

State Controller Schedules County Budget Act January 2010, Version 1		County of Napa Special Districts and Other Agencies Summary Fiscal Year 2021-2022						Schedule 12 Supplemental	
Fund Name	Total Financing Sources				Total Financing Uses				
	Fund Balance Available June 30, 2021	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		
<b>Resort Improvement Districts</b>									
5220 - Lake Berryessa Resort Improvement District									
52200 - Operations	\$ 964,730	\$ -	\$ 921,620	\$ 1,886,350	\$ 1,133,963	\$ 752,387	\$ 1,886,350		
52205 - Capital Improvement	117,517	-	-	117,517	-	117,517	117,517		
52210 - Debt Service	55,572	-	183,206	238,778	225,784	12,994	238,778		
5240 - Napa Berryessa Resort Improvement District									
52400 - Operations	587,091	-	1,545,785	2,132,876	2,096,871	36,005	2,132,876		
52405 - Capital Improvement	-	-	113,033	113,033	-	113,033	113,033		
52410 - Debt Service	-	-	519,769	519,769	516,769	3,000	519,769		
<b>Total Resort Improvement Districts</b>	<b>\$ 1,724,910</b>	<b>\$ -</b>	<b>\$ 3,283,413</b>	<b>\$ 5,008,323</b>	<b>\$ 3,973,387</b>	<b>\$ 1,034,936</b>	<b>\$ 5,008,323</b>		
<b>Service Districts</b>									
2800 - County Service Area #3	\$ 584,353	\$ -	\$ 575,005	\$ 1,159,358	\$ 575,005	\$ 584,353	\$ 1,159,358		
2810 - County Service Area #4	802,057	-	504,000	1,306,057	637,137	668,920	1,306,057		
2850 - Silverado Community Services District	178,501	-	198,312	376,813	197,134	179,679	376,813		
2860 - Monticello Cemetery District									
28600 - Cemetery Operations	131,030	-	55,552	186,582	54,937	131,645	186,582		
28610 - Cemetery Endowment	87,686	-	3,160	90,846	-	90,846	90,846		
2870 - Community Facilities District - MST	3,664,794	-	650,000	4,314,794	395,725	3,919,069	4,314,794		
2875 - Community Facilities District - Devlin Road	43,154	-	-	43,154	-	43,154	43,154		
<b>Total Service Districts</b>	<b>\$ 5,491,575</b>	<b>\$ -</b>	<b>\$ 1,986,029</b>	<b>\$ 7,477,604</b>	<b>\$ 1,859,938</b>	<b>\$ 5,617,666</b>	<b>\$ 7,477,604</b>		
<b>Joint Power Agencies</b>									
2700 - IHSS Public Authority	\$ -	\$ -	\$ 1,230,112	\$ 1,230,112	\$ 1,208,372	\$ 21,740	\$ 1,230,112		
2720 - Groundwater Sustainability Agency	251,500	-	1,215,000	1,466,500	1,215,000	251,500	1,466,500		
2830 - Napa Valley Tourism Improvement District - Countywide	8,840	-	6,718,000	6,726,840	6,718,000	8,840	6,726,840		
5060 - Napa County Housing Authority									
50600 - Administration	429,736	-	244,000	673,736	239,000	434,736	673,736		
50605 - Farmworker Centers	-	-	1,568,977	1,568,977	1,523,977	45,000	1,568,977		
<b>Total Joint Power Agencies</b>	<b>\$ 690,076</b>	<b>\$ -</b>	<b>\$ 10,976,089</b>	<b>\$ 11,666,165</b>	<b>\$ 10,904,349</b>	<b>\$ 761,816</b>	<b>\$ 11,666,165</b>		
<b>Total Special Districts and Other Agencies</b>	<b>\$ 7,906,561</b>	<b>\$ -</b>	<b>\$ 16,245,531</b>	<b>\$ 24,152,092</b>	<b>\$ 16,737,674</b>	<b>\$ 7,414,418</b>	<b>\$ 24,152,092</b>		
<b>District</b>	Lake Berryessa Resort Improvement District	Napa Berryessa Resort Improvement District	Community Facilities District - MST						
<b>Appropriations Limit</b>	\$464,381	\$367,484	\$94,632,993						
<b>Appropriations Subject to Limit</b>	\$365,520	\$38,535	\$603,000						

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 2021-2022					Actual	
							Estimated	X
Fund Name	Total Fund Balance June 30, 2021	Less: Obligated Fund Balance			Fund Balance Available June 30, 2021			
		Encumbrances	Nonspendable, Restricted and Committed	Assigned				
1	2	3	4	5	6			
5220 - Lake Berryessa Resort Improvement District								
52200 - Operations	\$ 4,801,399	\$ -	\$ 3,836,669	\$ -	\$ 964,730			
52205 - Capital Improvement	8,613,323	-	8,495,806	-	117,517			
52210 - Debt Service	410,720	-	355,148	-	55,572			
5240 - Napa Berryessa Resort Improvement District								
52400 - Operations	674,578	-	87,487	-	587,091			
52405 - Capital Improvement	699,590	-	699,590	-	-			
52410 - Debt Service	496,969	-	496,969	-	-			
Total Resort Improvement Districts	\$ 15,696,579	\$ -	\$ 13,971,669	\$ -	\$ 1,724,910			
Service Districts								
2800 - County Service Area #3								
	\$ 584,353	\$ -	\$ -	\$ -	\$ 584,353			
2810 - County Service Area #4								
	802,057	-	-	-	802,057			
2850 - Silverado Community Services District								
	178,501	-	-	-	178,501			
2860 - Monticello Cemetery District								
28600 - Cemetery Operations	131,030	-	-	-	131,030			
28610 - Cemetery Endowment	114,564	-	26,878	-	87,686			
2870 - Community Facilities District - MST								
	3,664,794	-	-	-	3,664,794			
2875 - Community Facilities District - Devlin Road								
	43,154	-	-	-	43,154			
Total Service Districts	\$ 5,518,453	\$ -	\$ 26,878	\$ -	\$ 5,491,575			
Joint Power Agencies								
2700 - IHSS Public Authority								
	\$ -	\$ -	\$ -	\$ -	\$ -			
2720 - Groundwater Sustainability Agency	251,500	-	-	-	251,500			
2830 - Napa Valley Tourism Improvement District - Countywide								
	8,840	-	-	-	8,840			
5060 - Napa County Housing Authority								
50600 - Napa County Housing Authority Administration	429,736	-	-	-	429,736			
50605 - Farmworker Centers	4,988,862	-	4,988,862	-	-			
Total Joint Power Agencies	\$ 5,678,938	\$ -	\$ 4,988,862	\$ -	\$ 690,076			
Total Special Districts and Other Agencies	\$ 26,893,970	\$ -	\$ 18,987,409	\$ -	\$ 7,906,561			

State Controller Schedules County Budget Act January 2010, Version 1	<b>County of Napa</b> <b>Obligated Fund Balance - Special Districts</b> <b>Fiscal Year 2021-2022</b>	Schedule 14 <b>Supplemental</b>
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Fund Name	Obligated Fund Balances June 30, 2021	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	\$	-	\$	-	\$	-	\$	752,387	\$	-	\$	752,387
52200 - Committed from CalOES		150,151		-		-		-		-		150,151
52200 - Nonspendable investment in capital assets		3,291,895		-		-		-		-		3,291,895
52200 - Nonspendable uncollected assessments		394,623		-		-		-		-		394,623
52205 - Nonspendable investment in capital assets		8,495,806		-		-		117,517		-		8,613,323
52210 - Nonspendable uncollected assessments		355,148		-		-		12,994		-		368,142
5240 - Napa Berryessa Resort Improvement District												
52400 - Assigned for future district costs		-		-		-		36,005		-		36,005
52400 - Committed from FEMA		87,487		-		-		-		-		87,487
52405 - Restricted Depreciation Reserve		699,590		-		-		113,033		-		812,623
52410 - Restricted for future debt service		496,969		-		-		3,000		-		499,969

<b>Total Resort Improvement Districts</b>	\$ 13,971,669	\$ -	\$ -	\$ 1,034,936	\$ -	\$ 15,006,605
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#### Service Districts

2800 - County Service Area #3												
28000 - Fire	\$	-	\$	-	\$	-	\$	502,544	\$	-	\$	502,544
28000 - Streets and Roads		-		-		-		81,809		-		81,809
2810 - County Service Area #4										-		668,920
2850 - Silverado Community Services District										-		179,679
2860 - Monticello Cemetery District												
28600 - Assigned to future district costs		-		-		-		131,645		-		131,645
28610 - Nonspendable endowment		26,878		-		-		-		-		26,878
28610 - Assigned endowment		-		-		-		90,846		-		90,846
2870 - Community Facilities District - MST										-		3,919,069
2875 - Community Facilities District - Devlin Road										-		43,154

<b>Total Service Districts</b>	\$ 26,878	\$ -	\$ -	\$ 5,617,666	\$ -	\$ 5,644,544
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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 2021-2022	

Fund Name	Obligated Fund Balances June 30, 2021	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	\$ -	\$ -	\$ -	\$ 21,740	\$ -	\$ 21,740
2720 - Groundwater Sustainability Agency	-	-	-	251,500	-	251,500
2830 - Napa Valley Tourism Improvement District - Countywide	-	-	-	8,840	-	8,840
5060 - Napa County Housing Authority						
50600 - Assigned for future project costs	-	-	-	434,736	-	434,736
50605 - Nonspendable investment in capital assets	4,188,862	-	-	-	-	4,188,862
50605 - Restricted to operating reserves	530,000	-	-	30,000	-	560,000
50605 - Restricted to facility replacement	270,000	-	-	15,000	-	285,000
<b>Joint Power Agencies</b>	<b>\$ 4,988,862</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 761,816</b>	<b>\$ -</b>	<b>\$ 5,750,678</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 18,987,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,414,418</b>	<b>\$ -</b>	<b>\$ 26,401,827</b>