

County of Napa Special Districts and Other Agencies Summary Fiscal Year 2019-2020										Schedule 12 Supplemental
Fund Name 1	Total Financing Sources				Total Financing Uses					
	Fund Balance Available June 30, 2019 2	Decreases to Obligated Fund Balance 3	Additional Financing Sources 4	Total Financing Sources 5	Financing Uses 6	Increases to Obligated Fund Balance 7	Total Financing Uses 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.

State Controller Schedules		County of Napa					Schedule 13	
County Budget Act		Fund Balance - Special Districts and Other Agencies					Supplemental	
January 2010, Version 1		Fiscal Year 2019-2020					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			

State Controller Schedules County Budget Act January 2010, Version 1	County of Napa Obligated Fund Balance - Special Districts Fiscal Year 2019-2020	Schedule 14 Supplemental
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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
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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
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2850 - Silverado Community Services District	-	-	-	105,105	-	105,105
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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
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2875 - Community Facilities District - Devlin Road	-	-	-	41,117	-	41,117
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Total Service Districts	\$ 26,878	\$ -	\$ -	\$ 4,948,926	\$ -	\$ 4,975,804
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State Controller Schedules	County of Napa	Schedule 14
County Budget Act	Obligated Fund Balance - Special Districts	Supplemental
January 2010, Version 1	Fiscal Year 2019-2020	

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
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Total Special Districts and Other Agencies	\$ 18,551,204	\$ 42,625	\$ -	\$ 6,221,237	\$ -	\$ 24,729,816
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