

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

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

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2025**

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
JUNE 30, 2025**

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Report on the 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, 2025, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2025, 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 21–22, 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 23–26 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 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, flowing style.

Bakersfield, California
November 4, 2025

**NAPA COUNTY REGIONAL PARK AND OPEN SPACE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

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, 2025. 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 \$2,183,497, a decrease of \$469,105 from the prior year's ending fund balance of \$2,652,602. Of that amount, \$160,411 is committed for future capital replacement at Moore Creek, \$176,711 is restricted for future expenditures at Suscol Headwaters, and \$607,966 is restricted for future expenditures at the State Parks, leaving \$1,238,409 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 \$1,233,099.
- Program revenues (camping fees, day use fees, and rental income) were \$850,289, which covers approximately 38.42% 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 thirteenth full year of operation of Bothe-Napa Valley State Park and the Bale Grist Mill State Historic Park, with a fund balance of \$607,966, an operating reserve of roughly 62% of fiscal year 2024-2025'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:

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease) %</u>	<u>Increase (Decrease) \$</u>
Assets				
Current assets	\$ 2,293,062	\$ 2,792,259	-17.9%	\$ (499,197)
Noncurrent assets	<u>17,467,848</u>	<u>14,906,783</u>	<u>17.2%</u>	<u>2,561,065</u>
Total Assets	<u>19,760,910</u>	<u>17,699,042</u>	<u>11.6%</u>	<u>2,061,868</u>
Liabilities				
Current liabilities	130,436	152,007	-14.2%	(21,571)
Noncurrent liabilities	<u>87,548</u>	<u>31,348</u>	<u>179.3%</u>	<u>56,200</u>
Total Liabilities	<u>217,984</u>	<u>183,355</u>	<u>18.9%</u>	<u>34,629</u>
Net Position				
Net investment in capital assets	17,467,848	14,906,783	17.2%	2,561,065
Restricted	784,677	808,440	-2.9%	(23,763)
Unrestricted	<u>1,290,401</u>	<u>1,800,464</u>	<u>-28.3%</u>	<u>(510,063)</u>
Total Net Position	<u>\$ 19,542,926</u>	<u>\$ 17,515,687</u>	<u>11.6%</u>	<u>\$ 2,027,239</u>

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 \$19,542,926 as of June 30, 2025, 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, 2025, and the expenses incurred, is as follows:

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

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease) %</u>	<u>Increase (Decrease) \$</u>
Revenues				
Operating grants and contributions	\$ 1,509,787	\$ 1,590,375	-5.1%	\$ (80,588)
Capital grants and contributions	1,702,910	-	100.0%	1,702,910
Concessions	797,879	775,901	2.8%	21,978
Donations and contributions	83,318	95,557	-12.8%	(12,239)
Rents	52,410	49,904	5.0%	2,506
Interest	94,063	74,593	26.1%	19,470
Total Revenues	<u>4,240,367</u>	<u>2,586,330</u>	<u>64.0%</u>	<u>1,654,037</u>
Expenses				
Parks and recreation	<u>2,213,128</u>	<u>2,014,476</u>	<u>9.9%</u>	<u>198,652</u>
Total Expenses	<u>2,213,128</u>	<u>2,014,476</u>	<u>9.9%</u>	<u>198,652</u>
Change in Net Position	2,027,239	571,854	254.5%	1,455,385
Net Position, Beginning of Year	<u>17,515,687</u>	<u>16,943,833</u>	<u>3.4%</u>	<u>571,854</u>
Net Position, End of Year	<u>\$ 19,542,926</u>	<u>\$ 17,515,687</u>	<u>11.6%</u>	<u>\$ 2,027,239</u>

Financial Analysis of the District's Governmental Fund

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

The District ended the year with a fund balance of \$2,183,497, a decrease of \$469,105 from the prior year. Of that amount, \$1,238,409 is unassigned and available for general District operations.

The decrease in the District's fund balance results from the acquisition of the Hirth-Turkovich property on Mount Veeder in early calendar year 2025, utilizing funds which had been set aside for that purpose in previous budget years. Excepting spending on that capital expense, District revenue and expense were very close to balanced in the 2024-25 fiscal year.

The District received two new grants for the purchase of park land expansions. \$1,000,000 from Metropolitan Transportation Commission (MTC) and \$702,910 from the State Coastal Conservancy for the expansion of Moore Creek.

BUDGETARY HIGHLIGHTS

Total revenues were under final budget by \$9,279, or 0.22%, and total expenditures were under final budget by \$472,780, or 9.12%.

The 0.22% shortfall in revenues and a portion of the 9.12% decrease in expenses chiefly resulted from projects funded by grants on a reimbursement basis which were budgeted to be completed in fiscal year 2024-25 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 2025-26 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, 2025, the District owned 304 acres of land, known as Berryessa Vista Wilderness Park; 1,196 acres of land with two residences, known as Moore Creek Park (now inclusive of the 523 acre Phinney Addition); approximately 2,790 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; 202 acres known as The Cove (now inclusive of the 42 acre Turkovich Addition); 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, 2025, 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 2024-25, the County agreed to provide the District \$1,233,099 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 recent 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 a third of its staffing; support services such as legal representation, auditing, and information technology; and some supplies. In early calendar year 2025, the District Front Office relocated from space provided by the County at the Hall of Justice to space leased directly by the District at 1443 Main Street in downtown Napa. Aside from the 650 square foot leased Front Office, District facilities include open space land, two residential buildings at Moore Creek Park, a youth outdoor education campground it operates on Bureau of Reclamation land at Lake Berryessa, and the various historic buildings it operates 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 payroll 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, 1443 Main Street, Suite 135, Napa California, 94559 or info@ncrposd.org.

BASIC FINANCIAL STATEMENTS

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2025**

	2025
ASSETS	
Current Assets:	
Cash in County treasury	\$ 2,093,893
Imprest cash	475
Due from other governments	193,594
Security deposit - lease	3,000
Prepays	2,100
Total Current Assets	2,293,062
Noncurrent Assets:	
Land	16,733,869
Intangibles	82,000
Buildings, net of accumulated depreciation	419,223
Equipment, net of accumulated depreciation	232,756
Total Noncurrent Assets	17,467,848
Total Assets	19,760,910
LIABILITIES	
Current Liabilities:	
Accounts payable	57,839
Accrued salaries and benefits	51,726
Compensated absences payable	20,871
Total Current Liabilities	130,436
Noncurrent Liabilities:	
Compensated absences payable	87,548
Total Noncurrent Liabilities	87,548
Total Liabilities	217,984
NET POSITION	
Net Investment in Capital Assets	17,467,848
Restricted	784,677
Unrestricted	1,290,401
Total Net Position	\$ 19,542,926

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, 2025**

	2025
PROGRAM EXPENSES	
Administrative and general operations	\$ 2,045,755
Accounting and auditing services	20,151
Legal services	2,970
Consulting and engineering	63,939
Insurance	32,100
Taxes and assessments	1,548
Depreciation	46,665
Total Program Expenses	2,213,128
PROGRAM REVENUES	
Operating grants and contributions:	
County of Napa - special projects fund	1,233,099
State operating grants	276,688
Capital grants and contributions	
State capital grants	702,910
Other - Governmental Agencies	1,000,000
Concessions	797,879
Donations and contributions	83,318
Rents	52,410
Total Program Revenues	4,146,304
Net Program Revenues	1,933,176
GENERAL REVENUES	
Interest	94,063
Change in Net Position	2,027,239
Net Position - Beginning of Year	17,515,687
Net Position - End of Year	\$ 19,542,926

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

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
BALANCE SHEET
JUNE 30, 2025**

	2025
ASSETS	
Cash in County treasury	\$ 2,093,893
Imprest cash	475
Due from other governments	193,594
Security deposit - lease	3,000
Prepays	2,100
Total Assets	\$ 2,293,062
LIABILITIES	
Accounts payable	\$ 57,839
Accrued salaries and benefits	51,726
Total Liabilities	109,565
FUND BALANCE	
Restricted	784,677
Committed	160,411
Unassigned	1,238,409
Total Fund Balance	2,183,497
Total Liabilities and Fund Balance	\$ 2,293,062

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, 2025**

Fund Balance - Total Governmental Fund (Page 11)	\$ 2,183,497
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.	17,467,848
Long-term obligations are not due and payable in the current period and, therefore, are not reported in the governmental fund: Compensated absences	<u>(108,419)</u>
Net Position of Governmental Activities (Page 9)	<u>\$ 19,542,926</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, 2025**

	2025
REVENUES	
Intergovernmental revenues	\$ 3,212,697
Concessions	797,879
Donations and contributions	83,318
Rents	52,410
Interest	94,063
	4,240,367
Total Revenues	4,240,367
EXPENDITURES	
Administrative and general operations	1,981,034
Accounting and auditing services	20,151
Legal services	2,970
Consulting and engineering	63,939
Insurance	32,100
Taxes and assessments	1,548
Capital outlay:	
Land	2,402,910
Intangibles	82,000
Equipment	122,820
	4,709,472
Total Expenditures	4,709,472
Net Change in Fund Balance	(469,105)
Fund Balance - Beginning of Year	2,652,602
Fund Balance - End of Year	\$ 2,183,497

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, 2025**

Net Change in Fund Balance - Total Governmental Fund (Page 13) \$ (469,105)

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	2,607,730
Depreciation	(46,665)

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

(64,721)

Change in Net Position of Governmental Activities (Page 10)

\$ 2,027,239

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, 2025**

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. Compensated Absences

The District records a liability for compensated absences in accordance with GASB Statement No. 101, *Compensated Absences*. For the Parks function, compensated absences consist of vacation, sick leave, and compensatory time off (CTO) earned by employees. A liability is recognized when leave is attributable to services already rendered, accumulates from period to period, and is more likely than not to be either taken as paid time off or paid in cash pursuant to District policies and labor agreements. Vacation and CTO meet these criteria because they are earned each pay period, carry forward subject to plan limits, and are paid out upon separation if unused. Sick leave is recognized to the extent it accumulates and, based on historical usage patterns and plan provisions, is more likely than not to be used or otherwise paid/credited; non-accumulating or non-vesting leave types are not recognized.

The liability is measured at the amounts expected to be paid when the obligations are settled, using pay rates in effect at fiscal year-end, and includes salary-related payments that are directly and incrementally associated with the leave (such as employer payroll taxes and applicable employer contributions). The portion expected to be paid within one year is reported as current, with the remainder reported as noncurrent. Amounts related to Parks are presented within governmental activities; in the governmental funds, only the amount that is due and payable at year-end is recognized as an expenditure, while the full liability is reported in the government-wide statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. 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.

F. New Accounting Pronouncements Implemented

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 implemented GASB Statement No. 101 during the current fiscal year. The results of implementation are reflected in the accompanying financial statements.

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. The District implemented GASB Statement No. 102 during the current fiscal year. The implementation did not have a material impact on the financial statements.

G. Future Accounting Pronouncements

GASB Statement No. 103 – *Financial Reporting Model Improvements*. 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 information technology (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, 2025, consisted of the following:

Cash in County Treasury	\$ 2,093,893
Imprest cash	<u>475</u>
	<u>\$ 2,094,368</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.

NOTE 2 – CASH AND INVESTMENTS (Continued)

Required disclosures for the District’s deposit and investment risks at June 30, 2025, 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, 2025, are as follows:

	Balance July 1, 2024	Additions	Deletions/ Adjustments	Balance June 30, 2025
Capital assets, not being depreciated				
Land	\$ 14,330,959	\$ 2,402,910	\$ -	\$ 16,733,869
Intangible assets	-	82,000	-	82,000
Total capital assets, not being depreciated	<u>14,330,959</u>	<u>2,484,910</u>	<u>-</u>	<u>16,815,869</u>
Capital assets, being depreciated:				
Equipment	203,070	122,820	(10,375)	315,515
Buildings	600,136	-	-	600,136
Total capital assets, being depreciated	<u>803,206</u>	<u>122,820</u>	<u>(10,375)</u>	<u>915,651</u>
Less accumulated depreciation for:				
Equipment	(58,373)	(34,761)	10,375	(82,759)
Buildings	(169,009)	(11,904)	-	(180,913)
Total accumulated depreciation	<u>(227,382)</u>	<u>(46,665)</u>	<u>10,375</u>	<u>(263,672)</u>
Total capital assets, being depreciated, net	<u>575,824</u>	<u>76,155</u>	<u>-</u>	<u>651,979</u>
Total capital assets, net	<u>\$ 14,906,783</u>	<u>\$ 2,561,065</u>	<u>\$ -</u>	<u>\$ 17,467,848</u>

Depreciation expense was \$46,665 for the fiscal year ended June 30, 2025. Additions during the year include land purchases, including a utility easement, and two Ford F150 Trucks.

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, 2025:

	Balance July 1, 2024	Net Increase (Decrease)	Balance June 30, 2025	Due Within One Year
Governmental activities				
Compensated absences payable	<u>\$ 43,698</u>	<u>\$ 64,721</u>	<u>\$ 108,419</u>	<u>\$ 20,871</u>

NOTE 5 – NET POSITION/FUND BALANCE

Net Position

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

Fund Balance

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

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

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

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

NOTE 6 – RELATED PARTY TRANSACTIONS

During the fiscal year ended June 30, 2025, the District paid the County, a related party, \$706,324 for workers compensation, other postemployment benefits, administration, election services, accounting, IT services, legal services, maintenance, and fleet charges. The District also received grants from the County in the amount of \$1,233,099.

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 November 4, 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, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 1,631,867	\$ 3,335,867	\$ 3,212,697	\$ (123,170)
Concessions	730,000	730,000	797,879	67,879
Donations and contributions	81,279	81,279	83,318	2,039
Rents	53,500	53,500	52,410	(1,090)
Interest	49,000	49,000	94,063	45,063
Total Revenues	2,545,646	4,249,646	4,240,367	(9,279)
EXPENDITURES				
Salaries and benefits	1,025,975	1,025,975	961,991	63,984
Administrative services	606,287	606,287	595,667	10,620
Election services	132,424	132,424	2,277	130,147
Accounting and auditing services	18,000	18,000	20,151	(2,151)
Information technology service	49,074	49,074	49,074	-
Legal services	5,000	5,000	2,970	2,030
Waste disposal services	33,000	33,000	33,591	(591)
Landscaping services	15,000	15,000	17,260	(2,260)
Construction services	240,000	242,000	94,345	147,655
Sewer disposal services	8,500	8,500	8,368	132
Other professional services	141,700	153,863	63,939	89,924
Maintenance - building and improvements	16,382	16,382	34,778	(18,396)
Maintenance - vehicles	3,000	3,000	-	3,000
Maintenance - infrastructure and land	7,899	7,899	4,944	2,955
Rents and leases - equipment	8,300	8,300	3,998	4,302
Rents/Leases - buildings/land	-	-	10,500	(10,500)
Insurance	30,523	30,523	32,100	(1,577)
Communications and telephone	6,500	6,500	6,169	331
Advertising and marketing	700	700	-	700
Printing and binding	7,250	7,250	3,447	3,803
Bank charges	600	600	299	301
Permits and license fees	3,425	3,425	3,973	(548)
Training and conference expenses	3,000	3,000	673	2,327
Business travel and mileage	8,100	8,100	7,950	150
Fleet charges	5,800	5,800	7,770	(1,970)
Office supplies	2,650	2,650	8,169	(5,519)
Memberships and certifications	7,750	7,750	14,387	(6,637)
Utilities - electric	29,600	29,600	36,348	(6,748)
Utilities - propane	1,500	1,500	786	714
Clothing and personal supplies	1,250	1,250	924	326
Safety supplies	500	500	472	28
Landscaping/agriculture supply	8,000	8,000	-	8,000
Janitorial supplies	4,250	4,250	5,825	(1,575)
Construction supplies and materials	16,100	16,100	-	16,100
Maintenance supplies	25,300	25,300	30,183	(4,883)
Vehicle repair supplies	3,500	3,500	2,198	1,302
Minor equipment and small tools	6,000	7,000	5,573	1,427
Computer equipment and accessories	16,200	16,200	3,229	12,971
Computer software/licensing fees	1,000	1,000	1,340	(340)
Special departmental expenses	4,500	4,500	6,715	(2,215)
Goods for resale	8,000	8,000	17,811	(9,811)
Taxes and assessments	2,000	2,050	1,548	502
Capital outlay:				
Land	332,000	2,491,000	2,402,910	88,090
Intangibles	-	-	82,000	(82,000)
Equipment	20,000	161,500	122,820	38,680
Total Expenditures	2,866,539	5,182,252	4,709,472	472,780
Net Change in Fund Balance	\$ (320,893)	\$ (932,606)	(469,105)	\$ 463,501
Fund Balance - Beginning of Year			2,652,602	
Fund Balance - End of Year			\$ 2,183,497	

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, 2025**

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 in the appropriate fund balance classification (committed, assigned, or unassigned) based on the nature of the commitment, 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, 2025**

	Moore Creek	Oat Hill Mine Trail	Napa River and Bay Trail	Camp Berryessa
REVENUES				
Grants:				
Napa County	\$ 126,462	\$ 12,027	\$ 9,689	\$ 39,004
Other grants	1,704,001	-	-	-
Concessions	-	-	-	21,214
Donations and contributions	4,940	2,008	-	-
Rents	21,734	-	-	-
Interest	-	-	-	-
Total Revenues	1,857,137	14,035	9,689	60,218
EXPENDITURES				
Salaries and benefits	13,347	-	-	-
Administrative services	36,560	7,247	1,706	3,387
Election services	-	-	-	-
Accounting and auditing services	-	-	-	-
Information technology service	-	-	-	-
Legal services	-	-	-	-
Waste disposal services	-	-	-	2,437
Landscaping services	-	-	-	-
Construction services	10,698	-	-	-
Sewer disposal services	-	-	-	4,230
Other professional services	9,918	-	-	2,346
Maintenance - building and improvements	7,791	-	-	12,734
Maintenance - infrastructure and land	-	-	-	4,342
Rents and leases - equipment	2,639	-	-	-
Rents/Leases - buildings/land	-	-	-	-
Insurance - liability	-	-	-	-
Communications and telephone	-	-	-	-
Printing and binding	46	-	938	-
Bank charges	-	-	-	-
Permits and license fees	-	-	-	-
Training and conference expenses	-	-	-	-
Business travel and mileage	3,801	649	271	125
Fleet charges	-	-	-	-
Office supplies	-	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	-	-	-	-
Utilities - propane	-	-	-	-
Clothing and personal supplies	-	-	-	-
Safety supplies	-	-	-	-
Janitorial supplies	-	-	-	534
Maintenance supplies	5,393	-	78	222
Vehicle repair supplies	-	-	-	-
Minor equipment and small tools	1,951	-	-	-
Computer equipment and accessories	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	-	-	-	-
Goods for resale	-	-	-	-
Taxes and assessments	1,548	-	-	-
Capital outlay:				
Land	1,700,000	-	-	-
Intangibles	-	-	-	-
Equipment	-	-	-	-
Total Expenditures	1,793,692	7,896	2,993	30,357
Transfers	(70,655)	(6,139)	(6,696)	(29,861)
Net Surplus/(Deficit)	\$ (7,210)	\$ -	\$ -	\$ -

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Berryessa Vista	Napa River Ecological Reserve	Vine Trail	Putah Creek
REVENUES				
Grants:				
Napa County	\$ 780	\$ 13,819	\$ 180	\$ 5,788
Other grants	-	-	-	-
Concessions	-	-	-	-
Donations and contributions	-	-	-	-
Rents	-	-	-	-
Interest	-	-	-	-
Total Revenues	780	13,819	180	5,788
EXPENDITURES				
Salaries and benefits	-	-	-	-
Administrative services	780	882	5,609	4,151
Election services	-	-	-	-
Accounting and auditing services	-	-	-	-
Information technology service	-	-	-	-
Legal services	-	-	-	-
Waste disposal services	-	-	-	-
Landscaping services	-	-	-	-
Construction services	-	-	4,130	-
Sewer disposal services	-	-	-	-
Other professional services	-	6,000	-	-
Maintenance - building and improvements	-	-	-	-
Maintenance - infrastructure and land	-	-	-	-
Rents and leases - equipment	-	-	-	-
Rents/Leases - buildings/land	-	-	-	-
Insurance - liability	-	-	-	-
Communications and telephone	-	-	-	-
Printing and binding	-	-	-	-
Bank charges	-	-	-	-
Permits and license fees	-	-	-	361
Training and conference expenses	-	-	-	-
Business travel and mileage	-	148	48	66
Fleet charges	-	-	-	-
Office supplies	-	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	-	-	-	-
Utilities - propane	-	-	-	-
Clothing and personal supplies	-	-	-	-
Safety supplies	-	-	-	-
Janitorial supplies	-	-	-	-
Maintenance supplies	-	440	-	-
Vehicle repair supplies	-	-	-	-
Minor equipment and small tools	-	-	131	-
Computer equipment and accessories	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	-	-	-	-
Goods for resale	-	-	-	-
Taxes and assessments	-	-	-	-
Capital outlay:				
Land	-	-	-	-
Intangibles	-	-	-	-
Equipment	-	-	72,656	-
Total Expenditures	780	7,470	82,574	4,578
Transfers	-	(6,349)	82,394	(1,210)
Net Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	State Parks	Suscol Headwaters Preserve	Amy's Grove	Cedar Roughs Smittle Creek
REVENUES				
Grants:				
Napa County	\$ -	\$ 67,460	\$ 31,547	\$ 4,599
Other grants	41,198	234,399	-	-
Concessions	776,665	-	-	-
Donations and contributions	57,684	5,000	-	-
Rents	26,786	3,890	-	-
Interest	13,731	6,667	-	-
Total Revenues	916,064	317,416	31,547	4,599
EXPENDITURES				
Salaries and benefits	419,749	-	-	-
Administrative services	352,203	19,427	3,244	1,121
Election services	-	-	-	-
Accounting and auditing services	-	-	-	-
Information technology service	24,536	-	-	-
Legal services	-	-	-	-
Waste disposal services	30,744	410	-	-
Landscaping services	17,260	-	-	-
Construction services	9,200	70,317	-	-
Sewer disposal services	4,138	-	-	-
Other professional services	9,884	13,039	9,060	-
Maintenance - building and improvements	-	-	-	-
Maintenance - infrastructure and land	-	-	-	-
Rents and leases - equipment	-	166	-	-
Rents/Leases - buildings/land	-	-	-	-
Insurance - liability	2,523	-	-	-
Communications and telephone	5,944	-	-	-
Printing and binding	97	1,225	-	-
Bank charges	299	-	-	-
Permits and license fees	54	3,558	-	-
Training and conference expenses	598	-	-	-
Business travel and mileage	-	361	689	357
Fleet charges	5,358	-	-	-
Office supplies	4,258	-	-	-
Memberships and certifications	-	-	-	-
Utilities - electric	36,348	-	-	-
Utilities - propane	786	-	-	-
Clothing and personal supplies	924	-	-	-
Safety supplies	472	-	-	-
Janitorial supplies	5,291	-	-	-
Maintenance supplies	22,101	457	560	-
Vehicle repair supplies	2,198	-	-	-
Minor equipment and small tools	1,423	1,551	-	-
Computer equipment and accessories	-	-	-	-
Computer software/licensing fees	-	-	-	-
Special departmental expenses	2,595	-	-	-
Goods for resale	17,811	-	-	-
Taxes and assessments	-	-	-	-
Capital outlay:				
Land	-	-	-	-
Intangibles	-	82,000	-	-
Equipment	-	-	-	-
Total Expenditures	976,794	192,511	13,553	1,478
Transfers	36,967	(124,905)	(17,994)	(3,121)
Net Surplus/(Deficit)	\$ (23,763)	\$ -	\$ -	\$ -

**NAPA COUNTY
REGIONAL PARK AND OPEN SPACE DISTRICT
SCHEDULE OF REVENUES AND EXPENDITURES BY DIVISION (Continued)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Other Projects	General Fund	Total
REVENUES			
Grants:			
Napa County	\$ 425,959	\$ 495,785	\$ 1,233,099
Other grants	-	-	1,979,598
Concessions	-	-	797,879
Donations and contributions	-	13,686	83,318
Rents	-	-	52,410
Interest	-	73,665	94,063
	<u>425,959</u>	<u>583,136</u>	<u>4,240,367</u>
Total Revenues	425,959	583,136	4,240,367
EXPENDITURES			
Salaries and benefits	-	528,895	961,991
Administrative services	59,711	99,639	595,667
Election services	-	2,277	2,277
Accounting and auditing services	-	20,151	20,151
Information technology service	-	24,538	49,074
Legal services	-	2,970	2,970
Waste disposal services	-	-	33,591
Landscaping services	-	-	17,260
Construction services	-	-	94,345
Sewer disposal services	-	-	8,368
Other professional services	13,692	-	63,939
Maintenance - building and improvements	-	14,253	34,778
Maintenance - infrastructure and land	-	602	4,944
Rents and leases - equipment	471	722	3,998
Rents/Leases - buildings/land	-	10,500	10,500
Insurance - liability	-	29,577	32,100
Communications and telephone	-	225	6,169
Printing and binding	927	214	3,447
Bank charges	-	-	299
Permits and license fees	-	-	3,973
Training and conference expenses	-	75	673
Business travel and mileage	315	1,120	7,950
Fleet charges	-	2,412	7,770
Office supplies	-	3,911	8,169
Memberships and certifications	-	14,387	14,387
Utilities - electric	-	-	36,348
Utilities - propane	-	-	786
Clothing and personal supplies	-	-	924
Safety supplies	-	-	472
Janitorial supplies	-	-	5,825
Maintenance supplies	578	354	30,183
Vehicle repair supplies	-	-	2,198
Minor equipment and small tools	-	517	5,573
Computer equipment and accessories	-	3,229	3,229
Computer software/licensing fees	-	1,340	1,340
Special departmental expenses	4,060	60	6,715
Goods for resale	-	-	17,811
Taxes and assessments	-	-	1,548
Capital outlay:			
Land	702,910	-	2,402,910
Intangibles	-	-	82,000
Equipment	-	50,164	122,820
	<u>782,664</u>	<u>812,132</u>	<u>4,709,472</u>
Total Expenditures	782,664	812,132	4,709,472
Transfers	356,705	(209,136)	-
Net Surplus/(Deficit)	\$ -	\$ (438,132)	\$ (469,105)

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, 2025, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 4, 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
November 4, 2025