State Controller Schedules
County Budget Act
January 2010, Version 1

County of Napa
Special Districts and Other Agencies Summary
Fiscal Year 2019-2020

Schedule 12
Supplemental

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2019	Decreases to Obligated Fund Balance	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balance	Total Financing Uses
1	2	3	4	5	6	7	8
Resort Improvement Districts							
5220 - Lake Berryessa Resort Improvement District							
52200 - Operations	$ 519,014	$ -	$ 913,620	$ 1,432,634	$ 1,071,851	$ 360,783	$ 1,432,634
52205 - Capital Improvement	58,697	-	-	58,697	-	58,697	58,697
52210 - Debt Service	-	42,623	184,867	227,490	227,490	-	227,490
5240 - Napa Berryessa Resort Improvement District (1)							
52400 - Operations	833,681	-	861,585	1,695,266	1,366,104	329,162	1,695,266
52405 - Capital Improvement	-	-	153,033	153,033	40,000	113,033	153,033
52410 - Debt Service	-	-	521,744	521,744	518,744	3,000	521,744
Total Resort Improvement Districts	$ 1,411,392	$ 42,623	$ 2,634,849	$ 4,088,864	$ 3,224,189	$ 864,675	$ 4,088,864
Service Districts							
2800 - County Service Area #3	$ 524,985	$ -	$ 545,718	$ 1,070,703	$ 545,718	$ 524,985	$ 1,070,703
2810 - County Service Area #4	598,882	-	494,800	1,093,682	432,630	661,052	1,093,682
2850 - Silverado Community Services District	104,902	-	186,112	291,014	185,909	105,105	291,014
2860 - Monticello Cemetery District							
28600 - Cemetery Operations	93,363	-	43,022	136,385	43,437	92,948	136,385
28610 - Cemetery Endowment	79,704	-	1,500	81,204	12,000	69,204	81,204
2870 - Community Facilities District - MST	3,155,241	-	695,000	3,850,241	395,726	3,454,515	3,850,241
2875 - Community Facilities District - Devlin Road	41,117	-	-	41,117	-	41,117	41,117
Total Service Districts	$ 4,598,194	$ -	$ 1,966,152	$ 6,564,346	$ 1,615,420	$ 4,948,926	$ 6,564,346
Joint Power Agencies							
2700 - IHSS Public Authority	$ (1)	$ 2	$ 403,479	$ 403,480	$ 403,480	$ -	$ 403,480
2830 - Napa Valley Tourism Improvement District - Countywide	-	-	6,718,000	6,718,000	6,718,000	-	6,718,000
5060 - Napa County Housing Authority							
50600 - Administration	362,636	-	239,500	602,136	239,500	362,636	602,136
50605 - Farmworker Centers	-	-	1,411,300	1,411,300	1,366,300	45,000	1,411,300
Total Joint Power Agencies	$ 362,635	$ 2	$ 8,772,279	$ 9,134,916	$ 8,727,280	$ 407,636	$ 9,134,916
Total Special Districts and Other Agencies	$ 6,372,221	$ 42,625	$ 13,373,280	$ 19,788,126	$ 13,566,889	$ 6,221,237	$ 19,788,126

District	Lake Berryessa Resort Improvement District	Napa Berryessa Resort Improvement District	Community Facilities District - MST
Appropriations Limit	$423,360	$335,021	$22,045,488
Appropriations Subject to Limit	$336,520	$45,335	$680,000

(1) NBRID is being displayed on a governmental fund basis. Fund balance amount includes $1,494,000 in loans from the General & ACO Funds.

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County of Napa
Fund Balance - Special Districts and Other Agencies
Fiscal Year 2019-2020

Schedule 13
Supplemental
Actual [ ]
Estimated [X]

Fund Name	Total Fund Balance June 30, 2019	Less: Obligated Fund Balance			Fund Balance Available June 30, 2019
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
5220 - Lake Berryessa Resort Improvement District					
52200 - Operations	$ 5,034,060	$ -	$ 4,469,276	$ 45,770	$ 519,014
52205 - Capital Improvement	6,994,127	-	6,935,430	-	58,697
52210 - Debt Service	344,390	-	344,390	-	-
5240 - Napa Berryessa Resort Improvement District					
52400 - Operations	868,929	-	35,248	-	833,681
52405 - Capital Improvement	465,168	-	465,168	-	-
52410 - Debt Service	1,139,162	-	1,139,162	-	-
Total Resort Improvement Districts	$ 14,845,836	$ -	$ 13,388,674	$ 45,770	$ 1,411,392
Service Districts					
2800 - County Service Area #3	$ 524,985	$ -	$ -	$ -	$ 524,985
2810 - County Service Area #4	598,882	-	-	-	598,882
2850 - Silverado Community Services District	104,902	-	-	-	104,902
2860 - Monticello Cemetery District					
28600 - Cemetery Operations	93,363	-	-	-	93,363
28610 - Cemetery Endowment	106,582	-	26,878	-	79,704
2870 - Community Facilities District - MST	3,155,241	-	-	-	3,155,241
2875 - Community Facilities District - Devlin Road	41,117	-	-	-	41,117
Total Service Districts	$ 4,625,072	$ -	$ 26,878	$ -	$ 4,598,194
Joint Power Agencies					
2700 - IHSS Public Authority	$ (1)	$ -	$ -	$ -	$ (1)
5060 - Napa County Housing Authority					
50600 - Napa County Housing Authority Administration	362,636	-	-	-	362,636
50605 - Farmworker Centers	5,116,882	-	5,116,882	-	-
Total Joint Power Agencies	$ 5,479,517	$ -	$ 5,116,882	$ -	$ 362,635
Total Special Districts and Other Agencies	$ 24,950,425	$ -	$ 18,532,434	$ 45,770	$ 6,372,221

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County of Napa
Obligated Fund Balance - Special Districts
Fiscal Year 2019-2020

Schedule 14
Supplemental

Fund Name	Obligated Fund Balances June 30, 2019	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
5220 - Lake Berryessa Resort Improvement District						
52200 - Assigned for future district costs	$ 45,770	$ -	$ -	$ 360,783	$ -	$ 406,553
52200 - Committed from CalOES	150,151	-	-	-	-	150,151
52200 - Nonspendable investment in capital assets	4,023,533	-	-	-	-	4,023,533
52200 - Nonspendable uncollected assessments	295,592	-	-	-	-	295,592
52205 - Nonspendable investment in capital assets	6,915,345	-	-	58,697	-	6,974,042
52205 - Committed from CalOES	20,085	-	-	-	-	20,085
52210 - Nonspendable uncollected assessments	286,942	-	-	-	-	286,942
52210 - Restricted for future debt service	57,448	42,623	-	-	-	14,825
5240 - Napa Berryessa Resort Improvement District						
52400 - Assigned for future district costs	-	-	-	329,162	-	329,162
52405 - Committed from CalOES	35,248	-	-	-	-	35,248
52405 - Restricted Depreciation Reserve	465,168	-	-	113,033	-	578,201
52410 - Restricted for future debt service	1,139,162	-	-	3,000	-	1,142,162
Total Resort Improvement Districts	$ 13,434,444	$ 42,623	$ -	$ 864,675	$ -	$ 14,256,496
Service Districts						
2800 - County Service Area #3						
28000 - Fire	$ -	$ -	$ -	$ 339,136	$ -	$ 339,136
28000 - Streets and Roads	-	-	-	185,849	-	185,849
2810 - County Service Area #4	-	-	-	661,052	-	661,052
2850 - Silverado Community Services District	-	-	-	105,105	-	105,105
2860 - Monticello Cemetery District						
28600 - Assigned to future district costs	-	-	-	92,948	-	92,948
28610 - Nonspendable endowment	26,878	-	-	-	-	26,878
28610 - Assigned endowment	-	-	-	69,204	-	69,204
2870 - Community Facilities District - MST	-	-	-	3,454,515	-	3,454,515
2875 - Community Facilities District - Devlin Road	-	-	-	41,117	-	41,117
Total Service Districts	$ 26,878	$ -	$ -	$ 4,948,926	$ -	$ 4,975,804

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County of Napa
Obligated Fund Balance - Special Districts
Fiscal Year 2019-2020

Schedule 14
Supplemental

Fund Name	Obligated Fund Balances June 30, 2019	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Joint Power Agencies						
2700 - IHSS Public Authority	$ -	$ 2	$ -	$ -	$ -	$ (2)
5060 - Napa County Housing Authority						
50600 - Assigned for future project costs	-	-	-	362,636	-	362,636
50605 - Nonspendable investment in capital assets	4,334,882	-	-	-	-	4,334,882
50605 - Restricted to operating reserves	500,000	-	-	30,000	-	530,000
50605 - Restricted to facility replacement	255,000	-	-	15,000	-	270,000
Joint Power Agencies	$ 5,089,882	$ 2	$ -	$ 407,636	$ -	$ 5,497,516
Total Special Districts and Other Agencies	$ 18,551,204	$ 42,625	$ -	$ 6,221,237	$ -	$ 24,729,816