

CITY OF ST HELENA, CALIFORNIA

**Comprehensive Annual Financial Report
for the
Fiscal Year Ended June 30, 2011**

Prepared By the Finance Department

INTRODUCTORY SECTION

**CITY OF ST HELENA
Comprehensive Annual Financial Report
for the
Fiscal Year Ended June 30, 2011**

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*The City of St. Helena will conduct city affairs
on behalf of our citizens using an open and creative process.*

December 27, 2011

To the Honorable Mayor, Members of
The City Council and Citizens of the City of St. Helena

The City follows a policy of preparing a complete set of financial statements in conformity with U. S. generally accepted accounting principles after the end of each fiscal year. This report is published to fulfill that policy for the fiscal year ended June 30, 2011.

This report consists of management's representations concerning the finances of the City of St. Helena. Management assumes full responsibility for the completeness and reliability for all information contained in this report. To provide a reasonable basis for internal control, management of the City of St. Helena has established a comprehensive internal control framework that is designed to protect the government's assets from loss, theft, or misuse and to produce reliable information for the preparation of the City's financial statements. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the City's financial statements are free of material misstatements. As management, we assert that, to the best of our knowledge, this financial report is complete and reliable in all material respects.

The firm of Terry E. Krieg, Certified Public Accountant, has issued an unqualified independent auditor's report on the City of St. Helena's financial statements for the fiscal year ended June 30, 2011. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE CITY AND ITS OPERATIONS

The City of St. Helena was incorporated March 24, 1876. The City is located in the center of Napa Valley in Northern California considered to be one of the premier wine producing regions of the United States. The City is home to about 6,000 individuals, and most of the City is residential. However, on any given day, that population can increase by as much as 20 percent due to the number of lodging establishments located in the City and the frequency with which the City is visited by individuals from around the world.

The City operates under a council-manager form of government. Policy making and legislative authority are vested in the City Council consisting of the Mayor and four other elected Council members. The Council is responsible, among other matters, for passing ordinances, adopting the City budget, appointing committees, and hiring the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the daily operations of the City, and for appointing other employees and otherwise managing daily operations of the City. The Council is elected to four year staggered terms, with two members elected every two years. The Mayor is elected to serve a two year term.

The City provides a full range of municipal services including fire and police protection; construction and maintenance of City streets, storm drains, bridges and similar infrastructure type assets; park maintenance; community recreation activities, and public library services and facilities. In terms of business-type activities, the City provides water and wastewater services through the operation of its utility enterprises.

The City operates on a fiscal year basis, beginning July 1 and ending June 30. Financial prudence is exercised when preparing the City's budget. One-time revenues are not considered for ongoing operation expenditures. The City's annual budget serves as the foundation for the City of St. Helena's financial planning and control system. All departments of the City submit requests for appropriations to the City Manager each year. The Manager uses these requests as a starting point for developing a proposed budget. The Manager presents a proposed budget to the City Council each year. The council holds public hearings on the proposed budget and then ultimately adopts a formal budget. The budget is adopted by fund, function, department and object. The Council periodically reviews during the fiscal year. The City's actual financial activity in relationship to the original budget, and as necessary amends the original budget to reflect changing conditions.

The general fund's comparison, and the Measure A Fund's comparison, all deemed major funds under the new reporting standards, are presented as required supplementary information in a separate section of this report immediately following the notes to the financial statements. For the City's other governmental type funds a budget to actual comparison schedule is presented as optional information in the section of this report containing combining financial statements and individual fund schedules.

Local Economy

The City is located about an hours drive by car from the City of San Francisco in the Napa Valley Region. The area is renowned for its abundance of vineyards and wineries of national reputation. The City of St. Helena has several fine lodging establishments, fine restaurants, and an attractive and enjoyable small community environment nestled among the hills of Napa Valley, in the heart of Wine Country.

About 79 percent of the City's general fund revenues come from the local hotel tax, sales tax revenues, and local property taxes. In fiscal year 2011, these tax revenues remained flat when compared to fiscal year 2010.

Both property tax and sales tax revenues decreased while transient occupancy tax increased. These revenues are expected to be stable and have modest increases over the next year. Property taxes generated just over \$2.9M. That amount includes \$121,000 in "excess ERAF", a new source of revenue last year, but one we are told by the County will continue unless the state legislature decides otherwise. Sales Tax revenue has declined about 25% since FY2008 but is projected to increase .5% next fiscal year, bringing in just over \$2M. Transient Occupancy Tax revenue recovered about 20% this year. The City still has another 10% to recover before transient occupancy taxes reach 2008 levels.

The City plans to closely monitor these revenue sources in 2012 given recent economic and national events in order to evaluate the viability of the City's 2012 financial plan.

Long-Term Financial Planning

The City, in fiscal year 2012, expects the local economy to stabilize with little to no growth. The City continues efforts to maintain a balanced budget for operational activities. In 2012 the City has a balanced budget. However, the budget includes use of onetime revenue of \$121,000. Furloughs were restored to employees however no increases for cost of living were included in the 2012 budget which coincides with labor contracts. Cuts will continue if revenues are not met. The 2011/2012 budget was very difficult. The City maintains a 25% reserve policy for the General fund. In addition to the reserve policy, the Council established a "set aside" in general fund reserves based on sales tax and property tax growth in order to plan for unanticipated needs of the City.

The City has identified some \$94 million in capital projects to be completed over the next ten years. An update for the ten year schedule was completed in the spring of 2011. Capital projects included are about \$18 million for street, bridge, and highway improvements, \$32 million for water and wastewater system improvements. While the general fund ended fiscal year 2011 with about a \$3.7 million fund balance, the City believes that some of this can be used for future capital improvements. While some financial resources are currently available to meet the City's long-range needs, the City will need to evaluate its capital and infrastructure improvement needs and will find it necessary to obtain long-term debt financing to be able to complete the planned projects.

Major Initiatives

The City entered into an updated water supply agreement in September of 2011 with the City of Napa. The City increased water rates in order to meet the obligations of this agreement and the required bond coverage. New Rates were in place July 2011. The City is currently working to issue new debt for planned capital projects for the Water and Wastewater Enterprises.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of St. Helena for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2010. In order to receive this award, the City published an easily readable and efficiently organized CAFR. This report satisfied both U.S. generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a one year period only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

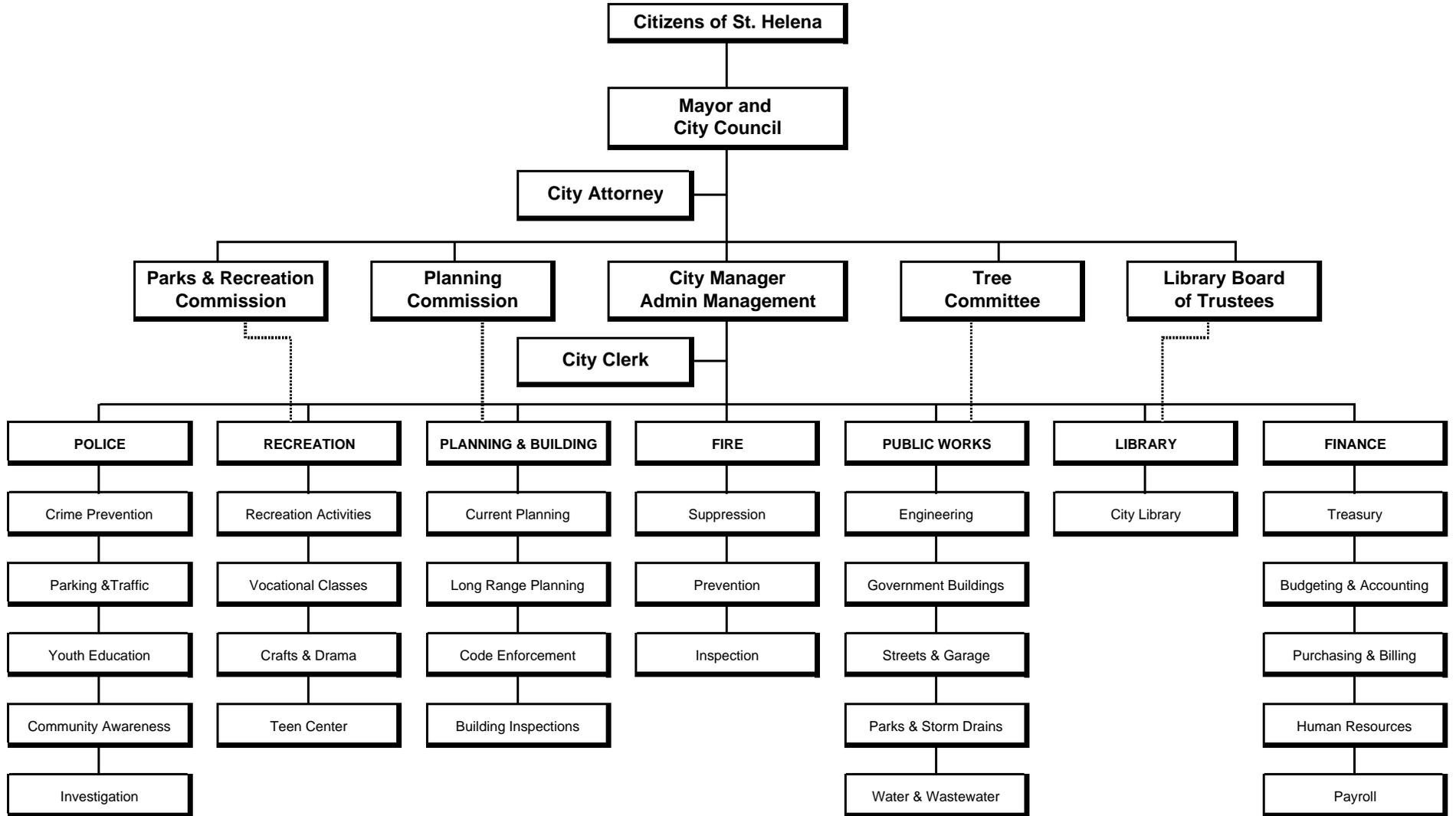
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments. We would like to express our appreciation to all members of the departments who assisted and contributed to the preparation of this report. Credit must also be given to the Mayor and the Members of the City Council, and the City Manager for their continued support for maintaining the highest standards of professionalism in the management of the City of St. Helena's financial affairs.

Respectfully submitted,



Karen Scalabrini
Finance Director

City of St. Helena



CITY OF ST. HELENA

CITY COUNCIL

Del Britton
Mayor

Sharon Crull
Vice-Mayor

Catarina Sanchez
Councilmember



Peter White
Councilmember

Ann Nevero
Councilmember

Gary Broad – City Manager
John Truxaw - City Attorney
Delia Guijosa - City Clerk

ADMINISTRATIVE TEAM

Greg Desmond – Interim Planning Director
Jennifer Baker - Library Director
Michael Johnstone – Interim Police Chief
John Ferons - Public Works Director/City Engineer
Karen Scalabrini - Director of Finance/City Treasurer
John K. Sorensen - Fire Chief

BOARDS/COMMISSIONS/COMMITTEES

Library Board of Directors
Parks and Recreation Commission
Planning Commission
Tree Committee
Bocce Committee

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of St. Helena
California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



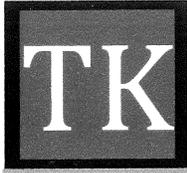
Linda C. Danson

President

Jeffrey R. Emer

Executive Director

FINANCIAL SECTION
MANAGEMENT'S DISCUSSION AND ANALYSIS,
BASIC FINANCIAL STATEMENTS
AND
NOTES TO THE FINANCIAL STATEMENTS



Terry E. Krieg, CPA

Certified Public Accountant

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of St. Helena
St. Helena, California

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of St. Helena, California, as of and for the year ended June 30, 2011 which collectively comprise the City's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the City of St. Helena's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

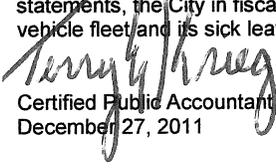
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of St. Helena, California, as of June 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis, Budgetary Comparison Information, on pages 2 through 11 and pages 40 through 42 be presented to supplement the basic financial statements. Such information, 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express or provide any assurance.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of St. Helena's basic financial statements. The accompanying combining nonmajor fund financial statements, individual fund schedules, and schedules of capital assets are presented for purposes of additional analysis and are 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of St. Helena's basic financial statements. The accompanying introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

The City in fiscal year 2011, implemented the provisions of Governmental Accounting Standards Board Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions which implementation resulted in the reporting of fund balances of governmental-type funds into certain categories as discussed in Notes 1D-7 and 5G to these financial statements. Also, as discussed in note 5G to these financial statements, the City in fiscal 2011 established an internal service fund and changed its methods of accounting for the operations of the City's vehicle fleet and its sick leave termination program.


Certified Public Accountant
December 27, 2011

This section of the City of St Helena's annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year that ended on June 30, 2011. Please read it in conjunction with the transmittal letter at the front of this report and the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The City's total net assets increased by about \$1 million over the course of this year's operations. The net assets of our business-type activities decreased by about \$0.4 million at the end of 2011. Governmental activities net assets increased 5 percent to about \$39.22 million.
- During the year, the City's expenses for governmental activities were funded by \$4.67 million in charges for services, grants, and contributions from other governments and by about \$6.03 million generated in taxes and other revenues for governmental programs.
- In the City's business-type activities, revenues increased about 10 percent to \$ 5.02 million while expenses decreased by 10 percent to \$5.39 million.
- The general fund was stable and reported a year end fund balance of about \$3.77 million, an increase of about \$332,000 from 2010.
- The increase in the Measure A Fund was due to a grant received from the Department of Water Resources for the City's Flood Project which is now complete. .
- The City established two new internal service funds this year for the City's vehicle fleet and sick leave conversion program for retirees.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of five parts – *an introductory section, a management's discussion and analysis* (this section), the *basic financial statements, required supplementary information*, and an optional section that presents *combining statements* for nonmajor governmental funds and enterprise funds. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide both long-term and short-term information about the City's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements.
 - The *governmental funds* statements tell how *general government* services like public safety were financed in the *short term* as well as what remains for future spending.
 - *Proprietary fund* statements offer *short-* and *long-term* financial information about the activities the government operates *like businesses*, such as the water and sewer system.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. In addition to these required elements, we have included a section with combining statements that provide details about our nonmajor funds, each of which are added together and presented in single columns in the basic financial statements. We have also included combining financial statements for our water and wastewater funds business-type activities.

Figure A-1 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Figure A-1
Major Features of City of St Helena's Government-wide and Fund Financial Statements

	Fund Statements		
	Government-wide Statements	Governmental Funds	Proprietary Funds
Scope	Entire city government	The activities of the City that are not proprietary or fiduciary, such as police, fire, and parks	Activities the City operates similar to private businesses: the water and sewer system.
Required financial statements	<ul style="list-style-type: none"> • Statement of net assets • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures, and changes in fund balances 	<ul style="list-style-type: none"> • Statement of net assets • Statement of revenues, expenses, and changes in net assets • Statement of cash flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

Government-wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes *all* the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's *net assets* and how they have changed. Net assets – the difference between the City's assets and liabilities – is one way to measure the City's financial health, or *position*. Over time, increases or decreases in the City's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the City are divided into two categories:

- *Governmental activities* – Most of the City's basic services are included here, such as the police, fire, public works, parks departments, library and general administration. Property taxes, sales taxes, transient occupancy taxes, and state and federal grants finance most of these activities. Internal service fund activities are combined and reported in this category.
- *Business-type activities* – The City charges fees to customers to help it cover the costs of certain services it provides. The City's water and sewer system are included here.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant funds – not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law.
- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants .The City has two kinds of funds:
- *Governmental funds* – Most of the City's basic services are included in governmental funds, which focus on (1) *how cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term view* that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- *Proprietary funds* – Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-and short-term financial information.
 - In fact, the City's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows.
 - The City's internal service funds are another type of proprietary fund used to account for activities charged to other funds on a cost reimbursement basis.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Assets may serve overtime as a useful indicator of the government's financial position. The following table reflects the condensed net assets for both governmental and business-type activities. The City's *combined* net assets increased about \$1 million between fiscal years 2010 and 2011. (See Table A-1)

Table A-1
City of St Helena's Net Assets
(in millions of dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2010	2011	2010	2011	2010	2011	2010-2011
Current and other assets	\$ 11.23	\$ 11.15	\$ 8.98	\$ 7.95	\$ 20.21	\$ 19.10	(5%)
Capital assets	38.80	41.17	21.38	21.34	60.18	62.51	4%
Total assets	50.03	52.32	30.36	29.29	80.59	81.61	2%
Long-term debt outstanding	9.1	11.3	10.59	9.85	19.69	21.15	7%
Other liabilities	3.17	1.8	0.70	0.73	3.87	2.53	(35%)
Total liabilities	12.27	13.10	11.29	10.58	23.56	23.68	0%
Net assets							
Invested in capital assets	29.44	29.58	14.00	14.22	43.44	43.80	1%
Restricted	4.6	5.47	-	-	4.60	5.47	19%
Unrestricted	3.73	4.17	5.07	4.49	8.80	8.66	(2%)
Total net assets	\$ 37.77	\$ 39.22	\$ 19.07	\$ 18.71	\$ 56.84	\$ 57.93	2%

MANAGEMENT'S DISCUSSION AND ANALYSIS

By far the largest portion of the City's net assets (76%) reflects its investment in capital assets (e.g. land, buildings, machinery, equipment, vehicles, and infrastructure), net of any related outstanding debt used to acquire those assets. The City uses these assets to provide services to citizens; consequently, these assets are not available for future spending.

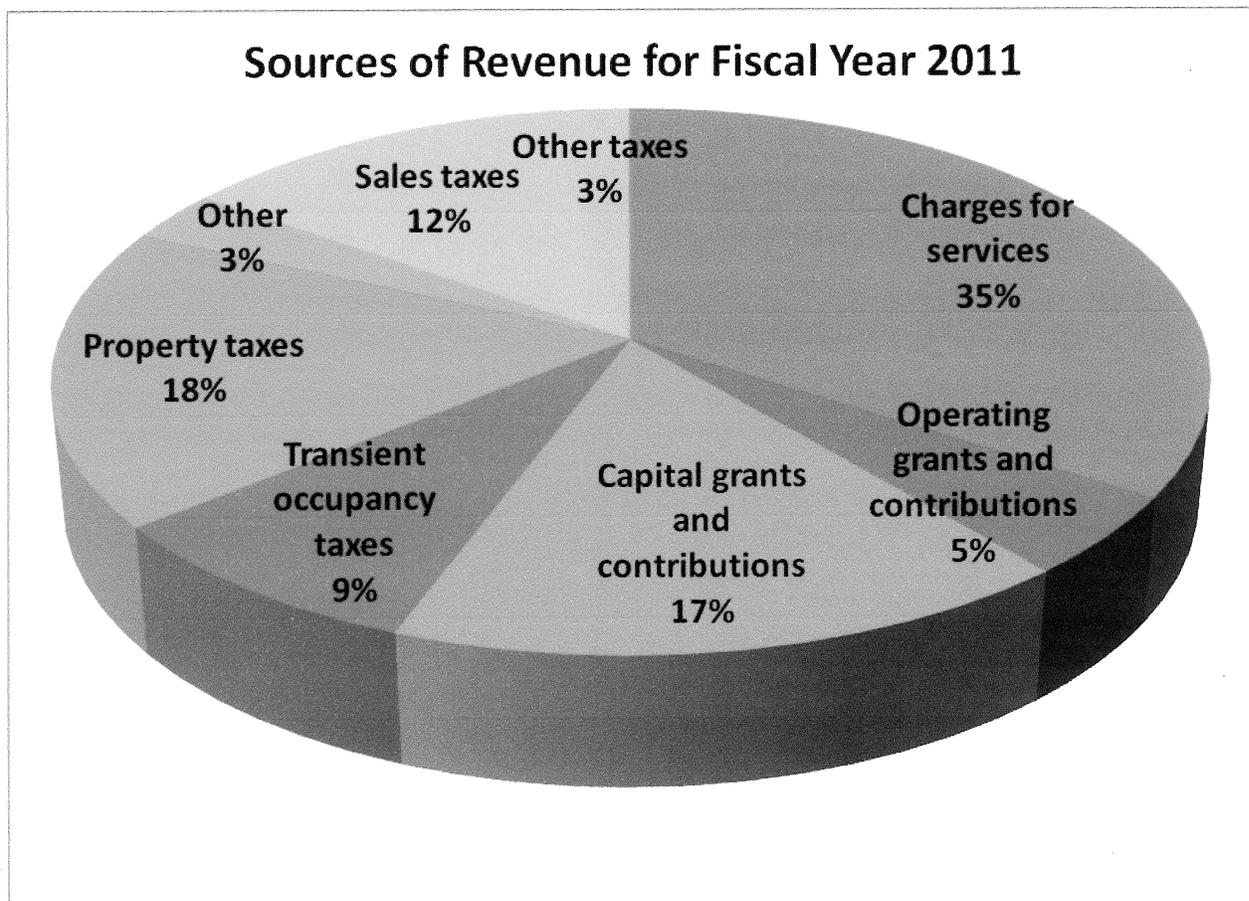
About 9% of the City's net assets or \$5.47 million represent resources that are subject to external restrictions on how they may be used. The remaining unrestricted net assets (15% or \$8.66 million) may be used to meet the government's ongoing obligations to citizens, creditors, and to meet City imposed designations (e.g. reserves, contingencies, capital projects, litigation). It is important to note that about \$4.5 million or 51% of the unrestricted net assets are for Business- type activities. The City generally can only use these net assets to finance the continuing operations of the water and wastewater utilities.

Net assets of the City's governmental activities increased 4 percent to \$39.22 million. About 28% of the net assets relating to governmental activities are represented by cash and other current assets. The City has \$11.3 million in long-term debt relating to assets used for governmental activities. This is about \$2 million more than last year and is directly related to the City's flood project. The City's capital assets, net of related debt at year end, represent 70% of net assets for Governmental Activities. Net assets of our business-type activities decreased by about 3 percent to \$18.71 million.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

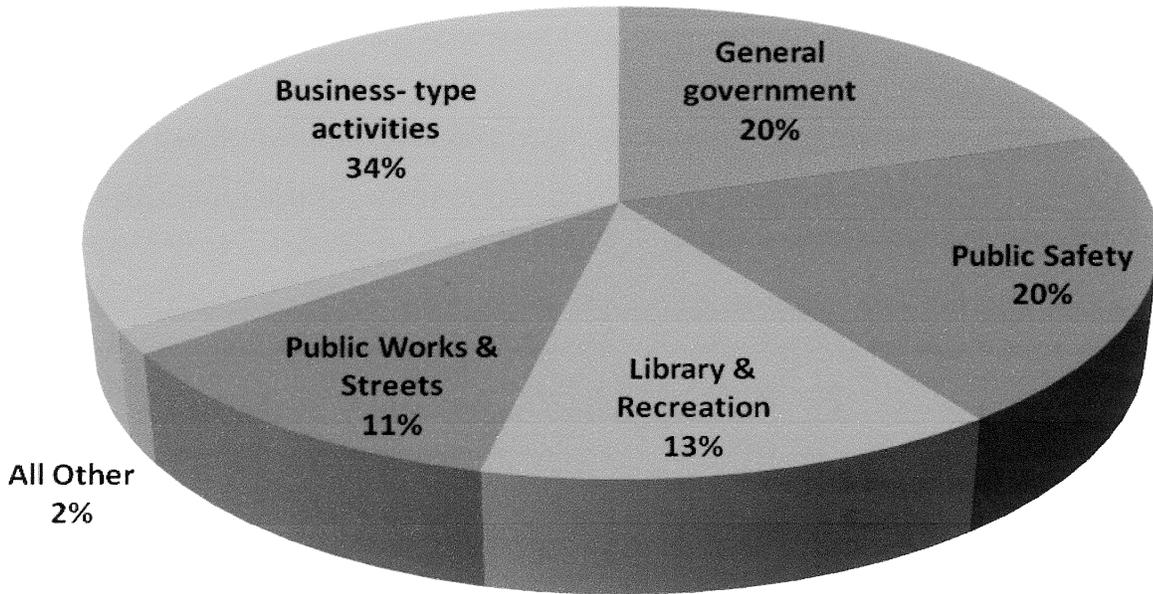
Changes in net assets. The City's total revenues decreased by 8 % percent to \$17.19 million. (See Table A-2.) 40 percent of the City's revenue comes from transient occupancy, property and sales taxes, and other taxes. Another 30 percent comes from fees charged for services, and the remaining 30 percent is from local, state and federal aid.

The increase in the City's governmental revenues directly related to transient occupancy taxes and a grant for the flood project. Sales and property taxes declined about 3.3% when compared to last fiscal year.



The total cost of programs and services increased by 2.9% to about \$16.09 million. The City's expenses cover a range of services, with about 30% related to business type activities and the remaining 70% relating to general government, safety, streets, parks, library, public works, and community programs.

Functional Expenses for Fiscal Year 2011



MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Activities

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Table A-2
Changes in City of St Helena's Net Assets
(in millions of dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2010	2011	2010	2011	2010	2011	2010-2011
Revenues							
Program revenues							
Charges for services	\$ 1.39	\$ 1.22	\$ 4.38	\$ 4.74	\$ 5.77	\$ 5.96	3.3%
Operating grants and contributions	0.56	0.82	-	-	0.56	0.82	46.4%
Capital grants and contributions	2.01	2.63	0.13	0.28	2.14	2.91	36.0%
General revenues							
Transient occupancy taxes	1.19	1.47	-	-	1.19	1.47	23.5%
Property sales taxes	5.69	5.50	-	-	5.69	5.50	(3.3%)
Other	0.57	0.53	-	-	0.57	0.53	(7.0%)
Total revenues	11.41	12.17	4.51	5.02	15.92	17.19	8.0%
Expenses							
General government	2.65	3.24	-	-	2.65	3.24	22.3%
Public safety	3.40	3.21	-	-	3.40	3.21	(5.6%)
Library	1.19	1.22	-	-	1.19	1.22	2.5%
Parks and recreation	1.00	0.94	-	-	1.00	0.94	(6.0%)
Highways and streets	0.18	0.53	-	-	0.18	0.53	194.4%
Public works	1.44	1.30	-	-	1.44	1.30	(9.7%)
All other	0.24	0.26	-	-	0.24	0.26	8.3%
Water	-	-	3.92	3.53	3.92	3.53	(9.9%)
Wastewater	-	-	1.62	1.86	1.62	1.86	14.8%
Sub total expenses	10.10	10.70	5.54	5.39	15.64	16.09	2.9%
Special item (library trust distribution)	2.51	-	-	-	2.51	-	(100%)
Total expenses	12.42	10.70	5.54	5.39	18.15	16.09	(11.3%)
Increase (decrease) in net assets	(1.20)	1.47	(1.03)	(0.37)	(2.23)	1.10	(149.3%)
Net assets, beginning of year	38.97	37.77	20.10	19.07	59.07	56.84	
Net assets, end of year	\$37.77	\$39.24	\$19.07	\$18.70	\$56.84	\$57.94	1.9%

Revenues for the City's governmental activities increased by about \$0.76 million in fiscal year 2011.

The increase in net assets for 2011 compared to 2010 was directly related to one time allocations to Capital Projects and the grant from the department of water resources for the flood project.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Table A-3 presents the cost of each of the City's five largest programs – administration or general government, safety, recreation and library, public works, and other programs –

- The cost of all *governmental* activities this year was \$10.70 million, a decrease of \$1.91 million compared to fiscal year 2010 when the special item is included; the one -time distribution of the Wood Trust expenses in the prior year.
- The increased cost in General Government which shows the largest increase of 22% is due to one-time expenses.
- The total cost of all governmental activities was about \$10.7 million. These costs were paid by:
 - Those who directly benefited from the programs (\$1.22 million).
 - Other governments and organizations that subsidized certain programs with grants and contributions (\$3.45 million).
 - Our taxpayers using Taxes (\$6.03 million) including sales tax (\$2.07 million), local property taxes (\$2.91) and a portion of our transient occupancy taxes.

Table A-3
Cost of City of St Helena's Governmental Activities
 (in millions of dollars)

	Total Cost of Services		Percentage Change
	2010	2011	2010-2011
General Government	\$ 2.65	\$ 3.24	22%
Public Safety	3.40	3.21	(6%)
Recreation and library	2.19	2.16	(1%)
Public Works/streets	1.62	1.83	13%
All other	.24	0.26	8.3%
Total	\$ 10.1	\$ 10.70	5.9%

Recreation and Library costs decreased primarily due to decreased program costs from furloughs taken by employees. Reductions across activities are due to some reduction of staffing levels specifically police and reduced budgets because of falling sales and property taxes revenues in the City.

Business-type Activities

Revenues of the City's business-type activities increased about 11% to \$5.02 million due to phase II water restrictions being removed. The City has continued to promote water conservation among customers. The business-type activities expenses increased about 3% to \$5.39 million.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As the City completed the year, its governmental funds reported a *combined* fund balance of about \$10.22 million. This \$10.22 million amount is about \$1.3 million more than the amount that was held by the City's governmental fund types at the start of the 2011 fiscal year. The City's general fund increased slightly to \$3.77 million.

The largest increase in governmental funds was the Measure A fund. The Dr. Wood Library Fund is no longer an asset of the City and was removed. The cash payment to a private foundation was authorized by the City in 2010 and by a court order which approved this distribution of funds held by the City. In addition to the distribution, the Library had a capital remodel project. The remaining funds are contributions made by a separate trust and will remain with the City. Monies are restricted for Library use and are therefore not available for General Governmental uses.

General Fund Budgetary Highlights

Over the course of the year, the City Council revised the City budget several times. These budget amendments fall into two categories:

- Changes made at the midyear budget review for unanticipated revenues and costs.
- Increases in appropriations to prevent budget overruns.

Transient occupancy tax revenues were stronger than anticipated in fiscal year 2011. Actual Property Tax revenues were about \$191,000 more than the original budget.

Sales Tax actual revenues were about \$60,537 more than the original budgeted amount.

The General Fund expenditures were modified during the fiscal year. Even with mid year cuts, the overall budget increased by \$373,339 compared to the original budget to authorize additional funding to one-time administrative costs and capital projects.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2011, the City had invested \$62.50 million (net of accumulated depreciation) in a broad range of capital assets, including land, equipment, vehicles, buildings, park facilities, and water and sewer systems. (See Table A-4.) This amount represents a net increase (including additions and deductions) of about \$2.33 million, or 4 percent, more than last year. Additional information for capital assets can be found starting on page 30 of the notes to the financial statements.

Table A-4
City of St Helena's Capital Assets
(net of depreciation, in millions of dollars)

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2010	2011	2010	2011	2010	2011	2010-2011
Land	\$ 7.73	\$ 7.73	\$ 3.43	\$ 3.43	\$ 11.16	\$ 11.16	0%
Construction in progress	21.64	21.89	5.03	2.51	26.70	24.40	(8.6%)
Buildings	4.23	4.02	2.03	1.97	6.26	5.99	(4.3%)
Improvements	3.10	5.85	-	-	3.10	5.85	88.7%
Equipment	1.76	1.14	1.99	1.74	3.75	2.88	(23.2%)
Vehicle Fleet	-	0.54	-	-	-	0.54	100%
Utility systems	-	-	9.20	11.68	9.20	11.68	27.0%
Total	\$ 38.49	\$ 41.17	\$ 21.68	\$ 21.33	\$ 60.17	\$ 62.50	3.9%

This year's major capital assets additions included:

- This fiscal year, Government activities had an 8.9% decrease in construction in progress.
- The City completed a major flood project on the Napa River. The overall project cost about \$30 million. Government Activity improvements had an 88% increase.
- Business type activities had 50% decrease in construction in progress.
- Vehicle Fleet management was separated from equipment in the Government Activities.

Long-Term Debt

The City has about \$11.2 million in long-term debt outstanding and pertaining to its governmental - type activities. Most of this debt is in the form of capital leases (\$2.0 million), general obligation bonds (\$1.0 million and \$8 million) in loans from the State (see note 4, Page 34 for additional information).

There is \$7,975,000 in water revenue bonds and \$1,890,000 in wastewater revenue bonds outstanding applicable to the City's business-type activities. Additional information for Long-term debt can be found starting on page 32 of the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For the 2012 fiscal year, general fund revenue projections reflect the revenues stabilizing for property and sales tax.

- The City expects general fund remain stable at about \$8 million.
- General Fund expenditures are budgeted at about \$7.9 million before capital transfers
- Capital projects have modest contributions and are budgeted at \$.012 million for General capital projects and street projects.

As to the City's business-type activities, we have plans to do the following in fiscal 2012:

- Continue with ongoing budgeted capital projects in the water fund and wastewater funds
- Issue debt for needed water and wastewater capital projects (approximately \$8.5 million)
- Water and wastewater rates where increased in the July of 2011, 58% for water and 26% for wastewater
- Increases were put in place in order to adhere to current debt covenants and provide for additional debt needed for the enterprises.

The City has tied future rate increases to the CPI index for revenues and has renegotiated the Napa water contract to stabilize future expense for purchased water.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, City of St Helena, 1480 Main Street, St. Helena, California 94574.

CITY OF ST HELENA
Statement of Net Assets
June 30, 2011

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and investments	\$ 4,084,815	\$ 5,155,869	\$ 9,240,684
Net receivables	6,206,516	479,761	6,686,277
Internal balances	321,404	(321,404)	-
Prepaid expenses	302,382	19,731	322,113
Total current assets	<u>10,915,117</u>	<u>5,333,957</u>	<u>16,249,074</u>
Noncurrent assets:			
Cash and investments	-	1,818,984	1,818,984
Debt issuance costs	-	270,083	270,083
Long term receivables	233,500	524,449	757,949
Capital assets not being depreciated	29,626,915	5,941,412	35,568,327
Capital assets being depreciated, net	11,543,683	15,397,540	26,941,223
Total noncurrent assets	<u>41,404,098</u>	<u>23,952,468</u>	<u>65,356,566</u>
Total assets	<u>\$ 52,319,215</u>	<u>\$ 29,286,425</u>	<u>\$ 81,605,640</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 320,389	\$ 401,947	\$ 722,336
Accrued liabilities	4,104	115,338	119,442
Accrued interest payable	132,257	106,770	239,027
Due to other governments	35,999	-	35,999
Claims	20,000	-	20,000
Compensated absences	412,126	101,768	513,894
Deposits	200,948	-	200,948
Bonds, loans, leases and agreements due in one year	680,271	310,000	990,271
Total current liabilities	<u>1,806,094</u>	<u>1,035,823</u>	<u>2,841,917</u>
Noncurrent liabilities:			
Claims	26,583	-	26,583
Purchase water agreement	-	487,859	487,859
Compensated absences	354,858	150,000	504,858
Bonds, loans and leases	10,908,733	-	10,908,733
Installment agreements	-	9,555,000	9,555,000
Loss on advance refunding, net	-	(654,731)	(654,731)
Total noncurrent liabilities	<u>11,290,174</u>	<u>9,538,128</u>	<u>20,828,302</u>
Total liabilities	<u>13,096,268</u>	<u>10,573,951</u>	<u>23,670,219</u>
NET ASSETS			
Invested in capital assets, net of related debt	29,581,594	14,217,750	43,799,344
Restricted:			
Expendable:			
Capital projects and streets	2,955,538	-	2,955,538
Housing	333,854	-	333,854
Library	1,154,546	-	1,154,546
Debt service	144,812	-	144,812
Parks	146,601	-	146,601
Public safety	697,284	-	697,284
Nonexpendable:			
Permanently restricted for Library	36,443	-	36,443
Unrestricted	4,172,275	4,494,724	8,666,999
Total net assets	<u>39,222,947</u>	<u>18,712,474</u>	<u>57,935,421</u>
Total liabilities and net assets	<u>\$ 52,319,215</u>	<u>\$ 29,286,425</u>	<u>\$ 81,605,640</u>

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Statement of Activities
For the Fiscal Year Ended June 30, 2011

Functions/Programs	Program Revenues			Net (Expenses) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	City Government		
				Governmental Activities	Business-type Activities	Total
City government						
Governmental activities:						
General government	\$ 3,236,915	\$ 647,589	\$ 32,571	\$ (2,556,755)	\$ -	\$ (2,556,755)
Highways and streets	526,819	145,930	-	(164,550)	-	(164,550)
Public safety	3,213,642	200,032	210,355	(2,803,255)	-	(2,803,255)
Public works	1,302,285	-	1,109	797,979	-	797,979
Library	1,218,068	18,888	356,184	(842,996)	-	(842,996)
Parks and recreation	945,988	207,228	528,839	(207,223)	-	(207,223)
Interest on long-term debt	256,018	-	-	(256,018)	-	(256,018)
Total governmental activities	10,699,735	1,219,667	819,256	(6,032,818)	-	(6,032,818)
Business-type activities:						
Water	3,527,094	3,118,054	-	-	(219,006)	(219,006)
Wastewater	1,860,158	1,626,692	94,235	-	(139,231)	(139,231)
Total business-type activities	5,387,252	4,744,746	284,269	-	(358,237)	(358,237)
Total City government	\$ 16,086,987	\$ 5,964,413	\$ 819,256	\$ (6,032,818)	\$ (358,237)	\$ (6,391,055)

General revenues:	
Taxes:	
Property taxes	2,906,026
Sales taxes	2,073,118
Transient occupancy taxes	1,465,172
Special fire tax	159,895
Other taxes	360,220
Motor vehicle in lieu fees not restricted to a specific program	503,283
Unrestricted investment earnings	28,830
Total general revenues	7,496,544
Change in net assets	(358,237)
Net assets, beginning	19,070,711
Net assets, ending	\$ 18,712,474

See accompanying notes to the basic financial statements

CITY OF ST. HELENA
Balance Sheet
Governmental Funds
June 30, 2011

	<u>General Fund</u>	<u>Measure A Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and investments	\$ 422,053	\$ -	\$ 3,295,133	\$ 3,717,186
Taxes receivable	743,155	-	-	743,155
Accounts receivable	196,602	-	15,122	211,724
Due from other governments	-	4,666,123	585,514	5,251,637
Prepayments	142,552	369	159,461	302,382
Due from other funds	1,063,107	-	2,551,254	3,614,361
Advances to other funds	1,100,500	-	-	1,100,500
Loans to other funds	316,653	-	-	316,653
Long term receivables	206,000	-	27,500	233,500
Total assets	<u>\$ 4,190,622</u>	<u>\$ 4,666,492</u>	<u>\$ 6,633,984</u>	<u>\$ 15,491,098</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 179,755	\$ 94,528	\$ 41,521	\$ 315,804
Accrued liabilities	4,104	-	-	4,104
Due to other governments	35,999	-	-	35,999
Due to other funds	-	3,945,795	764,315	4,710,110
Deposits	200,948	-	-	200,948
Total liabilities	<u>420,806</u>	<u>4,040,323</u>	<u>805,836</u>	<u>5,266,965</u>
Fund balances:				
Nonspendable	1,765,705	369	180,748	1,946,822
Restricted for streets	-	-	2,875,086	2,875,086
Restricted for housing	-	-	333,854	333,854
Restricted for public safety	-	-	697,284	697,284
Restricted for library	-	-	1,154,546	1,154,546
Restricted for public facilities	-	-	80,452	80,452
Restricted for parks	-	-	146,601	146,601
Restricted for debt service	-	-	28,007	28,007
Committed for special and capital projects	540,080	625,800	336,601	1,502,481
Assigned for contingencies	1,464,031	-	-	1,464,031
Unassigned	-	-	(5,031)	(5,031)
Total fund balances	<u>3,769,816</u>	<u>626,169</u>	<u>5,828,148</u>	<u>10,224,133</u>
Total liabilities and fund balances	<u>\$ 4,190,622</u>	<u>\$ 4,666,492</u>	<u>\$ 6,633,984</u>	<u>\$ 15,491,098</u>
Total Governmental Fund Balances				\$ 10,224,133
Amounts reported for governmental activities in the statement of net assets are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds				40,631,319
The assets and liabilities of the interbnaal service funds are included in the governmental activities in the statement of net assets				473,852
Some liabilities, including bonds, notes, leases, claims, compensated absences, and accrued interest are not due and payable in the current period and are therefore not reported in the funds				(12,106,357)
Net Assets of Governmental Activities				<u>\$ 39,222,947</u>

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Statements of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2011

	<u>General Fund</u>	<u>Measure A Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Property taxes	\$ 2,906,026	\$ -	\$ 159,895	\$ 3,065,921
Sales taxes	2,073,118	-	-	2,073,118
Transient occupancy taxes	1,465,172	-	-	1,465,172
Other taxes	191,025	-	-	191,025
Licenses and permits	293,842	-	-	293,842
Fines and forfeits	52,396	-	-	52,396
Intergovernmental	596,996	2,134,333	1,068,605	3,799,934
Interest and rents	227,014	(35,178)	40,225	232,061
Charges for services	286,567	-	385,690	672,257
Miscellaneous	53,894	-	263,841	317,735
	<u>8,146,050</u>	<u>2,099,155</u>	<u>1,918,256</u>	<u>12,163,461</u>
EXPENDITURES				
Current:				
General government	2,460,881	-	43,014	2,503,895
Highways and streets	278,502	-	50,528	329,030
Public safety	2,896,924	-	72,915	2,969,839
Public works	-	-	26,871	26,871
Library	843,214	-	259,688	1,102,902
Parks and recreation	640,750	-	233,334	874,084
Debt service:				
Principal	166,507	238,371	130,000	534,878
Interest	81,982	89,385	52,629	223,996
Capital outlay	-	4,047,459	995,745	5,043,204
	<u>7,368,760</u>	<u>4,375,215</u>	<u>1,864,724</u>	<u>13,608,699</u>
Excess (deficiency) of revenues over expenditures	<u>777,290</u>	<u>(2,276,060)</u>	<u>53,532</u>	<u>(1,445,238)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds of long-term debt	-	2,832,229	-	2,832,229
Transfers in	75,955	70,000	827,980	973,935
Transfers out	(520,563)	-	(530,511)	(1,051,074)
	<u>(444,608)</u>	<u>2,902,229</u>	<u>297,469</u>	<u>2,755,090</u>
Net change in fund balances	332,682	626,169	351,001	1,309,852
Fund balances, July 1	<u>3,437,134</u>	<u>-</u>	<u>5,477,147</u>	<u>8,914,281</u>
Fund balances, June 30	<u>\$ 3,769,816</u>	<u>\$ 626,169</u>	<u>\$ 5,828,148</u>	<u>\$ 10,224,133</u>

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2011

Net Change in Fund Balances - Total Governmental Funds	<u>\$ 1,309,852</u>
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays (\$3,671,246) are more than than depreciation (\$ 984,535) in the current period.	
	2,686,711
Repayments of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the statement of net assets. This is the amount by which the repayments of \$ 534,877 were less than the proceeds of new debt. (\$2,832,229)	
	(2,297,352)
Changes in some long-term liabilities such as claims and accrued interest on long-term debt do not require or provide current financial resources and are therefore not reported in the funds	
	(32,021)
Internal service funds are closed by charging additional amounts or reducing charges to participating governmental activities to completely cover the internal service fund's costs for the year	
	(229,253)
Some expenses in the statement of activities for noncurrent liabilities such as long-term compensated absences do not require the use of current financial resources and are there for not reported in the funds	
	27,761
Losses on the disposal of capital assets do not require the use of current financial resources and are therefore not reported in the funds	
	<u>(1,972)</u>
Net differences	<u>153,874</u>
Change in Net Assets of Governmental Activities	<u><u>\$ 1,463,726</u></u>

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Statement of Net Assets
Proprietary Funds
June 30, 2011

	Enterprise Funds			Governmental Activities-Internal Service Fund
	Water	Wastewater	Totals	
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 4,268,424	\$ 887,445	\$ 5,155,869	\$ 367,629
Receivables(net)	305,531	174,230	479,761	-
Due from other funds	-	-	-	-
Prepayments	19,206	525	19,731	-
Total current assets	4,593,161	1,062,200	5,655,361	367,629
Noncurrent assets:				
Other assets:				
Cash and cash equivalents	1,655,892	163,092	1,818,984	-
Other receivables	411,766	112,683	524,449	-
Debt issuance costs	184,251	85,832	270,083	-
Total other noncurrent assets	2,251,909	361,607	2,613,516	-
Capital assets:				
Capital assets not being depreciated:				
Land	345,367	3,087,123	3,432,490	-
Construction in progress	1,581,547	927,375	2,508,922	-
Total capital assets not being depreciated	1,926,914	4,014,498	5,941,412	-
Capital assets being depreciated				
Buildings	1,755,510	1,805,421	3,560,931	-
Vehicles	-	-	-	3,502,484
Equipment	2,388,231	1,845,231	4,233,462	-
Improvements	10,622,876	4,930,161	15,553,037	-
Lines	4,975,814	1,476,256	6,452,070	-
Less accumulated depreciation	(9,395,052)	(5,006,908)	(14,401,960)	(2,963,205)
Capital assets being depreciated, net	10,347,379	5,050,161	15,397,540	539,279
Total noncurrent assets	14,526,202	9,426,266	23,952,468	539,279
Total assets	\$ 19,119,363	\$ 10,488,466	\$ 29,607,829	\$ 906,908
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 375,130	\$ 26,817	\$ 401,947	\$ 4,585
Compensated absences	58,381	43,387	101,768	-
Accrued interest payable	87,530	19,240	106,770	-
Other current liabilities	101,057	14,281	115,338	-
Due to other funds	2,080	2,671	4,751	-
Sick leave termination benefits due in one year	-	-	-	35,000
Capital leases due in one year	-	-	-	73,613
Installment agreements due within one year	245,000	65,000	310,000	-
Total current liabilities	869,178	171,396	1,040,574	113,198
Noncurrent liabilities:				
Installment agreements	7,730,000	1,825,000	9,555,000	-
Compensated absences	100,000	50,000	150,000	-
Purchase water agreement	487,859	-	487,859	-
Loans from other funds	138,613	178,040	316,653	-
Sick leave termination benefits	-	-	-	319,858
Loss on advance refunding and discounts	(636,436)	(18,295)	(654,731)	-
Total noncurrent liabilities	7,820,036	2,034,745	9,854,781	319,858
Total liabilities	8,689,214	2,206,141	10,895,355	433,056
NET ASSETS				
Invested in capital assets, net of related debt	6,775,872	7,441,878	14,217,750	465,666
Unrestricted	3,654,277	840,447	4,494,724	8,186
Total net assets	\$ 10,430,149	\$ 8,282,325	\$ 18,712,474	\$ 473,852
See accompanying notes to the basic financial statements				

CITY OF ST HELENA
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2011

	Enterprise Funds			Governmental Activities-Internal Service Fund
	Water	Wastewater	Totals	
OPERATING REVENUES				
Charges for services	\$ 3,062,669	\$ 1,616,414	\$ 4,679,083	\$ 219,132
Miscellaneous	6,117	1,098	7,215	-
Total operating revenues	<u>3,068,786</u>	<u>1,617,512</u>	<u>4,686,298</u>	<u>219,132</u>
OPERATING EXPENSES				
Personnel services	1,207,335	842,317	2,049,652	107,509
Contractual services	21,451	68,782	90,233	-
Purchased water	787,525	-	787,525	-
Fuel	-	-	-	61,539
Utilities	105,749	80,906	186,655	-
Other supplies and expenses	399,366	313,342	712,708	39,769
Depreciation and amortization	617,876	472,561	1,090,437	311,493
Total operating expenses	<u>3,139,302</u>	<u>1,777,908</u>	<u>4,917,210</u>	<u>520,310</u>
Operating income	<u>(70,516)</u>	<u>(160,396)</u>	<u>(230,912)</u>	<u>(301,178)</u>
NON-OPERATING REVENUES (EXPENSES)				
Transfers in	-	-	-	77,139
Gain (loss) on capital asset disposals	-	(1,169)	(1,169)	-
Interest and investment revenue	49,268	9,180	58,448	1,676
Interest expense	(387,792)	(81,081)	(468,873)	(6,890)
Net non-operating revenues (expenses)	<u>(338,524)</u>	<u>(73,070)</u>	<u>(411,594)</u>	<u>71,925</u>
Income (loss) before contributions	<u>(409,040)</u>	<u>(233,466)</u>	<u>(642,506)</u>	<u>(229,253)</u>
Contributions:				
Capital contributions	190,034	94,235	284,269	-
	<u>190,034</u>	<u>94,235</u>	<u>284,269</u>	<u>-</u>
Change in net assets	<u>(219,006)</u>	<u>(139,231)</u>	<u>(358,237)</u>	<u>(229,253)</u>
Total net assets, July 1	<u>10,649,155</u>	<u>8,421,556</u>	<u>19,070,711</u>	<u>703,105</u>
Total net assets, June 30	<u><u>\$ 10,430,149</u></u>	<u><u>\$ 8,282,325</u></u>	<u><u>\$ 18,712,474</u></u>	<u><u>\$ 473,852</u></u>

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2011

	Enterprise Funds			Governmental Activities-Internal Service Fund
	Water	Wastewater	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 3,066,223	\$ 1,612,816	\$ 4,679,039	\$ -
Charges to other funds	-	-	-	\$ 219,132
Payments to suppliers	(1,774,788)	(485,682)	(2,260,470)	(101,312)
Payments to employees	(1,192,054)	(837,461)	(2,029,515)	(88,031)
Net cash provided by (used for) operating activities	<u>99,381</u>	<u>289,673</u>	<u>389,054</u>	<u>29,789</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Loans from other funds	138,613	178,040	316,653	-
Transfers in	-	-	-	77,139
Net cash provided by (used for) noncapital financing activities	<u>138,613</u>	<u>178,040</u>	<u>316,653</u>	<u>77,139</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	190,034	94,235	284,269	-
Payments on long-term debt principal	(240,000)	(65,000)	(305,000)	(70,248)
Interest paid on long-term debt	(356,395)	(80,607)	(437,002)	(6,890)
Purchases of capital assets	(740,912)	(300,509)	(1,041,421)	-
Net cash provided by (used for) capital and related financing activities	<u>(1,147,273)</u>	<u>(351,881)</u>	<u>(1,499,154)</u>	<u>(77,138)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest receipts	49,268	9,180	58,448	1,676
Net cash provided by investing activities	<u>49,268</u>	<u>9,180</u>	<u>58,448</u>	<u>1,676</u>
Net increase (decrease) in cash and cash equivalents	(860,011)	125,012	(734,999)	31,466
Balances-beginning of the year	<u>6,784,327</u>	<u>925,525</u>	<u>7,709,852</u>	<u>336,163</u>
Balances-end of the year	<u>\$ 5,924,316</u>	<u>\$ 1,050,537</u>	<u>\$ 6,974,853</u>	<u>\$ 367,629</u>

CITY OF ST HELENA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2011

	Enterprise Funds			Governmental Activities-Internal Service Fund
	Water	Wastewater	Totals	
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	\$ (70,516)	\$ (160,396)	\$ (230,912)	\$ (301,178)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization expense	617,876	472,561	1,090,437	311,493
Change in assets and liabilities:				
Decrease (increase) in accounts receivable	(30,984)	(4,696)	(35,680)	-
Increase (decrease) in accounts payable	(2,390)	(22,227)	(24,617)	-
Decrease (increase) in prepayments	(489)	(400)	(889)	-
Increase (decrease) liabilities	(414,116)	4,831	(409,285)	19,474
 Net cash provided by (used for) operating activities	 <u>\$ 99,381</u>	 <u>\$ 289,673</u>	 <u>\$ 389,054</u>	 <u>\$ 29,789</u>

Noncash capital financing activities:

None.

See accompanying notes to the basic financial statements

City of St Helena
Statement of Fiduciary Net Assets
June 30, 2011

	<u>Agency Fund</u>
ASSETS	
Cash and cash equivalents	\$ 49,652
Assessments receivable	<u>24,490</u>
Total assets	<u>\$ 74,142</u>
LIABILITIES	
Accounts payable	\$ 33,675
Deposits payable to Tourism Business Improvement District	<u>\$ 40,467</u>
Total liabilities	<u>\$ 74,142</u>

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

1. Summary of Significant Accounting Policies

A. Reporting Entity

The City of St Helena is a municipal corporation governed by an elected five-member City Council. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The City has no component units.

The City provides customary municipal services including general governmental activities, police and a volunteer fire department, streets and street lighting, maintenance, parks and recreation activities, planning and zoning, public library services, and water and wastewater utility services.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

Note 1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Property taxes, sales taxes, transient occupancy taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Measure A special revenue fund* used to account for grants and allocations restricted in use to flood control and flood mitigation projects and purposes.

The government reports the following major proprietary funds:

The *water and wastewater enterprise funds* account for the water distribution system, sewage treatment plant, sewage pumping stations and collection systems.

Additionally, the City reports the following fund type:

The internal service fund is used to account for the City's vehicle fleet and services provided to other City departments on a cost reimbursement basis such as sick leave termination benefits.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and wastewater function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise and internal service funds are charges to the customers for sales and services. The enterprise funds also recognize as operating revenue the portion of tap fees, connection fees and impact fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

Note 1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, the State Treasurer's Investment Pool, and the California Asset Management Program (CAMP).

Investments for the City are reported at fair value. The State Treasurer's Investment Pool and CAMP operate in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable government funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are not shown net of an allowance for uncollectibles.

Property taxes are levied as of March 1 on property values assessed as of the same date. State statutes provide that the property tax rate be limited generally to one percent of market value, be levied by only the County, and be shared by applicable jurisdictions. The County of Napa collects the taxes and distributes them to taxing jurisdictions on the basis of assessed valuations subject to voter-approved debt. Property taxes are due on November 1 and March 1, and become delinquent on December 10 and April 10. The City receives property taxes pursuant to an arrangement with the County known as the "Teeter Plan". Under the plan, the County assumes responsibility for the collection of delinquent taxes and pays the full allocation to the City. The City recognizes property tax revenues in the fiscal year in which they are due to the City.

3. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

Note 1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Assets or Equity (Continued)

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$ 1,000 (\$25,000 for infrastructure type assets) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Under the GASB 34 Implementation Rules, the City was not required to record infrastructure assets existing or acquired prior to July 1, 2001; and the City has not recorded such assets. The City may elect to record such infrastructure assets in the future. The costs of normal maintenance and repairs that do not add to the value of asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the City is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	15 - 30
Public domain infrastructure	50
System infrastructure	50-100
Vehicles and equipment	5 - 15

5. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is a liability for a portion of unpaid accumulated sick leave since the City does have a policy to pay certain amounts when employees separate from service with the City. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. Compensated absences including sick leave are reported in the governmental funds only if they have matured and are currently payable. The entire liability is reported in the statement of net assets for governmental activities in the government-wide financial statements.

6. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

Note 1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Assets or Equity (Continued)

7. Fund Balances – Governmental Funds

Fund balances for governmental funds are reported in classifications based primarily on the extent to which the City is bound to honor constraints about the specific purposes for which amounts in those funds can be spent. These classifications include (1) nonspendable, (2) restricted, (3) committed, (4) assigned and (5) unassigned amounts.

Nonspendable amounts generally are items not expected to be converted into cash within a year such as inventories, prepaid items and long-term receivables not offset by deferred revenue accounts. Restricted amounts include those where constraints placed on the uses of resources are externally imposed by grantors, contributors, other governments or by laws or regulations. Committed amounts are those that can only be used for a specific purpose as determined by the City Council. Such committed amounts maybe redeployed for other uses only by the direction of the City Council. Assigned amounts are fund balance amounts constrained by the City's intent to be used for specific purposes as determined by the City Manager or City Finance Director. Unassigned fund balance amounts are the residual amounts reported in only the general fund or funds having deficit fund balances.

When expenditures are incurred for which both restricted and unrestricted (committed, assigned or unassigned) amounts are available, the City considers restricted amounts to have been spent first. When expenditures are incurred for which any class of unrestricted fund balances could be used, the City considers committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

2. Reconciliation of Government-Wide and Fund Financial Statements

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Assets

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statements of net assets. One element of that reconciliation explains that "capital assets are not financial resources and are not reported in the funds." The details of this \$40,631,319 difference are as follows:

Capital assets	\$ 47,367,218
Less: Accumulated depreciation	<u>(6,735,899)</u>
Net adjustment to increase <i>fund balance – total governmental funds</i> to arrive at <i>net assets – governmental activities</i>	<u>\$ 40,631,319</u>

Another element of the reconciliation explains that "long-term liabilities" are not due and payable in the current period and are therefore not reported in the funds. The details of this \$12,106,357 difference are as follows:

Long-Term Debt Obligations:	
General obligation bonds	\$ 935,000
Capital lease obligations	1,803,032
State Revolving Fund (SRF) Loan	8,746,620
Unpaid vacation	412,125
Accrued interest payable	132,257
Other obligations	<u>77,323</u>
Net adjustment to decrease fund balance total governmental Funds to arrive at net assets - governmental activities	<u>\$ (12,106,357)</u>

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$153,874 difference and other significant components of the difference are as follows:

Capital outlay	\$ 3,671,246
Depreciation expense	(984,535)
Proceeds of SRF Loan	(2,832,229)
Repayment of long-term debt principal	534,878
Other items	<u>(235,486)</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 153,874</u>

3. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year end. On or before the end of each fiscal year, all agencies of the City submit requests for appropriations to the City Manager so that a budget may be prepared. By May 15 of each year, the proposed budget is presented to the council for review. The council holds public hearings and a final budget must be prepared and adopted no later than June 30.

The appropriated budget is prepared by fund, function, and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Manager. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. The council made several supplemental budgetary appropriations throughout the year. The supplemental budgetary appropriations made in the general fund were not material. Encumbrance accounting is employed in governmental funds.

B. Budgetary Stewardship

Several nonmajor governmental funds exceeded their approved expenditures budgets for the fiscal year ended June 30, 2011. Within the nonmajor fund types, expenditure budgets were exceeded by the, Affordable Housing fund (\$900), Recreation programs fund (\$2,234) the Park Bond fund by (\$332,568) and the Martin library fund by (\$512). These excess expenditures were funded from available revenues and resources or by advances from the City's general fund. Fund deficits existed in the police training fund (\$5,031). These deficits are to be cured from future fund revenues or transfers from other funds.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

4. Detailed Notes on All Funds

A. Deposits and Investments

Deposits and investments consisted of the following at June 30, 2011:

Demand deposits and savings	\$ 1,870,976
Investments	<u>9,238,344</u>
Total	<u>\$ 11,109,320</u>

Custodial Credit Risk-Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's policy for deposits is that they will be made in institutions in California, and that they shall be insured or fully collateralized with government securities. At June 30, 2011, \$2,499,831 of the City's bank balances of \$2,749,831 was exposed to credit risk as follows:

Uninsured and collateral held by pledging bank's agent But not in the City's name:	<u>\$ 2,499,831</u>
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As of June 30, 2010, the City had the following investments:

Type Investment	Average Weighted Maturity	Fair Value
Federal Agency Bonds and Notes	Average 627 days	\$ 3,622,250
Corporate notes	Average 627 days	552,749
U.S. Treasury Notes	Average 627 days	446,992
Negotiable certificates deposit	Average 627 days	280,081
Local Agency Investment Fund	Average 237 days	2,319,388
Mutual funds	Average 180 days	36,443
Blackrock Institutional T-Fund	Average 4.1 to 4.6 years	1,818,984
CAMP Reserve Fund	Average 59 days	<u>161,457</u>
 Total Investments		 <u>\$ 9,238,344</u>

Interest Rate Risk- As a means of limiting its exposure to fair value losses arising from rising interest rates, the City has a formal policy which limits City purchased investments to securities having a remaining maturity date from time of purchases to five years or less.

Credit Risk - The City's investment policy limits investments in mutual and money market funds to the top two ratings issued by nationally recognized statistical ratings organizations. Investments in obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require the disclosure of credit quality. The Local Agency Investment Fund is unrated. The mutual funds, CAMP Reserve Fund's Federal Agency bonds and notes, and U.S. Treasury notes are rated AAA. *Concentration of Credit Risk-* Investments explicitly guaranteed by the U.S. government and investments in mutual funds, and external investment pools such as those held by the City are excluded from concentration of credit risk disclosures.

Custodial Credit Risk- For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or the collateral securities that are in the possession of an outside party. Investments in mutual funds and external investment pools are not subject to custodial credit risk because these investments are not evidenced by specific securities. Of the City's \$4,902,072 investment in Federal agency securities, Corporate notes and U.S. Treasury Notes, all investments are held by the City's agent in the name of the City and not by the counterparty

The Federal Agency bonds and notes consists principally of \$981,992 in Federal Home Loan Bank bonds and notes, \$1,339,428 in FNMA bonds and notes and \$1,300,830 in FHLMC notes. All Federal Agency obligations were rated AAA by S&P and Aaa by Moodys at June 30, 2011.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

4. Detailed Notes on All Funds (Continued)

B. Receivables

Receivables as of year-end for the government's individual major and nonmajor funds in the aggregate, net of the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Measure A	Nonmajor	Total Governmental	Water Enterprise	Wastewater Enterprise
Receivables:						
Taxes	\$ 743,155	\$ -	\$ -	\$ 743,155	\$ -	\$ -
Accounts	196,602	-	15,122	211,724	305,531	174,230
Governments	-	4,666,123	585,514	5,251,637	-	-
Interest	-	-	-	-	-	-
Subtotal current	939,757	4,666,123	600,636	6,206,516	305,531	174,230
Interest	-	-	-	-	21,381	14,281
Notes receivable	206,000	-	27,500	233,500	390,385	98,402
Net total receivables	<u>\$ 1,145,757</u>	<u>\$ 4,666,123</u>	<u>\$ 628,135</u>	<u>\$ 6,440,016</u>	<u>\$ 717,297</u>	<u>\$ 286,913</u>

Revenues of the water and wastewater enterprises are reported net of uncollectible amounts. Total uncollectible amounts related to revenues of the current period are not material at year-end.

Long-term notes receivable of \$ 757,949 consists primarily of two notes relating to affordable housing projects. The notes are repayable in annual installments to the extent that the housing projects generate excess cash flows. Both notes are secured by deeds of trust on the real properties and mature in 2022 for \$243,187 and in 2047 for \$ 479,100.

Intergovernmental receivables consist primarily of \$4,666,123 reported in the Measure A Fund. This includes \$1,980,456 from the State of California's State Revolving Fund (SRF) for loan proceeds accrued as receivable for costs eligible to be funded by the approved loan for the Flood Wall Project; \$2,134,333 from the State of California for grant funds for the floodwall project and an additional \$551,334 in Measure A Funds (A special flood protection sales tax levied County wide and allocated by a joint powers agency to participating jurisdictions)

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

4. Detailed Notes on All Funds (Continued)

C. Capital Assets

Capital asset activity for the year ended June 30, 2011 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 7,732,776	\$ -	\$ -	\$ 7,732,776
Construction in progress	<u>21,674,460</u>	<u>3,012,898</u>	<u>(2,793,219)</u>	<u>21,894,139</u>
Total capital assets, not being depreciated	<u>29,407,236</u>	<u>3,012,898</u>	<u>(2,793,219)</u>	<u>29,626,915</u>
Capital assets, being depreciated:				
Buildings	7,437,252	-	-	7,437,252
Improvements	4,639,426	3,288,401	(11,455)	7,916,372
Vehicle fleet, internal service	3,502,484			3,502,484
Equipment	<u>2,335,888</u>	<u>163,164</u>	<u>(112,376)</u>	<u>2,386,676</u>
Total capital assets being depreciated	<u>17,915,050</u>	<u>3,451,565</u>	<u>(123,831)</u>	<u>21,242,784</u>
Less accumulated depreciation for:				
Buildings	(3,210,950)	(210,600)	-	(3,421,550)
Vehicle fleet, internal service	(2,651,712)	(311,493)		(2,963,205)
Improvements	(1,536,824)	(544,425)	11,455	(2,069,794)
Machinery and equipment	<u>(1,125,446)</u>	<u>(229,510)</u>	<u>110,404</u>	<u>(1,244,552)</u>
Total accumulated depreciation	<u>(8,524,932)</u>	<u>(1,296,028)</u>	<u>121,859</u>	<u>(9,699,101)</u>
Total capital assets, being depreciated, net	<u>9,390,118</u>	<u>2,155,537</u>	<u>(1,972)</u>	<u>11,543,683</u>
Governmental activities capital assets, net	<u>\$ 38,797,354</u>	<u>\$ 5,168,435</u>	<u>\$ (2,795,191)</u>	<u>\$ 41,170,598</u>

Construction in progress at June 30, 2011 of \$ 21,894,139 consists primarily of the cost of land parcels, design, and construction costs related to the design and construction of a floodwall project within the City.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

4. Detailed Notes on All Funds (Continued)

C. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 3,432,490	\$ -	\$ -	\$ 3,432,490
Construction in progress	5,025,857	484,544	(3,001,479)	2,508,922
Total capital assets, not being depreciated	8,458,347	484,544	(3,001,479)	5,941,412
Capital assets, being depreciated:				
Buildings	3,560,931	-	-	3,560,931
Systems	18,727,201	3,283,581	(5,675)	22,005,107
Machinery and equipment	3,976,267	277,470	(20,275)	4,233,462
Total capital assets, being depreciated	26,264,399	3,561,051	(25,950)	29,799,500
Less accumulated depreciation for:				
Buildings	(1,534,688)	(51,383)	-	(1,586,071)
Systems	(9,524,919)	(799,584)	-	(10,324,503)
Machinery and equipment	(2,281,897)	(225,255)	15,766	(2,491,386)
Total accumulated depreciation	(13,341,504)	(1,076,222)	15,766	(14,401,960)
Total capital assets, being depreciated, net	12,922,895	2,484,829	(10,184)	15,397,540
Business-type activities capital assets, net	\$21,381,242	\$2,969,373	\$ (3,011,663)	\$21,338,952

Depreciation and amortization expense was charged to functions/programs of the City as follows:

Governmental activities:	
General government	\$ 268,614
Public safety	246,627
Public works and streets	224,522
Vehicles internal service	311,493
Library	115,615
Recreation	129,157
Total depreciation	\$ 1,296,028
Business-type activities:	
Water	\$ 617,876
Wastewater	472,561
Total depreciation and amortization	\$ 1,090,4387

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

4. Detailed Notes on All Funds (Continued)

D. Interfund Receivables, Payables, and Transfers

1. The composition of interfund balances of June 30, 2011 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	Water and wastewater	\$ 4,751
General fund	City projects and other nonmajor	235,695
General fund:	Measure A	1,923,161
Drainage impact	Measure A	407,195
Street improvement	Measure A	301,704
Traffic mitigation impact	Measure A	1,313,735
City Capital projects	Park Bond	<u>528,620</u>
Total		<u>\$ 4,714,861</u>

The due from other funds of \$4,714,861 represents primarily cash flow advances made by the City's general fund and governmental funds to these other funds in order to conduct operations and projects pending reimbursements (most relating to the flood wall project) and payments of entitlements by grantor agencies and other governments.

2. Interfund transfers at June 30, 2011 were as follows:

<u>Transfers out:</u>	<u>City Capital Projects</u>	<u>Internal service</u>	<u>Other Major and Nonmajor Funds</u>	<u>Totals</u>
General fund	\$ 142,024	\$ 77,139	\$ 301,400	\$ 520,563
Park bond	243,724	-	-	243,724
Other major and nonmajor	-	-	286,787	286,787
Nonmajor traffic mitigation	-	-	-	-
Totals	<u>\$ 385,748</u>	<u>\$ 77,139</u>	<u>\$ 588,187</u>	<u>\$ 1,051,074</u>

The transfers out of the general fund were made to subsidize recreation programs, the teen center and to transfer funds into the City's capital projects fund. The transfers out of the nonmajor funds were made primarily to provide funds for capital projects.

E. Capital Leases

The city has entered into three capital leases to finance the acquisition of a land parcel, fire station improvements, and an aerial fire truck. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date, the original lease amounts in the aggregate were \$4,156,982. The assets acquired through the capital leases have been capitalized in the accounting records at \$4.4 million.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

4. Detailed Notes on All Funds (Continued)

E. Capital Leases (Continued)

The future minimum lease obligation and the net present values of these minimum lease payments at June 30, 2011 were as follows:

Fiscal Year	Internal Service Fund	General Fund
2012	\$77,139	\$ 260,702
2013		260,703
2014		260,703
2015		260,703
2016		260,703
2017-2021		938,437
Total minimum lease payments	77,139	2,241,952
Less amounts representing interest	(3,526)	(438,920)
Net present value of minimum lease payments	<u>\$73,613</u>	<u>\$ 1,803,032</u>

The general fund is used to pay debt service on the capital lease obligations.

F. Long-Term Debt

General Obligation Bonds

The City issued 1996 General Obligation Bonds in an original amount of \$2,175,000 to provide funds for construction of a new fire station. The bonds are secured by a voter-approved levy of ad valorem taxes, mature each July 1 through 2016 and bear interest at rates of from 5.0 to 6.75 percent. Annual debt service requirements to maturity for the GO Bonds are as follows:

Fiscal Year	Principal	Interest	Totals
2012	\$ 135,000	\$ 45,404	\$ 180,404
2013	145,000	38,158	183,158
2014	150,000	34,388	184,388
2015	160,000	26,512	186,512
2016	170,000	13,650	183,650
2017	175,000	4,594	179,594
	<u>\$ 935,000</u>	<u>\$ 162,706</u>	<u>\$ 1,097,706</u>

A special voter approved tax is accounted for in a debt service fund and is used to pay the debt service on the general obligation bonds.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

4. Detailed Notes on All Funds (Continued)

Long-Term Debt (Continued)

State Revolving Fund (SRF) Loan - The City obtained a \$9,100,000 loan from the State Water Resources Control Board for the purpose of financing the acquisition of land parcels and construction costs related to a floodwall barrier project with the City. The loan bears interest at 2.4 percent per annum and is repayable in annual installments of principal and interest through fiscal 2029. The City has pledged Measure A sales tax revenue allocations as security for repayment of the loan. Estimated debt service on the loan proceeds received or requested based upon eligible costs incurred through June 30, 2011 is:

Fiscal Year	Principal	Interest	Totals
2012	\$ 394,217	\$ 209,919	\$ 604,136
2013	403,678	200,458	604,136
2014	413,367	190,769	604,136
2015	423,287	180,849	604,136
2016	433,446	170,690	604,136
2017 -2021	2,328,356	692,324	3,020,680
2022-2026	2,621,497	399,183	3,020,680
2027-2029	1,728,771	83,637	1,812,408
Totals	\$ 8,746,619	\$ 2,127,829	\$ 10,874,448

Water 2006A Installment Agreement - The City, on March 28, 2006 entered into an \$8,885,000 installment purchase agreement with the California Statewide Communities Development Authority in connection with the Authority's Pooled Financing Program. Under the Program and the Agreement, the Authority issues its water revenue bonds and then loans the proceeds to other governments the repayment of which is secured by the installment purchase agreements. The agreement bears interest at rates of 3.0 to 4.5 percent.

The City entered into the agreement to obtain funds to make \$5,400,000 water system improvements and to advance refund the City's \$3,174,989 outstanding 2004 water refunding loan. The advance refunding resulted in a difference between the reacquisition price and carrying value of the old debt of \$791,740. This difference, reported in the accompanying financial statements as a deduction from the installment agreement payable, is being charged to interest expense through the year 2032 using the straight line method.

Fiscal Year	Principal	Interest	Totals
2012	\$ 245,000	\$ 345,831	\$ 590,831
2013	255,000	337,081	592,081
2014	265,000	327,816	592,816
2015	275,000	317,856	592,856
2016	285,000	307,178	592,178
2017 -2021	1,595,000	1,354,367	2,949,367
2022- 2026	1,980,000	958,900	2,938,900
2027- 2031	2,505,000	421,326	2,926,326
2032	570,000	12,825	582,825
Totals	\$ 7,975,000	\$ 4,383,180	\$ 12,358,180

The City has pledged future water system revenues, net of specified operating expenses, to repay the \$8.88 million borrowed under the installment arrangement. Annual principal and interest payments on the agreement are expected to require 100 percent of system net revenues. Total interest and principal remaining to be paid on the agreement is \$12,358,180. Principal and interest paid for the current fiscal year and total system net revenues as defined were \$ 594,318 and \$ 596,628 respectively.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

4. Detailed Notes on All Funds (Continued)

Long-Term Debt (Continued)

Wastewater 2005B Installment Agreement. The City in July of 2005 entered into a \$2,220,000 installment purchase agreement with the California Statewide Communities Development Authority for the purpose of obtaining funds to make wastewater system improvements. The agreement bears interest at rates of 2.50 to 4.375 percent per annum and is payable each October 1 and April 1 commencing October 1, 2005 and continuing until April 1, 2031. The agreement is secured by a pledge of the net revenues of the system. The City has pledged future wastewater system revenues, net of specified operating expenses, to repay \$2,220,000 borrowed under the installment agreement. Proceeds from the agreement provided financing for the \$2.1 million in system improvements. Annual principal and interest payments on the agreement are expected to require less than 46 percent of system net revenues. Total interest and principal remaining on the agreement is \$2,798,396. Principal and interest paid for the current fiscal year and total system net revenues were \$140,937 and \$320,176, respectively.

Future debt service on the 2005B agreement is:

Fiscal Year	Principal	Interest	Totals
2012	\$ 65,000	\$ 75,954	\$ 140,954
2013	65,000	73,890	138,890
2014	70,000	71,663	141,663
2015	70,000	68,265	138,265
2017	75,000	66,690	141,690
2017- 2021	415,000	288,388	703,388
2022- 2026	505,000	193,093	698,093
2027-2031	625,000	70,453	695,453
Totals	\$ 1,890,000	\$ 908,396	\$ 2,798,396

Reimbursement Agreement. The agreement is payable to developers when and to the extent that building permit fees are collected for the construction of buildings on certain parcels of land located within specified building zones.

Changes in long-term liabilities - Long-term debt activity for the 2011 fiscal year was as follows:

	Beginning Balances	Additions	Reductions	Ending Balances	Due In One Year
<i>Governmental-Type</i>					
G.O. Bonds	\$ 1,065,000	\$ -	\$ 130,000	\$ 935,000	\$ 135,000
Capital leases	2,113,399	-	236,754	1,876,645	238,053
State Revolving Loan (SRF)	6,152,762	2,832,229	238,372	8,746,619	307,218
Compensated absences	775,269	191,715	200,000	766,984	412,126
Claims	46,583	85,000	85,000	46,583	20,000
Reimbursement agreement	30,740	-	-	30,740	-
Totals	\$ 10,183,753	\$ 3,108,944	\$ 890,126	\$ 12,402,571	\$ 1,112,397
<i>Business-Type</i>					
Installment agreements:					
Water - 2006A	\$ 8,215,000	\$ -	\$ 240,000	\$ 7,975,000	\$ 245,000
Wastewater -2005B	1,955,000	-	65,000	1,890,000	65,000
Totals	\$ 10,170,000	\$ -	\$ 305,000	\$ 9,865,000	\$ 310,000

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

5. Other Information

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries insurance.

The City is a member of the Redwood Empire Municipal Insurance Fund a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, property and workers compensation claims. Under the program, the City has a \$ 10,000 general liability retention limit similar to a deductible with the Fund being responsible for losses above that amount up to \$ 500,000. The Fund carries excess liability coverage to a total of \$39.5 million in excess of its \$ 500,000 retention limit per occurrence through the California Joint Powers Risk Management Authority and its excess insurers.

The Fund covers workers compensation claims up to its self-insurance limit of \$ 1 million. A purchased excess policy insures the Fund for an additional \$ 1 million to provide aggregate coverage of up to \$ 2 million per claim. The City pays an annual premium to the Fund; the City may share in any surplus revenues or may be required to pay additional assessments based upon the Fund's operating results. The Fund also provides property coverage up to \$300 million per occurrence for its members.

The City paid no material uninsured losses during the 2010-2011 fiscal year. Financial statements of the JPA Fund may be obtained from their administrative offices located at 414 W. Napa Street, Sonoma, California 95476.

Liabilities of the City are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors.

The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate. Settlements have not exceeded coverage for each of the past three fiscal years.

Changes in the balances of claims liabilities during the past two years are as follows:

	Year Ended 6/30/2011	Year Ended 6/30/2010
Unpaid claims, beginning of fiscal year	\$ 46,583	\$ 49,155
Incurred claims (including IBNRs)	85,000	96,585
Claim payments	<u>(85,000)</u>	<u>(96,585)</u>
Unpaid claims, end of fiscal year	<u>\$ 46,583</u>	<u>\$ 46,583</u>

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

5. Other Information (Continued)

B. Contingencies and Commitments

Litigation. The City is involved in litigation incurred in the normal course of conducting City business. City management believes that, based upon consultation with its counsel, these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City.

C. Jointly Governed Organizations

Jointly governed organizations are regional or other multi-governmental arrangements that are governed by representatives from each of the governments that create the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility. The City is a participant in the following organizations:

Redwood Empire Municipal Insurance Fund . The City is a member of Insurance Fund. The Fund, under the terms of a Joint Powers Agreement with the City and several other cities and governmental agencies, provides insurance coverage for general liability, automobile liability, and workers compensation claims. Under the arrangement, the Fund purchases liability, automobile liability, and workers compensation insurance and charges participating cities and governmental agencies in amounts planned to match expenses of insurance premiums, estimated payments resulting from self-insurance programs, and operating expenses. The City's obligations are limited to contributions to pay for related insurance premiums.

Napa Valley Housing Authority. The City is a member of the Napa Valley Housing Authority created to provide subsidized public housing and related assistance. The Authority was created pursuant to a Joint Powers Agreement, and the City's obligations are limited to providing funds for a prorata share of the Authority's operating costs.

Upper Valley Waste Management Agency. The City is a member of the Agency along with the City of Calistoga, Town of Yountville, and County of Napa. The Agency was formed to provide for economical regional waste management services including uniform rate reviews. Funding for operations is provided from a surcharge placed on landfill dumping fees.

Napa County Transportation and Planning Agency. City is a member of this Joint Powers Agency formed for the purpose of developing transportation planning throughout the County. The City's obligation is limited to serving on the Agency's committees.

Flood Protection Sales Tax Joint Powers Agreement. The City is a member of the Joint Powers Agency for the purpose of establishing a plan for the use and equitable distribution of the 1/2% Flood Protection Sales Tax which was passed by voters in March 1998. As a member, the City will receive allocations of the sales tax to be used for projects outlined in the agreement. To the extent the Agency has issued bonded debt and distributed allocations to its members, the Agency shall retain such sales tax revenues for repayment of the bonded debt.

D. Other Post-Employment Benefits

The government provides post retirement health insurance benefits, as per the requirements of a local resolution, for certain retirees and their dependents. The benefits vary depending upon a retiree's years of service. The government pays 100 percent of the premiums of health coverage for employees who retire from full-time service to the extent of employees accumulated and unpaid sick leave. For the fiscal year ended June 30, 2011 there were 10 employees receiving such benefits and the City paid \$ 65,000 in premiums. The City funds these costs on a pay as you go basis. All annual required contributions (ARC) were paid during the year and the City has no net benefit obligation at year end. These benefits have been determined to be sick leave conversion benefits and not part of a retiree medical benefit plan. The City uses its internal service fund to accumulate resources for this obligation and charge other departments for the costs associated with providing this benefit

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

5. Other Information (Continued)

E. Public Employees Retirement System

Plan Description. The City of St. Helena contributes to the California Public Employees Retirement System (PERS), a cost-sharing, multiple-employer, public employee, defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by the State statute and City ordinance. Copies of PERS annual financial report may be obtained from their executive office, 400 "P" Street, Sacramento, California 95814.

Funding Policy and Annual Pension Cost. The contribution requirements of plan members and the City established by and may be amended by PERS. Regular plan members are required to contribute 7 percent of their annual covered salary and safety members are required to contribute 9 percent of their covered salary. The City is required to contribute at an actuarially determined rate. The current rate for regular employees is 14.036 percent of covered payroll and 35.162 percent for safety employees. The City's pension cost for the most recent three year period was as follows:

Plan	Year Ending	Annual Pension Cost	Percentage of APC Contributed
Regular employees	6/30/09	\$478,863	100%
	6/30/10	\$503,433	100%
	6/30/11	\$496,334	100%
Safety employees	6/30/09	\$329,448	100%
	6/30/10	\$353,457	100%
	6/30/11	\$278,019	100%

F. Restricted Net Assets and Nonspendable Fund Balances

Restricted Net Assets

The \$ 2,955,538 amount for capital projects and streets in the governmental activities statement net assets represent amounts to be used only for specific purposes which restrictions are imposed by laws, formal agreements or other governments and primarily relate to impact fee funds imposed for specific purposes and restricted by law to only certain specified uses.

The \$ 1,154,546 restricted for library operations represents certain state revenues restricted by law for use only in regard to library functions and other library funds which can by formal agreement be used only for library purposes.

The \$ 697,284 restricted for public safety in the governmental activities statement of net assets represents amounts that can only be used for public safety purposes.

The \$1,765,705 nonspendable amount in the general fund consists primarily of \$1,100,500 in cash advances to the City's Measure A Fund (used for the floodwall project) and \$665,205 in loans, prepayments, and other long-term receivables.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2011

5. Other Information (Continued)

G. Change in Accounting Principles

The City as required by Governmental Accounting Standards Board Statement Number 54, titled, Fund Balance Reporting and Governmental Fund Type Definitions, implemented in fiscal 2011 the provisions of the standard that requires classifications of governmental fund type fund balances into various categories and defined special revenue funds as funds used to account for and report proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. In addition, the City established an internal service fund for the purposes of accounting for and accumulating resources for the use of the City's motorized vehicle fleet and for employee benefits related to the sick leave termination benefit program administered by the City. The effect of these changes on the beginning fund balances and net assets of the City are as follows:

	Governmental Funds	Water/Wastewater Funds
Fund balance/net assets, June 30, 2010 as originally reported	\$9,245,857	\$19,370,241
Change to establish internal Service fund	(331,576)	(299,530)
Fund balances/net assets, June 30, 2010, as restated	\$8,914,281	\$19,070,711

	Internal Service Fund
Net assets, June 30, 2010, as Originally reported	\$ -
Changes to establish internal service fund:	
Cash and payables from general and garage funds	331,576
Capital assets from water and wastewater funds	299,530
Capital lease from governmental activities	(143,861)
Sick leave termination obligation from governmental activities	(335,382)
Capital assets from governmental activities	551,242
Net assets, June 30, 2010 As restated	\$703,105

	Governmental Type Activities	Business Type Activities	Totals
Net assets, June 30, 2010 As originally reported	\$37,459,691	\$19,370,241	\$56,829,932
Change to establish Internal service fund (net capital assets)	299,530	(299,530)	-
Net assets, June 30, 2010 As restated	\$37,759,221	\$19,070,711	\$56,829,932

REQUIRED SUPPLEMENTARY INFORMATION

Required Supplementary Information
City of St. Helena
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Fund Balance, July 1	\$ 3,437,134	\$ 3,437,134	\$ 3,437,134	\$ -
Resources (inflows):				
Property taxes	2,714,700	2,714,700	2,906,026	191,326
Sales taxes	2,012,581	2,012,581	2,073,118	60,537
Transient occupancy taxes	1,082,000	1,082,000	1,465,172	383,172
Other taxes	196,640	196,640	191,025	(5,615)
License permits	317,800	317,800	293,842	(23,958)
Fines and forfeits	75,600	75,600	52,396	(23,204)
Interest and rents	195,800	195,800	227,014	31,214
Intergovernmental	577,936	577,936	596,996	19,060
Charges for services	235,515	235,515	286,567	51,052
Miscellaneous	13,500	23,966	53,894	29,928
Transfers in	-	54,578	75,955	21,377
	<u>-</u>	<u>54,578</u>	<u>75,955</u>	<u>21,377</u>
 Amounts available for charges to appropriations	 <u>10,859,206</u>	 <u>10,924,250</u>	 <u>11,659,139</u>	 <u>734,889</u>
Charges to appropriations:				
General government:				
City Council	198,439	225,938	254,100	(28,162)
City Manager\Clerk	197,186	199,186	198,738	448
City Attorney	144,820	179,820	183,641	(3,821)
Planning	765,979	823,017	786,326	36,691
Government Buildings	372,916	357,916	342,328	15,588
Financial administration	194,612	222,996	221,980	1,016
Public works administration	118,917	118,917	110,591	8,326
Nondepartmental:				
Liability insurance	178,905	178,904	173,984	4,920
Community support	59,966	59,966	46,703	13,263
Other nondepartmental	116,577	70,577	142,490	(71,913)
Public safety:				
Police services	2,285,008	2,414,971	2,436,401	(21,430)
Fire services	656,123	630,136	460,523	169,613
Streets	309,837	299,837	278,502	21,335
Library	864,032	850,852	843,214	7,638
Parks and recreation:	627,198	638,498	640,750	(2,252)
Debt service	449,897	336,896	248,489	88,407
Transfers out	591,942	897,266	520,563	376,703
	<u>8,132,354</u>	<u>8,505,693</u>	<u>7,889,323</u>	<u>616,370</u>
Total charges to appropriations	<u>8,132,354</u>	<u>8,505,693</u>	<u>7,889,323</u>	<u>616,370</u>
Fund Balance, June 30	<u>\$ 2,726,852</u>	<u>\$ 2,418,557</u>	<u>\$ 3,769,816</u>	<u>\$ 1,351,259</u>

Required Supplementary Information
City of St. Helena
Budgetary Comparison Schedule - General Fund
Note to RSI
For the Fiscal Year Ended June 30, 2011

Note A. Explanation of Difference between Budgetary Inflows and Outflows and GAAP Revenues and expenditures:

Sources/inflows resources:

Actual amounts "available for appropriation" from budgetary comparison schedule:	\$ 11,659,139
Differences - budget to GAAP:	
Transfers in are a budgetary resources but are not considered revenues for financial reporting purposes	(75,955)
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	<u>(3,437,134)</u>

Total revenues as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	<u><u>\$ 8,146,050</u></u>
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Uses/outflows of resources:

Actual amounts "total charges to appropriations" from the budgetary comparison schedule	\$ 7,889,323
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(520,563)</u>

Total expenditures as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	<u><u>\$ 7,368,760</u></u>
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**Required Supplementary Information
City of St. Helena
Budgetary Comparison Schedule - Measure A
Special Revenue Fund
For the Fiscal Year Ended June 30, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (inflows):				
Intergovernmental:				
Measure A Allocations	-	-	-	-
State Department of Water Resources Grant	-	-	2,134,333	2,134,333
Interest	40,000	40,000	(35,178)	(75,178)
Proceeds of long-term debt	4,592,803	4,592,803	2,832,229	(1,760,574)
Transfers in	-	70,000	70,000	-
	<u>4,632,803</u>	<u>4,702,803</u>	<u>5,001,384</u>	<u>298,581</u>
Amounts available for charges to appropriations				
Charges to appropriations:				
Public Works::				
Flood control project:	\$ 4,609,733	\$ 5,358,738	\$ 4,047,459	\$ 1,311,279
Debt service:				
Principal	-	240,000	238,371	1,629
Interest	-	90,000	89,385	615
	<u>4,609,733</u>	<u>5,688,738</u>	<u>4,375,215</u>	<u>1,313,523</u>
Total charges to appropriations				
Fund Balance, June 30	<u>\$ 23,070</u>	<u>\$ (985,935)</u>	<u>\$ 626,169</u>	<u>\$ 1,612,104</u>

Explanation of Difference between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Sources/inflows resources:	
Actual amounts available "available for appropriation" from above budgetary comparison schedule:	\$ 5,001,384
Differences - budget to GAAP:	
Transfers in provide current financial resources, but are not revenues for financial reporting purposes	(70,000)
Proceeds of long-term debt are a budgetary inflow of resources, but are not revenues for financial reporting purposes	<u>(2,832,229)</u>
Total revenues as reported in the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 2,099,155</u>

OPTIONAL SUPPLEMENTARY INFORMATION

***NONMAJOR FUNDS' COMBINING FINANCIAL STATEMENTS AND SCHEDULES,
COMPARATIVE STATEMENTS FOR WATER AND WASTEWATER ENTERPRISES,
AND SCHEDULES OF CAPITAL ASSETS USED IN GOVERNMENTAL ACTIVITIES***

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CITY OF ST. HELENA
Combining Balance Sheets
Nonmajor Governmental Funds
June 30, 2011

	Special Revenue Funds					
	Civic Improvement Impact	Housing Impact	Public Safety Impact	California Library Services Act	Parks and Recreation Facilities	Drainage Impact
Assets						
Cash and investments	\$ 80,452	\$ 32,930	\$ 469,055	\$ 603,810	\$ -	\$ -
Receivables:						
Accounts	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Notes, long-term	-	-	27,500	-	-	-
Due from other funds	-	-	-	-	-	407,195
Prepayments	-	-	-	-	-	-
Total assets	<u>\$ 80,452</u>	<u>\$ 32,930</u>	<u>\$ 496,555</u>	<u>\$ 603,810</u>	<u>\$ -</u>	<u>\$ 407,195</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ 2,152	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,152</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable	-	-	27,500	-	-	-
Restricted for streets	-	-	-	-	-	407,195
Restricted for housing	-	32,930	-	-	-	-
Restricted for public safety	-	-	469,055	-	-	-
Restricted for library	-	-	-	601,658	-	-
Restricted for public facilities	80,452	-	-	-	-	-
Restricted for public parks	-	-	-	-	-	-
Restricted for debt service	-	-	-	-	-	-
Committed for capital projects	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>80,452</u>	<u>32,930</u>	<u>496,555</u>	<u>601,658</u>	<u>-</u>	<u>407,195</u>
Total liabilities and fund balances	<u>\$ 80,452</u>	<u>\$ 32,930</u>	<u>\$ 496,555</u>	<u>\$ 603,810</u>	<u>\$ -</u>	<u>\$ 407,195</u>

(Continued)

						Capital Projects
Gas Tax 2105	Gas Tax 2106	Gas Tax 2107	Gas Tax 2107.5	Gas Tax 2103	Pope Street	City Wide Project Fund
\$ 19,893	\$ 25,120	\$ 42,002	\$ 2,185	\$ 48,463	\$ -	\$ -
-	-	-	-	-	-	-
2,791	1,760	3,788	2,000	8,891	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	528,620
-	-	-	-	-	-	-
<u>\$ 22,684</u>	<u>\$ 26,880</u>	<u>\$ 45,790</u>	<u>\$ 4,185</u>	<u>\$ 57,354</u>	<u>\$ -</u>	<u>\$ 528,620</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,557
-	-	-	-	-	-	186,462
-	-	-	-	-	-	192,019
-	-	-	-	-	-	-
22,684	26,880	45,790	4,185	57,354	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	336,601
-	-	-	-	-	-	-
<u>22,684</u>	<u>26,880</u>	<u>45,790</u>	<u>4,185</u>	<u>57,354</u>	<u>-</u>	<u>336,601</u>
<u>\$ 22,684</u>	<u>\$ 26,880</u>	<u>\$ 45,790</u>	<u>\$ 4,185</u>	<u>\$ 57,354</u>	<u>\$ -</u>	<u>\$ 528,620</u>

CITY OF ST. HELENA
Combining Balance Sheets
Nonmajor Governmental Funds
June 30, 2011

Special Revenue Funds

	<u>Street Improvement</u>	<u>Affordable Housing</u>	<u>Emergency Flood Relief</u>	<u>Police Training Development</u>	<u>Recreation Programs</u>
Assets					
Cash and investments	\$ -	\$ 300,924	\$ 110,765	\$ -	\$ 4,455
Receivables:					
Accounts	-	-	-	-	-
Intergovernmental	-	-	17,693	348	6,627
Notes, long-term	-	-	-	-	-
Due from other funds	301,704	-	-	-	-
Prepayments	-	-	-	-	-
Total assets	<u>\$ 301,704</u>	<u>\$ 300,924</u>	<u>\$ 128,458</u>	<u>\$ 348</u>	<u>\$ 11,082</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 8,447	\$ -	\$ -	\$ -	\$ 987
Due to other funds	-	-	-	5,379	-
Total liabilities	<u>8,447</u>	<u>-</u>	<u>-</u>	<u>5,379</u>	<u>987</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted for streets	293,257	-	128,458	-	-
Restricted for housing	-	300,924	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for library	-	-	-	-	-
Restricted for public facilities	-	-	-	-	-
Restricted for public parks	-	-	-	-	10,095
Restricted for debt service	-	-	-	-	-
Committed for capital projects	-	-	-	-	-
Unassigned	-	-	-	(5,031)	-
Total fund balances	<u>293,257</u>	<u>300,924</u>	<u>128,458</u>	<u>(5,031)</u>	<u>10,095</u>
Total liabilities and fund balances	<u>\$ 301,704</u>	<u>\$ 300,924</u>	<u>\$ 128,458</u>	<u>\$ 348</u>	<u>\$ 11,082</u>

(Continued)

C1 (Continued)

Public Library Foundation	Asset Forfeiture	Traffic Mitigation Impact	Parking in Lieu	Teen Center	Bocce Ball	NOOA
\$ 2,101	\$ 4,381	\$ -	\$ 531,876	\$ 37,146	\$ 37,270	\$ 57,614
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,313,735	-	-	-	-
-	-	-	-	21	-	-
<u>\$ 2,101</u>	<u>\$ 4,381</u>	<u>\$ 1,313,735</u>	<u>\$ 531,876</u>	<u>\$ 37,167</u>	<u>\$ 37,270</u>	<u>\$ 57,614</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,423	\$ -	\$ 215
-	-	-	-	-	-	-
-	-	-	-	1,423	-	215
-	-	-	-	-	-	-
-	-	1,313,735	531,876	-	-	-
-	-	-	-	-	-	-
2,101	4,381	-	-	-	-	57,399
-	-	-	-	-	-	-
-	-	-	-	35,744	37,270	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,101</u>	<u>4,381</u>	<u>1,313,735</u>	<u>531,876</u>	<u>35,744</u>	<u>37,270</u>	<u>57,399</u>
<u>\$ 2,101</u>	<u>\$ 4,381</u>	<u>\$ 1,313,735</u>	<u>\$ 531,876</u>	<u>\$ 37,167</u>	<u>\$ 37,270</u>	<u>\$ 57,614</u>

CITY OF ST. HELENA
Combining Balance Sheets
Nonmajor Governmental Funds
June 30, 2011

Special Revenue Funds

	Public Safety (COPS)	Tree City USA	Park BondAct	MTC	Library Construction	Skate Park Lighting
Assets						
Cash and investments	\$ 123,260	\$ 44,652	\$ 219	\$ -	\$ -	\$ 28,566
Receivables:						
Accounts	-	-	-	-	-	-
Intergovernmental	11,777	-	528,620	-	-	-
Notes, long-term	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Total assets	\$ 135,037	\$ 44,652	\$ 528,839	\$ -	\$ -	\$ 28,566
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ -	\$ 980	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	528,620	-	-	-
Total liabilities	-	980	528,620	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted for streets	-	43,672	-	-	-	-
Restricted for housing	-	-	-	-	-	-
Restricted for public safety	135,037	-	-	-	-	-
Restricted for library	-	-	-	-	-	-
Restricted for public facilities	-	-	-	-	-	-
Restricted for public parks	-	-	219	-	-	28,566
Restricted for debt service	-	-	-	-	-	-
Committed for capital projects	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	135,037	43,672	219	-	-	28,566
Total liabilities and fund balances	\$ 135,037	\$ 44,652	\$ 528,839	\$ -	\$ -	\$ 28,566

			Permanent Funds		Debt Service Funds		
Stabo Land Conservation	Tweed Library	Murray Public Safety	Ryan Library Trust	Martin Library Trust	1996 GO Bonds	South St Helena Drainage	Totals
\$ 34,707	\$ 467,910	\$ 30,656	\$ 94,505	\$ 32,209	\$ -	\$ 28,007	\$ 3,295,133
-	-	756	60	55	-	14,251	15,122
-	-	-	-	-	1,219	-	585,514
-	-	-	-	-	-	-	27,500
-	-	-	-	-	-	-	2,551,254
-	-	-	-	-	159,440	-	159,461
<u>\$ 34,707</u>	<u>\$ 467,910</u>	<u>\$ 31,412</u>	<u>\$ 94,565</u>	<u>\$ 32,264</u>	<u>\$ 160,659</u>	<u>\$ 42,258</u>	<u>\$ 6,633,984</u>
\$ -	\$ 7,509	\$ -	\$ -	\$ -	\$ -	\$ 14,251	\$ 41,521
-	-	-	-	-	43,854	-	764,315
-	7,509	-	-	-	43,854	14,251	805,836
-	-	-	17,157	19,286	116,805	-	180,748
-	-	-	-	-	-	-	2,875,086
-	-	-	-	-	-	-	333,854
-	-	31,412	-	-	-	-	697,284
-	460,401	-	77,408	12,978	-	-	1,154,546
-	-	-	-	-	-	-	80,452
34,707	-	-	-	-	-	-	146,601
-	-	-	-	-	-	28,007	28,007
-	-	-	-	-	-	-	336,601
-	-	-	-	-	-	-	(5,031)
<u>34,707</u>	<u>460,401</u>	<u>31,412</u>	<u>94,565</u>	<u>32,264</u>	<u>116,805</u>	<u>28,007</u>	<u>5,828,148</u>
<u>\$ 34,707</u>	<u>\$ 467,910</u>	<u>\$ 31,412</u>	<u>\$ 94,565</u>	<u>\$ 32,264</u>	<u>\$ 160,659</u>	<u>\$ 42,258</u>	<u>\$ 6,633,984</u>

CITY OF ST. HELENA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2011

Special Revenue Funds					
	Civic Improvement Impact	Housing Impact	Public Safety Impact	California Library Services Act	Parks and Recreation Facilities
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ 119,660	\$ -
Property taxes	-	-	-	-	-
Charges for services	45,767	-	43,398	-	-
Interest	637	330	4,419	6,356	-
Miscellaneous	-	-	-	-	-
Total revenues	46,404	330	47,817	126,016	-
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Library	-	-	-	189,282	-
Parks and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	2,754	-
Total expenditures	-	-	-	192,036	-
Excess of revenues over (under) expenditures	46,404	330	47,817	(66,020)	-
Other financing sources (uses):					
Transfers in	-	-	5,110	-	-
Transfers out	-	-	-	-	(606)
Total other financing sources (uses)	-	-	5,110	-	(606)
Net change in fund balances	46,404	330	52,927	(66,020)	(606)
Fund balances, July 1	34,048	32,600	443,628	667,678	606
Fund balances, June 30	\$ 80,452	\$ 32,930	\$ 496,555	\$ 601,658	\$ -

(Continued)

							Capital Projects
Drainage Impact	Gas Tax 2105	Gas Tax 2106	Gas Tax 2107	Gas Tax 2107.5	Gas Tax 2103	Pope Street	City Wide Project Fund
\$ -	\$ 30,993	\$ 20,229	\$ 41,393	\$ 2,000	\$ 57,195	\$ -	\$ -
-	-	-	-	-	-	-	-
362	-	-	-	-	-	-	-
4,078	53	213	2,984	13	159	-	-
-	-	-	-	-	-	-	-
<u>4,440</u>	<u>31,046</u>	<u>20,442</u>	<u>44,377</u>	<u>2,013</u>	<u>57,354</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,226	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	485,735
-	-	-	1,226	-	-	-	485,735
<u>4,440</u>	<u>31,046</u>	<u>20,442</u>	<u>43,151</u>	<u>2,013</u>	<u>57,354</u>	<u>-</u>	<u>(485,735)</u>
-	-	-	-	-	-	-	385,478
-	(33,500)	(24,100)	(46,500)	(2,000)	-	(24,010)	(49,883)
-	(33,500)	(24,100)	(46,500)	(2,000)	-	(24,010)	335,595
4,440	(2,454)	(3,658)	(3,349)	13	57,354	(24,010)	(150,140)
402,755	25,138	30,538	49,139	4,172	-	24,010	486,741
<u>\$ 407,195</u>	<u>\$ 22,684</u>	<u>\$ 26,880</u>	<u>\$ 45,790</u>	<u>\$ 4,185</u>	<u>\$ 57,354</u>	<u>\$ -</u>	<u>\$ 336,601</u>

CITY OF ST. HELENA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2011

Special Revenue Funds

	<u>Street Improvement</u>	<u>Affordable Housing</u>	<u>Emergency Flood Relief</u>	<u>Police Training Development</u>	<u>Recreation Programs</u>
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ 12,715	\$ -
Property taxes	-	-	-	-	-
Charges for services	-	3,375	-	-	132,442
Interest	-	3,216	1,109	(85)	-
Miscellaneous	-	-	-	-	3,843
Total revenues	<u>-</u>	<u>6,591</u>	<u>1,109</u>	<u>12,630</u>	<u>136,285</u>
Expenditures:					
Current:					
General government	-	43,014	-	-	-
Public safety	-	-	-	10,711	-
Highways and streets	49,302	-	-	-	-
Library	-	-	-	-	-
Parks and recreation	-	-	-	-	117,760
Public works	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	<u>121,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>170,640</u>	<u>43,014</u>	<u>-</u>	<u>10,711</u>	<u>117,760</u>
Excess of revenues over (under) expenditures	<u>(170,640)</u>	<u>(36,423)</u>	<u>1,109</u>	<u>1,919</u>	<u>18,525</u>
Other financing sources (uses):					
Transfers in	321,595	-	-	-	-
Transfers out	<u>(4,505)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>317,090</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>146,450</u>	<u>(36,423)</u>	<u>1,109</u>	<u>1,919</u>	<u>18,525</u>
Fund balances, July 1	<u>146,807</u>	<u>337,347</u>	<u>127,349</u>	<u>(6,950)</u>	<u>(8,430)</u>
Fund balances, June 30	<u>\$ 293,257</u>	<u>\$ 300,924</u>	<u>\$ 128,458</u>	<u>\$ (5,031)</u>	<u>\$ 10,095</u>

(Continued)

Public Library Foundation	Asset Forfeiture	Traffic Mitigation Impact	Parking in Lieu	Teen Center	Bocce Ball	NOAA
\$ -	\$ 11,998	\$ -	\$ -	\$ -	\$ -	\$ 70,000
-	-	-	-	-	-	-
-	-	126,296	-	-	34,050	-
11	42	2,184	5,330	-	-	506
1,580	-	-	-	2,698	15	-
<u>1,591</u>	<u>12,040</u>	<u>128,480</u>	<u>5,330</u>	<u>2,698</u>	<u>34,065</u>	<u>70,506</u>
-	-	-	-	-	-	-
-	16,294	-	-	-	-	13,107
-	-	-	-	-	-	-
720	-	-	-	-	-	-
-	-	-	-	98,842	16,732	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>720</u>	<u>16,294</u>	<u>-</u>	<u>-</u>	<u>98,842</u>	<u>16,732</u>	<u>13,107</u>
<u>871</u>	<u>(4,254)</u>	<u>128,480</u>	<u>5,330</u>	<u>(96,144)</u>	<u>17,333</u>	<u>57,399</u>
-	-	4,221	-	96,558	-	-
-	-	(16,240)	-	(414)	-	-
-	-	(12,019)	-	96,144	-	-
<u>871</u>	<u>(4,254)</u>	<u>116,461</u>	<u>5,330</u>	<u>-</u>	<u>17,333</u>	<u>57,399</u>
<u>1,230</u>	<u>8,635</u>	<u>1,197,274</u>	<u>526,546</u>	<u>35,744</u>	<u>19,937</u>	<u>-</u>
<u>\$ 2,101</u>	<u>\$ 4,381</u>	<u>\$ 1,313,735</u>	<u>\$ 531,876</u>	<u>\$ 35,744</u>	<u>\$ 37,270</u>	<u>\$ 57,399</u>

CITY OF ST. HELENA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2011

Special Revenue Funds

	Public Safety (COPS)	Tree City USA	Park Bond Act	MTC	Library Construction	Skate Park Lighting
Revenues:						
Intergovernmental	\$ 112,695	\$ -	\$ 528,620	\$ 61,107	\$ -	\$ -
Property taxes	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest	1,208	-	219	-	-	72
Miscellaneous	50	-	-	-	-	32,633
Total revenues	<u>113,953</u>	<u>-</u>	<u>528,839</u>	<u>61,107</u>	<u>-</u>	<u>32,705</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	32,803	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Library	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Public works	-	26,871	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	<u>36,932</u>	<u>-</u>	<u>332,568</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>69,735</u>	<u>26,871</u>	<u>332,568</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>44,218</u>	<u>(26,871)</u>	<u>196,271</u>	<u>61,107</u>	<u>-</u>	<u>32,705</u>
Other financing sources (uses):						
Transfers in	-	15,018	-	-	-	-
Transfers out	-	(18,800)	(243,724)	(61,107)	(983)	(4,139)
Total other financing sources (uses)	<u>-</u>	<u>(3,782)</u>	<u>(243,724)</u>	<u>(61,107)</u>	<u>(983)</u>	<u>(4,139)</u>
Net change in fund balances	44,218	(30,653)	(47,453)	-	(983)	28,566
Fund balances, July 1	<u>90,819</u>	<u>74,325</u>	<u>47,672</u>	<u>-</u>	<u>983</u>	<u>-</u>
Fund balances, June 30	<u>\$ 135,037</u>	<u>\$ 43,672</u>	<u>\$ 219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,566</u>

Stabo Land Conservation	Tweed Library	Murray Public Safety	Permanent Funds		Debt Service		Totals
			Ryan Library Trust	Martin Library Trust	1996 GO Bonds	South St Helena Drainage	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,068,605
-	-	-	-	-	159,895	-	159,895
-	-	-	-	-	-	-	385,690
348	3,416	496	1,531	990	110	280	40,225
-	222,292	730	-	-	-	-	263,841
<u>348</u>	<u>225,708</u>	<u>1,226</u>	<u>1,531</u>	<u>990</u>	<u>160,005</u>	<u>280</u>	<u>1,918,256</u>
-	-	-	-	-	-	-	43,014
-	-	-	-	-	-	-	72,915
-	-	-	-	-	-	-	50,528
-	67,264	-	910	1,512	-	-	259,688
-	-	-	-	-	-	-	233,334
-	-	-	-	-	-	-	26,871
-	-	-	-	-	130,000	-	130,000
-	-	-	-	-	52,629	-	52,629
-	16,418	-	-	-	-	-	995,745
-	83,682	-	910	1,512	182,629	-	1,864,724
<u>348</u>	<u>142,026</u>	<u>1,226</u>	<u>621</u>	<u>(522)</u>	<u>(22,624)</u>	<u>280</u>	<u>53,532</u>
-	-	-	-	-	-	-	827,980
-	-	-	-	-	-	-	(530,511)
-	-	-	-	-	-	-	297,469
<u>348</u>	<u>142,026</u>	<u>1,226</u>	<u>621</u>	<u>(522)</u>	<u>(22,624)</u>	<u>280</u>	<u>351,001</u>
<u>34,359</u>	<u>318,375</u>	<u>30,186</u>	<u>93,944</u>	<u>32,786</u>	<u>139,429</u>	<u>27,727</u>	<u>5,477,147</u>
<u>\$ 34,707</u>	<u>\$ 460,401</u>	<u>\$ 31,412</u>	<u>\$ 94,565</u>	<u>\$ 32,264</u>	<u>\$ 116,805</u>	<u>\$ 28,007</u>	<u>\$ 5,828,148</u>

CITY OF ST HELENA
Civic Improvement Impact Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services				
Impact fees	\$ 35,000	\$ 35,000	\$ 45,767	\$ 10,767
Interest	2,500	2,500	637	(1,863)
Total revenues	<u>37,500</u>	<u>37,500</u>	<u>46,404</u>	<u>8,904</u>
Expenditures:				
Current:				
General government	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>37,500</u>	<u>37,500</u>	<u>46,404</u>	<u>8,904</u>
Other Financing Source(Use)				
Transfer out	-	-	-	-
Net change in fund balances	37,500	37,500	46,404	8,904
Fund balance, July 1	<u>68,914</u>	<u>34,048</u>	<u>34,048</u>	<u>-</u>
Fund balance, June 30	<u>\$ 106,414</u>	<u>\$ 71,548</u>	<u>\$ 80,452</u>	<u>\$ 8,904</u>

CITY OF ST HELENA
Housing Impact
Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services:				
Impact fees	\$ -	\$ -	\$ -	\$ -
Interest	330	330	330	-
Total revenues	<u>330</u>	<u>330</u>	<u>330</u>	<u>-</u>
Expenditures:				
Current:				
Public works:				
Street resurfacing	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(deficiency) of revenues over (under) expenditures	<u>330</u>	<u>330.00</u>	<u>330</u>	<u>-</u>
Other financing sources (uses)				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	330	330.00	330	-
Fund balance, July 1	<u>32,430</u>	<u>32,600</u>	<u>32,600</u>	<u>-</u>
Fund balance, June 30	<u>\$ 32,760</u>	<u>\$ 32,930</u>	<u>\$ 32,930</u>	<u>\$ -</u>

CITY OF ST HELENA
Public Safety Impact Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services :				
Impact fees	\$ 21,000	\$ 21,000	\$ 43,398	\$ 22,398
Interest	5,000	5,000	4,419	(581)
Total revenues	<u>26,000</u>	<u>26,000</u>	<u>47,817</u>	<u>21,817</u>
Expenditures:				
Current:				
General government:				
Professional fees	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>26,000</u>	<u>26,000</u>	<u>47,817</u>	<u>21,817</u>
Other financing sources (uses):				
Transfers in	-	-	5,110	5,110
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5,110</u>	<u>5,110</u>
Net change in fund balance	26,000	26,000	52,927	26,927
Fund balance, July 1	<u>441,660</u>	<u>443,628</u>	<u>443,628</u>	<u>-</u>
Fund balance, June 30	<u>\$ 467,660</u>	<u>\$ 469,628</u>	<u>\$ 496,555</u>	<u>\$ 26,927</u>

CITY OF ST HELENA
CLSA Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
California Library Act	\$ 177,000	\$ 177,000	\$ 119,660	\$ (57,340)
TBR library	-	-	-	-
Interest	10,000	10,000	6,356	(3,644)
Total revenues	<u>187,000</u>	<u>187,000</u>	<u>126,016</u>	<u>(60,984)</u>
Expenditures:				
Current:				
Library materials	190,646	221,199	189,282	31,917
Capital outlay	16,000	16,000	2,754	13,246
Total expenditures	<u>206,646</u>	<u>237,199</u>	<u>192,036</u>	<u>45,163</u>
Excess(deficiency) of revenues over(under) expenditures	<u>-</u>	<u>(50,199)</u>	<u>(66,020)</u>	<u>(15,821)</u>
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balance	<u>(19,646)</u>	<u>(50,199)</u>	<u>(66,020)</u>	<u>(15,821)</u>
Fund balance, July 1	<u>766,092</u>	<u>667,678</u>	<u>667,678</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ 746,446</u></u>	<u><u>\$ 617,479</u></u>	<u><u>\$ 601,658</u></u>	<u><u>\$ (15,821)</u></u>

CITY OF ST HELENA
Parks and Recreation Facilities Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Current:				
Parks recreation	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Uses:				
Transfers out	-	-	(606)	(606)
Net change in fund balance	-	-	(606)	(606)
Fund balance, July 1	596	606	606	-
Fund balance, June 30	<u>\$ 596</u>	<u>\$ 606</u>	<u>\$ -</u>	<u>\$ (606)</u>

CITY OF ST HELENA
Drainage Impact Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services				
Impact fees	\$ -	\$ -	\$ 362	\$ 362
Interest	5,000	5,000	4,078	(922)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>4,440</u>	<u>(560)</u>
Expenditures:				
Current:				
Streets and highways	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>5,000</u>	<u>5,000</u>	<u>4,440</u>	<u>(560)</u>
Other Financing Uses				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	5,000	5,000	4,440	(560)
Fund balance, July 1	<u>401,628</u>	<u>402,755</u>	<u>402,755</u>	<u>-</u>
Fund balance, June 30	<u>\$ 406,628</u>	<u>\$ 407,755</u>	<u>\$ 407,195</u>	<u>\$ (560)</u>

CITY OF ST HELENA
Gas Tax 2105 Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental				
State gas tax allocations	\$ 33,000	\$ 33,000	\$ 30,993	\$ (2,007)
Interest	500	500	53	(447)
Total revenues	<u>33,500</u>	<u>33,500</u>	<u>31,046</u>	<u>(2,454)</u>
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>33,500</u>	<u>33,500</u>	<u>31,046</u>	<u>(2,454)</u>
Other financing sources (uses):				
Transfers out	<u>(33,500)</u>	<u>(33,500)</u>	<u>(33,500)</u>	<u>-</u>
Net change in fund balance	-	-	(2,454)	(2,454)
Fund balance, July 1	<u>-</u>	<u>25,138</u>	<u>25,138</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ 25,138</u>	<u>\$ 22,684</u>	<u>\$ (2,454)</u>

CITY OF ST HELENA
Gas Tax 2106 Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental				
State gas tax allocations	\$ 23,500	\$ 23,500	\$ 20,229	\$ (3,271)
Interest	600	600	213	(387)
Total revenues	<u>24,100</u>	<u>24,100</u>	<u>20,442</u>	<u>(3,658)</u>
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>24,100</u>	<u>24,100</u>	<u>20,442</u>	<u>(3,658)</u>
Other financing sources (uses):				
Transfers out	<u>(24,100)</u>	<u>(24,100)</u>	<u>(24,100)</u>	<u>-</u>
Net change in fund balance	-	-	(3,658)	(3,658)
Fund balance, July 1	<u>-</u>	<u>30,538</u>	<u>30,538</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ 30,538</u>	<u>\$ 26,880</u>	<u>\$ (3,658)</u>

CITY OF ST HELENA
Gas Tax 2107 Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental				
State gas tax allocations	\$ 49,400	\$ 49,400	\$ 41,393	\$ (8,007)
Interest	800	800	2,984	2,184
Total revenues	<u>50,200</u>	<u>50,200</u>	<u>44,377</u>	<u>(5,823)</u>
Expenditures:				
Current:				
Highways and streets				
Contract services	<u>3,700</u>	<u>3,700</u>	<u>1,226</u>	<u>2,474</u>
Total expenditures	<u>3,700</u>	<u>3,700</u>	<u>1,226</u>	<u>2,474</u>
Excess (deficiency) of revenues over expenditures	<u>46,500</u>	<u>46,500</u>	<u>43,151</u>	<u>(3,349)</u>
Other financing sources (uses):				
Transfers out	<u>(46,500)</u>	<u>(46,500)</u>	<u>(46,500)</u>	<u>-</u>
Net change in fund balance	-	-	(3,349)	(3,349)
Fund balance, July 1	<u>-</u>	<u>49,139</u>	<u>49,139</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ 49,139</u>	<u>\$ 45,790</u>	<u>\$ (3,349)</u>

CITY OF ST HELENA
Gas Tax 2107.5 Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental				
State gas tax allocations	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
Interest	-	-	13	13
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2,013</u>	<u>13</u>
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources(uses)				
Transfers out	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>
Net change in fund balance	-	-	13	13
Fund balance, July 1	<u>-</u>	<u>4,172</u>	<u>4,172</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ 4,172</u>	<u>\$ 4,185</u>	<u>\$ 13</u>

CITY OF ST HELENA
Gas Tax 2103 Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental				
State gas tax allocations	\$ -	\$ -	\$ 57,195	\$ 57,195
Interest	-	-	159	159
Total revenues	<u>-</u>	<u>-</u>	<u>57,354</u>	<u>57,354</u>
Expenditures:				
Current:				
Highways and streets				
Contract services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources(uses)				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	57,354	57,354
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,354</u>	<u>\$ 57,354</u>

CITY OF ST HELENA
Pope Street Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out	-	-	(24,010)	(24,010)
Net change in fund balance	-	-	(24,010)	(24,010)
Fund balance, July 1	23,642	24,010	24,010	-
Fund balance, June 30	<u>\$ 23,642</u>	<u>\$ 24,010</u>	<u>\$ -</u>	<u>\$ (24,010)</u>

CITY OF ST HELENA
City-Wide Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
Other state allocations	\$ -	\$ 31,627	\$ -	\$ (31,627)
Interest	6,000	6,000	-	(6,000)
Miscellaneous	-	-	-	-
Total revenues	<u>6,000</u>	<u>37,627</u>	<u>-</u>	<u>(37,627)</u>
Expenditures:				
Capital outlay:				
Planning/building	117,588	539,666	232,141	307,525
Finance		31,356	1,827	
Tree city	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Finance computer system		-	-	-
Library	-	203,415	85,099	118,316
Parks	-	667,502	121,974	545,528
Government buildings	-	-	-	-
Public works	-	235,429	44,694	190,735
Total expenditures	<u>117,588</u>	<u>1,677,368</u>	<u>485,735</u>	<u>1,162,104</u>
Excess(deficiency) of revenues over expenditures	<u>(111,588)</u>	<u>(1,639,741)</u>	<u>(485,735)</u>	<u>1,124,477</u>
Other financing sources(uses)				
Transfers in	45,026	179,930	385,478	205,548
Transfers out	-	(49,883)	(49,883)	-
Total other financing sources(uses)	<u>45,026</u>	<u>130,047</u>	<u>335,595</u>	<u>205,548</u>
Net change in fund balance	(66,562)	(1,509,694)	(150,140)	1,330,025
Fund balance, July 1	<u>1,258,281</u>	<u>486,741</u>	<u>486,741</u>	<u>-</u>
Fund balance, June 30	<u><u>\$1,191,719</u></u>	<u><u>\$ (1,022,953)</u></u>	<u><u>\$ 336,601</u></u>	<u><u>\$ 1,330,025</u></u>

CITY OF ST HELENA
Street Improvement Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental				
Traffic congestion relief	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)
Interest	1,600	1,600	-	(1,600)
Total revenues	<u>51,600</u>	<u>51,600</u>	<u>-</u>	<u>(51,600)</u>
Expenditures:				
Capital outlay:				
Highways and streets				
Streets	161,400	554,916	170,640	384,276
Total expenditures	<u>161,400</u>	<u>554,916</u>	<u>170,640</u>	<u>384,276</u>
Excess (deficiency) of revenues over expenditures	<u>(109,800)</u>	<u>(503,316)</u>	<u>(170,640)</u>	<u>332,676</u>
Other financing sources:				
Transfers out	-	(4,505)	(4,505)	
Transfers in	204,702	264,867	321,595	56,728
Total other financing sources	<u>204,702</u>	<u>260,362</u>	<u>317,090</u>	<u>56,728</u>
Net change in fund balance	94,902	(242,954)	146,450	389,404
Fund balance, July 1	<u>296,982</u>	<u>146,807</u>	<u>146,807</u>	<u>-</u>
Fund balance, June 30	<u>\$ 391,884</u>	<u>\$ (96,147)</u>	<u>\$ 293,257</u>	<u>\$ 389,404</u>

CITY OF ST HELENA
Affordable Housing Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services:				
Affordable housing fees	22,500	22,500	3,375	(19,125)
Interest	5,000	5,000	(1,898)	(6,898)
Total revenues	<u>27,500</u>	<u>27,500</u>	<u>1,477</u>	<u>(26,023)</u>
Expenditures:				
Current:				
General government:				
Contributions and contracts	37,000	37,000	37,900	(900)
Capital outlay				
Housing and sites	-	-	-	-
Total expenditures	<u>37,000</u>	<u>37,000</u>	<u>37,900</u>	<u>(900)</u>
Excess (deficiency) of revenues over expenditures	<u>(9,500)</u>	<u>(9,500)</u>	<u>(36,423)</u>	<u>(26,923)</u>
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balance	(9,500)	(9,500)	(36,423)	(26,923)
Fund balance, July 1	<u>372,741</u>	<u>337,347</u>	<u>337,347</u>	<u>-</u>
Fund balance, June 30	<u>\$ 363,241</u>	<u>\$ 327,847</u>	<u>\$ 300,924</u>	<u>\$ (26,923)</u>

CITY OF ST HELENA
Emergency Flood Relief Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
FEMA and OES flood grant	\$ -	\$ -	\$ -	\$ -
Interest	-	-	1,109	1,109
Total revenues	-	-	1,109	1,109
Other financing sources (uses)				
Transfers out	-	-	-	-
	-	-	-	-
Net change in fund balance	-	-	1,109	1,109
Fund balance, July 1	125,656	127,349	127,349	-
Fund balance, June 30	<u>\$ 125,656</u>	<u>\$ 127,349</u>	<u>\$ 128,458</u>	<u>\$ 1,109</u>

CITY OF ST HELENA
Police Training Development Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental				
State grants	\$ 8,000	\$ 8,000	\$ 12,715	\$ 4,715
Interest	-	-	(85)	(85)
	<u>8,000</u>	<u>8,000</u>	<u>12,630</u>	<u>4,630</u>
Total revenues				
Expenditures:				
Current				
Public safety:				
Training and supplies	8,000	12,000	10,711	1,289
	<u>8,000</u>	<u>12,000</u>	<u>10,711</u>	<u>1,289</u>
Total expenditures				
Net change in fund balance	-	(4,000)	1,919	5,919
Fund balance, July 1	-	(6,950)	(6,950)	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ (10,950)</u>	<u>\$ (5,031)</u>	<u>\$ 5,919</u>

CITY OF ST HELENA
Recreation Programs Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services				
Registration fees	\$ 116,720	\$ 116,720	\$ 132,442	\$ 15,722
Miscellaneous	8,000	8,000	3,843	(4,157)
Total revenues	<u>124,720</u>	<u>124,720</u>	<u>136,285</u>	<u>11,565</u>
Expenditures:				
Current				
Parks and recreation programs:				
Employee salaries and benefits	46,598	46,598	45,396	1,202
Facility rents	20,452	20,452	4,523	15,929
Contract services	31,750	31,750	39,687	(7,937)
Supplies and materials	25,920	25,920	28,154	(2,234)
Total expenditures	<u>124,720</u>	<u>124,720</u>	<u>117,760</u>	<u>(2,234)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>18,525</u>	<u>18,525</u>
Other financing sources:				
Transfers in	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
Net change in fund balance	<u>-</u>	<u>4,000</u>	<u>18,525</u>	<u>14,525</u>
Fund balance, July 1	<u>252</u>	<u>(8,430)</u>	<u>(8,430)</u>	<u>-</u>
Fund balance, June 30	<u>\$ 252</u>	<u>\$ (4,430)</u>	<u>\$ 10,095</u>	<u>\$ 14,525</u>

CITY OF ST HELENA
Teen Center Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous:				
Donations	\$ 975	\$ 975	\$ 2,698	\$ 1,723
Total revenues	<u>975</u>	<u>975</u>	<u>2,698</u>	<u>1,723</u>
Expenditures:				
Current				
Recreation:				
Program operations:				
Salaries and benefits	107,647	107,647	90,487	17,160
Contract services	7,000	7,000	-	7,000
Supplies and materials	9,971	9,971	8,355	1,616
Total expenditures	<u>124,618</u>	<u>124,618</u>	<u>98,842</u>	<u>25,776</u>
Excess (deficiency) of revenues over expenditures	<u>(123,643)</u>	<u>(123,643)</u>	<u>(96,144)</u>	<u>27,499</u>
Other financing sources (uses):				
Transfers out	-	(414)	(414)	
Transfers in	123,643	123,643	96,558	(27,085)
Total other financing sources (uses)	<u>123,643</u>	<u>123,229</u>	<u>96,144</u>	<u>(27,085)</u>
Net change in fund balance	-	(414)	-	414
Fund balance, July 1	<u>30,497</u>	<u>35,744</u>	<u>35,744</u>	<u>-</u>
Fund balance, June 30	<u>\$ 30,497</u>	<u>\$ 35,330</u>	<u>\$ 35,744</u>	<u>\$ 414</u>

CITY OF ST HELENA
Public Library Foundation Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous:				
Contributions	\$ 2,070	\$ 2,070	\$ 1,580	\$ (490)
Interest	30	30	11	(19)
Total revenues	<u>2,100</u>	<u>2,100</u>	<u>1,591</u>	<u>(509)</u>
Expenditures:				
Current:				
Library:				
Library materials	<u>2,100</u>	<u>2,100</u>	<u>720</u>	<u>1,380</u>
Total expenditures	<u>2,100</u>	<u>2,100</u>	<u>720</u>	<u>1,380</u>
Net change in fund balance	-	-	871	871
Fund balance, July 1	<u>1,239</u>	<u>1,230</u>	<u>1,230</u>	-
Fund balance, June 30	<u><u>\$ 1,239</u></u>	<u><u>\$ 1,230</u></u>	<u><u>\$ 2,101</u></u>	<u><u>\$ 871</u></u>

CITY OF ST HELENA
Asset Forfeiture Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
Forfeitures	\$ 10,006	\$ 10,006	\$ 11,998	\$ 1,992
Interest	100	100	42	(58)
Total revenues	<u>10,106</u>	<u>10,106</u>	<u>12,040</u>	<u>1,934</u>
Expenditures:				
Current:				
Public safety:				
Contract services	16,295	16,295	16,295	-
Communications	-	-	-	-
Total expenditures	<u>16,295</u>	<u>16,295</u>	<u>16,295</u>	<u>-</u>
Net change in fund balance	(6,189)	(6,189)	(4,255)	1,934
Fund balance, July 1	<u>6,189</u>	<u>8,536</u>	<u>8,636</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ 2,347</u></u>	<u><u>\$ 4,381</u></u>	<u><u>\$ 1,934</u></u>

CITY OF ST HELENA
Traffic Impact Fee Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services:				
Impact fees	\$ 56,900	\$ 56,900	\$ 126,296	\$ 69,396
Interest	1,200	1,200	2,184	
Miscellaneous	125,000	-	-	-
Total revenues	<u>183,100</u>	<u>58,100</u>	<u>128,480</u>	<u>69,396</u>
Expenditures:				
Current:				
Highways and streets:				
Contract services	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>183,100</u>	<u>58,100</u>	<u>128,480</u>	<u>69,396</u>
Other Financing Sources(Uses)				
Transfers in	-	-	4,221	4,221
Transfers out	-	(16,240)	(16,240)	-
Total other financing sources(uses)	<u>-</u>	<u>(16,240)</u>	<u>(12,019)</u>	<u>4,221</u>
Net change in fund balances	183,100	41,860	116,461	69,396
Fund balance, July 1	<u>125,062</u>	<u>1,197,274</u>	<u>1,197,274</u>	<u>-</u>
Fund balance, June 30	<u>\$ 308,162</u>	<u>\$ 1,239,134</u>	<u>\$ 1,313,735</u>	<u>\$ 69,396</u>

CITY OF ST HELENA
Parking In Lieu Impact Fee Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges fro services:				
Impact fees	\$ -	\$ -	\$ -	\$ -
Interest	7,000	7,000	5,330	(1,670)
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>5,330</u>	<u>(1,670)</u>
Expenditures:				
Current				
Highways and streets				
Legal services	-	-	-	-
Planning	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	7,000	7,000	5,330	(1,670)
Fund balance, July 1	<u>525,471</u>	<u>526,546</u>	<u>526,546</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ 532,471</u></u>	<u><u>\$ 533,546</u></u>	<u><u>\$ 531,876</u></u>	<u><u>\$ (1,670)</u></u>

CITY OF ST HELENA
 Bocce Ball Special Revenue Fund
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance - Budget and Actual (Budgetary Basis)
 For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services				
Registration fees	\$ 32,000	\$ 32,000	\$ 34,050	\$ 2,050
Miscellaneous:				
Donations	50	50	15	(35)
Total revenues	<u>32,050</u>	<u>32,050</u>	<u>34,065</u>	<u>2,015</u>
Expenditures:				
Current:				
Parks recreation:				
Salaries and benefits	9,495	12,495	12,880	(385)
Contract services	-	-	-	-
Other services and supplies	3,100	6,100	3,852	2,248
Total expenditures	<u>12,595</u>	<u>18,595</u>	<u>16,732</u>	<u>1,863</u>
Excess (deficiency) of revenues over expenditures		<u>13,455</u>	<u>17,333</u>	<u>3,878</u>
Other financing sources (uses)				
Transfers out	-	-	-	-
Net change in fund balance	19,455	13,455	17,333	3,878
Fund balance, July 1	<u>36,021</u>	<u>19,937</u>	<u>19,937</u>	<u>-</u>
Fund balance, June 30	<u>\$ 55,476</u>	<u>\$ 33,392</u>	<u>\$ 37,270</u>	<u>\$ 3,878</u>

CITY OF ST HELENA
NOAA Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental				
State grants	\$ -	\$ 70,000	\$ 70,000	\$ -
Interest	-	-	506	506
Total revenues	<u>-</u>	<u>70,000</u>	<u>70,506</u>	<u>506</u>
Expenditures:				
Current				
Public Works				
Stream testing	-	70,000	13,107	56,893
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>70,000</u>	<u>13,107</u>	<u>56,893</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>57,399</u>	<u>57,399</u>
Other financing sources:				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	57,399	57,399
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,399</u>	<u>\$ 57,399</u>

CITY OF ST HELENA
Public Safety COPS Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
County allocations	100,000.00	100,000	112,695	12,695.00
Interest	-	-	1,208	1,208
Miscellaneous	-	-	50	50
Total revenues	<u>100,000.00</u>	<u>100,000</u>	<u>113,953</u>	<u>13,953</u>
Expenditures:				
Current				
Public Safety:				
Salaries and benefits	-	-	-	-
Other services and supplies	-	14,800	1,453	13,347
Professional contracts	-	32,345	25,000	7,345
Special supplies	-	15,000	6,350	8,650
Capital outlay	<u>100,000.00</u>	<u>37,855</u>	<u>36,932</u>	<u>923</u>
Total expenditures	<u>100,000.00</u>	<u>100,000</u>	<u>69,735</u>	<u>30,265</u>
Net change in fund balance	-	-	44,218	44,218
Fund balance, July 1	<u>43,881</u>	<u>90,819</u>	<u>90,819</u>	-
Fund balance, June 30	<u>\$ 43,881</u>	<u>\$ 90,819</u>	<u>\$ 135,037</u>	<u>\$ 44,218</u>

CITY OF ST HELENA
Tree City Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental				
State grants	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Current				
Public Works				
Tree maintenance	32,941	32,941	26,869	6,072
Capital outlay	500	500	2	498
Total expenditures	33,441	33,441	26,871	6,570
Excess (deficiency) of revenues over expenditures	(33,441)	(33,441)	(26,871)	6,570
Other financing sources:				
Transfers out	(18,800)	(18,800)	(18,800)	-
Transfers in	8,018	8,018	15,018	7,000
Total other financing sources uses	(10,782)	(10,782)	(3,782)	7,000
Net change in fund balance	(44,223)	(25,423)	(30,653)	13,570
Fund balance, July 1	48,572	74,325	74,325	-
Fund balance, June 30	<u>\$ 4,349</u>	<u>\$ 48,902</u>	<u>\$ 43,672</u>	<u>\$ 13,570</u>

CITY OF ST HELENA
Park Bond Act Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental				
State grants	\$ -	\$ -	\$ 528,620	\$ 528,620
Interest	-	-	219	219
Total revenues	<u>-</u>	<u>-</u>	<u>528,839</u>	<u>528,839</u>
Expenditures:				
Current				
Recreation				
Program operations	-	-	-	-
Capital outlay	-	-	332,568	(332,568)
Total expenditures	<u>-</u>	<u>-</u>	<u>332,568</u>	<u>(332,568)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>196,271</u>	<u>196,271</u>
Other financing sources (uses):				
Transfers out	-	(40,672)	(243,724)	(203,052)
Net change in fund balance	-	(40,672)	(47,453)	(6,781)
Fund balance, July 1	<u>47,672</u>	<u>47,672</u>	<u>47,672</u>	<u>-</u>
Fund balance, June 30	<u>\$ 47,672</u>	<u>\$ 7,000</u>	<u>\$ 219</u>	<u>\$ (6,781)</u>

CITY OF ST HELENA
MTC Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Street grant	-	-	61,107	61,107
Total revenues	<u>-</u>	<u>-</u>	<u>61,107</u>	<u>61,107</u>
Expenditures:				
Current				
Public works				
Planning	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>61,107</u>	<u>(61,107)</u>
Other financing sources(uses)				
Transfers out	-	-	(61,107)	(61,107)
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF ST HELENA
Library Construction Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Current				
Public works				
Planning	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources(uses)				
Transfers out	-	-	(983)	(983)
Net change in fund balance	-	-	(983)	(983)
Fund balance, July 1	<u>983</u>	<u>983</u>	<u>983</u>	<u>-</u>
Fund balance, June 30	<u>\$ 983</u>	<u>\$ 983</u>	<u>\$ -</u>	<u>\$ (983)</u>

CITY OF ST HELENA
Skate Park Lighting Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 72	\$ 72
Miscellaneous:				
Contributions	-	-	32,633	32,633
Total revenues	-	-	32,705	32,705
Expenditures:				
Current				
Public works				
Parke recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	32,705	-
Other financing sources(uses)				
Transfers out	-	-	(4,139)	(983)
Net change in fund balance	-	-	28,566	(983)
Fund balance, July 1	-	-	-	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,566</u>	<u>\$ (983)</u>

CITY OF ST HELENA
Starbo Land Conservation Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 450	\$ 450	\$ 348	\$ (102)
Miscellaneous	-	-	-	-
Total revenues	<u>450</u>	<u>450</u>	<u>348</u>	<u>(102)</u>
Expenditures:				
Current:				
Library				
Materials	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	450	450	348	(102)
Fund balance, July 1	<u>34,282</u>	<u>34,359</u>	<u>34,359</u>	<u>-</u>
Fund balance, June 30	<u>\$ 34,732</u>	<u>\$ 34,809</u>	<u>\$ 34,707</u>	<u>\$ (102)</u>

CITY OF ST HELENA
Tweed Library Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 6,400	\$ 6,400	\$ 3,416	\$ (2,984)
Miscellaneous				
Land lease	-	-	185,000	185,000
Rents	18,645	18,645	37,292	18,647
Total revenues	<u>25,045</u>	<u>25,045</u>	<u>225,708</u>	<u>200,663</u>
Expenditures:				
Current:				
Library				
Other costs	41,786	41,786	24,177	17,609
Materials	45,000	45,000	43,087	1,913
Capital outlay	-	-	16,418	(16,418)
Total expenditures	<u>86,786</u>	<u>86,786</u>	<u>83,682</u>	<u>3,104</u>
Net change in fund balance	(61,741)	(61,741)	142,026	203,767
Fund balance, July 1	<u>318,375</u>	<u>318,375</u>	<u>318,375</u>	<u>-</u>
Fund balance, June 30	<u>\$ 256,634</u>	<u>\$ 256,634</u>	<u>\$ 460,401</u>	<u>\$ 203,767</u>

CITY OF ST HELENA
Murray Public Safety Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 400	\$ 400	\$ 496	\$ 96
Miscellaneous	1,200	1,200	730	(470)
Total revenues	<u>1,600</u>	<u>1,600</u>	<u>1,226</u>	<u>(374)</u>
Expenditures:				
Current:				
Public safety:				
Supplies	1,000	1,000	-	1,000
Capital outlay	-	-	-	-
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Net change in fund balance	600	600	1,226	626
Fund balance, July 1	<u>30,212</u>	<u>30,186</u>	<u>30,186</u>	<u>-</u>
Fund balance, June 30	<u>\$ 30,812</u>	<u>\$ 30,786</u>	<u>\$ 31,412</u>	<u>\$ 626</u>

CITY OF ST HELENA
Ryan Library Trust Permanent Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 1,500	\$ 1,500	\$ 1,531	\$ 31
Miscellaneous	-	-	-	-
	<u>1,500</u>	<u>1,500</u>	<u>1,531</u>	<u>31</u>
Total revenues				
Expenditures:				
Current:				
Library:				
Materials	<u>1,500</u>	<u>1,500</u>	<u>910</u>	<u>590</u>
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>910</u>	<u>590</u>
Net change in fund balance	-	-	621	621
Fund balance, July 1	<u>94,407</u>	<u>93,944</u>	<u>93,944</u>	-
Fund balance, June 30	<u><u>\$ 94,407</u></u>	<u><u>\$ 93,944</u></u>	<u><u>\$ 94,565</u></u>	<u><u>\$ 621</u></u>

CITY OF ST HELENA
Martin Library Trust Permanent Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Interest	1,000	1,000	990	(10)
Miscellaneous	-	-	-	-
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>990</u>	<u>(10)</u>
Expenditures:				
Current:				
Library				
Materials	<u>1,000</u>	<u>1,000</u>	<u>1,512</u>	<u>(512)</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>1,512</u>	<u>(512)</u>
Net change in fund balance	-	-	(522)	(522)
Fund balance, July 1	<u>31,880</u>	<u>32,786</u>	<u>32,786</u>	<u>-</u>
Fund balance, June 30	<u>\$ 31,880</u>	<u>\$ 32,786</u>	<u>\$ 32,264</u>	<u>\$ (522)</u>

CITY OF ST HELENA
1996 General Obligation Bonds Debt Service Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes				
Property taxes	\$ 182,630	\$ 182,630	\$ 159,896	\$ (22,734)
Interest	-	-	110	110
Total revenues	<u>182,630</u>	<u>182,630</u>	<u>160,006</u>	<u>(22,624)</u>
Expenditures:				
Debt service:				
Principal	130,000	130,000	130,000	-
Interest and charges	<u>52,630</u>	<u>52,630</u>	<u>52,630</u>	-
Total expenditures	<u>182,630</u>	<u>182,630</u>	<u>182,630</u>	-
Net change in fund balance	-	-	(22,624)	(22,624)
Fund balance, July 1	<u>156,358</u>	<u>139,429</u>	<u>139,429</u>	-
Fund balance, June 30	<u>\$ 156,358</u>	<u>\$ 139,429</u>	<u>\$ 116,805</u>	<u>\$ (22,624)</u>

CITY OF ST HELENA
South St Helena Drainage Debt Service Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2011

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services				
Storm drainage fees	\$ -	\$ -	\$ -	\$ -
Interest	450	450	280	(170)
Total revenues	450	450	280	(170)
Expenditures:				
Debt service:				
Principal	-	-	-	-
Interest and charges	-	-	-	-
Total expenditures	-	-	-	-
 Net change in fund balance	 450	 450	 280	 (170)
Fund balance, July 1	27,750	27,727	27,727	-
Fund balance, June 30	<u>\$ 28,200</u>	<u>\$ 28,177</u>	<u>\$ 28,007</u>	<u>\$ (170)</u>

CITY OF ST HELENA
Comparative Statement of Net Assets
Water Enterprise
June 30

	<u>2011</u>	<u>2010</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 4,268,424	\$ 2,988,137
Receivables:		
Customer accounts	305,531	274,547
Due from other funds	-	2,140,357
Prepayments	<u>19,206</u>	<u>18,717</u>
Total current assets	<u>4,593,161</u>	<u>5,421,758</u>
Noncurrent assets:		
Other assets:		
Capital improvement funds:		
Cash and cash equivalents with fiscal agent	1,655,892	1,655,833
Interest receivable	21,381	21,381
Deferred debt issuance costs	184,251	193,948
Notes receivable-long term	<u>390,385</u>	<u>390,385</u>
Total other noncurrent assets	<u>2,251,909</u>	<u>2,261,547</u>
Capital assets:		
Land	345,367	345,367
Buildings	1,755,510	1,755,510
Treatment and distribution system	10,622,876	9,780,797
Pipelines	4,975,814	4,256,058
Equipment	2,388,231	2,196,296
Accumulated depreciation and amortization	<u>(9,395,052)</u>	<u>(8,801,112)</u>
Construction in progress	<u>1,581,547</u>	<u>2,617,661</u>
Net capital assets	<u>12,274,293</u>	<u>12,150,577</u>
Total noncurrent assets	<u>14,526,202</u>	<u>14,412,124</u>
Total assets	<u>\$ 19,119,363</u>	<u>\$ 19,833,882</u>

CITY OF ST HELENA
Comparative Statement of Net Assets
Water Enterprise
June 30

Liabilities	<u>2011</u>	<u>2010</u>
Current liabilities:		
Accounts payable	\$ 375,130	\$ 378,625
Compensated absences	58,381	43,100
Deposits	79,676	51,255
Accrued interest payable	87,530	89,630
Due to other funds	2,080	-
Deferred revenue	21,381	21,381
Long-term debt due within one year	<u>245,000</u>	<u>240,000</u>
 Total current liabilities	 <u>869,178</u>	 <u>823,991</u>
 Long-Term Obligations		
Compensated absences	100,000	100,000
Water take or pay agreement	487,859	955,669
Loans from other funds	138,613	-
Installment agreement	7,730,000	7,975,000
Unamortized refunding loss	<u>(636,436)</u>	<u>(669,933)</u>
 Net long-term debt	 <u>7,820,036</u>	 <u>8,360,736</u>
 Total liabilities	 <u>8,689,214</u>	 <u>9,184,727</u>
Net assets:		
Invested in capital assets, net of related debt	6,775,872	6,455,291
Unrestricted	<u>3,654,277</u>	<u>4,193,864</u>
 Total net assets	 <u>10,430,149</u>	 <u>10,649,155</u>
 Total liabilities and net assets	 <u>\$ 19,119,363</u>	 <u>\$ 19,833,882</u>

CITY OF ST HELENA
Comparative Statement of Revenues, Expenses, and
Changes in Fund Net Assets
Water Enterprise
For the Fiscal Year Ended June 30

	2011	2010
Operating revenues:		
Water sales	\$ 3,062,669	\$ 2,764,303
Other operating revenues	6,117	13,194
	3,068,786	2,777,497
Operating expenses:		
Personnel services	1,207,335	1,187,975
Contractual services	21,451	236,717
Purchased water	787,525	1,187,975
Utilities	105,749	138,401
Other supplies and expenses	399,366	274,250
Depreciation and amortization	617,876	489,672
	3,139,302	3,514,990
Operating income (loss)	(70,516)	(737,493)
Nonoperating revenues (expenses):		
Gain on capital asset disposals	-	9,687
Interest expense	(387,792)	(400,145)
Interest revenue	49,268	101,923
	(338,524)	(288,535)
Income (loss) before contributions	(409,040)	(1,026,028)
Capital contributions :		
Capital contributions	190,034	80,418
Change in net assets	(219,006)	(945,610)
Net assets, July 1	10,649,155	11,594,765
Net assets, June 30	\$ 10,430,149	\$ 10,649,155

CITY OF ST HELENA
Comparative Statement of Net Assets
Wastewater Enterprise
June 30

	2011	2010
Assets		
Current assets:		
Cash and cash equivalents	\$ 887,445	\$ 762,439
Receivables:		
Customer accounts	174,230	169,534
Prepayments	525	125
Total current assets	1,062,200	932,098
Noncurrent assets:		
Other assets:		
Capital improvement funds:		
Cash and cash equivalents with fiscal agent	163,092	163,086
Notes receivable long-term	98,402	98,402
Debt issuance costs	85,832	90,350
Interest receivable	14,281	14,281
Total other assets	361,607	366,119
Capital assets:		
Land	3,087,123	3,087,123
Buildings	1,805,421	1,805,421
Treatment system	4,930,161	3,214,090
Pipelines	1,476,256	1,476,256
Equipment	1,845,231	1,779,972
Accumulated depreciation	(5,006,908)	(4,540,393)
Construction in progress	927,375	2,408,196
Net capital assets	9,064,659	9,230,665
Total noncurrent assets	9,426,266	9,596,784
Total assets	\$ 10,488,466	\$ 10,528,882
Liabilities		
Current liabilities:		
Accounts payable	\$ 26,817	\$ 49,044
Accrued interest payable	19,240	19,728
Compensated absences	43,387	38,531
Deferred revenue	14,281	14,281
Due to other funds	2,671	-
Long-term debt due within one year	65,000	65,000
Total current liabilities	171,396	186,584
Long-Term Obligations		
Compensated absences	50,000	50,000
Installment agreement	1,825,000	1,890,000
Loans from other funds	178,040	-
Less discount on sale of debt	(18,295)	(19,258)
Total long-term debt	2,034,745	1,920,742
Total liabilities	2,206,141	2,107,326
Net assets		
Invested in capital assets	7,441,878	7,548,399
Unrestricted	840,447	873,157
Total net assets	8,282,325	8,421,556
Total liabilities and net assets	\$ 10,488,466	\$ 10,528,882

CITY OF ST HELENA
Combining Statement of Revenues, Expenses, and
Changes in Fund Net Assets
Wastewater Enterprise
For the Fiscal Year Ended June 30

	<u>2011</u>	<u>2010</u>
Operating revenues:		
Sewer charges	\$ 1,616,414	\$ 1,464,595
Other operating revenues	1,098	3,762
	<u>1,617,512</u>	<u>1,468,357</u>
Operating expenses:		
Personnel services	842,317	767,608
Contractual services	68,782	131,898
Purchased power	80,906	80,312
Other supplies and expenses	313,342	252,815
Depreciation and amortization	472,561	315,157
	<u>1,777,908</u>	<u>1,547,790</u>
Operating income (loss)	<u>(160,396)</u>	<u>(79,433)</u>
Nonoperating revenues (expenses):		
Interest expense	(81,081)	(77,917)
Gain on capital asset disposals	(1,169)	10,719
Interest revenue	9,180	14,697
	<u>(73,070)</u>	<u>(52,501)</u>
Income (loss) before contributions	(233,466)	(131,934)
Capital contributions	<u>94,235</u>	<u>48,139</u>
Change in net assets	(139,231)	(83,795)
Net assets, July 1	<u>8,421,556</u>	<u>8,505,351</u>
Net assets, June 30	<u><u>\$ 8,282,325</u></u>	<u><u>\$ 8,421,556</u></u>

CITY OF ST HELENA
Capital Assets Used in Operation of Governmental Funds
Schedule By Function and Activity
June 30, 2010

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements</u>	<u>Equipment</u>	<u>Total Cost</u>
General government:	<u>\$ 3,211,771</u>	<u>\$ 1,022,481</u>	<u>\$ 1,780,570</u>	<u>\$ 713,566</u>	<u>\$ 6,728,388</u>
Public safety:					
Police services	-	224,407	16,971	503,418	744,796
Fire services	<u>1,269,416</u>	<u>3,664,063</u>	<u>-</u>	<u>572,557</u>	<u>5,506,036</u>
Total public safety	<u>1,269,416</u>	<u>3,888,470</u>	<u>16,971</u>	<u>1,075,975</u>	<u>6,250,832</u>
Library	<u>1,330,949</u>	<u>2,324,025</u>	<u>268,815</u>	<u>268,468</u>	<u>4,192,257</u>
Public works	<u>168,638</u>	<u>80,474</u>	<u>26,036,242</u>	<u>135,490</u>	<u>26,420,844</u>
Parks and recreation	<u>1,752,002</u>	<u>121,802</u>	<u>1,707,913</u>	<u>193,180</u>	<u>3,774,897</u>
Total capital assets	<u><u>\$ 7,732,776</u></u>	<u><u>\$ 7,437,252</u></u>	<u><u>\$ 29,810,511</u></u>	<u><u>\$ 2,386,679</u></u>	<u><u>\$ 47,367,218</u></u>

CITY OF ST HELENA
Schedule of Changes in General Capital Assets
By Function and Activity
For the Fiscal Year Ended June 30, 2011

<u>Function and Activity</u>	Governmental Funds Capital Assets June 30, 2010	Additions	Deletions	Governmental Funds Capital Assets June 30, 2011
General government:	\$ 6,802,055	\$ 50,164	\$ (123,831)	\$ 6,728,388
Public safety:				
Police services	705,040	39,756	-	744,796
Fire services	5,506,036	-	-	5,506,036
Total public safety	6,211,076	39,756	-	6,250,832
Library	4,087,486	104,771	-	4,192,257
Public works	23,456,034	2,964,810	-	26,420,844
Parks and recreation	3,263,152	511,745	-	3,774,897
Totals	<u>\$ 43,819,803</u>	<u>\$ 3,671,246</u>	<u>\$ (123,831)</u>	<u>\$ 47,367,218</u>

STATISTICAL SECTION

This part of the City of St Helena's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

Financial Trends	Schedules 1-4
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These schedules contain trend information to help understand how the City's financial performance and well-being have changed over time.

Revenue Capacity	Schedules 5-17
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These schedules contain information to help assess the City's most significant local revenue source, the revenues realized from the local transient occupancy tax.

Debt Capacity	Schedules 18-20
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These schedules present information to help assess the afford ability of the City's current levels of outstanding debt and the city's ability to issue additional debt in the future.

Demographic and Economic Information	Schedules 21-22
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These schedules offer demographic and economic indicators to help understand the environment within which the City's financial activities take place.

Operating Information	Schedules 23-25
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These schedules contain service and infrastructure data to help understand how the information in the City's financial report relates to services the City provides and the activities it performs.

Schedule 1
City of St. Helena
Net Assets by Component
Last Ten Fiscal Years
(Accrual basis of accounting)

	For The Fiscal Years Ended June 30									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental activities:										
Invested in capital assets, net of related debt	\$ 9,451,090	\$ 9,404,427	\$ 9,940,198	\$ 12,708,646	\$ 15,737,190	\$ 21,857,385	\$ 22,387,618	\$ 25,544,695	\$ 29,135,922	\$ 29,581,594
Restricted	6,067,219	6,541,070	6,475,488	7,139,250	8,246,638	10,786,643	10,423,255	7,127,220	4,595,629	5,469,078
Unrestricted	3,311,613	3,774,224	4,074,942	4,336,181	4,478,098	6,003,050	6,950,389	5,997,520	3,728,140	4,172,275
Total governmental activities net assets	\$ 18,829,922	\$ 19,719,721	\$ 20,490,628	\$ 24,184,077	\$ 28,461,926	\$ 38,647,078	\$ 39,761,262	\$ 38,669,435	\$ 37,459,691	\$ 39,222,947
Business-type activities:										
Invested in capital assets, net of related debt	\$ 6,894,810	\$ 13,361,879	\$ 14,110,631	\$ 14,354,295	\$ 15,200,099	\$ 14,259,239	\$ 15,937,309	\$ 15,993,614	\$ 14,303,220	\$ 14,217,750
Invested in capital assets	6,505,856	-	-	-	-	-	-	-	-	-
Restricted	1,855,421	2,035,952	1,391,591	1,497,676	729,178	596,158	-	-	-	-
Unrestricted	2,961,942	2,963,666	3,106,470	2,741,152	3,582,494	5,581,122	4,990,022	4,406,032	5,067,021	4,494,724
Total business-type activities	\$ 18,218,029	\$ 18,361,497	\$ 18,608,692	\$ 18,593,123	\$ 19,491,771	\$ 20,436,519	\$ 20,927,331	\$ 20,399,646	\$ 19,370,241	\$ 18,712,474
Primary government (City wide totals)										
Invested in capital assets, net of related debt	\$ 16,345,900	\$ 22,766,306	\$ 24,050,829	\$ 27,062,941	\$ 30,937,289	\$ 36,116,624	\$ 38,324,927	\$ 41,538,309	\$ 43,439,142	\$ 43,799,344
Invested in capital assets	6,505,856	-	-	-	-	-	-	-	-	-
Restricted	7,922,640	8,577,022	7,867,079	8,636,926	8,975,816	11,382,801	10,423,255	7,127,220	4,595,629	5,469,078
Unrestricted	6,273,555	6,737,890	7,181,412	7,077,333	8,040,592	11,584,172	11,940,411	10,403,552	8,795,161	8,666,999
Total primary government net assets	\$ 37,047,951	\$ 38,081,218	\$ 39,099,320	\$ 42,777,200	\$ 47,953,697	\$ 59,083,597	\$ 60,688,593	\$ 59,069,081	\$ 56,829,932	\$ 57,935,421

Source: St. Helena Finance Department

Note: The City implemented GASB Statement Number 34 in the 2002 fiscal year. The information in this schedule is therefore set forth prospectively.

Schedule 2
City of St. Helena
Changes in Net Assets, Last Ten Fiscal Years
(Accrual Basis of Accounting)

For The Fiscal Years Ended June 30

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses:										
Governmental activities:										
General government	\$ 2,158,746	\$ 2,401,930	\$ 2,408,694	\$ 2,719,361	\$ 2,744,106	\$ 2,322,688	\$ 3,067,145	\$ 2,569,567	\$ 2,657,262	\$ 3,236,915
Highways and Streets	811,420	1,015,794	406,423	442,328	409,979	337,348	346,025	243,312	184,087	526,819
Public Safety	2,771,144	2,766,124	2,876,218	3,178,524	3,266,738	3,153,222	3,609,784	3,614,502	3,409,771	3,213,642
Public Works	412,267	876,845	912,447	1,063,918	48,553	2,638,505	2,676,579	3,779,313	1,442,207	1,302,285
Library	955,503	1,005,391	1,004,544	1,068,840	1,080,141	993,692	1,120,212	1,252,074	1,193,312	1,218,068
Parks and Recreation	648,401	638,849	745,126	658,904	723,076	826,378	917,698	1,072,860	1,000,883	945,988
Interest on long-term debt	284,380	286,082	317,076	257,463	239,506	238,646	219,422	213,369	247,195	256,018
Total governmental activities expenses	8,041,861	8,991,015	8,670,528	9,389,338	8,512,099	10,510,479	11,956,865	12,744,997	10,134,717	10,699,735
Business-type activities:										
Water	1,892,960	1,862,250	2,157,522	2,187,225	2,062,177	2,978,625	3,049,295	3,675,185	3,915,135	3,527,094
Wastewater	833,527	1,070,984	862,440	979,036	1,117,889	1,262,974	1,083,192	1,568,898	1,625,707	1,860,158
Total business-type activities expenses	2,726,487	2,933,234	3,019,962	3,166,261	3,180,066	4,241,599	4,132,487	5,244,083	5,540,842	5,387,252
Total City government expenses	\$10,768,348	\$11,924,249	\$11,690,490	\$12,555,599	\$11,692,165	\$14,752,078	\$16,089,352	\$17,989,080	\$15,675,559	\$16,086,987
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 1,249,135	\$ 1,127,319	\$ 1,225,418	\$ 1,396,004	\$ 1,203,160	\$ 1,768,014	\$ 1,116,546	\$ 1,085,028	\$ 826,369	\$ 647,589
Highways and Streets	364,892	238,846	95,174	69,695	208,621	185,507	137,075	385,158	102,532	145,930
Public Safety	307,931	277,782	335,094	351,355	270,329	266,941	546,862	785,136	293,904	200,032
Public Works	85,220	8,715	2,853	9,887	-	-	-	-	-	-
Library	26,531	23,145	24,790	22,395	21,645	21,227	17,278	20,238	20,292	18,888
Parks and Recreation	90,425	100,807	119,634	106,279	112,965	91,147	128,852	149,814	151,228	207,228
Operating grants and contributions	545,929	1,477,646	1,211,555	457,445	835,527	1,551,060	1,479,634	640,201	561,208	819,256
Capital grants and contributions	661,651	533,602	492,500	4,172,747	3,452,012	8,032,930	1,620,409	1,010,693	2,013,168	2,627,994
Total governmental activities program revenues	3,331,714	3,787,862	3,507,018	6,585,807	6,104,259	11,916,826	5,046,656	4,076,268	3,988,701	4,666,917
Business-type activities:										
Charges for services:										
Water	1,934,939	1,855,468	2,083,996	2,045,076	2,265,543	2,859,305	2,916,219	3,174,267	2,889,107	3,118,054
Wastewater	761,858	832,239	883,624	899,623	1,094,036	1,282,115	1,378,826	1,371,394	1,493,773	1,626,692
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	325,935	261,101	232,126	126,617	473,112	344,892	328,254	170,737	128,557	284,269
Total business-type activities program revenues	3,022,732	2,948,808	3,199,746	3,071,316	3,832,691	4,486,312	4,623,299	4,716,398	4,511,437	5,029,015
Total City government program revenues	\$ 6,354,446	\$ 6,736,670	\$ 6,706,764	\$ 9,657,123	\$ 9,936,950	\$ 16,403,138	\$ 9,669,955	\$ 8,792,666	\$ 8,480,138	\$ 9,695,932

(Continued)

Schedule 2 -Continued
City of St. Helena
Changes in Net Assets, Last Ten Fiscal Years
(Accrual Basis of Accounting)

For The Fiscal Years Ended June 30

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Net(Expense)Revenue:										
Governmental activities	\$ (4,710,147)	\$ (5,203,153)	\$ (5,163,510)	\$ (2,803,531)	\$ (2,407,840)	\$ 1,406,347	\$ (6,910,209)	\$ (8,668,729)	\$ (6,166,016)	\$ (6,032,818)
Business-type activities	296,245	15,574	179,784	(94,945)	652,625	244,713	490,812	(527,685)	(1,029,405)	(358,237)
Total City government	\$ (4,413,902)	\$ (5,187,579)	\$ (4,983,726)	\$ (2,898,476)	\$ (1,755,215)	\$ 1,651,060	\$ (6,419,397)	\$ (9,196,414)	\$ (7,195,421)	\$ (6,391,055)
General Revenues and Other Changes in Net Assets:										
Governmental activities:										
Taxes:										
Property taxes	\$ 1,696,033	\$ 1,918,549	\$ 1,826,439	\$ 1,832,604	\$ 2,079,816	\$ 2,257,306	\$ 2,529,620	\$ 2,577,207	\$ 3,085,222	\$ 2,906,026
Sales taxes	2,088,169	2,142,288	2,156,612	2,286,560	2,222,611	2,532,604	2,703,033	2,607,908	2,131,229	2,073,118
Transient occupancy taxes	1,059,234	1,112,471	1,143,557	1,163,368	1,306,308	1,492,781	1,560,398	1,309,913	1,193,860	1,465,172
Special fire tax	-	-	188,148	211,316	183,870	189,043	107,600	157,793	162,784	159,895
Motor vehicle in lieu taxes	304,596	350,318	347,723	490,395	425,337	434,721	456,979	477,893	502,720	503,283
Other taxes	281,288	311,209	263,990	335,417	376,981	408,964	375,122	351,115	318,132	360,220
Other general revenues	-	-	37,206	91,594	-	-	-	-	-	-
Unrestricted investment earnings	132,051	55,912	(29,258)	85,726	90,766	213,386	291,911	94,803	69,680	28,830
Miscellaneous	-	-	-	-	-	1,250,000	-	-	(2,507,355)	-
Total governmental activities	5,561,371	5,890,747	5,934,417	6,496,980	6,685,689	8,778,805	8,024,663	7,576,632	4,956,272	7,496,544
Business-type activities										
Property Taxes	139,322	14,010	511	784	206	35	-	-	-	-
Investment earnings	122,180	113,884	66,900	78,592	245,817	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
special item	-	-	-	-	-	700,000	-	-	-	-
Total business-type activities	261,502	127,894	67,411	79,376	246,023	700,035	-	-	-	-
Total City government	\$ 5,822,873	\$ 6,018,641	\$ 6,001,828	\$ 6,576,356	\$ 6,931,712	\$ 9,478,840	\$ 8,024,663	\$ 7,576,632	\$ 4,956,272	\$ 7,496,544
Change in net assets:										
Governmental activities	\$ 851,224	\$ 687,594	\$ 770,907	\$ 3,693,449	\$ 4,277,849	\$ 10,185,152	\$ 1,114,454	\$ (1,092,097)	\$ (1,209,744)	\$ 1,463,726
Business-type activities	557,747	143,468	247,195	(15,569)	898,648	944,748	490,812	(527,685)	(1,029,405)	(358,237)
Total City government	\$ 1,408,971	\$ 831,062	\$ 1,018,102	\$ 3,677,880	\$ 5,176,497	\$ 11,129,900	\$ 1,605,266	\$ (1,619,782)	\$ (2,239,149)	\$ 1,105,489

Source: St. Helena Finance Department

Schedule 3
City of St. Helena
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2011
General Fund	
Nonspendable	\$ 1,765,705
Committed	540,080
Assigned	1,464,031
Unassigned	-
Total general fund	<u>\$ 3,769,816</u>
All other governmental funds	
Debt Service	
Restricted	28,007
Assigned	-
Measure A Fund	
Nonspendable	369
Restricted	625,800
Committed	-
Assigned	-
All Other Governmental Funds	
Nonspendable	180,748
Restricted	5,287,823
Committed	336,601
Assigned	-
Unassigned	(5,031)
Total all other governmental funds	<u>6,454,317</u>
Total fund balances	<u>\$ 10,224,133</u>

Fiscal Year	General Fund				Other Major Funds				All Other Governmental Funds						
	General Fund		Dr. Wood Library Fund Unreserved**	Total Measure A* Fund	Measure A Fund Unreserved	Total Measure A* Fund	City Capital Projects**		Total City Capital Projects Fund**	Unreserved, reported in					
	Reserved	Unreserved					Reserved	Unreserved		Reserved	Special Revenue	Capital Projects	Debt Service	Permanent Funds	Total
2010	\$ 368,990	\$ 3,403,525	\$ 3,772,515	\$ 318,375	\$ -	\$ -	\$ 240,094	\$ 246,647	\$ 486,741	\$ 375,167	\$ 4,108,932	\$ 983	\$ 27,727	\$ 155,417	\$ 4,688,226
2009	\$ 577,847	\$ 4,679,199	\$ 5,257,046	\$ 3,680,664	\$ -	\$ -	\$ 1,123,327	\$ 88,707	\$ 1,212,034	\$ 1,409,262	\$ 2,300,360	\$ 968	\$ 27,302	\$ 154,270	\$ 3,892,162
2008	\$ 608,423	\$ 5,042,769	\$ 5,651,192	\$ 3,884,614	\$ 1,617,740	\$ 431,831	\$ 649,938	\$ 884,320	\$ 1,534,258	\$ 280,657	\$ 4,394,992	\$ 942	\$ 26,585	\$ 140,703	\$ 4,843,879
2007	\$ 804,551	\$ 4,368,884	\$ 5,173,435	\$ 3,763,582	\$ 488,501	\$ 1,365,374	\$ 393,729	\$ 441,524	\$ 835,253	\$ 580,938	\$ 4,692,562	\$ 909	\$ 24,521	\$ 137,448	\$ 5,436,378
2006	\$ 1,028,096	\$ 3,167,888	\$ 4,195,984	\$ 3,163,620	\$ 305,864	\$ 508,800	\$ 73,324	\$ 699,728	\$ 773,052	\$ 354,773	\$ 3,826,174	\$ 873	\$ 23,545	\$ 127,346	\$ 4,332,711
2005	\$ 1,935,986	\$ 2,745,754	\$ 4,681,740	\$ 3,099,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 565,338	\$ 6,590,864	\$ 20,968	\$ 22,163	\$ 94,916	\$ 7,294,249
2004	\$ 1,172,688	\$ 3,075,495	\$ 4,248,183	\$ 3,085,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,600	\$ 6,282,992	\$ 20,600	\$ 21,757	\$ 87,800	\$ 6,745,749
2003	\$ 373,921	\$ 3,846,447	\$ 4,220,368	\$ 3,089,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476,437	\$ 6,069,287	\$ 39,007	\$ -	\$ -	\$ 6,584,731
2002	\$ 559,639	\$ 2,980,291	\$ 3,539,930	\$ 3,064,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,561	\$ 5,778,835	\$ 37,764	\$ -	\$ -	\$ 6,109,160

Source: St. Helena Finance Department

* Measure A became a major fund in 2006.

** Capital Projects became a major fund in 2010 (The fund was established in 2006)

Note: The City implemented GASB Statement number 54 in the 2011 fiscal year. The information in this schedule is therefore set forth prospectively from the year of implementation.

Schedule 4
City of St. Helena
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues:										
Taxes	\$ 5,109,954	\$ 5,463,906	\$ 5,646,625	\$ 5,677,386	\$ 6,004,041	\$ 6,709,937	\$ 7,113,569	\$ 6,839,759	\$ 6,730,266	\$ 6,795,236
Licenses and permits	129,111	121,444	119,548	316,186	327,971	383,185	338,099	352,068	292,331	293,842
Fines and forfeits	75,872	78,947	84,985	91,755	74,848	95,661	93,352	96,782	77,774	52,396
Interest	511,623	227,602	163,537	350,245	523,073	741,320	791,067	549,989	276,969	232,061
Intergovernmental	1,473,512	2,301,757	2,084,984	5,227,188	4,473,960	9,381,827	3,469,715	2,542,470	3,181,204	3,799,934
Charges for services	1,411,154	1,198,158	1,270,568	1,274,429	1,051,242	993,297	885,586	1,063,581	730,216	672,257
Special assessments	-	-	-	-	-	-	-	-	-	-
Other revenues	181,859	286,795	71,188	145,598	334,813	1,126,310	379,931	282,470	143,568	317,735
Sale of property	-	-	-	-	-	-	-	-	-	-
Total revenues	8,893,085	9,678,609	9,441,435	13,082,787	12,789,948	19,431,537	13,071,319	11,727,119	11,432,328	12,163,461
Expenditures:										
General government	2,150,579	2,237,640	2,437,864	2,555,246	2,340,819	2,258,288	2,845,132	2,315,130	2,379,115	2,503,895
Public safety	2,403,085	2,419,317	2,594,756	2,799,927	2,964,877	2,986,783	3,223,375	3,088,356	3,179,321	2,969,839
Highways and streets	811,420	992,749	406,423	442,328	305,085	278,376	287,053	9,840	3,970	329,030
Library	828,443	919,210	918,363	982,659	1,004,380	1,029,307	1,047,284	1,119,899	1,116,837	1,102,902
Parks and recreation	595,667	575,337	680,245	620,144	704,543	765,624	856,944	996,499	1,015,444	874,084
Public works	399,935	871,154	883,091	1,034,562	2,753,263	525,768	1,709,513	3,737,988	896,740	26,871
Capital outlay	1,768,884	321,415	805,727	3,139,560	1,111,090	7,197,808	1,594,311	6,568,271	7,954,354	5,043,204
Debt service:										
Payment to escrow agent	-	-	-	-	-	-	-	-	-	-
Costs of issuance	-	-	-	-	-	-	-	-	-	-
Principal	268,058	285,573	252,872	266,466	361,204	367,670	384,545	403,163	458,700	534,878
Interest	284,380	286,082	273,261	259,838	245,926	239,421	222,171	191,947	201,946	223,996
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Total expenditures	9,510,451	8,908,477	9,252,602	12,100,730	11,791,187	15,649,045	12,170,328	18,431,093	17,206,427	13,608,699
Excess of revenues over (under) expenditures	(617,366)	770,132	188,833	982,057	998,761	3,782,492	900,991	(6,703,974)	(5,774,099)	(1,445,238)
Other Financing Sources (Uses)										
Proceeds from borrowing	601,770	-	-	-	305,281	305,281	-	2,782,366	3,485,405	2,832,229
Transfers in	931,826	381,166	432,319	269,057	1,265,330	908,722	3,175,627	3,246,943	3,063,947	973,935
Transfers out	(931,826)	(381,166)	(432,319)	(269,057)	(1,265,330)	(908,722)	(3,175,627)	(3,246,943)	(3,063,947)	(1,051,074)
Total other financing sources (uses)	601,770	-	-	-	305,281	-	-	2,782,366	3,485,405	2,755,090
Net change in fund balances	(15,596)	\$ 770,132	\$ 188,833	\$ 982,057	\$ 1,304,042	\$ 3,782,492	\$ 900,991	\$ (3,921,608)	\$ (2,288,694)	\$ 1,309,852
Debt service as a percentage of expenditures	7.2%	6.6%	6.3%	5.9%	7.4%	5.9%	5.6%	4.9%	6.6%	12.0%

Source: St. Helena Finance Department

Schedule 5
City of St. Helena
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(In thousands of dollars)

Fiscal Year	Assessed Taxable Values			Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Real Property	Personal Property	Totals			
2001-2002	917,733	36,700	954,433	1.00%	2,346,761	40.67%
2002-2003	994,058	38,527	1,032,585	1.00%	2,540,184	40.65%
2003-2004	1,078,173	40,444	1,118,617	1.00%	2,753,210	40.63%
2004-2005	1,236,957	49,257	1,286,214	1.00%	3,162,760	40.67%
2005-2006	1,239,326	49,257	1,288,583	1.00%	3,168,682	40.67%
2006-2007	1,494,317	73,836	1,568,152	1.00%	3,841,271	40.82%
2007-2008	1,427,513	75,950	1,503,463	1.00%	3,677,283	40.89%
2008-2009	1,530,637	69,997	1,600,634	1.00%	3,926,588	40.76%
2009-2010	1,605,402	86,408	1,691,810	1.00%	4,136,945	40.90%
2010-2011	1,613,048	74,155	1,687,203	1.00%	4,138,556	40.77%

Source: Napa County Auditor-Controller

Note: Property in Napa County is assessed at market value in the year in which the property is exchanged pursuant to a sale. In years thereafter, the assessed value is increased by two percent as required by state law. Based upon the frequency of property exchanges, assessed value is estimated to be about 40 percent of actual value for real property and about 70 percent for personal property. Estimated actual value is calculated by dividing assessed value by those percentages. Tax rates are per \$100 of assessed values.

**Schedule 6
City of St. Helena
Direct and Overlapping Property Tax Rates
For The Last Ten Fiscal Years
(Rates per \$100 of assessed value)**

Fiscal Year	City Direct Rate			Overlapping Rates	
	Basic Rate	General Obligation Debt Rate	Total	School Districts	Special Districts
2001-2002	1.00%	0.0270%	1.027%	0.03930%	0.00%
2002-2003	1.00%	0.0202%	1.020%	0.03700%	0.00%
2003-2004	1.00%	0.0150%	1.015%	0.05130%	0.00%
2004-2005	1.00%	0.0146%	1.015%	0.05130%	0.00%
2005-2006	1.00%	0.0112%	1.011%	0.05770%	0.00%
2006-2007	1.00%	0.0115%	1.012%	0.05180%	0.00%
2007-2008	1.00%	0.0102%	1.010%	0.05180%	0.00%
2008-2009	1.00%	0.0077%	1.008%	0.05710%	0.00%
2009-2010	1.00%	0.0077%	1.008%	0.07330%	0.00%
2010-2011	1.00%	0.0077%	1.008%	0.06120%	0.00%

Source: County of Napa

Note: The City's direct property tax rates can only be changed with specific voter approval.

Schedule 7
City of St. Helena
Principal Property Tax Payers - Top Ten Payers
Last Ten Fiscal Years
(Dollar Amounts in Thousands)

2011			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 97,257	1	6.03%
Sutter Home	56,210	2	3.48%
C Mondavi & Sons	26,259	3	1.63%
Not Another Winery LLC	25,208	4	1.56%
Realty Income Properties 2	22,356	5	1.39%
Joseph & Nancy Schoendorf	10,415	6	0.65%
Wine Service Cooperative	7,966	7	0.49%
1000 St Helena LLC	7,521	8	0.47%
John & Sandra Gorini	7,159	9	0.44%
Dowdell Lane LLC	6,916	10	0.43%
Total	\$ 267,269		16.57%

2009			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 101,716	1	6.65%
Sutter Home	55,398	2	3.62%
C Mondavi & Sons	26,807	3	1.75%
Not Naother Winery LLC	26,245	4	1.71%
Fritz Property Group Inc	9,929	5	0.65%
Diageo Chateau & Estate	9,091	6	0.59%
Joseph & Nancy Schoendorf	8,815	7	0.58%
Wine Service Cooperative	7,846	8	0.51%
1000 St Helena LLC	7,512	9	0.49%
John & Sandra Gorini	7,123	10	0.47%
Total	\$ 260,482		17.02%

2007			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 104,775	1	7.01%
Sutter Home	49,752	2	3.33%
C Mondavi & Sons	20,898	3	1.40%
Not Another Winery	18,170	4	1.22%
Sulphur Creek Associates	11,888	5	0.80%
IDV North America Inc	8,569	6	0.57%
Wine Service Co-op	7,509	7	0.50%
John C & Sandra J Gorini	6,712	8	0.45%
Safeway	6,380	9	0.43%
1000 St Helena LLC	5,514	10	0.37%
Total	\$ 240,167		16.07%

2005			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 102,937	1	8.00%
Sutter Home	51,834	2	4.03%
IDV North America	29,515	3	2.29%
Mondavi	19,160	4	1.49%
Not Another Winery	16,217	5	1.26%
Sulphur Creek Associates	13,565	6	1.05%
Wine Service Co-op	7,378	7	0.57%
Total	\$ 258,136		20.12%

2003			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	102,937	1	9.97%
Sutter Home	50,173	2	4.86%
Mondovi	19,160	3	1.86%
Coastal Hotel Group	11,525	4	1.12%
Safeway	6,771	5	0.66%
Wine Service Group	6,471	6	0.63%
Total	\$ 197,037		19.08%

2010			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 99,473	1	6.20%
Sutter Home	55,257	2	3.44%
C Mondavi & Sons	25,815	3	1.61%
Not Naother Winery LLC	25,641	4	1.60%
Joseph & Nancy Schoendorf	10,015	5	0.62%
Fritz Property Group	9,904	6	0.62%
Real Income Properties 2 LLC	9,070	7	0.56%
Wine Service Cooperative	7,938	8	0.49%
1000 St Helena LLC	7,500	9	0.47%
John & Sandra Gorini	7,106	10	0.44%
Total	\$ 257,720		16.05%

2008			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 88,680	1	6.21%
Sutter Home	52,285	2	3.66%
Not Another Winery	25,453	3	1.78%
C Mondavi & Sons	24,059	4	1.69%
IBM Credit LLC	19,374	5	1.36%
IDV North America Inc	8,842	6	0.62%
Wine Service Co-op	7,707	7	0.54%
Dowdell Lane LLC	6,673	8	0.47%
Safeway	6,434	9	0.45%
CH-Smokey St Helena JV LP	6,100	10	0.43%
Total	\$ 245,604		17.21%

2006			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 156,639	1	12.64%
Sutter Home	51,834	2	4.18%
IDV North America	29,515	3	2.38%
Mondavi	27,999	4	2.26%
Not Another Winery	16,217	5	1.31%
Sulphur Creek Associates	13,565	6	1.09%
Wine Service Co-op	7,378	7	0.60%
Safeway	6,351	8	0.51%
Schlatter Family Estates	5,406	9	0.44%
Levensohn, Pascal & Belinda	5,353	10	0.43%
Total	\$ 320,257		25.84%

2004			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 102,937	1	9.20%
Sutter Home	50,173	2	4.49%
Mondovi	19,160	3	1.71%
Coastal Hotel Group	11,525	4	1.03%
Safeway	6,771	5	0.61%
Wine Service Group	6,471	6	0.58%
Total	\$ 197,037		17.61%

2002			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	100,543	1	10.53%
Sutter Home	50,633	2	5.31%
Coastal Hotel Group	18,070	3	1.89%
Mondovi	16,667	4	1.75%
Wine Service Group	6,687	5	0.70%
Marryvale	6,195	6	0.65%
Total	\$ 198,795		20.83%

Source: is Napa County Auditor-Controller.

**Schedule 8
City of St. Helena
Property Tax Levies and Collections
Last Ten Fiscal Years**

<u>Fiscal Year Ended June 30</u>	<u>Taxes Levied For The Fiscal Year (1)</u>	<u>Collected Within The Fiscal Year of The Levy</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>
2002	1,696,033	1,696,033	100%
2003	1,915,074	1,915,074	100%
2004	2,014,587	2,014,587	100%
2005	2,041,738	2,041,738	100%
2006	2,080,022	2,080,022	100%
2007	2,343,560	2,343,560	100%
2008	2,248,225	2,248,225	100%
2009	2,414,384	2,414,384	100%
2010	2,516,191	2,516,191	100%
2011	2,615,795	2,615,795	100%

Source: Napa County Auditor/Controller's Office

Note: (1)

Property taxes are levied and collected pursuant to an arrangement commonly referred to as the Teeter Plan. Under the Teeter Plan, the County allocates and remits to the City the full amount of each years tax levy, and the County then retains any delinquencies as collected by the County.

**Schedule 9
City of St. Helena
Sales Tax Revenue Base Data
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Revenue Base City-Wide Retail Sales Subject to Tax</u>	<u>Total Retail Sales Tax Rate</u>	<u>City Direct Tax Rate</u>	<u>Revenue Recognized By the City</u>
2002	208,816,900	7.75%	0.95%	2,088,169
2003	214,228,800	7.75%	0.95%	2,142,288
2004	215,661,200	7.75%	0.95%	2,156,612
2005	228,656,000	7.75%	0.95%	2,286,560
2006	222,261,100	7.75%	0.95%	2,222,611
2007	253,260,400	7.75%	0.95%	2,532,604
2008	270,333,252	7.75%	0.95%	2,703,333
2009	260,790,800	8.75%	0.95%	2,607,908
2010	213,122,900	8.75%	0.95%	2,131,229
2011	207,311,797	7.75%	0.95%	2,073,118

Source: St. Helena Finance Department

Note: The City's direct retail sales tax rate is established pursuant to the City's Municipal Code. Any increase in the City's direct tax rate requires voter approval

**Schedule 10
City of St. Helena
Principal Sales Tax Payers - Top Twenty Five
Last Ten Fiscal Years
(In Alphabetical Order)**

Fiscal Years Ended June 30

2011	2010	2009
A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY
BERINGER VINEYARDS	BERINGER VINEYARDS	BERINGER VINEYARDS
BP SERVICE STATIONS	BP SERVICE STATIONS	BP SERVICE STATIONS
BROWN'S AUTO PARTS	CENTRAL VALLEY BUILDERS SUPPLY	BURGSTAHLER MACHINE WORKS
CENTRAL VALLEY BUILDERS SUPPLY	CINDY'S BACKSTREET KITCHEN	CENTRAL VALLEY BUILDERS SUPPLY
CINDY'S BACKSTREET KITCHEN	CULINARY INSTITUTE OF AMERICA	CULINARY INSTITUTE OF AMERICA
CULINARY INSTITUTE OF AMERICA	EPPS CHEVROLET/PONTIAC/OLDS	EPPS CHEVROLET/PONTIAC/OLDS
EPPS CHEVROLET/PONTIAC/OLDS	EXXON SERVICE STATIONS	EXXON SERVICE STATIONS
EXXON SERVICE STATIONS	FRANCISCAN VINEYARDS	FRANCISCAN VINEYARDS
FARMSTEAD RESTAURANT	GO FISH	GO FISH
FRANCISCAN VINEYARDS	HARLAN ESTATE WINERY	HARLAN ESTATE WINERY
GO FISH	HAROLD SMITH & SON	HAROLD SMITH & SON
HARLAN ESTATE WINERY	LAMPSON TRACTOR & EQUIPMENT	LAMPSON TRACTOR & EQUIPMENT
MARKET RESTAURANT	MARKET RESTAURANT	MARTIN DESIGN
MERRYVALE VINEYARDS	MARTINI HOUSE	MARTINI HOUSE
NAPA VALLEY AG SUPPLY	MERRYVALE VINEYARDS	MERRYVALE VINEYARDS
NAPA VALLEY WINE AUCTION	NAPA VALLEY AG SUPPLY	MIRAMONTE RESTAURANT & CAFE
ONE TRUE VINE	ONE TRUE VINE	NAPA VALLEY AG SUPPLY
REEDS	REEDS	REEDS
SAFEWAY STORES	SAFEWAY STORES	SAFEWAY STORES
STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE
SUNSHINE FOODS	SUNSHINE FOODS	SUNSHINE FOODS
TAYLOR'S AUTOMATIC REFRESHER	TAYLOR'S AUTOMATIC REFRESHER	TAYLOR'S AUTOMATIC REFRESHER
TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

Fiscal Years Ended June 30

2008	2007	2006
A & J VINEYARD SUPPLY	BERINGER VINEYARDS	BERINGER VINEYARDS
BERINGER VINEYARDS	BP SERVICE STATIONS	BP SERVICE STATIONS
BP SERVICE STATIONS	CENTRAL VALLEY BUILDERS SUPPLY	CENTRAL VALLEY BUILDERS SUPPLY
BURGSTAHLER MACHINE WORKS	CHEVRON SERVICE STATIONS	CHEVRON SERVICE STATIONS
CENTRAL VALLEY BUILDERS SUPPLY	CRICKET	CULINARY INSTITUTE OF AMERICA
CULINARY INSTITUTE OF AMERICA	CULINARY INSTITUTE OF AMERICA	DAVID'S JEWELRY
EPPS CHEVROLET/PONTIAC/OLDS	EPPS CHEVROLET/PONTIAC/OLDS	EPPS CHEVROLET/PONTIAC/OLDS
EXXON SERVICE STATIONS	EXXON SERVICE STATIONS	EXXON SERVICE STATIONS
FRANCISCAN VINEYARDS	GO FISH	HARLAN ESTATE WINERY
GO FISH	HARLAN ESTATE WINERY	HAROLD SMITH & SON
HARLAN ESTATE WINERY	HAROLD SMITH & SON	LAMPSON TRACTOR & EQUIPMENT
HAROLD SMITH & SON	LAMPSON TRACTOR & EQUIPMENT	MARKET SAINT HELENA
LAMPSON TRACTOR & EQUIPMENT	MARKET SAINT HELENA	MARTIN DESIGN
MARTIN DESIGN	MARTINI HOUSE	MARTINI HOUSE
MARTINI HOUSE	MERRYVALE VINEYARDS	MERRYVALE VINEYARDS
MERRYVALE VINEYARDS	MIRAMONTE RESTAURANT & CAFE	MIRAMONTE RESTAURANT & CAFE
MIRAMONTE RESTAURANT & CAFE	NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY
NAPA VALLEY AG SUPPLY	PRADO MADERA	SAFEWAY STORES
NAPA VALLEY WINE AUCTION	SAFEWAY STORES	STEVE'S HARDWARE & HOMEWARE
SAFEWAY STORES	STEVE'S HARDWARE & HOMEWARE	SUNSHINE FOODS
STEVE'S HARDWARE & HOMEWARE	SUNSHINE FOODS	TAYLOR'S AUTOMATIC REFRESHER
SUNSHINE FOODS	TAYLOR'S AUTOMATIC REFRESHER	TERRA RESTAURANT
TAYLOR'S AUTOMATIC REFRESHER	TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT
TRA VIGNE RESTAURANT	WHITING NURSERY	WHITING NURSERY
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

Schedule 10 - Continued
City of St. Helena
Principal Sales Tax Payers - Top Twenty Five
Last Ten Fiscal Years
(In Alphabetical Order)

Fiscal Year Ended June 30

2005	2004	2003
ANA'S CANTINA	BERINGER VINEYARDS	BERINGER VINEYARDS
BERINGER VINEYARDS	BP SERVICE STATIONS	BP SERVICE STATIONS
CENTRAL VALLEY BUILDERS SUPPLY	CENTRAL VALLEY BUILDERS SUPPLY	CENTRAL VALLEY BUILDERS SUPPLY
CHEVRON SERVICE STATIONS	CHEVRON SERVICE STATIONS	CHEVRON SERVICE STATIONS
CULINARY INSTITUTE OF AMERICA	CULINARY INSTITUTE OF AMERICA	CRICKET
EPPS CHEVROLET/PONTIAC/OLDS	EPPS CHEVROLET/PONTIAC/OLDS	CULINARY INSTITUTE OF AMERICA
EXXON SERVICE STATIONS	EXXON SERVICE STATIONS	EPPS CHEVROLET/PONTIAC/OLDS
HARLAN ESTATE WINERY	HARLAN ESTATE WINERY	EXXON SERVICE STATIONS
HAROLD SMITH & SON	HAROLD SMITH & SON	HARLAN ESTATE WINERY
LAMPSON TRACTOR & EQUIPMENT	LAMPSON TRACTOR & EQUIPMENT	HAROLD SMITH & SON
MARKET SAINT HELENA	MARKET SAINT HELENA	LAMPSON TRACTOR & EQUIPMENT
MARTIN DESIGN	MARTIN DESIGN	MARTINI HOUSE
MARTINI HOUSE	MARTINI HOUSE	MERRYVALE VINEYARDS
MERRYVALE VINEYARDS	MERRYVALE VINEYARDS	MIRAMONTE RESTAURANT & CAFE
MIRAMONTE RESTAURANT & CAFE	MIRAMONTE RESTAURANT & CAFE	NAPA VALLEY AG SUPPLY
NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY	PATTI SKOURAS ANTIQUES
PINOT BLANC RESTAURANT	PINOT BLANC RESTAURANT	PINOT BLANC RESTAURANT
PORTALAIS	SAFEWAY STORES	SAFEWAY STORES
SAFEWAY STORES	STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE
STEVE'S HARDWARE & HOMEWARE	SUNSHINE FOODS	SUNSHINE FOODS
SUNSHINE FOODS	TAYLOR'S AUTOMATIC REFRESHER	TAYLOR'S AUTOMATIC REFRESHER
TAYLOR'S AUTOMATIC REFRESHER	TERRA RESTAURANT	TERRA RESTAURANT
TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT
WHITING NURSERY	WHITING NURSERY	WHITING NURSERY
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

Fiscal Year Ended June 30

2002
BERINGER VINEYARDS
CENTRAL VALLEY BUILDERS SUPPLY
CHEVRON SERVICE STATIONS
COACH STORES
CRICKET
CULINARY INSTITUTE OF AMERICA
EPPS CHEVROLET/PONTIAC/OLDS
EXXON SERVICE STATIONS
HAROLD SMITH & SON
LAMPSON TRACTOR & EQUIPMENT
LOOMIS INDUSTRIES INC.
MARTINI HOUSE
MERRYVALE VINEYARDS
MIRAMONTE RESTAURANT & CAFE
NAPA VALLEY AG SUPPLY
OGLETREE'S WELDING & METAL FAB
PINOT BLANC RESTAURANT
SAFEWAY STORES
STEVE'S HARDWARE & HOMEWARE
SUNSHINE FOODS
SUTTER HOME WINERY
TERRA RESTAURANT
TRA VIGNE RESTAURANT
WHITING NURSERY
ZUMWALT FORD

Source: Muniservices

Schedule 11
City of St. Helena
Revenue Base Concentration Data - Sales Tax Generators By Economic Category
Last Ten Fiscal Years
(Dollar Amounts in Thousands)

2011				2010			
Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars	Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	\$ 917.88	1	51.16%	FOOD PRODUCTS	\$ 899.24	1	49.60%
GENERAL RETAIL	\$ 346.96	2	19.34%	CONSTRUCTION	\$ 336.44	2	18.56%
TRANSPORTATION	\$ 232.19	3	12.94%	GENERAL RETAIL	\$ 304.53	3	16.80%
CONSTRUCTION	\$ 210.87	4	11.75%	TRANSPORTATION	\$ 215.42	4	11.88%
BUSINESS TO BUSINESS	\$ 57.46	5	3.20%	BUSINESS TO BUSINESS	\$ 45.53	5	2.51%
MISCELLANEOUS	\$ 28.77	6	1.60%	MISCELLANEOUS	\$ 11.98	6	0.66%
Total	\$ 1,794.13		100.00%	Total	\$ 1,813.13		100.00%

2009				2008			
Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars	Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	\$ 931.20	1	47.65%	FOOD PRODUCTS	\$ 1,014.09	1	42.90%
CONSTRUCTION	\$ 378.65	2	19.38%	CONSTRUCTION	\$ 442.42	2	18.72%
GENERAL RETAIL	\$ 361.89	3	18.52%	GENERAL RETAIL	\$ 430.50	3	18.21%
TRANSPORTATION	\$ 207.68	4	10.63%	TRANSPORTATION	\$ 278.69	4	11.79%
BUSINESS TO BUSINESS	\$ 49.63	5	2.54%	BUSINESS TO BUSINESS	\$ 159.61	5	6.75%
MISCELLANEOUS	\$ 25.18	6	1.29%	MISCELLANEOUS	\$ 38.46	6	1.63%
Total	\$ 1,954.23		100.00%	Total	\$ 2,363.77		100.00%

2007				2006			
Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars	Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	\$ 917.84	1	40.96%	FOOD PRODUCTS	\$ 774.82	1	37.73%
CONSTRUCTION	\$ 471.57	2	21.04%	CONSTRUCTION	\$ 469.83	2	22.88%
GENERAL RETAIL	\$ 427.00	3	19.05%	GENERAL RETAIL	\$ 422.52	3	20.58%
TRANSPORTATION	\$ 297.05	4	13.26%	TRANSPORTATION	\$ 296.40	4	14.43%
BUSINESS TO BUSINESS	\$ 97.20	5	4.34%	BUSINESS TO BUSINESS	\$ 63.17	5	3.08%
MISCELLANEOUS	\$ 30.33	6	1.35%	MISCELLANEOUS	\$ 26.72	6	1.30%
Total	\$ 2,240.99		100.00%	Total	\$ 2,053.46		100.00%

2005				2004			
Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars	Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	\$ 781.85	1	38.93%	FOOD PRODUCTS	\$ 737.09	1	38.28%
GENERAL RETAIL	\$ 431.18	2	21.47%	GENERAL RETAIL	\$ 410.16	2	21.30%
CONSTRUCTION	\$ 417.96	3	20.81%	CONSTRUCTION	\$ 401.03	3	20.83%
TRANSPORTATION	\$ 273.25	4	13.61%	TRANSPORTATION	\$ 268.57	4	13.95%
BUSINESS TO BUSINESS	\$ 69.01	5	3.44%	BUSINESS TO BUSINESS	\$ 67.06	5	3.48%
MISCELLANEOUS	\$ 34.89	6	1.74%	MISCELLANEOUS	\$ 41.61	6	2.16%
Total	\$ 2,008.13		100.00%	Total	\$ 1,925.52		100.00%

2003				2002			
Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars	Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	\$ 706.91	1	36.90%	FOOD PRODUCTS	\$ 700.34	1	37.39%
CONSTRUCTION	\$ 433.50	2	22.63%	CONSTRUCTION	\$ 379.69	2	20.27%
GENERAL RETAIL	\$ 386.34	3	20.17%	GENERAL RETAIL	\$ 360.36	3	19.24%
TRANSPORTATION	\$ 285.77	4	14.92%	TRANSPORTATION	\$ 294.30	4	15.71%
BUSINESS TO BUSINESS	\$ 64.47	5	3.37%	BUSINESS TO BUSINESS	\$ 101.76	5	5.43%
MISCELLANEOUS	\$ 38.88	6	2.03%	MISCELLANEOUS	\$ 36.46	6	1.95%
Total	\$ 1,915.86		100.00%	Total	\$ 1,872.91		100.00%

Schedule 12
City of St. Helena
Transient Occupancy Tax Revenue Base Data
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Revenue Base Room Revenues Subject to Tax</u>	<u>City Direct Tax Rate</u>	<u>Revenue Recognized By the City</u>
2002	10,588,620	10.00%	\$ 1,058,862
2003	11,097,750	10.00%	\$ 1,109,775
2004	11,408,150	10.00%	\$ 1,140,815
2005	9,692,108	12.00%	\$ 1,163,053
2006	10,885,733	12.00%	\$ 1,306,288
2007	12,427,235	12.00%	\$ 1,491,268
2008	12,779,903	12.00%	\$ 1,533,588
2009	10,894,720	12.00%	\$ 1,307,366
2010	10,499,201	12.00%	\$ 1,193,860
2011	12,095,733	12.00%	\$ 1,465,172

Source: St. Helena Finance Department

Note: The transient occupancy tax can only be changed by approval of the voters, and the rate was increased in mid 2005 by a special election.

Schedule 13
City of St. Helena
Principal Transient Occupancy Tax Payers - Top Ten
Last Ten Fiscal Years
(In Alphabetical Order)

Fiscal Years Ended June 30

2011	2010	2009	2008
Adagio Inn	Adagio Inn	Adagio	Adagio
Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House
CIA	CIA	Bylund House	CIA
El Bonita	El Bonita	CIA	Eagle & Rose
Harvest Inn	Harvest Inn	Eagle & Rose	El Bonita
Hotel 1424	Hotel 1424	El Bonita	Harvest Inn
Hotel St. Helena	Hotel St. Helena	Harvest Inn	Hotel St. Helena
Red Door Inn	Red Door Inn	Hotel St. Helena	Inn at South Bridge
Inn at Southbridge	Inn at Southbridge	Inn at Southbridge	Sunny Acres
Vineyard Inn	Vineyard Inn	Vineyard Inn	Vineyard Inn

Fiscal Years Ended June 30

2007	2006	2005	2004
Adagio	Adagio	Adagio	Adagio
Ambrose Bierce House	Ambrose	Ambrose	Ambrose
CIA	CIA	CIA	CIA
Eagle & Rose	Eagle & Rose	Eagle & Rose	Eagle & Rose
El Bonita	El Bonita	El Bonita	El Bonita
Harvest Inn	Harvest Inn	Harvest Inn	Harvest Inn
Hotel St. Helena	Hotel St. Helena	Hotel St. Helena	Hotel St. Helena
Inn at South Bridge	Inn at South Bridge	Inn at South Bridge	Inn at South Bridge
Sunny Acres	Sunny Acres	Sunny Acres	Sunny Acres
Vineyard Inn	Vineyard Inn	Vineyard Inn	Vineyard Inn

Fiscal Year Ended June 30

2003	2002
Adagio	Adagio
Ambrose	Ambrose
Bylund House	CIA
CIA	Cinnamon Bear
El Bonita	El Bonita
Harvest Inn	Harvest Inn
Hotel St. Helena	Hotel St. Helena
Inn at South Bridge	Inn at South Bridge
Sunny Acres	Sunny Acres
Vineyard Inn	Vineyard Inn

Source: St. Helena Finance Department

**Schedule 14
City of St. Helena
Water Rates
Last Ten Fiscal Years**

Fiscal Year		Basic Rate 5/8" Meter	Residential Commodity Rates (\$/HCF)					
			Tier 1 0-20 HCF	Tier 2 21-40 HCF	Tier 3 41-60 HCF	Tier 4 61-80 HCF	Tier 5 81-120 HCF	Tier 6 121+ HCF
2002	Inside City	\$ 14.18	\$ 1.16	\$ 1.89	\$ 1.94	\$ 2.05	\$ 2.31	\$ 2.89
	Outside City	\$ 30.45	\$ 1.42	\$ 2.26	\$ 2.31	\$ 2.47	\$ 2.78	\$ 3.47
2003	Inside City	\$ 14.18	\$ 1.16	\$ 1.89	\$ 1.94	\$ 2.05	\$ 2.31	\$ 2.89
	Outside City	\$ 30.45	\$ 1.42	\$ 2.26	\$ 2.31	\$ 2.47	\$ 2.78	\$ 3.47
2004 (as of 1/1/04)	Inside City	\$ 14.89	\$ 1.22	\$ 1.98	\$ 2.04	\$ 2.15	\$ 2.43	\$ 3.03
	Outside City	\$ 31.97	\$ 1.49	\$ 2.37	\$ 2.43	\$ 2.59	\$ 2.92	\$ 3.64
2005 (as of 1/1/05)	Inside City	\$ 16.39	\$ 1.34	\$ 2.18	\$ 2.25	\$ 2.37	\$ 2.67	\$ 3.33
	Outside City	\$ 33.17	\$ 1.61	\$ 2.62	\$ 2.70	\$ 2.84	\$ 3.20	\$ 4.00
2006 (as of 7/1/05)	Inside City	\$ 21.40	\$ 1.34	\$ 2.18	\$ 2.25	\$ 2.37	\$ 2.67	\$ 3.33
	Outside City	\$ 33.17	\$ 1.61	\$ 2.62	\$ 2.70	\$ 2.84	\$ 3.20	\$ 4.00
		Basic Rate 5/8" Meter	Tier 1 0-20 HCF	Tier 2 21-80 HCF	Tier 3 81+ HCF			
2007 (as of 7/1/06)	Inside City	\$ 23.53	\$ 1.37	\$ 2.74	\$ 4.11			
	Outside City	\$ 50.58	\$ 1.64	\$ 3.29	\$ 4.93			
2008 (as of 4/1/08)	Inside City	\$ 27.43	\$ 1.53	\$ 3.06	\$ 5.48			
	Outside City	\$ 42.52	\$ 1.84	\$ 3.67	\$ 6.57			
2009 (as of 1/1/09)	Inside City	\$ 29.62	\$ 1.65	\$ 3.30	\$ 5.91			
	Outside City	\$ 45.91	\$ 1.98	\$ 3.96	\$ 7.09			
2010 (as of 1/1/10)	Inside City	\$ 31.40	\$ 1.75	\$ 3.50	\$ 6.26			
	Outside City	\$ 48.67	\$ 2.10	\$ 4.20	\$ 7.51			
2011	Inside City	\$ 31.40	\$ 1.75	\$ 3.50	\$ 6.26			
	Outside City	\$ 48.67	\$ 2.10	\$ 4.20	\$ 7.51			

* In FY 2007, water use tiers were changed.

Source: St. Helena Utility Department

**Schedule 15
City of St. Helena
Sewer Rates
Last Ten Fiscal Years**

Fiscal Year	Residential Charge	Multi-family and Commercial Charges (based on meter size)							
		5/8"	3/4"	1"	1.5"	2"	3"	4"	6"
2002	\$ 43.38	\$ 29.22	\$ 41.63	\$ 66.44	\$ 128.49	\$ 202.94	\$ 376.65	\$ 624.82	\$ 1,245.23
2003	\$ 46.59	\$ 29.93	\$ 42.63	\$ 68.02	\$ 131.51	\$ 207.69	\$ 385.45	\$ 639.40	\$ 1,274.26
2004	\$ 46.59	\$ 29.93	\$ 42.63	\$ 68.02	\$ 131.51	\$ 207.69	\$ 385.45	\$ 639.40	\$ 1,274.26
2005	\$ 53.65	\$ 30.50	\$ 44.86	\$ 73.58	\$ 145.38	\$ 231.54	\$ 432.59	\$ 719.80	\$ 1,437.72
2006	\$ 59.28	\$ 33.81	\$ 49.78	\$ 81.73	\$ 161.59	\$ 257.42	\$ 481.03	\$ 800.47	\$ 1,599.08
2007	\$ 65.47	\$ 39.24	\$ 57.87	\$ 95.15	\$ 188.35	\$ 300.18	\$ 561.12	\$ 933.90	\$ 1,865.83
2008	\$ 79.53	\$ 49.81	\$ -	\$ 121.12	\$ 239.99	\$ 382.62	\$ 715.44	\$ 1,190.89	\$ 2,379.53
2009	\$ 87.48	\$ 54.79	\$ -	\$ 133.23	\$ 263.99	\$ 420.88	\$ 786.98	\$ 1,309.98	\$ 2,617.48
2010	\$ 96.23	\$ 60.27	\$ -	\$ 146.55	\$ 290.39	\$ 462.97	\$ 865.68	\$ 1,440.98	\$ 2,879.23
2011	\$ 96.23	\$ 60.27	\$ -	\$ 146.55	\$ 290.39	\$ 462.97	\$ 865.68	\$ 1,440.98	\$ 2,879.23

Commodity Rate (\$/HCF)

User Category	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Multi-family	\$ 1.16	\$ 1.36	\$ 1.36	\$ 1.81	\$ 2.00	\$ 2.05	\$ 2.33	\$ 2.56	\$ 2.82	\$ 2.82
Commercial - General	\$ 1.00	\$ 1.17	\$ 1.17	\$ 1.66	\$ 1.83	\$ 1.89	\$ 2.15	\$ 2.37	\$ 2.04	\$ 2.04
Hotel w/o food	\$ 1.19	\$ 1.40	\$ 1.40	\$ 2.02	\$ 2.21	\$ 2.27	\$ 2.57	\$ 2.83	\$ 2.27	\$ 2.27
Hotel w/food	\$ 2.30	\$ 2.72	\$ 2.72	\$ 4.18	\$ 4.43	\$ 4.56	\$ 5.17	\$ 5.69	\$ 2.40	\$ 2.40
Car Wash	\$ 0.80	\$ 0.94	\$ 0.94	\$ 1.28	\$ 1.45	\$ 1.49	\$ 1.68	\$ 1.85	\$ 2.61	\$ 2.61
Laundromat	\$ 0.93	\$ 1.09	\$ 1.09	\$ 1.52	\$ 1.70	\$ 1.75	\$ 1.98	\$ 2.18	\$ 2.61	\$ 2.61
Service Station	\$ 1.18	\$ 1.39	\$ 1.39	\$ 2.18	\$ 2.37	\$ 2.44	\$ 2.77	\$ 3.05	\$ 2.61	\$ 2.61
Restaurant	\$ 3.05	\$ 3.62	\$ 3.62	\$ 5.63	\$ 5.92	\$ 6.10	\$ 6.91	\$ 7.60	\$ 3.05	\$ 3.05
Church	\$ 1.00	\$ 1.17	\$ 1.17	\$ 1.66	\$ 1.83	\$ 1.89	\$ 2.15	\$ 2.37	\$ 3.11	\$ 3.11
City Facility	\$ 1.00	\$ 0.99	\$ 0.99	\$ 1.66	\$ 1.83	\$ 1.89	\$ 2.15	\$ 2.37	\$ 3.36	\$ 3.36
School	\$ 0.88	\$ 1.03	\$ 1.03	\$ 1.43	\$ 1.60	\$ 1.65	\$ 1.87	\$ 2.06	\$ 4.86	\$ 4.86
Mixed Retail w/food	\$ 1.80	\$ 2.13	\$ 2.13	\$ 3.22	\$ 3.44	\$ 3.55	\$ 4.02	\$ 4.42	\$ 6.26	\$ 6.26
Grocery	\$ 3.60	\$ 4.39	\$ 4.39	\$ 5.72	\$ 6.01	\$ 6.19	\$ 7.02	\$ 7.72	\$ 8.36	\$ 8.36
Mortuary	\$ 3.60	\$ 4.39	\$ 4.39	\$ 5.72	\$ 6.01	\$ 6.19	\$ 7.02	\$ 7.72	\$ 8.49	\$ 8.49
Sutter Home Winery	-	-	\$ 1.36	\$ 1.97	\$ 2.16	\$ 2.22	\$ 2.52	\$ 2.77	\$ 8.49	\$ 8.49
Merryvale Winery	-	-	\$ 6.44	\$ 10.17	\$ 10.60	\$ 10.92	\$ 12.38	\$ 13.62	\$ 14.98	\$ 14.98
Spottswode Winery	-	-	\$ 6.44	\$ 10.17	\$ 10.60	\$ 10.92	\$ 12.38	\$ 13.62	\$ 14.98	\$ 14.98

Source: St. Helena Utility Department

Schedule 16
City of St. Helena
Water Principal Payers-Concentration Data
Last Ten Fiscal Years

Water Revenue Concentration Data
Revenue in Dollars and Numer of Customers

Fiscal Year	Class of Customer					Total Revenue
	Residential	Industrial	Hotel/Spa	Commercial	Other	
2011	\$ 1,562,100 2,357	\$ 335,770 18	\$ 123,750 8	\$ 859,079 269	\$ 74,349 76	\$ 2,955,048 2,728
2010	\$ 1,501,636 2,145	\$ 154,389 19	\$ 98,164 8	\$ 838,724 266	\$ 171,391 94	\$ 2,764,304 2,532
2009	\$ 1,627,855 2,146	\$ 77,102 19	\$ 34,898 17	\$ 1,069,293 236	\$ 141,420 90	\$ 2,950,567 2,508
2008	\$ 1,447,376 2,132	\$ 389,239 26	\$ 151,111 14	\$ 414,177 252	\$ 159,589 132	\$ 2,561,492 2,556
2007	\$ 1,477,117 2,139	\$ 390,514 26	\$ 121,204 9	\$ 331,720 200	\$ 277,777 84	\$ 2,598,332 2,458
2006	\$ 1,209,955 2,140	\$ 334,798 21	\$ 101,564 8	\$ 314,433 202	\$ 293,841 143	\$ 2,254,590 2,514
2005	\$ 1,061,691 2,140	\$ 297,642 21	\$ 71,034 8	\$ 255,886 205	\$ 263,457 253	\$ 1,949,711 2,627
2004	\$ 962,811 2,079	\$ 368,736 21	\$ 81,941 7	\$ 307,280 195	\$ 327,765 151	\$ 2,048,534 2,453
2003	\$ 866,799 2,064	\$ 331,966 21	\$ 73,770 7	\$ 276,638 192	\$ 295,081 156	\$ 1,844,254 2,440
2002	\$ 902,219 2,051	\$ 345,531 21	\$ 76,785 7	\$ 287,942 190	\$ 307,138 150	\$ 1,919,614 2,419

Source: St. Helena Utility Department

Schedule 17
City of St. Helena
Wastewater Principal Payers-Concentration Data
Last Ten Fiscal Years

Wastewater Revenue Concentration Data
Revenue in Dollars and Numer of Customers

Fiscal Year	Class of Customer					Total Revenue
	Residential	Industrial	Hotel/Spa	Commercial	Other	
2011	\$ 1,030,735 1,682	\$ 13,857 2	\$ 56,558 6	\$ 515,264 189	\$ - -	\$ 1,616,414 1,879
2010	\$ 917,757 1,513	\$ 15,191 2	\$ 56,588 6	\$ 475,059 166	\$ - -	\$ 1,464,595 1,687
2009	\$ 896,481 1,512	\$ 17,241 3	\$ 64,693 11	\$ 334,177 167	\$ - -	\$ 1,312,591 1,693
2008	\$ 884,350 1,491	\$ 17,984 3	\$ 66,275 8	\$ 225,494 143	\$ 64,094 22	\$ 1,258,197 1,667
2007	\$ 805,899 1,496	\$ 22,272 3	\$ 62,174 9	\$ 238,644 145	\$ 70,773 33	\$ 1,199,762 1,686
2006	\$ 758,557 1,491	\$ 19,674 3	\$ 50,132 8	\$ 213,645 148	\$ 52,468 28	\$ 1,094,476 1,678
2005	\$ 625,270 1,493	\$ 18,359 3	\$ 33,392 8	\$ 167,411 135	\$ 39,041 38	\$ 883,474 1,677
2004	\$ 567,810 1,491	\$ 17,671 3	\$ 30,513 8	\$ 169,925 135	\$ 44,253 38	\$ 830,172 1,675
2003	\$ 568,552 1,483	\$ 12,466 3	\$ 28,717 7	\$ 152,363 134	\$ 31,623 39	\$ 793,721 1,666
2002	\$ 518,948 1,493	\$ 15,281 3	\$ 23,133 7	\$ 133,521 135	\$ 29,795 39	\$ 720,679 1,678

Source: St. Helena Utility Department

Schedule 18
City of St. Helena
Ratios of Outstanding Debt By Type
Last Ten Fiscal Years
(Dollars in Thousands except for Per Capita)

Fiscal Year	Governmental Activities			Business-type Activities			Total General Obligation Debt as Percentage of Real Property	Total General Obligation Debt Per Capita	Total City Debt as Percentage of Personal Income	Total City Debt Per Capita	From CAFR	
	General Obligation Bonds	Lease Revenue Bonds	Special Assessment Bonds	Capital Lease Obligations	State of California and Other Loans	Capital Lease Obligations					State of California and Other Loans	Population
2002	1,885	-	-	3,653	-	-	10,088	0.31	2.55%	1.67	6025	65.7
2003	1,800	-	-	3,453	-	-	9,443	0.30	2.38%	1.56	6041	65.7
2004	1,710	-	-	3,290	-	-	8,784	0.29	2.23%	1.46	6000	65.7
2005	1,615	-	-	3,118	-	-	8,115	0.27	2.06%	1.35	6000	65.7
2006	1,515	-	-	3,162	-	-	15,747	0.25	3.99%	2.62	6005	65.7
2007	1,410	-	-	2,899	-	-	15,324	0.24	3.89%	2.56	5989	65.7
2008	1,300	-	-	2,625	-	-	14,670	0.22	3.76%	2.47	5941	65.7
2009	1,185	-	-	2,337	2,782	-	16,764	0.20	4.31%	2.83	5924	65.7
2010	1,065	-	-	2,114	6,153	-	19,502	0.18	4.94%	3.24	6010	65.7
2011	935	-	-	1,803	8,747	-	21,350	0.16	6.82%	3.67	5814	53.83

Source: St. Helena Finance Department

**Schedule 19
City of St. Helena
Direct and Overlapping Governmental Activities Debt
As of June 30, 2011**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
City of St. Helena	\$ 935,000	100.000%	\$ 935,000
St. Helena Unified School District	36,375,421	28.540%	10,381,545
Napa Joint Community College District	117,154,985	6.296%	7,376,078
Other debt:			
Napa County Certificates of Participation	30,590,000	6.355%	1,943,995
Napa County Board of Education Certificates of Participation	3,475,000	6.355%	<u>220,836</u>
Subtotal overlapping debt			19,922,454
City direct debt - governmental only			<u>935,000</u>
Total direct and overlapping debt			<u><u>\$ 20,857,454</u></u>

Source: California Municipal Statistics, Inc.

Notes:

(1) Includes water and bonds reported in enterprise funds which the City is obligated to levy a tax.

**Schedule 20
City of St. Helena
Legal Debt Margin Information
Last Ten Fiscal Years**

Fiscal Year	Debt Limit	Total Debt Applicable To Limit	Total Debt Applicable To Limit as Percentage of Debt Limit
2002	142,974,978	1,885,000	1%
2003	154,887,819	1,800,000	1%
2004	167,792,468	1,710,000	1%
2005	183,928,601	1,615,000	1%
2006	184,383,972	1,515,000	1%
2007	222,737,496	1,410,000	1%
2008	222,847,496	1,300,000	1%
2009	228,410,550	1,185,000	1%
2010	158,745,300	1,065,000	1%
2011	241,022,200	935,000	0%

Legal Debt Margin Calculation for Fiscal Year 2011

Assessed value	\$ 1,613,048,000
Debt limit (15% of assessed value)	241,957,200
Less debt applicable to limit:	
General obligation bonds	935,000
Total debt applicable to limit	935,000
Legal debt margin	\$ 241,022,200

Under state finance law, the city's outstanding general obligation bonded debt should not exceed 15 percent of total assessed property value.

Source: Calculation completed by St. Helena Finance Department

Schedule 21
City of St. Helena
Demographic and Economic Statistics
For The Last ten Fiscal Years

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>(1) Unemployment Rate</u>
2002	6,025	395,842,500	65,700	4.20%
2003	6,041	396,893,700	65,700	4.70%
2004	6,000	394,200,000	65,700	4.50%
2005	6,000	394,200,000	65,700	4.10%
2006	6,041	396,893,700	65,700	3.60%
2007	5,989	393,477,300	65,700	4.20%
2008	5,941	390,323,700	65,700	6.20%
2009	5,924	389,206,800	65,700	4.10%
2010	6,010	394,857,000	65,700	9.30%
2011	5,814	312,967,620	53,830	10.30%

(1) Source is California Department of Finance

**Schedule 22
City of St. Helena
Principal Employers (Ten Largest)
Last Ten Fiscal Years**

Fiscal Year Ended June 30, 2011

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	350	1	12.60%
Beringer (Treasury Wine Estates)	200	2	7.20%
Charles Krug Winery	125	3	4.50%
Tra Vigne	93	4	3.35%
Safeway	86	5	3.10%
City of St Helena	81	6	2.92%
Farmstead LLC	78	7	2.81%
Sunshine Foods	74	8	2.66%
Icon Estates	68	9	2.45%
Wine Country Cases	62	10	2.23%
Totals	1217		43.82%

Fiscal Year Ended June 30, 2010

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	350	1	12.89%
Beringer (Fosters Wine Estates)	220	2	8.10%
Charles Krug Winery	123	3	4.53%
Tra Vigne	92	4	3.39%
Safeway	90	5	3.31%
City of St Helena	83	6	3.06%
Sunshine Foods	77	7	2.84%
Wine Country Cases	61	8	2.25%
Icon Estates	61	9	2.25%
Martini House	55	10	2.03%
Totals	1212		44.62%

Fiscal Year Ended June 30, 2009

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	350	1	11.67%
Beringer (Fosters Wine Estates)	237	2	7.91%
Tra Vigne	105	3	3.50%
Safeway	86	4	2.87%
Charles Krug Winery	83	5	2.77%
City of St Helena	82	6	2.74%
Sunshine Foods	75	7	2.50%
Icon Estates	68	8	2.27%
Knickerbocker's Catering	65	9	2.17%
Wine Country Cases	60	10	2.00%
Totals	1211		40.39%

Fiscal Year Ended June 30, 2008

Employer	Number Employees	Rank	Percentage of Total City Employment
Beringer (Fosters Wine Estates)	347	1	11.64%
Sutter Home	337	2	11.31%
Tra Vigne	98	3	3.29%
Sunshine Foods	90	4	3.02%
Safeway	79	5	2.65%
City of St Helena	79	6	2.65%
Martini House	75	7	2.52%
Central Valley Builders Supply	73	8	2.45%
Charles Krug Winery	71	9	2.38%
Icon Estates	60	10	2.01%
Totals	1309		43.93%

Fiscal Year Ended June 30, 2007

Employer	Number Employees	Rank	Percentage of Total City Employment
Beringer (Fosters Wine Estates)	420	1	10.93%
Sutter Home	221	2	5.75%
Charles Krug Winery	94	3	2.45%
Tra Vigne	91	4	2.37%
Safeway	90	5	2.34%
Go Fish	85	6	2.21%
Sunshine Foods	80	7	2.08%
City of St Helena	77	8	2.00%
Central Valley Builders Supply	72	9	1.87%
Martini House	72	10	1.87%
Totals	1302		33.90%

Fiscal Year Ended June 30, 2006

Employer	Number Employees	Rank	Percentage of Total City Employment
Beringer	281	1	2.00%
Sutter Home	191	2	1.75%
Safeway Stores	95	3	1.75%
Charles Krug	94	4	1.50%
The Martini House	82	5	1.25%
Central Valley Builders Supply	79	6	1.00%
City of St Helena	77	7	0.90%
Sunshine Foods Partners	75	8	0.80%
Tra Vigne	65	9	0.70%
Icon Estates	60	10	0.60%
Totals	1099		12.25%

Source: St. Helena Business License

Note: Information about principal employers was not previously provided by the City in the statistical section of its Comprehensive Annual Financial Report. The City implemented GASB Statement Number 44 in the 2006 fiscal year, and therefore information in this schedule is being provided prospectively from the year of implementation.

Schedule 23
City of St. Helena
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

<u>Function/Program</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General government:										
City clerk	2	2	2	2	2	2	2	2	2	2
City attorney	-	-	-	-	-	-	-	-	-	-
City manager	1	1	1	1	1	1	1	1	1	1
Finance	4	4	4	4	5	5	5	5	5	5
Public safety:										
Police	19	19	19	19	19	19	20	17	17	17
Fire	2	2	2	2	2	2	2	2	2	2
Planning:										
Planning	3	3	3	3	3	4	6	5	5	5
Building and safety	2	2	2	1	1	1	-	-	-	-
Public works:										
Administration	-	-	-	-	-	4	6	6	6	6
Government Buildings	-	-	-	-	-	2	2	2	2	2
Roads and streets	13	13	13	12	13	2	3	3	3	2
Parks:										
Parks and recreation	5	6	6	6	5	9	10	10	10	10
Library:										
Library operations	11	11	11	11	11	11	11	10	10	10
Water:										
Treatment and distribution	6	7	7	7	7	7	8	7	7	7
Wastewater:										
Collection and treatment	6	6	6	6	6	5	6	6	6	5
Totals	<u>74</u>	<u>76</u>	<u>76</u>	<u>74</u>	<u>74</u>	<u>74</u>	<u>82</u>	<u>77</u>	<u>77</u>	<u>73</u>

Source: St. Helena Finance Department

Note: City attorney not shown. We contract that position.

Schedule 24
City of St. Helena
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Police:										
Physical arrest	233	318	344	262	220	300	247	240	261	126
Traffic violations	1,403	931	1,305	1,245	1,017	1,443	1,437	1,366	659	558
Fire:										
Emergency responses	729	675	637	671	696	706	732	724	707	673
Fires extinguished	54	50	45	25	46	61	53	48	33	34
Planning:										
Building permits issued	323	315	319	304	365	469	319	338	452	469
Public works:										
Miles streets resurfaced	-	-	-	-	-	0	2	2	-	-
Water:										
Number new connections	(15)	21	13	174	1	1	(59)	(48)	-	-
Daily average water production in MGD	1.905	1.941	2.100	1.760	1.808	1.507	1.507	1.507	1.500	1.500
Daily average water consumption in MGD	1.721	1.694	1.605	1.654	1.667	1.597	1.597	1.597	1.413	1.413
*Wastewater:										
Number new connections	23	(12)	9	2	52	63	(73)	26	0	0
Daily average treatment in millions gallons (MGD)	0.604	0.674	0.653	0.698	0.740	0.723	0.723	0.482	0.577	0.577

*Please note that these statistics are based on calendar year.

Source: Various City of St. Helena Departments

Schedule 25
City of St. Helena
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	8	8	5	5	5	5	5	5	5	5
Fire										
Stations	1	1	1	1	1	1	1	1	1	1
Engines	3	3	3	3	3	3	3	3	3	3
Public works:										
Miles of streets	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3
Streetlights	536	536	536	536	536	536	536	536	536	536
Parks and recreation:										
Community centers	1	1	1	1	1	1	1	1	1	1
Parks	13	13	13	13	14	14	14	14	14	14
Park acreage	39.1	39.1	39.1	26.0	27	26.5	26.5	39.1	39.1	39.1
Water:										
Miles of mains	50	50	50	50	50	50	50	50	50	50
Number connections	2,419	2,440	2,453	2,627	2,514	2,515	2,456	2,408	2,408	2,408
Maximum plant capacity in millions gallons	3,500,000	3,500,000	3,500,000	4,263,000	4,399,100	4,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Wastewater:										
Miles of sewers	15	15	15	18.8	18.8	18.8	18.8	18.8	18.8	18.8
Number connections	1,678	1,666	1,675	1,677	1,678	1,741	1,668	1,694	1,694	1,694
Maximum plant capacity in millions gallons	.500 MGD	.650 MGD	.650 MGD	.650 MGD						

Note: Stabbo Park added in 2006

Source: Various City of St. Helena Departments