

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

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

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2024**

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
JUNE 30, 2024**

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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 Space District (the District), as of and for the fiscal year ended June 30, 2024, 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, 2024, 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 schedule 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 10, 2025, 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 and is positioned below the printed name of the firm.

Bakersfield, California  
January 10, 2025

**NAPA COUNTY REGIONAL PARK AND OPEN SPACE DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024**

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, 2024. 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 governmental fund balance of \$2,652,602, an increase of \$505,273 from the prior year's ending fund balance of \$2,147,329. Of that amount, \$167,621 is committed for future capital replacement at Moore Creek, \$176,711 is restricted for future expenditures at Suscol Headwaters, and \$631,729 is restricted for future expenditures at the State Parks, leaving \$1,676,541 available for general District operations.
- The County continued its support for the District's operations and projects, granting funds from its Transient Occupancy Tax in the amount of \$1,559,446.
- Program revenues (camping fees, day use fees, and rental income) were \$825,805, which covers approximately 40% 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 almost 3 to 1.
- The District completed its twelfth full year of operation of Bothe-Napa Valley State Park and the Bale Grist Mill State Historic Park, with a fund balance of \$631,729, an operating reserve of roughly 66% of fiscal year 2023-2024'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

	2024	2023	Increase (Decrease) %	Increase (Decrease) \$
<b>Assets</b>				
Current assets	\$ 2,792,259	\$ 2,259,516	23.6%	\$ 532,743
Noncurrent assets	14,906,783	14,837,574	0.5%	69,209
<b>Total Assets</b>	<b>17,699,042</b>	<b>17,097,090</b>	<b>3.5%</b>	<b>601,952</b>
<b>Liabilities</b>				
Current liabilities	152,007	120,944	25.7%	31,063
Noncurrent liabilities	31,348	32,313	-3.0%	(965)
<b>Total Liabilities</b>	<b>183,355</b>	<b>153,257</b>	<b>19.6%</b>	<b>30,098</b>
<b>Net Position</b>				
Net investment in capital assets	14,906,783	14,837,574	0.5%	69,209
Restricted	808,440	908,936	-11.1%	(100,496)
Unrestricted	1,800,464	1,197,323	50.4%	603,141
<b>Total Net Position</b>	<b>\$ 17,515,687</b>	<b>\$ 16,943,833</b>	<b>3.4%</b>	<b>\$ 571,854</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 \$17,515,687 as of June 30, 2024, 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, 2024, and the expenses incurred, is as follows:

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

	2024	2023	Increase (Decrease) %	Increase (Decrease) \$
<b>Revenues</b>				
Operating grants	\$ 1,590,375	\$ 871,181	82.6%	\$ 719,194
Concessions	775,901	750,296	3.4%	25,605
Donations and contributions	95,557	81,301	17.5%	14,256
Rents	49,904	53,406	-6.6%	(3,502)
Interest	74,593	30,500	144.6%	44,093
<b>Total Revenues</b>	<b>2,586,330</b>	<b>1,786,684</b>	<b>44.8%</b>	<b>799,646</b>
<b>Expenses</b>				
Parks and recreation	2,014,476	1,846,301	9.1%	168,175
<b>Total Expenses</b>	<b>2,014,476</b>	<b>1,846,301</b>	<b>9.1%</b>	<b>168,175</b>
<b>Change in Net Position</b>	<b>571,854</b>	<b>(59,617)</b>	<b>1059.2%</b>	<b>631,471</b>
<b>Net Position, Beginning of Year</b>	<b>16,943,833</b>	<b>17,003,450</b>	<b>-0.4%</b>	<b>(59,617)</b>
<b>Net Position, End of Year</b>	<b>\$ 17,515,687</b>	<b>\$ 16,943,833</b>	<b>3.4%</b>	<b>\$ 571,854</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 \$2,652,602, an increase of \$505,273 from the prior year. Of that amount, \$1,676,541 is unassigned and available for general District operations.

On the revenue side, the increase in the District's fund balance is largely due to an April 2023 change in the County of Napa Community Investment Fund grant funding formula from 60% to 80% of the Measure V transient occupancy tax increment as well as strong investment returns at the County Treasury which resulted in more than \$50,000 in District interest revenue beyond budgeted levels. On the expense side, front office employee expenses came in well below budget due to vacancies including a half-year of the Deputy General Manager position. Additionally, major expenses including the Suscol trailhead easement acquisition and Vine Trail maintenance equipment purchases, which were budgeted in fiscal year 2023-24, were not actually completed until fiscal year 2024-25. Additionally, and significantly, the District has been setting money aside on an annual basis to fund the purchase of the Hirth-Turkovich property on Mount Veeder; although that money is committed to that key acquisition, it won't show as an expense until the property is actually acquired, likely in the first quarter of calendar 2025.

**BUDGETARY HIGHLIGHTS**

Total revenues were under final budget by \$175,015, or 6.3%, and total expenditures were under final budget by \$783,404, or 27.3%.

The 6.3% shortfall in revenues and a portion of the 27.3% decrease in expenses chiefly resulted from projects funded by grants on a reimbursement basis which were budgeted to be completed in fiscal year 2023-24 but which weren't completed during that fiscal year. As a result, the District neither spent the money on the expense side nor realized the grant reimbursement on the revenue side. Both the expenses and the revenues were rolled to the fiscal year 2024-25 budget. Concession revenue throughout the organization (both in the State Park budget unit and the rest of the operation) was slightly above budgeted levels.

## **CAPITAL ASSETS**

For the fiscal year ended June 30, 2024, 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, 2024, 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 of Measure V in 2005 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 80% of the increased TOT revenues for park and open space purposes.

For fiscal year 2023-24, the County agreed to provide the District \$1,559,446 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. 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 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@ncrposd.org](mailto:info@ncrposd.org).

## **BASIC FINANCIAL STATEMENTS**

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2024**

	2024
<b>ASSETS</b>	
Current Assets:	
Cash in County treasury	\$ 2,636,295
Imprest cash	475
Due from other governments	155,474
Prepays	15
Total Current Assets	2,792,259
Noncurrent Assets:	
Land	14,330,959
Buildings, net of accumulated depreciation	431,127
Equipment, net of accumulated depreciation	144,697
Total Noncurrent Assets	14,906,783
<b>Total Assets</b>	<b>17,699,042</b>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	100,247
Accrued salaries and benefits	39,410
Compensated absences payable	12,350
Total Current Liabilities	152,007
Noncurrent Liabilities:	
Compensated absences payable	31,348
Total Noncurrent Liabilities	31,348
<b>Total Liabilities</b>	<b>183,355</b>
<b>NET POSITION</b>	
Net Investment in Capital Assets	14,906,783
Restricted	808,440
Unrestricted	1,800,464
<b>Total Net Position</b>	<b>\$ 17,515,687</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, 2024**

	2024
<b>PROGRAM EXPENSES</b>	
Administrative and general operations	\$ 1,892,527
Accounting and auditing services	20,298
Legal services	3,476
Consulting and engineering	41,816
Insurance	29,270
Taxes and assessments	1,289
Depreciation	25,800
<b>Total Program Expenses</b>	<b>2,014,476</b>
<b>PROGRAM REVENUES</b>	
Operating grants and contributions:	
County of Napa - special projects fund	1,559,446
Other grants	30,929
Concessions	775,901
Donations and contributions	95,557
Rents	49,904
<b>Total Program Revenues</b>	<b>2,511,737</b>
<b>Net Program Revenues</b>	<b>497,261</b>
<b>GENERAL REVENUES</b>	
Interest	74,593
<b>Change in Net Position</b>	<b>571,854</b>
<b>Net Position - Beginning of Year</b>	<b>16,943,833</b>
<b>Net Position - End of Year</b>	<b>\$ 17,515,687</b>

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

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
BALANCE SHEET  
JUNE 30, 2024**

	2024
<b>ASSETS</b>	
Cash in County treasury	\$ 2,636,295
Imprest cash	475
Due from other governments	155,474
Prepays	15
<b>Total Assets</b>	<b>\$ 2,792,259</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 100,247
Accrued salaries and benefits	39,410
<b>Total Liabilities</b>	<b>139,657</b>
<b>FUND BALANCE</b>	
Restricted	808,440
Committed	167,621
Unassigned	1,676,541
<b>Total Fund Balance</b>	<b>2,652,602</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,792,259</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, 2024**

Fund balance - Total Governmental Fund (Page 11)	\$ 2,652,602
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.	14,906,783
Long-term obligations are not due and payable in the current period and, therefore, are not reported in the governmental fund:	
Compensated absences	<u>(43,698)</u>
Net Position of Governmental Activities (Page 9)	<u><u>\$ 17,515,687</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, 2024**

	2024
<b>REVENUES</b>	
Intergovernmental revenues	\$ 1,590,375
Concessions	775,901
Donations and contributions	95,557
Rents	49,904
Interest	74,593
	2,586,330
<b>Total Revenues</b>	<b>2,586,330</b>
<b>EXPENDITURES</b>	
Administrative and general operations	1,889,899
Accounting and auditing services	20,298
Legal services	3,476
Consulting and engineering	41,816
Insurance	29,270
Taxes and assessments	1,289
Capital outlay:	
Equipment	95,009
	2,081,057
<b>Total Expenditures</b>	<b>2,081,057</b>
<b>Net Change in Fund Balance</b>	505,273
<b>Fund Balance - Beginning of Year</b>	2,147,329
<b>Fund Balance - End of Year</b>	\$ 2,652,602

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, 2024**

Net Change in Fund Balance - Total Governmental Fund (Page 13) \$ 505,273

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	95,009
Depreciation	(25,800)

Changes in compensated absences do not affect expenditures in the governmental funds but are adjusted through salary expense in the Statement of Activities.

(2,628)

Change in Net Position of Governmental Activities (Page 10)

\$ 571,854

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, 2024**

**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.

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

B. Basis of Presentation and Accounting (Continued)

*Fund Financial Statements* (Continued)

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.

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. 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 implemented this standard during the fiscal year but did not have any changes or corrections to report.

F. Future Accounting Pronouncements

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

F. Future Accounting Pronouncements (Continued)

**GASB Statement No. 102 – *Certain Risk Disclosures*.** The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. This statement enhances transparency by requiring governments to disclose information about risks that could significantly impact their ability to provide services and meet obligations. The District has not fully judged the impact of implementation of this standard on the financial statements.

**GASB Statement No. 103 – *Financial Reporting Model*.** The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. This statement improves financial reporting by enhancing the effectiveness of the financial reporting model through updated recognition and measurement requirements, as well as clarified display and disclosure requirements. The District has not fully judged the impact of implementation of this standard on the financial statements.

**GASB Statement No. 104 – *Disclosure of Certain Capital Assets*.** The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. This statement requires separate disclosure of certain types of capital assets including lease assets, intangible right-to-use assets, subscription-based IT assets, and other intangible assets, as well as establishing new requirements for capital assets held for sale. 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, 2024, consisted of the following:

Cash in County Treasury	\$ 2,636,295
Imprest cash	475
	<hr/>
	\$ 2,636,770
	<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, 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, 2024, 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, 2024, are as follows:

	Balance July 1, 2023	Additions	Deletions/ Adjustments	Balance June 30, 2024
Capital assets, not being depreciated				
Land	\$ 14,330,959	\$ -	\$ -	\$ 14,330,959
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	108,061	95,009	-	203,070
Buildings	600,136	-	-	600,136
Total capital assets, being depreciated	<u>708,197</u>	<u>95,009</u>	<u>-</u>	<u>803,206</u>
Less accumulated depreciation for:				
Equipment	(44,477)	(13,896)	-	(58,373)
Buildings	(157,105)	(11,904)	-	(169,009)
Total accumulated depreciation	<u>(201,582)</u>	<u>(25,800)</u>	<u>-</u>	<u>(227,382)</u>
Total capital assets, being depreciated, net	<u>506,615</u>	<u>69,209</u>	<u>-</u>	<u>575,824</u>
Total capital assets, net	<u>\$ 14,837,574</u>	<u>\$ 69,209</u>	<u>\$ -</u>	<u>\$ 14,906,783</u>

Depreciation expense was \$25,800 for the fiscal year ended June 30, 2024.

### 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, 2024:

	Balance July 1, 2023	Additions	Retirement/ Adjustments	Balance June 30, 2024	Due Within One Year
Governmental activities					
Compensated absences payable	\$ 41,070	\$ 14,978	\$ 12,350	\$ 43,698	\$ 12,350

### 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, 2024, the District paid the County, a related party, \$671,014 for administration, election services, accounting, IT services, legal services, maintenance, and fleet charges. The District also received grants from the County in the amount of \$1,380,789.

## **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 10, 2025, 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, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,797,198	\$ 1,797,198	\$ 1,590,375	\$ (206,823)
Concessions	730,000	730,000	775,901	45,901
Donations and contributions	163,747	163,747	95,557	(68,190)
Rents	53,400	53,400	49,904	(3,496)
Interest	17,000	17,000	74,593	57,593
<b>Total Revenues</b>	<b>2,761,345</b>	<b>2,761,345</b>	<b>2,586,330</b>	<b>(175,015)</b>
<b>EXPENDITURES</b>				
Salaries and benefits	835,864	795,864	748,124	47,740
Administrative services	752,239	775,239	576,361	198,878
Accounting and auditing services	18,000	18,000	20,298	(2,298)
Information technology service	52,988	52,988	52,988	-
Legal services	8,000	8,000	3,476	4,524
Waste disposal services	27,000	27,000	33,162	(6,162)
Landscaping services	15,000	15,000	-	15,000
Construction services	275,379	275,379	267,897	7,482
Sewer disposal services	2,500	2,500	5,795	(3,295)
Other professional services	169,256	99,256	41,816	57,440
Maintenance - building and improvements	15,525	15,525	15,728	(203)
Maintenance - vehicles	3,000	3,000	2,455	545
Maintenance - infrastructure and land	3,000	3,000	22,529	(19,529)
Rents and leases - equipment	5,500	5,500	4,805	695
Insurance	27,374	27,374	29,270	(1,896)
Communications and telephone	6,500	6,500	5,782	718
Advertising and marketing	700	700	-	700
Printing and binding	1,450	1,450	2,273	(823)
Bank charges	300	300	377	(77)
Permits and license fees	3,287	3,287	311	2,976
Training and conference expenses	4,000	4,000	2,681	1,319
Business travel and mileage	5,850	5,850	8,237	(2,387)
Fleet charges	6,000	6,000	7,873	(1,873)
Office supplies	3,200	3,200	3,102	98
Memberships and certifications	7,183	7,183	7,764	(581)
Utilities - electric	26,200	26,200	27,586	(1,386)
Utilities - propane	1,500	1,500	936	564
Clothing and personal supplies	1,500	1,500	351	1,149
Safety supplies	500	500	47	453
Landscaping/agriculture supply	14,500	14,500	178	14,322
Janitorial supplies	4,250	4,250	4,232	18
Construction supplies and materials	24,100	44,100	26,527	17,573
Maintenance supplies	20,100	20,100	24,356	(4,256)
Vehicle repair supplies	1,500	1,500	6,401	(4,901)
Minor equipment and small tools	85,500	45,500	7,806	37,694
Computer equipment and accessories	1,200	1,200	168	1,032
Computer software/licensing fees	1,200	1,200	763	437
Special departmental expenses	82,500	9,500	10,649	(1,149)
Goods for resale	7,500	7,500	11,655	(4,155)
Taxes and assessments	2,500	2,500	1,289	1,211
Capital outlay:				
Land	269,421	312,816	-	312,816
Equipment	-	208,000	95,009	112,991
<b>Total Expenditures</b>	<b>2,793,066</b>	<b>2,864,461</b>	<b>2,081,057</b>	<b>783,404</b>
<b>Net Change in Fund Balance</b>	<b>\$ (31,721)</b>	<b>\$ (103,116)</b>	<b>505,273</b>	<b>\$ 608,389</b>
<b>Fund Balance - Beginning of Year</b>			<b>2,147,329</b>	
<b>Fund Balance - End of Year</b>			<b>\$ 2,652,602</b>	

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, 2024**

**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.

**SUPPLEMENTARY INFORMATION**

**NAPA COUNTY  
REGIONAL PARK AND OPEN SPACE DISTRICT  
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<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	\$ 67,098	\$ 17,667	\$ 4,171	\$ 29,470
Other grants	30,929	-	-	-
Concessions	-	-	-	31,102
Donations and contributions	3,900	1,712	-	-
Rents	20,850	-	-	-
Interest	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>122,777</b>	<b>19,379</b>	<b>4,171</b>	<b>60,572</b>
<b>EXPENDITURES</b>				
Salaries and benefits	8,692	-	-	-
Administrative services	21,340	4,706	184	2,696
Accounting and auditing services	-	-	-	-
Information technology service	-	-	-	-
Legal services	-	-	-	-
Waste disposal services	-	-	-	3,155
Construction services	-	-	-	17,875
Sewer disposal services	-	-	-	4,845
Other professional services	3,513	-	-	1,682
Maintenance - building and improvements	-	-	-	-
Maintenance - vehicles	-	-	-	1,312
Maintenance - infrastructure and land	2,527	-	-	771
Rents and leases - equipment	2,570	-	-	-
Insurance - liability	-	-	-	-
Communications and telephone	-	-	-	-
Printing and binding	246	-	-	-
Bank charges	-	-	-	-
Permits and license fees	-	-	-	-
Training and conference expenses	-	-	-	-
Business travel and mileage	3,953	1,007	37	53
Fleet charges	-	-	-	-
Office supplies	97	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	-	-	-	14
Utilities - propane	-	-	-	-
Clothing and personal supplies	-	-	-	-
Safety supplies	-	-	-	-
Landscaping/agriculture supply	-	-	-	-
Janitorial supplies	-	-	-	292
Construction supplies and materials	-	-	-	781
Maintenance supplies	5,539	572	-	634
Vehicle repair supplies	-	-	-	-
Minor equipment and small tools	2,881	-	-	-
Computer equipment and accessories	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	-	-	-	-
Goods for resale	-	-	-	-
Taxes and assessments	1,289	-	-	-
Capital outlay:				
Equipment	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>52,647</b>	<b>6,285</b>	<b>221</b>	<b>34,110</b>
<b>Transfers</b>	<b>(58,127)</b>	<b>(13,094)</b>	<b>(3,950)</b>	<b>(26,462)</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<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, 2024**

	Berryessa Vista	Napa River Ecological Reserve	Vine Trail	Putah Creek
<b>REVENUES</b>				
Grants:				
Napa County	\$ 184	\$ 13,192	\$ 11,329	\$ 11,953
Other grants	-	-	-	-
Concessions	-	-	-	-
Donations and contributions	-	-	-	-
Rents	-	-	-	-
Interest	-	-	-	-
<b>Total Revenues</b>	<b>184</b>	<b>13,192</b>	<b>11,329</b>	<b>11,953</b>
<b>EXPENDITURES</b>				
Salaries and benefits	-	-	-	-
Administrative services	184	645	461	2,557
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	-	-	-	-
Maintenance - infrastructure and land	-	-	-	5,984
Rents and leases - equipment	-	-	-	-
Insurance - liability	-	-	-	-
Communications and telephone	-	-	-	-
Printing and binding	-	262	-	-
Bank charges	-	-	-	-
Permits and license fees	-	-	-	311
Training and conference expenses	-	-	-	-
Business travel and mileage	-	167	31	373
Fleet charges	-	-	-	-
Office supplies	-	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	-	-	-	-
Utilities - propane	-	-	-	-
Clothing and personal supplies	-	-	-	-
Safety supplies	-	-	-	-
Landscaping/agriculture supply	-	-	-	-
Janitorial supplies	-	-	-	-
Construction supplies and materials	-	-	-	-
Maintenance supplies	-	-	-	12
Vehicle repair supplies	-	-	-	-
Minor equipment and small tools	-	-	1,154	-
Computer equipment and accessories	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	-	-	-	-
Goods for resale	-	-	-	-
Taxes and assessments	-	-	-	-
Capital outlay:				
Equipment	-	-	8,457	-
<b>Total Expenditures</b>	<b>184</b>	<b>7,074</b>	<b>10,103</b>	<b>9,237</b>
<b>Transfers</b>	<b>-</b>	<b>(6,118)</b>	<b>(1,226)</b>	<b>(2,716)</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, 2024**

	State Parks	Suscol Headwaters Preserve	Amy's Grove	Cedar Roughs Smittle Creek
<b>REVENUES</b>				
Grants:				
Napa County	\$ -	\$ 260,577	\$ 16,067	\$ 2,153
Other grants	-	-	-	-
Concessions	744,799	-	-	-
Donations and contributions	80,252	-	-	-
Rents	23,825	5,229	-	-
Interest	6,680	7,785	-	-
	<u>855,556</u>	<u>273,591</u>	<u>16,067</u>	<u>2,153</u>
<b>Total Revenues</b>				
<b>EXPENDITURES</b>				
Salaries and benefits	379,577	-	-	-
Administrative services	326,247	30,250	5,137	645
Accounting and auditing services	-	-	-	-
Information technology service	31,552	-	-	-
Legal services	-	-	-	-
Waste disposal services	30,007	-	-	-
Construction services	47,315	202,707	-	-
Sewer disposal services	950	-	-	-
Other professional services	15,901	14,720	-	-
Maintenance - building and improvements	203	-	-	-
Maintenance - vehicles	1,143	-	-	-
Maintenance - infrastructure and land	13,247	-	-	-
Rents and leases - equipment	2,235	-	-	-
Insurance - liability	2,174	-	-	-
Communications and telephone	5,782	-	-	-
Printing and binding	586	192	-	-
Bank charges	377	-	-	-
Permits and license fees	-	-	-	-
Training and conference expenses	1,071	-	-	-
Business travel and mileage	7	545	283	54
Fleet charges	6,904	-	-	-
Office supplies	1,814	-	-	-
Memberships and certifications	264	-	-	-
Utilities - electric	27,572	-	-	-
Utilities - propane	936	-	-	-
Clothing and personal supplies	316	-	-	-
Safety supplies	-	-	-	-
Landscaping/agriculture supply	178	-	-	-
Janitorial supplies	3,940	-	-	-
Construction supplies and materials	17,493	8,253	-	-
Maintenance supplies	15,111	174	-	11
Vehicle repair supplies	6,401	-	-	-
Minor equipment and small tools	3,366	405	-	-
Computer equipment and accessories	168	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	3,084	-	-	-
Goods for resale	11,655	-	-	-
Taxes and assessments	-	-	-	-
Capital outlay:				
Equipment	-	-	-	-
	<u>957,576</u>	<u>257,246</u>	<u>5,420</u>	<u>710</u>
<b>Total Expenditures</b>				
<b>Transfers</b>	<u>26,203</u>	<u>(41,024)</u>	<u>(10,647)</u>	<u>(1,443)</u>
<b>Net Surplus/(Deficit)</b>	<u>\$ (75,817)</u>	<u>\$ (24,679)</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, 2024**

	Other Projects	General Fund	Total
<b>REVENUES</b>			
Grants:			
Napa County	\$ 112,308	\$ 1,013,277	\$ 1,559,446
Other grants	-	-	30,929
Concessions	-	-	775,901
Donations and contributions	-	9,693	95,557
Rents	-	-	49,904
Interest	-	60,128	74,593
<b>Total Revenues</b>	<b>112,308</b>	<b>1,083,098</b>	<b>2,586,330</b>
<b>EXPENDITURES</b>			
Salaries and benefits	-	359,855	748,124
Administrative services	39,210	142,099	576,361
Accounting and auditing services	-	20,298	20,298
Information technology service	-	21,436	52,988
Legal services	-	3,476	3,476
Waste disposal services	-	-	33,162
Construction services	-	-	267,897
Sewer disposal services	-	-	5,795
Other professional services	-	-	41,816
Maintenance - building and improvements	-	15,525	15,728
Maintenance - vehicles	-	-	2,455
Maintenance - infrastructure and land	-	-	22,529
Rents and leases - equipment	-	-	4,805
Insurance - liability	-	27,096	29,270
Communications and telephone	-	-	5,782
Printing and binding	471	516	2,273
Bank charges	-	-	377
Permits and license fees	-	-	311
Training and conference expenses	-	1,610	2,681
Business travel and mileage	302	1,425	8,237
Fleet charges	-	969	7,873
Office supplies	-	1,191	3,102
Memberships and certifications	-	7,500	7,764
Utilities - electric	-	-	27,586
Utilities - propane	-	-	936
Clothing and personal supplies	-	35	351
Safety supplies	-	47	47
Landscaping/agriculture supply	-	-	178
Janitorial supplies	-	-	4,232
Construction supplies and materials	-	-	26,527
Maintenance supplies	1,360	943	24,356
Vehicle repair supplies	-	-	6,401
Minor equipment and small tools	-	-	7,806
Computer equipment and accessories	-	-	168
Computer software/licensing fees	-	763	763
Special departmental expenses	7,046	519	10,649
Goods for resale	-	-	11,655
Taxes and assessments	-	-	1,289
Capital outlay:			
Equipment	-	86,552	95,009
<b>Total Expenditures</b>	<b>48,389</b>	<b>691,855</b>	<b>2,081,057</b>
<b>Transfers</b>	<b>(63,919)</b>	<b>202,523</b>	<b>-</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 593,766</b>	<b>\$ 505,273</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, 2024, 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 10, 2025.

**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 10, 2025