

| 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.

State Controller Schedules
 County Budget Act
 January 2010, Version 1

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

Schedule 13
Supplemental
 Actual
 Estimated

| 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 |

County of Napa
 Obligated Fund Balance - Special Districts
 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 |

| | | | | | | |
|---|----------------------|------------------|-------------|-------------------|-------------|----------------------|
| 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 |

County of Napa
 Obligated Fund Balance - Special Districts
 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 |
| Total Special Districts and Other Agencies | \$ 18,551,204 | \$ 42,625 | \$ - | \$ 6,221,237 | \$ - | \$ 24,729,816 |