	3,513	-	-	-
Construction supplies and materials	5,924	416	-	-
Maintenance supplies	14,097	268	84	-
Vehicle repair supplies	2,361	-	-	-
Minor equipment and small tools	3,720	-	-	-
Computer equipment and accessories	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	4,881	-	1,605	-
Goods for resale	8,940	-	-	-
Taxes and assessments	-	-	-	-
Capital outlay:				
Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>898,969</b>	<b>116,502</b>	<b>11,627</b>	<b>471</b>
<b>Transfers</b>	<b>23,143</b>	<b>(50,043)</b>	<b>(24,459)</b>	<b>(1,783)</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ (72,507)</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, 2023**

	Other Projects	General Fund	Total
<b>REVENUES</b>			
Grants:			
Napa County	\$ 107,978	\$ 357,171	\$ 760,100
Other grants	-	-	111,081
Concessions	-	-	750,296
Donations and contributions	-	28,639	81,301
Rents	-	-	53,406
Interest	-	22,006	30,500
	<u>107,978</u>	<u>407,816</u>	<u>1,786,684</u>
<b>Total Revenues</b>			
<b>EXPENDITURES</b>			
Salaries and benefits	-	365,046	740,776
Administrative services	34,614	200,196	642,382
Election services	-	1,212	1,212
Accounting and auditing services	-	16,727	16,727
Information technology service	-	12,768	31,514
Legal services	-	5,381	5,381
Waste disposal services	-	-	31,265
Construction services	-	-	88,849
Sewer disposal services	-	-	3,276
Other professional services	-	-	93,233
Maintenance - building and improvements	-	13,105	13,105
Maintenance - vehicles	-	-	2,103
Rents and leases - equipment	-	-	4,004
Insurance - liability	-	24,975	29,108
Communications and telephone	-	-	5,792
Printing and binding	333	144	2,226
Bank charges	-	-	590
Permits and license fees	-	-	773
Business travel and mileage	220	824	8,000
Fleet charges	-	251	6,130
Office supplies	-	618	2,825
Memberships and certifications	-	6,936	7,068
Utilities - electric	-	-	24,462
Utilities - propane	-	-	705
Fuel	-	74	74
Landscaping/agriculture supply	-	-	64
Janitorial supplies	-	-	3,970
Construction supplies and materials	-	-	6,768
Maintenance supplies	16	23	20,506
Vehicle repair supplies	-	-	2,361
Minor equipment and small tools	-	-	6,765
Computer equipment and accessories	-	1,446	1,446
Computer software/licensing fees	-	874	874
Special departmental expenses	189	1,169	10,532
Goods for resale	-	-	8,940
Taxes and assessments	-	-	1,272
Capital outlay:			
Equipment	-	40,003	65,715
	<u>35,372</u>	<u>691,772</u>	<u>1,890,793</u>
<b>Total Expenditures</b>			
<b>Transfers</b>	<u>(72,606)</u>	<u>240,450</u>	<u>-</u>
<b>Net Surplus/(Deficit)</b>	<u>\$ -</u>	<u>\$ (43,506)</u>	<u>\$ (104,109)</u>

## **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, 2023, 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 5, 2024.

**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

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
January 5, 2024