

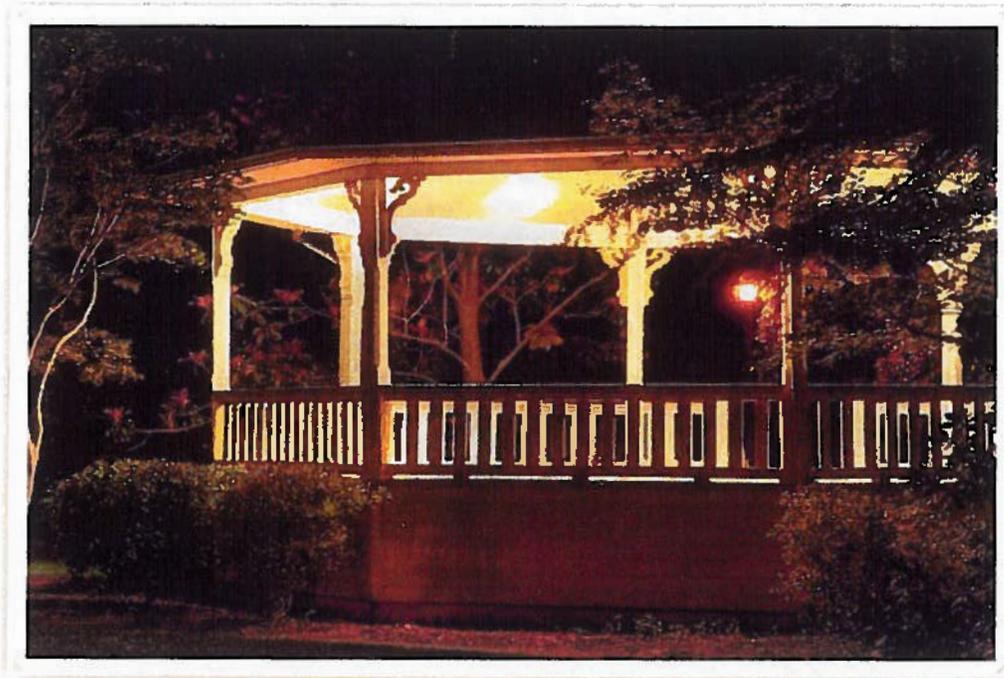
City of St. Helena

California



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

City of St. Helena California



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

Prepared by the Department of Finance



CITY OF ST HELENA
Comprehensive Annual Financial Report
for the
Fiscal Year Ended June 30, 2010

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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 20, 2010

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, 2010.

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, 2010. 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.

City of St. Helena • 1480 Main Street, St. Helena, CA 94574
Phone: (707) 967-2792 • Fax: (707) 963-7748 • Website: www.ci.st-helena.ca.us

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, Dr. Wood Library trust, and the General Capital Project 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 78 percent of the City's general fund revenues come from the local hotel tax, sales tax revenues, and local property taxes. In fiscal year 2010, tax revenues decreased about 2 percent compared to fiscal year 2009.

Property tax revenue has held steady in St. Helena for the last few years and is budgeted to remain flat next year, generating just over \$2.7M. That amount includes \$104,000 in "excess ERAF", a new source of revenue this year, but one we are told by the County will continue unless the state legislature decides otherwise. Sales Tax revenue has declined 25% since FY2008 but is projected to increase 2% next fiscal year, bringing in just over \$2M. Transient Occupancy Tax revenue has declined 30% in the same period and is projected to hold steady next year at \$1.08M.

The City plans to monitor closely these revenue sources in 2011 given recent economic and national events in order to evaluate the viability of the City's 2011 financial plan.

Long-Term Financial Planning

The City, in fiscal year 2011, expects the local economy to stabilize with little to no growth. The City continues efforts to maintain a balanced budget for operational activities. In 2011 the City is estimating use of \$250,000 from reserves for operations. Cuts were made in 2010 and will continue if revenues are not met. The City reduced services to citizens by implementing a five day furlough in FY2010 2011 and will be closed to the public between December 23rd until January 2nd. Police services will remain constant. The 2010/2011 budget was very difficult. Additional reductions to revenues may result in additional reduced services in the future. 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 will be complete by 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, and about \$32 million for the Flood Control Mitigation Project which is almost complete. While the general fund ended fiscal year 2010 with about a \$3.9 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 April of 2010 with the City of Napa. The City plans to increase water rates in order to meet the obligations of this agreement and the required bond coverage. New Rates are anticipated to be in place by March 2011.

The \$32 million dollar flood project started construction in 2009. The City anticipates the project to be complete by Spring of 2011.

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, 2009. 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.

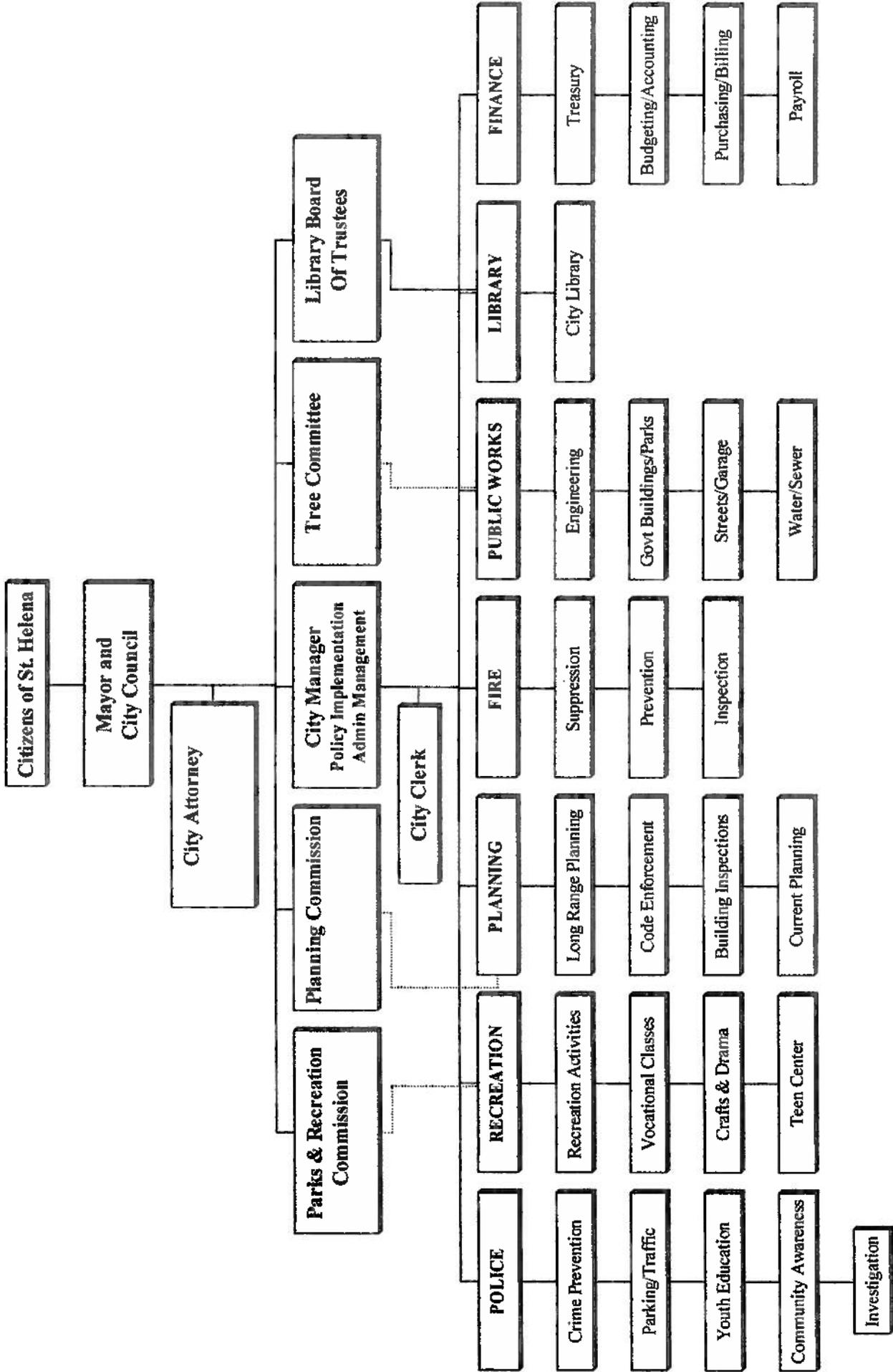
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments. We would like to express our appreciation to all members of the departments who assisted and contributed to the preparation of this 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



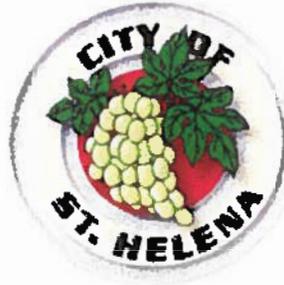
CITY OF ST. HELENA

CITY COUNCIL

Delford Britton
Mayor

Eric Sklar
Vice-Mayor

Bonnie Schoch
Councilmember



Catarina Sanchez
Councilmember

Sharon Crull
Councilmember

CITY MANAGER AND CITY CLERK

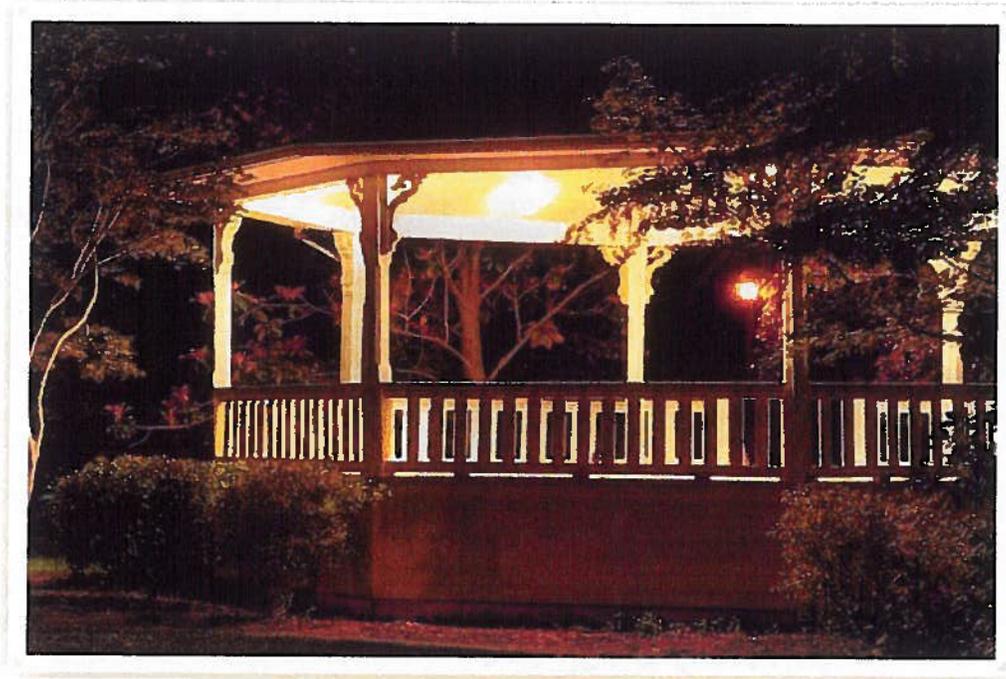
Mary Neilan - City Manager
Delia Guijosa - City Clerk

ADMINISTRATIVE TEAM

Carol Poole - Planning Director
Jennifer Baker - Library Director
Monty Castillo - Police Chief
John Ferons - Public Works Director/City Engineer
Karen Scalabrini - Director of Finance/City Treasurer
John Truxaw - City Attorney
John Sorensen - Fire Chief

BOARDS/COMMISSIONS/COMMITTEES

Library Board of Directors
Parks and Recreation Commission
Planning Commission
Tree Committee
Multi Cultural Committee
Climate Protection Task Force Committee
Bocce Ball Committee



Financial Section





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, (the City) as of and for the year ended June 30, 2010, 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.

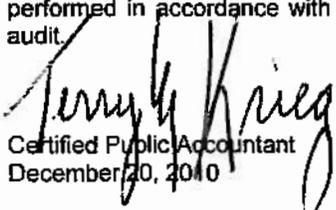
I conducted my audit in accordance with auditing standards generally accepted in United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform 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, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management Discussion and Analysis and Budgetary Comparison Information on pages 2 through 11 and pages 39 through 42 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of St. Helena's basic financial statements. The accompanying introductory section, supplemental section with combining nonmajor fund financial statements and schedules and other comparative statements, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplemental section with combining nonmajor fund financial statements and schedules and other comparative statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly presented, in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I express no opinion on them.

In accordance with Government Auditing Standards, I have also issued my report dated December 20, 2010 on my consideration of the City of St. Helena's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.


Certified Public Accountant
December 20, 2010

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, 2010. 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 decreased by about \$2 million over the course of this year's operations. The net assets of our business-type activities decreased by about \$1 million at the end of 2010. Governmental activities net assets decreased 4 percent to about \$37.47 million.
- During the year, the City's expenses for governmental activities were funded by \$3.96 million in charges for services, grants, and contributions from other governments and by about \$5.95 million generated in taxes and other revenues for governmental programs.
- In the City's business-type activities, revenues decreased about 5 percent to \$ 4.51 million while expenses increased by 5 percent to \$5.54 million.
- The general fund reported a year end fund balance of about \$3.77 million, a decrease of about \$1.48 million from the 2009 fiscal year. The decrease was largely due to capital spending and a decline in tax revenues, specifically transient occupancy tax and sales tax.
- The resource available in the City's other major governmental funds, the Dr. Wood Library and Measure A Fund was about \$.32 million and \$5.47 million respectively at year-end.
- \$2.51 million in the Dr. Wood Library Fund was disbursed to a newly formed Public library foundation which foundation is a separate entity independent of the City. The distribution is reported as a special item in the City's fiscal 2010 financial statements.

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

	Government-wide Statements	Fund 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.
- *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 (like state supplemental law enforcement operating and technology 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.

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* decreased about \$2 million between fiscal years 2009 and 2010. (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
	2009	2010	2009	2010	2009	2010	2009-2010
Current and other assets	\$ 16.18	\$ 11.23	\$ 10.18	\$ 8.98	\$ 26.36	\$ 20.21	(23%)
Capital assets	31.85	38.50	21.00	21.68	52.85	60.18	14%
Total assets	48.03	49.73	31.18	30.66	79.21	80.59	1%
Long-term debt outstanding	6.45	9.1	9.89	10.59	16.34	19.69	21%
Other liabilities	2.91	3.17	0.89	0.70	3.80	3.87	2%
Total liabilities	9.36	12.27	10.78	11.29	20.14	23.56	17%
Net assets							
Invested in capital assets	25.54	29.14	15.99	14.30	41.53	43.44	5%
Restricted	7.13	4.6	-	-	7.13	4.60	(35%)
Unrestricted	5.99	3.73	4.40	5.07	10.39	8.80	(15%)
Total net assets	\$ 38.66	\$ 37.47	\$ 20.39	\$ 19.37	\$ 59.05	\$ 56.84	(4%)

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.

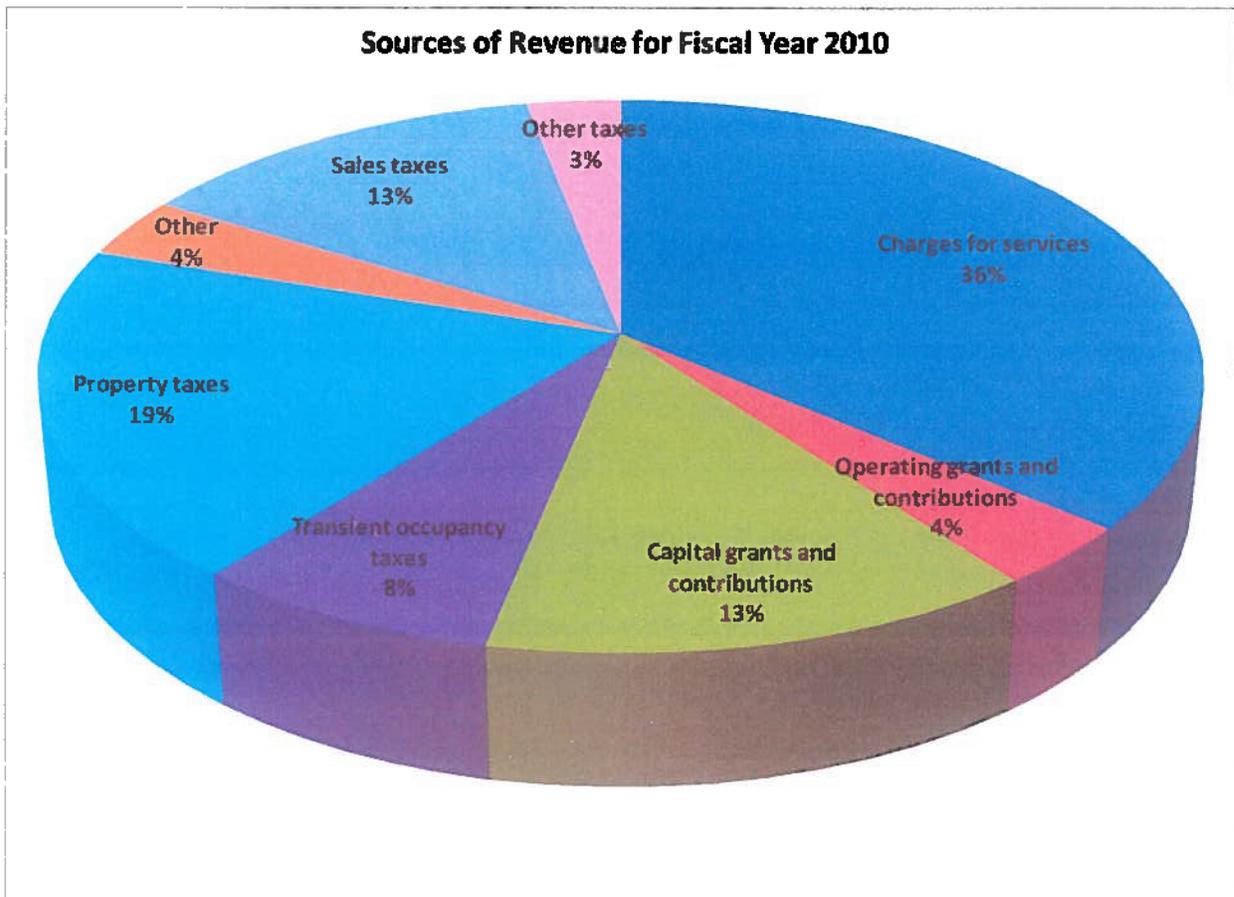
About 8% of the City's net assets or \$4.6 million represent resources that are subject to external restrictions on how they may be used. The remaining unrestricted net assets (16% or \$8.80 million) may be used to meet the government's ongoing obligations to citizens, creditors, and to meet City imposed designations (e.g. reserves, contingencies, capital projects, litigation). It is important to note that about \$5 million or 56% 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 decreased 3 percent to \$37.65 million. About 30% of the net assets relating to governmental activities are represented by cash and other current assets. The City has \$9.1 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 77% of net assets for Governmental Activities. Net assets of our business-type activities decreased by about 5 percent to \$19.37 million.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Changes in net assets. The City's total revenues decreased by 2.7% percent to \$15.92 million. (See Table A-2.) 43 percent of the City's revenue comes from transient occupancy, property and sales taxes, and other taxes. Another 36 percent comes from fees charged for services, and the remaining 21 percent is from local, state and federal aid.

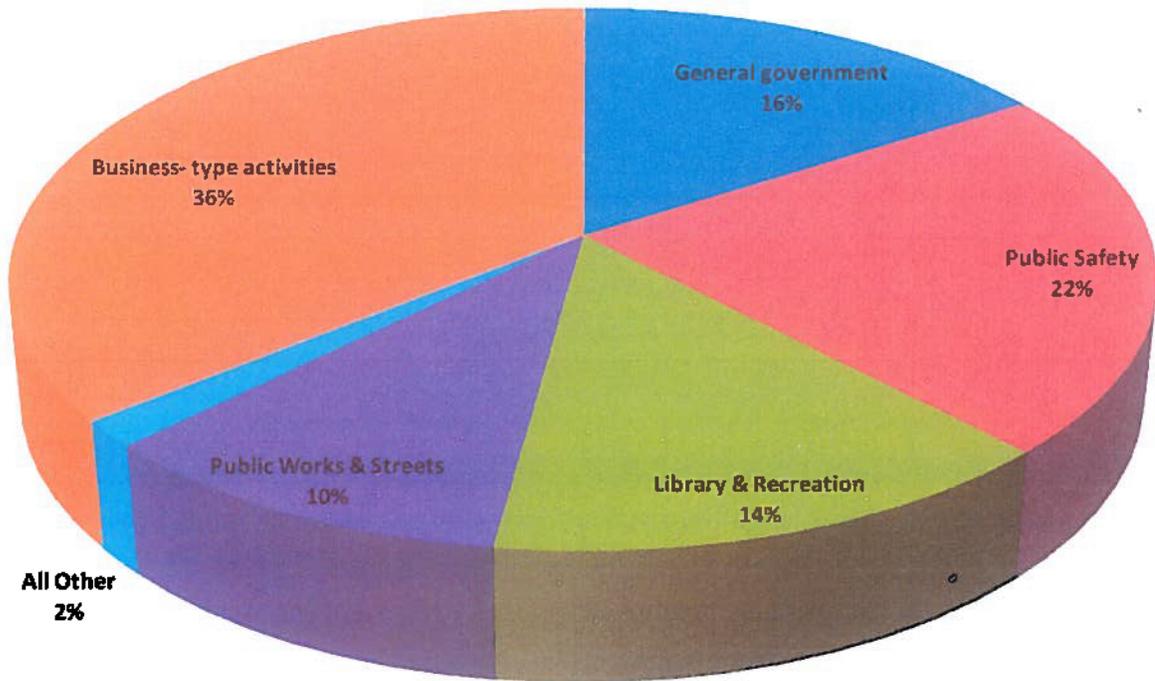
The decrease in the City's governmental revenues directly related to reductions of taxes and grants. While sales and transient occupancy taxes declined, property taxes remained stable and had a slight increase over last fiscal year.



MANAGEMENT'S DISCUSSION AND ANALYSIS

The total cost of programs and services decreased by 14.1% to about \$15.45 million. The City's expenses cover a range of services, with about 36% related to business type activities and the remaining 64% relating to general government, safety, streets, parks, library, public works, and community programs.

Functional Expenses for Fiscal Year 2010



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
	2009	2010	2009	2010	2009	2010	2009-2010
Revenues							
Program revenues							
Charges for services	\$ 2.43	\$ 1.39	\$ 4.54	\$ 4.38	\$ 6.97	\$ 5.77	(17.2%)
Operating grants and contributions	0.64	0.56	-	-	0.64	0.56	(12.5%)
Capital grants and contributions	1.01	2.01	0.17	0.13	1.18	2.14	81.4%
General revenues							
Transient occupancy taxes	1.31	1.19	-	-	1.31	1.19	(9.2%)
Property sales taxes	5.69	5.69	-	-	5.69	5.69	0.0%
Other	0.57	0.57	-	-	0.57	0.57	0.0%
Total revenues	11.65	11.41	4.71	4.51	16.36	15.92	(2.7%)
Expenses							
General government	2.57	2.65	-	-	2.57	2.65	3.1%
Public safety	3.62	3.40	-	-	3.62	3.40	(6.1%)
Library	1.25	1.19	-	-	1.25	1.19	(4.8%)
Parks and recreation	1.07	1.00	-	-	1.07	1.00	(6.5%)
Highways and streets	0.24	0.18	-	-	0.24	0.18	(25.0%)
Public works	3.78	1.44	-	-	3.78	1.44	(61.9%)
All other	0.21	0.24	-	-	0.21	.24	14.3%
Water	-	-	3.67	3.92	3.67	3.92	6.8%
Wastewater	-	-	1.57	1.62	1.57	1.62	3.2%
Sub total expenses	12.74	10.10	5.24	5.54	17.98	15.64	(13.0%)
Special item	-	2.51	-	-	-	2.51	100%
Total expenses	12.74	12.61	5.24	5.54	17.98	18.15	0.1
Increase (decrease) in net assets	(1.09)	(1.20)	(0.53)	(1.03)	(1.62)	(2.23)	37.7%
Net assets, beginning of year	39.76	38.67	20.93	20.40	60.69	59.07	
Net assets, end of year	\$38.67	\$37.47	\$20.40	\$19.37	\$59.07	\$56.84	(3.8%)

Revenues for the City's governmental activities decreased by about \$0.24 million in fiscal year 2010.

The decrease in net assets for 2010 compared to 2009 was directly related to one time allocations to Capital Projects and the distribution of the Dr. Wood Library funds to a non-governmental entity.

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 \$12.61 million, a decrease of \$0.13 million compared to fiscal year 2009. Public Works/Streets accounted for the largest decreases due to one-time expenses in the prior year.
- The increased cost in all other includes \$2.51 million for a special item (distribution of the Dr Wood Library Funds) and would have shown a 14% increase or \$0.24 million if the special item had not been included.
- The total cost of all governmental activities (exclusive of the special item) was about \$9.9 million. These costs were paid by:
 - Those who directly benefited from the programs (\$1.39 million).
 - Other governments and organizations that subsidized certain programs with grants and contributions (\$2.57 million).
 - Our taxpayers using Taxes (\$5.94 million) including sales tax (\$2.1 million), local property taxes (\$3.09) 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
	2009	2010	2009-2010
General Government	\$ 2.57	\$ 2.65	3%
Public Safety	3.62	3.40	(6%)
Recreation and library	2.32	2.19	(6%)
Public Works/streets	4.02	1.62	(60%)
All other	0.21	2.75	1210%
Total	\$ 12.74	\$ 12.61	(1%)

Recreation and Library costs decreased primarily due to decreased program costs. Reductions across activities are due to some reduction of staffing levels specifically police and reduced budgets because of falling revenues in the City.

Business-type Activities

Revenues of the City's business-type activities decreased about 5% to \$4.51 million due to water conservation and reduced investment income. The City has continued to promote water conservation among customers. The business-type activities expenses increased about 5% to \$5.54 million. While personnel services were reduced additional charges in purchased water caused the increase.

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 \$9.44 million. This \$9.44 million amount is about \$4.6 million less than the amount that was held by the City's governmental fund types at the start of the 2010 fiscal year. The City's general fund decreased by about \$1.29 million, this decrease is primarily due to one time capital purchases.

The largest decrease in governmental funds was the Dr. Woolf Library Fund (\$3.3 million). The cash payment to a private foundation was authorized by the City 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.

Property tax revenues were stronger than anticipated in fiscal year 2010. Actual Property Tax revenues were about \$816,077 more than the original budget. About \$363,000 of these revenues were due to the receipt of excess excess educational revenue augmentation funds (ERAF) received from the county.

Sales Tax and Transient Occupancy Tax actual revenues were about \$561,000 less 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 \$1,642,029 compared to the original budget to authorize additional funding to capital projects and increase fire services budget for mutual aid provided to the state.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2010, the City had invested \$60.17 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 \$7.33 million, or 13.8 percent, more than last year. Additional information for capital assets can be found starting on page 29 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
	2009	2010	2009	2010	2009	2010	2009-2010
Land	\$ 8.01	\$ 7.73	\$ 3.43	\$ 3.43	\$ 11.44	\$ 11.16	(2.4%)
Construction in progress	16.07	21.64	4.40	5.03	20.47	26.70	30.4%
Buildings	4.47	4.23	2.18	2.03	6.65	6.26	(5.9%)
Improvements	1.51	3.10	-	-	1.51	3.10	105.3%
Equipment	1.78	1.76	2.15	1.99	3.93	3.75	(4.6%)
Utility systems	-	-	8.84	9.20	8.84	9.20	4.1%
Total	\$ 31.81	\$ 38.49	\$ 21.00	\$ 21.68	\$ 52.84	\$ 60.17	13.9%

This year's major capital assets additions included:

- This fiscal year, there was a 30.4% increase in construction in progress. The City is working on a major flood project on the Napa River. The overall project is estimated to cost about \$30 million before it is complete.
- Business type activities had 13.4% increase in construction in progress.

Long-Term Debt

The City has about \$9.1 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 \$6.1 million) in loans from the State (see note 4, Page 33 for additional information). About \$ 454,000 was paid down on the long-term obligations during the fiscal year.

There is \$8,215,000 in water revenue bonds and \$1,955,000 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 31 of the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For the 2011 fiscal year, general fund revenue projections reflect the declines seen in 2010.

- The City expects general fund revenues to decrease five percent in fiscal 2011.
- General Fund expenditures are budgeted at about \$7.5 million before capital transfers
- Capital projects are budgeted at \$.460 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 2011:

- Continue with ongoing budgeted capital projects in the water fund and wastewater funds
- Borrow funds from the general fund for needed water and wastewater capital projects (\$316,600)
- Propose increases to water and wastewater service fees next year.

The City will need to increase rates and borrow monies in the future to finance major projects such as the water and wastewater system improvements.

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, 2010

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and investments	\$ 6,335,868	\$ 3,750,576	\$ 10,086,444
Net receivables	6,574,484	444,081	7,018,565
Internal balances	(2,140,357)	2,140,357	-
Prepaid expenses	231,237	18,842	250,079
Total current assets	<u>11,001,232</u>	<u>6,353,856</u>	<u>17,355,088</u>
Noncurrent assets:			
Cash and investments	-	1,818,919	1,818,919
Debt issuance costs	-	284,298	284,298
Long term receivables	233,500	524,449	757,949
Capital assets not being depreciated	29,407,236	8,458,347	37,865,583
Capital assets being depreciated, net	9,090,587	13,222,425	22,313,012
Total noncurrent assets	<u>38,731,323</u>	<u>24,308,438</u>	<u>63,039,761</u>
Total assets	<u>\$ 49,732,555</u>	<u>\$ 30,662,294</u>	<u>\$ 80,394,849</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 1,687,151	\$ 427,669	\$ 2,114,820
Accrued liabilities	16,647	86,917	103,564
Accrued interest payable	100,236	109,358	209,594
Due to other governments	35,789	-	35,789
Claims	20,000	-	20,000
Compensated absences	439,887	81,631	521,518
Deposits	249,288	-	249,288
Bonds, loans, leases and agreements due in one year	625,494	305,000	930,494
Total current liabilities	<u>3,174,492</u>	<u>1,010,575</u>	<u>4,185,067</u>
Noncurrent liabilities:			
Claims	26,583	-	26,583
Purchase water agreement	-	955,669	955,669
Compensated absences	335,382	150,000	485,382
Bonds, loans and leases	8,736,407	-	8,736,407
Installment agreements	-	9,865,000	9,865,000
Loss on advance refunding, net	-	(689,191)	(689,191)
Total noncurrent liabilities	<u>9,098,372</u>	<u>10,281,478</u>	<u>19,379,850</u>
Total liabilities	<u>12,272,864</u>	<u>11,292,053</u>	<u>23,564,917</u>
NET ASSETS			
Invested in capital assets, net of related debt	29,135,922	14,303,220	43,439,142
Restricted:			
Expendable:			
Capital projects and streets	2,713,783	-	2,713,783
Library	1,078,155	-	1,078,155
Debt service	167,156	-	167,156
Public safety	600,677	-	600,677
Nonexpendable:			
Permanently restricted for Library	35,858	-	35,858
Unrestricted	3,728,140	5,067,021	8,795,161
Total net assets	<u>37,459,891</u>	<u>19,370,241</u>	<u>56,829,932</u>
Total liabilities and net assets	<u>\$ 49,732,555</u>	<u>\$ 30,662,294</u>	<u>\$ 80,394,849</u>

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Statement of Activities
For the Fiscal Year Ended June 30, 2010

Functions/Programs	Program Revenues			Net (Expenses) Revenue and Changes in Net Assets		
	Expenses	Operating		City Government		
		Charges for Services	Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities
City government						
Governmental activities:						
General government	\$ 2,657,262	\$ 34,978	\$ -	\$ (1,795,915)	\$ -	\$ (1,795,915)
Highways and streets	184,087	160,534	-	78,979	-	78,979
Public safety	3,408,771	133,967	-	(2,981,900)	-	(2,981,900)
Public works	1,442,207	1,695	2,013,168	572,656	-	572,656
Library	1,193,312	225,905	-	(947,115)	-	(947,115)
Parks and recreation	1,000,883	4,129	-	(845,526)	-	(845,526)
Interest on long-term debt	247,195	-	-	(247,195)	-	(247,195)
Total governmental activities	10,134,717	1,394,325	2,013,168	(6,166,016)	-	(6,166,016)
Business-type activities:						
Water	3,915,135	-	80,418	-	(945,610)	(945,610)
Wastewater	1,625,707	-	48,139	-	(83,795)	(83,795)
Total business-type activities	5,540,842	-	128,557	-	(1,029,405)	(1,029,405)
Total City government	\$ 15,675,559	\$ 561,208	\$ 2,141,725	(6,166,016)	(1,029,405)	(7,195,421)
	General revenues and special item:					
	General revenues:					
	Taxes:					
	Property taxes			3,085,222	-	3,085,222
	Sales taxes			2,131,229	-	2,131,229
	Transient occupancy taxes			1,193,860	-	1,193,860
	Special fire tax			162,784	-	162,784
	Other taxes			318,132	-	318,132
	Motor vehicle in lieu fees not restricted to a specific program			502,720	-	502,720
	Unrestricted investment earnings			69,680	-	69,680
	Special item:					
	Distribution to public library foundation			(2,507,355)	-	(2,507,355)
	Total general revenues			4,956,272	-	4,956,272
	Change in net assets			(1,209,744)	(1,029,405)	(2,239,149)
	Net assets, beginning			38,669,435	20,399,646	59,069,081
	Net assets, ending			\$ 37,459,691	\$ 19,370,241	\$ 56,829,932

See accompanying notes to the basic financial statements

CITY OF ST. HELENA
Balance Sheet
Governmental Funds
June 30, 2010

	<u>General Fund</u>	<u>Dr. Wood Library Fund</u>	<u>Measure A Fund</u>	<u>City Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and investments	\$ 554,558	\$ 327,607	\$ -	\$ 827,887	\$ 4,625,816	\$ 6,335,868
Taxes receivable	798,598	-	-	-	-	798,598
Accounts receivable	203,239	-	-	-	15,122	218,361
Due from other governments	21,389	-	5,475,641	-	59,885	5,556,915
Accrued interest receivable	2,610	-	-	-	-	2,610
Prepayments	70,832	-	369	-	160,036	231,237
Due from other funds	2,471,847	-	-	-	-	2,471,847
Long term receivables	206,000	-	-	-	27,500	233,500
Total assets	<u>\$ 4,327,073</u>	<u>\$ 327,607</u>	<u>\$ 5,476,010</u>	<u>\$ 827,887</u>	<u>\$ 4,888,359</u>	<u>\$ 15,846,936</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 257,834	\$ 4,232	\$ 895,478	\$ 341,146	\$ 188,461	\$ 1,887,151
Accrued liabilities	11,647	5,000	-	-	-	16,647
Due to other governments	35,789	-	-	-	-	35,789
Due to other funds	-	-	4,580,532	-	31,672	4,612,204
Deposits	249,288	-	-	-	-	249,288
Total liabilities	<u>554,558</u>	<u>9,232</u>	<u>5,476,010</u>	<u>341,146</u>	<u>220,133</u>	<u>6,601,079</u>
Fund balances:						
Reserved	368,990	-	-	240,094	375,167	984,251
Unreserved, designated for:						
Sales tax set aside	558,580	-	-	-	-	558,580
Contingencies and library	515,829	318,375	-	-	-	834,204
Unreserved, undesignated	2,329,116	-	-	246,647	-	2,575,763
Unreserved reported in nonmajor:						
Special revenue funds	-	-	-	-	4,108,932	4,108,932
Debt service funds	-	-	-	-	27,727	27,727
Capital project funds	-	-	-	-	983	983
Permanent funds	-	-	-	-	155,417	155,417
Total fund balances	<u>3,772,515</u>	<u>318,375</u>	<u>-</u>	<u>486,741</u>	<u>4,668,226</u>	<u>9,245,857</u>
Total liabilities and fund balances	<u>\$ 4,327,073</u>	<u>\$ 327,607</u>	<u>\$ 5,476,010</u>	<u>\$ 827,887</u>	<u>\$ 4,888,359</u>	<u>\$ 15,846,936</u>
Total Governmental Fund Balances						\$ 9,245,857
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						38,497,823
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						(10,283,989)
Net Assets of Governmental Activities						<u>\$ 37,459,691</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, 2010

	General Fund	DR. Wood Library Fund	Measure A Fund	City Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 3,085,222	\$ -	\$ -	\$ -	\$ 162,784	\$ 3,248,006
Sales taxes	2,131,229	-	-	-	-	2,131,229
Transient occupancy taxes	1,193,860	-	-	-	-	1,193,860
Other taxes	157,171	-	-	-	-	157,171
Licenses and permits	292,331	-	-	-	-	292,331
Fines and forfeits	77,774	-	-	-	-	77,774
Intergovernmental	696,315	-	2,074,266	-	410,623	3,181,204
Interest and rents	229,986	39,739	(61,098)	10,028	58,314	276,969
Charges for services	235,321	-	-	-	494,895	730,216
Miscellaneous	76,644	42,192	-	-	24,732	143,568
Total revenues	8,175,853	81,931	2,013,168	10,028	1,151,348	11,432,328
EXPENDITURES						
Current:						
General government	2,119,956	-	-	-	259,159	2,379,115
Highways and streets	-	-	-	-	3,970	3,970
Public safety	3,098,585	-	-	-	80,736	3,179,321
Public works	748,834	-	127,140	-	20,766	896,740
Library	843,565	71,058	-	-	202,214	1,116,837
Parks and recreation	750,631	-	-	-	264,813	1,015,444
Debt service:						
Principal	223,691	-	115,009	-	120,000	458,700
Interest	114,152	-	28,913	-	58,881	201,946
Capital outlay	-	-	5,227,511	2,366,609	360,234	7,954,354
Total expenditures	7,899,414	71,058	5,498,573	2,366,609	1,370,773	17,206,427
Excess (deficiency) of revenues over expenditures	276,439	10,873	(3,485,405)	(2,356,581)	(219,425)	(5,774,099)
OTHER FINANCING SOURCES (USES)						
Proceeds of long-term debt	-	-	3,485,405	-	-	3,485,405
Transfers in	-	-	-	1,631,288	1,432,659	3,063,947
Transfers out	(1,760,971)	(865,807)	-	-	(437,169)	(3,063,947)
Total other financing sources (uses)	(1,760,971)	(865,807)	3,485,405	1,631,288	995,490	3,485,405
Special item:						
Distribution to public library foundation	-	(2,507,355)	-	-	-	(2,507,355)
Net change in fund balances	(1,484,532)	(3,362,289)	-	(725,293)	776,065	(4,796,049)
Fund balances, July 1	5,257,047	3,680,664	-	1,212,034	3,892,161	14,041,906
Fund balances, June 30	\$ 3,772,515	\$ 318,375	\$ -	\$ 486,741	\$ 4,668,226	\$ 9,245,857

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, 2010

Net Change in Fund Balances - Total Governmental Funds	<u>\$ (4,796,049)</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 (\$7,258,523) are more than than depreciation (\$ 610,591) in the current period.	
	6,647,932
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 \$ 458,700 were less than the proceeds of new debt. (\$3,485,405)	
	(3,026,705)
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	
	(45,249)
Some expenses in the statement of activities for noncurrent liabilities such as long-term compensated absences and sickleave conversion costs (another type of termination benefit)do not require the use of or provide current financial resources and are therefore not reported as expenditures or revenues in the governmental funds.	
	<u>10,327</u>
Net differences	<u>3,586,305</u>
Change in Net Assets of Governmental Activities	<u><u>\$ (1,209,744)</u></u>

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Statement of Net Assets
Proprietary Funds
June 30, 2010

	<u>Enterprise Funds</u>		
	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 2,988,137	\$ 762,439	\$ 3,750,576
Receivables(net)	274,547	169,534	444,081
Due from other funds	2,140,357	-	2,140,357
Prepayments	18,717	125	18,842
Total current assets	<u>5,421,758</u>	<u>932,098</u>	<u>6,353,856</u>
Noncurrent assets:			
Other assets:			
Cash and cash equivalents	1,655,833	163,086	1,818,919
Other receivables	411,766	112,683	524,449
Debt issuance costs	193,948	90,350	284,298
Total other noncurrent assets	<u>2,261,547</u>	<u>366,119</u>	<u>2,627,666</u>
Capital assets:			
Capital assets not being depreciated:			
Land	345,367	3,087,123	3,432,490
Construction in progress	2,617,661	2,408,196	5,025,857
Total capital assets not being depreciated	<u>2,963,028</u>	<u>5,495,319</u>	<u>8,458,347</u>
Capital assets being depreciated			
Buildings	1,755,510	1,805,421	3,560,931
Equipment	2,462,683	2,048,021	4,510,704
Improvements	9,780,797	3,214,090	12,994,887
Lines	4,256,058	1,476,256	5,732,314
Less accumulated depreciation	<u>(8,922,181)</u>	<u>(4,654,230)</u>	<u>(13,576,411)</u>
Capital assets being depreciated, net	<u>9,332,867</u>	<u>3,889,558</u>	<u>13,222,425</u>
Total noncurrent assets	<u>14,557,442</u>	<u>9,750,996</u>	<u>24,308,438</u>
Total assets	<u>\$ 19,979,200</u>	<u>\$ 10,683,094</u>	<u>\$ 30,662,294</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 378,625	\$ 49,044	\$ 427,669
Compensated absences	43,100	38,531	81,631
Accrued interest payable	89,630	19,728	109,358
Other current liabilities	72,636	14,281	86,917
Installment agreements due within one year	240,000	65,000	305,000
Total current liabilities	<u>823,991</u>	<u>186,584</u>	<u>1,010,575</u>
Noncurrent liabilities:			
Installment agreements	7,975,000	1,890,000	9,865,000
Compensated absences	100,000	50,000	150,000
Purchase water agreement	955,669	-	955,669
Loss on advance refunding and discounts	<u>(669,933)</u>	<u>(19,258)</u>	<u>(689,191)</u>
Total noncurrent liabilities	<u>8,360,736</u>	<u>1,920,742</u>	<u>10,281,478</u>
Total liabilities	<u>9,184,727</u>	<u>2,107,326</u>	<u>11,292,053</u>
NET ASSETS			
Invested in capital assets, net of related debt	6,600,609	7,702,611	14,303,220
Unrestricted	<u>4,193,864</u>	<u>873,157</u>	<u>5,067,021</u>
Total net assets	<u>\$ 10,794,473</u>	<u>\$ 8,575,768</u>	<u>\$ 19,370,241</u>
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, 2010

	<u>Enterprise Funds</u>		
	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
OPERATING REVENUES			
Charges for services	\$ 2,764,303	\$ 1,464,595	\$ 4,228,898
Miscellaneous	13,194	3,762	16,956
Total operating revenues	<u>2,777,497</u>	<u>1,468,357</u>	<u>4,245,854</u>
OPERATING EXPENSES			
Personnel services	1,187,975	767,608	1,955,583
Contractual services	236,717	131,898	368,615
Purchased water	1,187,975	-	1,187,975
Utilities	138,401	80,312	218,713
Other supplies and expenses	274,250	252,815	527,065
Depreciation and amortization	489,672	315,157	804,829
Total operating expenses	<u>3,514,990</u>	<u>1,547,790</u>	<u>5,062,780</u>
Operating income	<u>(737,493)</u>	<u>(79,433)</u>	<u>(816,926)</u>
NON-OPERATING REVENUES (EXPENSES)			
Gain (loss) on capital asset disposals	9,687	10,719	20,406
Interest and investment revenue	101,923	14,697	116,620
Interest expense	(400,145)	(77,917)	(478,062)
Net non-operating revenues (expenses)	<u>(288,535)</u>	<u>(52,501)</u>	<u>(341,036)</u>
Income (loss) before contributions	<u>(1,026,028)</u>	<u>(131,934)</u>	<u>(1,157,962)</u>
Contributions:			
Capital contributions	80,418	48,139	128,557
	<u>80,418</u>	<u>48,139</u>	<u>128,557</u>
Change in net assets	<u>(945,610)</u>	<u>(83,795)</u>	<u>(1,029,405)</u>
Total net assets, July 1	<u>11,740,083</u>	<u>8,659,563</u>	<u>20,399,646</u>
Total net assets, June 30	<u>\$ 10,794,473</u>	<u>\$ 8,575,768</u>	<u>\$ 19,370,241</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, 2010

	<u>Enterprise Funds</u>		
	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 2,846,057	\$ 1,397,184	\$ 4,243,241
Payments to suppliers	(1,046,760)	(479,497)	(1,526,257)
Payments to employees	(1,213,247)	(777,199)	(1,990,446)
Net cash provided by (used for) operating activities	<u>586,050</u>	<u>140,488</u>	<u>726,538</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital contributions	80,418	48,139	128,557
Proceeds from disposal capital assets	-	-	-
Payments on long-term debt principal	(230,000)	(60,000)	(290,000)
Interest paid on long-term debt	(371,634)	(77,929)	(449,563)
Purchases of capital assets	(1,179,946)	(276,507)	(1,456,453)
Net cash provided by (used for) capital and related financing activities	<u>(1,701,162)</u>	<u>(366,297)</u>	<u>(2,067,459)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest receipts	<u>101,923</u>	<u>14,697</u>	<u>116,620</u>
Net cash provided by investing activities	<u>101,923</u>	<u>14,697</u>	<u>116,620</u>
Net increase (decrease) in cash and cash equivalents	(1,013,189)	(211,112)	(1,224,301)
Balances-beginning of the year	<u>7,797,516</u>	<u>1,136,637</u>	<u>8,934,153</u>
Balances-end of the year	<u>\$ 6,784,327</u>	<u>\$ 925,525</u>	<u>\$ 7,709,852</u>

CITY OF ST HELENA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2010

	<u>Enterprise Funds</u>		<u>Totals</u>
	<u>Water</u>	<u>Wastewater</u>	
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ (737,493)	\$ (79,433)	\$ (816,926)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization expense	489,672	315,157	804,829
Change in assets and liabilities:			
Decrease (increase) in accounts receivable	30,535	(71,173)	(40,638)
Increase (decrease) in accounts payable	(178,550)	(12,948)	(191,498)
Decrease (increase) in prepayments	13,465	(1,524)	11,941
Increase (decrease) liabilities	968,421	(9,591)	958,830
 Net cash provided by (used for) operating activities	 <u>\$ 586,050</u>	 <u>\$ 140,488</u>	 <u>\$ 726,538</u>

Noncash capital financing activities:

None.

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2010

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, 2010

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 *Dr. Wood Library special revenue fund* accounts for the resources accumulated in the trust fund restricted in use to the construction and enhancement of library facilities.

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 *City Capital Projects Fund* used to accumulate resources for the purpose of funding major capital improvement projects within the City.

The government reports the following major proprietary funds:

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

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 water and wastewater enterprise 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 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, 2010

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 fund balance reserve 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, 2010

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.

7. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2010

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 \$38,497,823 difference are as follows:

Capital assets	\$	46,787,851
Less: Accumulated depreciation		<u>(8,290,028)</u>
Net adjustment to increase <i>fund balance – total governmental funds</i> to arrive at <i>net assets – governmental activities</i>	\$	<u>38,497,823</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 \$10,283,989 difference are as follows:

Long-Term Debt Obligations:		
General obligation bonds	\$	1,065,000
Capital lease obligations		2,113,400
State Revolving Fund (SRF) Loan		6,152,761
Unpaid vacation, sick leave and termination benefits		775,269
Accrued interest payable		100,236
Claims		46,583
Other obligations		<u>30,740</u>
Net adjustment to decrease fund balance total governmental Funds to arrive at net assets - governmental activities	\$	<u>(10,283,989)</u>

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 a 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 \$3,586,305 difference and other significant components of the difference are as follows:

Capital outlay	\$	7,258,523
Depreciation expense		(610,591)
Proceeds of SRF Loan		(3,485,405)
Repayment of long-term debt principal		458,700
Other items		<u>(34,922)</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>3,586,305</u>

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2010

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, 2009. Within the nonmajor fund types, expenditure budgets were exceeded by the, Capital Reserve fund (\$26,043), Street improvement fund (\$ 11,539) the gas tax 2107 fund by (\$3,970), and the public library fund by (\$2,640). These excess expenditures were funded from available revenues and resources or by advances from the City's general fund. Fund deficits existed in the capital replacement fund (\$3,805), recreation program fund (\$8,430) and the police training fund (\$6,950). These deficits are to be cured from future fund revenues or transfers from other funds.

4. Detailed Notes on All Funds

A. Deposits and Investments

Deposits and investments consisted of the following at June 30, 2010:

Demand deposits and savings	\$ 4,110,935
Investments	<u>7,794,428</u>
Total	<u>\$ 11,905,363</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, 2010, \$4,364,150 of the City's bank balances of \$4,614,150 was exposed to credit risk as follows:

Uninsured and collateral held by pledging bank's agent But not in the City's name:	<u>\$ 4,364,150</u>
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CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2010

4. Detailed Notes on All Funds (Continued)

A. Deposits and Investments(Continued)

As of June 30, 2010, the City had the following investments:

<u>Type Investment</u>	<u>Average Weighted Maturity</u>	<u>Fair Value</u>
Federal Agency Bonds and Notes	Average 749 days	\$ 3,858,744
Corporate notes	Average 749 days	123,863
U.S. Treasury Notes	Average 749 days	968,985
Local Agency Investment Fund	Average 203 days	957,677
Mutual funds	Average 180 days	35,858
Blackrock Institutional T-Fund	Average 4.1 to 4.6 years	1,818,891
CAMP Reserve Fund	Average 59 days	30,410
		<hr/>
Total Investments		<u>\$ 7,794,428</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 \$4,951,592 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 \$1,190,926 in Federal Home Loan Bank bonds and notes, \$910,719 in FNMA bonds and notes and \$1,757,099 in FHLMC notes. All Federal Agency obligations were rated AAA by S&P and Aaa by Moodys at June 30, 2010.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2010

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	\$ 796,598	\$ -	\$ -	\$ 796,598	\$ -	\$ -
Accounts	203,239	-	15,122	218,361	274,547	169,534
Governments	21,389	5,475,641	59,885	5,556,915	-	-
Interest	2,610	-	-	2,610	-	-
Subtotal current	1,023,836	5,475,641	75,007	6,574,484	274,547	169,534
Interest	-	-	-	-	21,381	14,281
Notes receivable	206,000	-	27,500	233,500	390,385	98,402
Net total receivables	<u>\$ 1,229,836</u>	<u>\$ 5,475,641</u>	<u>\$ 102,507</u>	<u>\$ 6,807,984</u>	<u>\$ 686,313</u>	<u>\$ 282,217</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 \$5,475,641 reported in the Measure A Fund. This includes \$2,424,307 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; and an additional \$3,051,334 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, 2010

4. Detailed Notes on All Funds (Continued)

C. Capital Assets

Capital asset activity for the year ended June 30, 2010 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	\$ 8,013,877	\$ -	\$ (281,101)	\$ 7,732,776
Construction in progress	<u>16,072,773</u>	<u>7,292,197</u>	<u>(1,690,510)</u>	<u>21,674,460</u>
Total capital assets, not being depreciated	<u>24,086,650</u>	<u>7,292,197</u>	<u>(1,971,611)</u>	<u>29,407,236</u>
Capital assets, being depreciated:				
Buildings	7,437,252	-	-	7,437,252
Improvements	2,789,863	1,850,603	(1,040)	4,639,426
Equipment	<u>5,286,576</u>	<u>90,864</u>	<u>(73,503)</u>	<u>5,303,937</u>
Total capital assets being depreciated	<u>15,513,691</u>	<u>1,941,467</u>	<u>(74,543)</u>	<u>17,380,615</u>
Less accumulated depreciation for:				
Buildings	(2,963,042)	(247,908)	-	(3,210,950)
Improvements	(1,281,031)	(255,793)	-	(1,536,824)
Machinery and equipment	<u>(3,506,377)</u>	<u>(106,890)</u>	<u>71,013</u>	<u>(3,542,254)</u>
Total accumulated depreciation	<u>(7,750,450)</u>	<u>(610,591)</u>	<u>71,013</u>	<u>(8,290,028)</u>
Total capital assets, being depreciated, net	<u>7,763,241</u>	<u>1,330,876</u>	<u>(3,530)</u>	<u>9,090,587</u>
Governmental activities capital assets, net	<u>\$ 31,849,891</u>	<u>\$ 8,623,073</u>	<u>\$ (1,975,141)</u>	<u>\$ 38,497,823</u>

Construction in progress at June 30, 2010 of \$ 21,674,460 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, 2010

4. Detailed Notes on All Funds (Continued)

C. Capital Assets (Continued)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 3,432,490	\$ -	\$ -	\$ 3,432,490
Construction in progress	<u>4,399,422</u>	<u>1,233,735</u>	<u>(607,300)</u>	<u>5,025,857</u>
Total capital assets, not being depreciated	<u>7,831,912</u>	<u>1,233,735</u>	<u>(607,300)</u>	<u>8,458,347</u>
Capital assets, being depreciated:				
Buildings	3,566,186	-	(5,255)	3,560,931
Systems	17,955,318	779,603	(7,720)	18,727,201
Machinery and equipment	<u>4,693,712</u>	<u>62,289</u>	<u>(245,301)</u>	<u>4,510,704</u>
Total capital assets, being depreciated	<u>26,215,216</u>	<u>841,892</u>	<u>(258,276)</u>	<u>26,798,836</u>
Less accumulated depreciation for:				
Buildings	(1,382,881)	(157,062)	5,255	(1,534,688)
Systems	(9,110,281)	(430,859)	16,221	(9,524,919)
Machinery and equipment	<u>(2,545,224)</u>	<u>(216,908)</u>	<u>245,328</u>	<u>(2,516,804)</u>
Total accumulated depreciation	<u>(13,038,386)</u>	<u>(804,829)</u>	<u>266,804</u>	<u>(13,576,411)</u>
Total capital assets, being depreciated, net	<u>13,176,830</u>	<u>37,063</u>	<u>8,528</u>	<u>13,222,425</u>
Business-type activities capital assets, net	<u>\$21,008,742</u>	<u>\$1,270,798</u>	<u>\$ (598,772)</u>	<u>\$21,680,768</u>

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

Governmental activities:	
General government	\$ 70,712
Public safety	217,447
Public works and streets	188,457
Library	73,221
Recreation	<u>60,754</u>
Total depreciation	<u>\$ 610,591</u>
Business-type activities:	
Water	\$ 489,672
Wastewater	<u>315,157</u>
Total depreciation and amortization	<u>\$ 804,829</u>

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2010

4. Detailed Notes on All Funds (Continued)

D. Interfund Receivables, Payables, and Transfers

1. The composition of interfund balances of June 30, 2010 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Water enterprise fund	Measure A Fund	\$ 2,140,357
General fund:	Measure A Fund	2,440,175
	1996 GO Bond debt service	18,261
	Police officer training	6,711
	Recreation programs	<u>6,700</u>
Total		<u>\$ 4,612,204</u>

The due from other funds of \$4,612,204 represents primarily cash flow advances made by the City's general fund and water fund to these other funds in order to conduct operations and projects pending reimbursements and payments of entitlements by grantor agencies and other governments.

2. Interfund transfers at June 30, 2010 were as follows:

<u>Transfers out:</u>	<u>City Capital Projects</u>	<u>Nonmajor Traffic Mitigation</u>	<u>Other Major and Nonmajor Funds</u>	<u>Totals</u>
General fund	\$ 328,312	\$ 1,070,000	\$ 362,659	\$ 1,760,971
Dr Wood Library Fund	865,807	-	-	865,807
Other major and nonmajor	437,169	-	-	437,169
Nonmajor traffic mitigation	-	-	-	-
Totals	<u>\$ 1,631,288</u>	<u>\$ 1,070,000</u>	<u>\$ 362,659</u>	<u>\$ 3,063,947</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. Of the \$3,063,947 in transfers out, \$1,070,000 was transferred out of the general fund and into the City's traffic mitigation impact fee fund as a reimbursement for transfers out of that fund in fiscal 2009 that were used to pay for street improvement 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, 2010

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, 2010 were as follows:

<u>Fiscal Year</u>	<u>Amounts</u>
2011	\$ 337,842
2012	337,842
2013	260,703
2014	260,703
2015	260,703
2016-2020	1,115,734
2021	<u>83,406</u>
Total minimum lease payments	2,656,933
Less amounts representing interest	<u>(543,534)</u>
Net present value of minimum lease payments	<u>\$ 2,113,399</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:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2011	\$ 130,000	\$ 52,130	\$ 182,130
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
2016-2017	<u>345,000</u>	<u>27,300</u>	<u>372,300</u>
	<u>\$ 1,065,000</u>	<u>\$ 223,892</u>	<u>\$ 1,288,892</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, 2010

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 instalments 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, 2010 is:

Fiscal Year	Principal	Interest	Totals
2011	\$ 258,740	\$ 144,832	\$ 403,572
2012	265,020	138,562	403,572
2013	271,450	132,122	403,572
2014	278,036	125,536	403,572
2015	284,784	118,788	403,572
2016 -2020	1,530,990	486,870	2,017,860
2021-2025	1,725,980	291,880	2,017,860
2026-2029	1,537,762	76,529	1,614,291
Totals	\$ 6,152,762	\$ 1,515,109	\$ 7,667,871

Water 2006A Installment Agreement - The City, on March 28, 2006 entered into a \$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
2011	\$ 240,000	\$ 354,318	\$ 594,318
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 -2020	1,535,000	1,417,284	2,952,284
2021- 2025	1,890,000	1,051,656	2,941,656
2026- 2030	2,395,000	534,938	2,929,938
2031- 2032	1,115,000	50,738	1,165,738
Totals	\$ 8,215,000	\$ 4,737,518	\$ 12,952,518

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 \$12,952,518. Principal and interest paid for the current fiscal year and total system net revenues as defined were \$ 592,399 and \$ (55,793) respectively.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2010

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 \$2,942,425. Principal and interest paid for the current fiscal year and total system net revenues were \$139,812 and \$309,279, respectively.

Future debt service on the 2005B agreement is:

Fiscal Year	Principal	Interest	Totals
2011	\$ 65,000	\$ 77,937	\$ 142,937
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	139,265
2016- 2020	400,000	304,093	704,093
2021- 2025	485,000	214,329	699,329
2026- 2030	600,000	97,341	697,341
2031- 2032	135,000	2,953	137,953
Totals	\$ 1,955,000	\$ 987,425	\$ 2,942,425

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 2010 fiscal year was as follows:

	Beginning Balances	Additions	Reductions	Ending Balances	Due In One Year
<i>Governmental-Type</i>					
G.O. Bonds	\$ 1,185,000	\$ -	\$ 120,000	\$ 1,065,000	\$ 130,000
Capital leases	2,337,090	-	223,691	2,113,399	236,754
State Revolving Loan (SRF)	2,782,366	3,485,405	115,009	6,152,762	258,740
Compensated absences	785,596	189,673	200,000	775,269	439,887
Claims	46,583	96,583	96,583	46,583	20,000
Reimbursement agreement	30,740	-	-	30,740	-
Totals	\$ 7,167,375	\$ 3,771,661	\$ 755,283	\$ 10,183,753	\$ 1,085,381
<i>Business-Type</i>					
Installment agreements:					
Water - 2006A	\$ 8,445,000	\$ -	\$ 230,000	\$ 8,215,000	\$ 240,000
Wastewater -2005B	2,015,000	-	60,000	1,955,000	65,000
Totals	\$ 10,460,000	\$ -	\$ 290,000	\$ 10,170,000	\$ 305,000

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2010

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 2009-2010 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 <u>6/30/2010</u>	Year Ended <u>6/30/2009</u>
Unpaid claims, beginning of fiscal year	\$ 46,583	\$ 49,155
Incurred claims (including IBNRs)	96,583	46,583
Claim payments	<u>(96,583)</u>	<u>(49,155)</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, 2010

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, 2010 there were 10 employees receiving such benefits and the City paid \$ 42,833 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.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2010

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 13.70 percent of covered payroll and 34.8 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	Net Pension Obligation
Regular employees	6/30/08	\$461,303	100%	\$ -
	6/30/09	\$478,863	100%	\$ -
	6/30/10	\$503,433	100%	\$ -
Safety employees	6/30/08	\$322,399	100%	\$ -
	6/30/09	\$329,448	100%	\$ -
	6/30/10	\$353,457	100%	\$ -

F. Restricted Net Assets, Reserved and Designated Fund Balances

Restricted Net Assets

The \$ 2,713,783 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 \$ 1,078,155 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 \$ 600,677 restricted for public safety in the governmental activities statement of net assets represents amounts that can only be used for public safety purposes.

CITY OF ST HELENA
Notes to the Basic Financial Statements
June 30, 2010

5. Other Information (Continued)

F. Restricted Net Assets, Reserved and Designated Fund Balances (Continued)

Reserved Fund Balances

The reserved fund balances in the governmental fund types represent amounts not available for appropriation and consists of:

<u>Purpose of reservation</u>	<u>General Fund</u>	<u>City Capital Projects</u>	<u>Nonmajor Funds</u>
Reserved for encumbrances	\$ 92,158	\$ 240,094	\$ 172,380
Reserved for debt service	-	-	-
Reserved for library	-	-	35,858
Reserved for long-term notes	206,000	-	27,500
Reserved for condemnations	-	-	-
Reserved for prepayments	70,832	-	139,429
	<u>\$ 368,990</u>	<u>\$ 240,094</u>	<u>\$ 375,167</u>

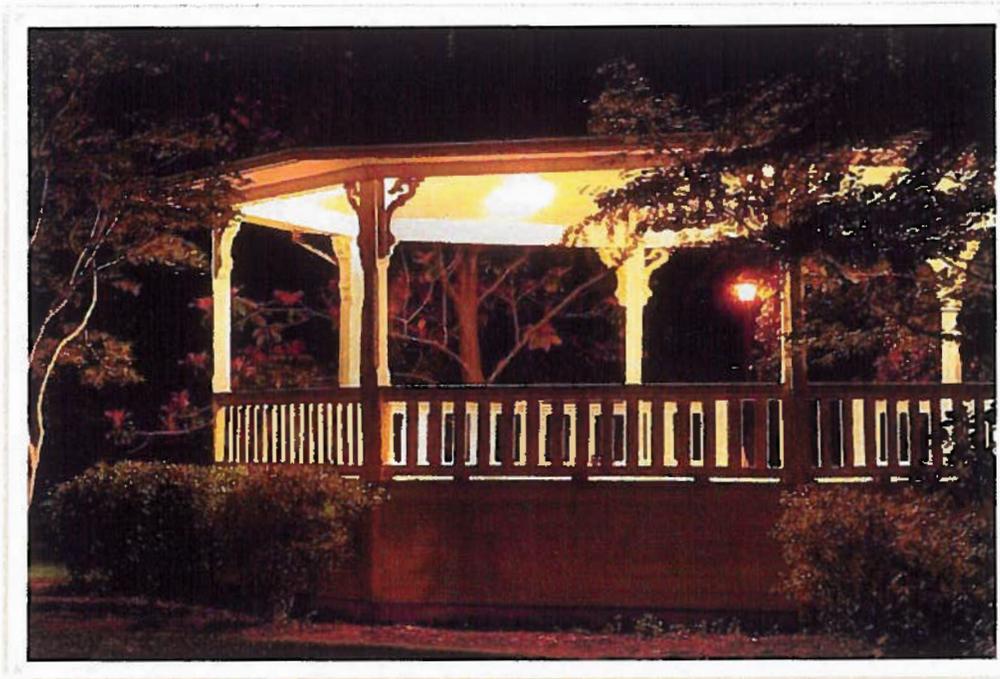
Designated Fund Balances

<u>Purpose of Designation</u>	<u>General Fund</u>	<u>Dr. Wood Fund</u>
Sales tax set-aside for special projects	\$ 558,580	\$ -
Future contingencies	313,625	-
Post employment health benefits	202,204	-
Library operations	-	318,375
	<u>\$ 1,074,409</u>	<u>\$ 3,680,664</u>

G. Proposition 1A Receivable

Under provisions of Proposition 1A and as part of the 2009-2010 State Budget Package passed by the California Legislature on July 28, 2009, the State of California borrowed 8% of the amount of property tax revenues, including those property taxes associated with the in lieu motor vehicle license fee, the triple flip sales tax, and supplemental property tax apportioned to cities, counties and special districts (excluding redevelopment agencies). The State is required to repay this borrowing plus interest by June 30, 2013. After repayment of the initial borrowing, the California legislature may consider only one additional borrowing within a ten year period. The amount of the borrowing pertaining to the City was \$300,077.

Authorized with the 2009-2010 State Budget Package, the Proposition 1A Securitization Program was instituted by the California Statewide Communities Development Authority, a joint powers authority sponsored by the California Association of Counties and the League of California Cities to enable local governments to sell their Proposition 1A receivables to the Authority. Under the program, the Authority simultaneously purchases the Proposition 1A receivables and issues bonds (Prop 1A Bonds) to provide local agencies with cash in two equal installments on January 15, 2010 and May 2, 2010. The purchase price paid to local agencies equaled 100% of the amount of the property tax reduction. All transaction costs of issuance and interest were paid by the State of California. Participating agencies have no obligation on the bonds and no credit exposure to the State. The City participated in the program and accordingly, property taxes have been recorded in the same manner as if the State had not exercised its rights under Proposition 1A. The receivable sale proceeds were equal to the book value, and as a result, no gain or loss was reported.



Required Supplementary Information



Required Supplementary Information
City of St. Helena
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2010

	<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	\$ 5,651,192	\$ 5,651,192	\$ 5,257,047	\$ (394,145)
Resources (inflows):				
Property taxes	2,269,145	2,466,825	3,085,222	618,397
Sales taxes	2,459,491	2,124,037	2,131,229	7,192
Transient occupancy taxes	1,427,236	1,082,000	1,193,860	111,860
Other taxes	241,640	241,640	157,171	(84,469)
License permits	257,300	257,300	292,331	35,031
Fines and forfeits	83,050	83,050	77,774	(5,276)
Interest and rents	419,059	236,059	229,986	(6,073)
Intergovernmental	616,300	728,398	696,315	(32,083)
Charges for services	298,400	368,600	235,321	(133,279)
Miscellaneous	42,950	204,662	76,644	(128,018)
	<u>13,765,763</u>	<u>13,443,763</u>	<u>13,432,900</u>	<u>(10,863)</u>
Amounts available for charges to appropriations				
Charges to appropriations:				
General government:				
City Council	231,120	239,925	202,666	37,259
City Manager/Clerk	176,214	173,914	176,475	(2,561)
City Attorney	154,820	144,820	145,255	(435)
Planning	812,924	793,248	775,902	17,346
Government Buildings	369,551	-	-	-
Financial administration	213,971	210,371	223,751	(13,380)
Public works administration	125,261	-	-	-
Nondepartmental:				
Liability insurance	272,300	272,300	211,139	61,161
Community support	27,600	27,600	16,135	11,465
Other nondepartmental	137,688	139,688	368,633	(228,945)
Public safety:				
Police services	2,460,733	2,461,281	2,473,345	(12,064)
Fire services	575,473	666,571	625,240	41,331
Public works	-	804,259	748,834	55,425
Streets	324,227	-	-	-
Library	886,532	874,857	843,565	31,292
Parks and recreation:	805,120	798,819	750,631	48,188
Debt service	337,943	337,943	337,843	100
Transfers out	288,994	1,896,904	1,760,971	135,933
	<u>8,200,471</u>	<u>9,842,500</u>	<u>9,660,385</u>	<u>182,115</u>
Total charges to appropriations				
Fund Balance, June 30	<u>\$ 5,565,292</u>	<u>\$ 3,601,263</u>	<u>\$ 3,772,515</u>	<u>\$ 171,252</u>

Required Supplementary Information
City of St. Helena
Budgetary Comparison Schedule - General Fund
Note to RSI
For the Fiscal Year Ended June 30, 2010

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:	\$ 13,432,900
Differences - budget to GAAP:	

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>(5,257,047)</u>
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Total revenues as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 8,175,853</u>
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Uses/outflows of resources:

Actual amounts "total charges to appropriations" from the budgetary comparison schedule	\$ 9,660,385
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Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(1,760,971)</u>

Total expenditures as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 7,899,414</u>
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Required Supplementary Information
City of St. Helena
Budgetary Comparison Schedule - Dr. Wood Expendable Library Trust
Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	<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	\$ 3,680,664	\$ 3,680,664	\$ 3,680,664	\$ -
Resources (inflows):				
Investment revenues	138,611	138,611	39,739	(98,872)
Miscellaneous	18,645	18,645	42,192	23,547
Transfers in	-	-	-	-
Amounts available for charges to appropriations	<u>3,837,920</u>	<u>3,837,920</u>	<u>3,762,595</u>	<u>(75,325)</u>
Charges to appropriations:				
Library:				
Salaries and benefits	13,725	13,725	7,012	6,713
Library materials and training	73,601	73,601	64,046	9,555
Transfers out to capital projects	478,948	478,948	865,807	-
Distribution to public foundation	-	2,507,355	2,507,355	-
Total charges to appropriations	<u>566,274</u>	<u>3,073,629</u>	<u>3,444,220</u>	<u>16,268</u>
Fund Balance, June 30	<u>\$ 3,271,646</u>	<u>\$ 764,291</u>	<u>\$ 318,375</u>	<u>\$ (59,057)</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:	\$ 3,762,595
Differences - budget to GAAP:	
Transfers in are a budgetary inflow, but are not current year revenues for	
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>(3,680,664)</u>
Total revenues as reported in the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 81,931</u>
Uses/Outflow of resources:	
Total charges to appropriations from above budgetary comparison schedule	\$ 3,444,220
Differences-budget to GAAP	
Expenditures for special items such as one time distributions to public foundations are a budgetary outflow, but are reported separately as a special item	\$ (2,507,355)
Transfers out are a budgetary outflow, but are not current year expenditures for financial reporting purposes	<u>(865,807)</u>
Total expenditures as reported in the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 71,058</u>

Required Supplementary Information
City of St. Helena
Budgetary Comparison Schedule - Measure A
Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	<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	250,427	250,427	2,074,266	1,823,839
Interest	-	-	(61,098)	(61,098)
Proceeds of long-term debt	-	-	3,485,405	3,485,405
	<u>250,427</u>	<u>250,427</u>	<u>5,498,573</u>	<u>5,248,146</u>
Amounts available for charges to appropriations				
Charges to appropriations:				
Public Works:				
Flood control project:	\$ 250,427	\$ 5,354,651	\$ 5,354,651	\$ -
Debt service:				
Principal	-	115,009	115,009	-
Interest	-	28,913	28,913	-
Total charges to appropriations	<u>250,427</u>	<u>5,498,573</u>	<u>5,498,573</u>	<u>-</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$(5,248,146)</u>	<u>\$ -</u>	<u>\$ 5,248,146</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:

\$ 5,498,573

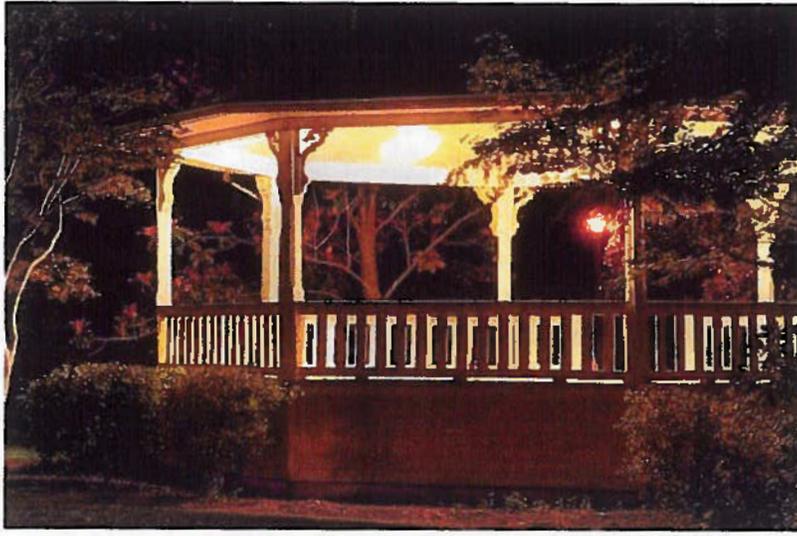
Differences - budget to GAAP:

Proceeds of long-term debt are a budgetary inflow of resources, but are not revenues for financial reporting purposes

(3,485,405)

Total revenues as reported in the statement of revenues, expenditures, and changes in fund balances - governmental funds

\$ 2,013,168



Nonmajor Governmental Funds

Capital Projects

The City's capital project funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Library Construction Fund for major improvements, alterations, and additions to the City's library facility. Revenue sources include contributions from the community, investment earnings and intergovernmental capital restricted grants.

Fire Facilities Construction Fund for proceeds from the sale of the 1996 general obligation bonds to be used to build a new fire station.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's Programs.

Martin and Ryan Library Funds - These funds are used to account for principal trust amounts and related investment income. The interest portions of the trust can be used to support the City's library book collections.

Debt Service

Debt Service funds are used to accumulate resources for the repayment of general long-term debt obligations. Those funds include:

- (1) **1996 General Obligation Bonds** - This fund accounts for general revenues set aside for the repayment of voter-approved general obligation bonds, the proceeds of which were used to upgrade the City's fire station.
- (2) **Reimbursement Agreement** - This fund is used to account for the City-guaranteed minimum annual repayments of subdivider storm drain improvement costs. The city uses general revenues to make such repayments to the extent that storm drain impact fees are insufficient.



Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

- (1) **Capital Reserve Fund** for financial reserves to be used only to replace vehicles.
- (2) **Civic Improvement Fund** for building permit fees to be used only for community facilities.
- (3) **Metropolitan Transportation Commission Fund** for revenues allocated under the State Transportation Development Act.
- (4) **Public Safety Impact Fund** for impact fees to be used only for police and fire equipment and facilities.
- (5) **California Library Services Act Fund** for grant revenues allocated by the State for library costs.
- (6) **Parks and Recreation Facilities Fund** for local revenues restricted for facilities improvements.
- (7) **Drainage Impact Fund** for revenues restricted for storm drainage improvements.
- (8) **State gas tax funds** restricted for street related purposes.
- (9) **Pope Street and Street Improvement Funds** for local consolidation of street-related projects.
- (10) **Affordable Housing Fund** for fees and donations made in lieu of the construction of new affordable housing.
- (11) **Emergency Flood Relief Fund** for allocations for disaster assistance relating to flood damage.
- (12) **Police Training Development Fund** for State grants relating to police officer training.
- (13) **Recreation Programs and Community Activity Funds** for registration fees and contributions used to finance recreation activities.
- (14) **Public Library Foundation Fund** for State grants used for certain library costs.
- (15) **Asset Forfeiture Fund** for monies from adjudicated crime cases restricted for public safety purposes.
- (16) **Traffic Mitigation and Parking in Lieu Funds** for impact fees to be used for street-related purposes.
- (17) **Parking in Lieu Fees** for fees and donations made in lieu of the construction of new parking spaces.
- (18) **Teen Center** for local revenues including donations used to finance the City's teen center.
- (19) **Bocce Ball** for fees and donations made for the maintenance and operations of the bocce league in St. Helena.
- (20) **Public Safety (COPS) Fund** for grant revenues to be used for public safety purposes.
- (21) **Tree USA Fund** for contributions made from private parties for trees in the City.
- (22) **Park Bond Act** for grants made for park construction and improvement.

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CITY OF ST. HELENA
Combining Balance Sheets
Nonmajor Governmental Funds
June 30, 2010

Special Revenue Funds

	Capital Replacement Reserve	Civic Improvement Impact	Housing Impact	Public Safety Impact	California Library Services Act
Assets					
Cash and investments	\$ -	\$ 34,048	\$ 32,600	\$ 416,128	\$ 672,954
Receivables:					
Accounts	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Notes, long-term	-	-	-	27,500	-
Prepayments	-	-	-	-	2,071
Total assets	\$ -	\$ 34,048	\$ 32,600	\$ 443,628	\$ 675,025
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 3,805	\$ -	\$ -	\$ -	\$ 7,347
Due to other funds	-	-	-	-	-
Total liabilities	3,805	-	-	-	7,347
Fund balances:					
Reserved for prepayments	-	-	-	-	-
Reserved for encumbrances	-	-	-	-	30,553
Reserved for debt service	-	-	-	-	-
Reserved for library	-	-	-	-	-
Reserved for long-term notes	-	-	-	27,500	-
Unreserved	(3,805)	34,048	32,600	416,128	637,125
Total fund balances	(3,805)	34,048	32,600	443,628	667,678
Total liabilities and fund balances	\$ -	\$ 34,048	\$ 32,600	\$ 443,628	\$ 675,025

(Continued)

<u>Parks and Recreation Facilities</u>	<u>Drainage Impact</u>	<u>Gas Tax 2105</u>	<u>Gas Tax 2106</u>	<u>Gas Tax 2107</u>	<u>Gas Tax 2107.5</u>	<u>Pope Street</u>
\$ 606	\$ 402,755	\$ 22,267	\$ 28,742	\$ 45,461	\$ 2,172	\$ 24,010
-	-	-	-	-	-	-
-	-	2,871	1,796	3,871	2,000	-
-	-	-	-	-	-	-
<u>\$ 606</u>	<u>\$ 402,755</u>	<u>\$ 25,138</u>	<u>\$ 30,538</u>	<u>\$ 49,332</u>	<u>\$ 4,172</u>	<u>\$ 24,010</u>
\$ -	\$ -	\$ -	\$ -	\$ 193	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	193	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
606	402,755	25,138	30,538	49,139	4,172	24,010
606	402,755	25,138	30,538	49,139	4,172	24,010
<u>\$ 606</u>	<u>\$ 402,755</u>	<u>\$ 25,138</u>	<u>\$ 30,538</u>	<u>\$ 49,332</u>	<u>\$ 4,172</u>	<u>\$ 24,010</u>

CITY OF ST. HELENA
Combining Balance Sheets
Nonmajor Governmental Funds
June 30, 2010

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	\$ 283,060	\$ 337,347	\$ 109,655	\$ -	\$ -
Receivables:					
Accounts	-	-	-	-	-
Intergovernmental	15,051	-	17,694	-	6,425
Notes, long-term	-	-	-	-	-
Prepayments	-	-	-	-	275
Total assets	<u>\$ 298,111</u>	<u>\$ 337,347</u>	<u>\$ 127,349</u>	<u>\$ -</u>	<u>\$ 6,700</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 151,304	\$ -	\$ -	\$ 239	\$ 8,430
Due to other funds	-	-	-	6,711	6,700
Total liabilities	<u>151,304</u>	<u>-</u>	<u>-</u>	<u>6,950</u>	<u>15,130</u>
Fund balances:					
Reserved for prepayments	-	-	-	-	-
Reserved for encumbrances	115,251	-	-	-	-
Reserved for debt service	-	-	-	-	-
Reserved for library	-	-	-	-	-
Reserved for long-term notes	-	-	-	-	-
Unreserved	<u>31,556</u>	<u>337,347</u>	<u>127,349</u>	<u>(6,950)</u>	<u>(8,430)</u>
Total fund balances	<u>146,807</u>	<u>337,347</u>	<u>127,349</u>	<u>(6,950)</u>	<u>(8,430)</u>
Total liabilities and fund balances	<u>\$ 298,111</u>	<u>\$ 337,347</u>	<u>\$ 127,349</u>	<u>\$ -</u>	<u>\$ 6,700</u>

(Continued)

(Continued)

<u>Public Library Foundation</u>	<u>Asset Forfeiture</u>	<u>Traffic Mitigation Impact</u>	<u>Parking in Lieu</u>	<u>Teen Center</u>	<u>Bocce Ball</u>
\$ 1,230	\$ 8,635	\$ 1,197,274	\$ 526,546	\$ 35,787	\$ 19,987
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,230</u>	<u>\$ 8,635</u>	<u>\$ 1,197,274</u>	<u>\$ 526,546</u>	<u>\$ 35,787</u>	<u>\$ 19,987</u>
\$ -	\$ -	\$ -	\$ -	\$ 43	\$ 50
-	-	-	-	-	-
-	-	-	-	43	50
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,230	8,635	1,197,274	526,546	35,744	19,937
<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>\$ 1,230</u>	<u>\$ 8,635</u>	<u>\$ 1,197,274</u>	<u>\$ 526,546</u>	<u>\$ 35,787</u>	<u>\$ 19,987</u>

CITY OF ST. HELENA
Combining Balance Sheets
Nonmajor Governmental Funds
June 30, 2010

	<u>Special Revenue Funds</u>			<u>Capital Project</u>
	<u>Public Safety (COPS)</u>	<u>Tree City USA</u>	<u>Park BondAct</u>	<u>Library Construction</u>
Assets				
Cash and investments	\$ 83,364	\$ 74,402	\$ 47,672	\$ 983
Receivables:				
Accounts	-	-	-	-
Intergovernmental	10,177	-	-	-
Notes, long-term	-	-	-	-
Prepayments	-	-	-	-
Total assets	<u>\$ 93,541</u>	<u>\$ 74,402</u>	<u>\$ 47,672</u>	<u>\$ 983</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 2,722	\$ 77	\$ -	\$ -
Due to other funds	-	-	-	-
Total liabilities	<u>2,722</u>	<u>77</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for prepayments	-	-	-	-
Reserved for encumbrances	26,576	-	-	-
Reserved for debt service	-	-	-	-
Reserved for library	-	-	-	-
Reserved for long-term notes	-	-	-	-
Unreserved	64,243	74,325	47,672	983
Total fund balances	<u>90,819</u>	<u>74,325</u>	<u>47,672</u>	<u>983</u>
Total liabilities and fund balances	<u>\$ 93,541</u>	<u>\$ 74,402</u>	<u>\$ 47,672</u>	<u>\$ 983</u>

Debt Service Funds		Permanent Funds				
1996 GO Bonds	South St Helena Drainage	Murray Trust	Ryan Library Trust	Martin Library Trust	Stabo Trust	Totals
\$ -	\$ 27,727	\$ 29,430	\$ 93,884	\$ 32,731	\$ 34,359	\$ 4,625,816
-	14,251	756	60	55	-	15,122
-	-	-	-	-	-	59,885
-	-	-	-	-	-	27,500
157,690	-	-	-	-	-	160,036
<u>\$ 157,690</u>	<u>\$ 41,978</u>	<u>\$ 30,186</u>	<u>\$ 93,944</u>	<u>\$ 32,786</u>	<u>\$ 34,359</u>	<u>\$ 4,888,359</u>
\$ -	\$ 14,251	\$ -	\$ -	\$ -	\$ -	\$ 188,461
18,261	-	-	-	-	-	31,672
18,261	14,251	-	-	-	-	220,133
139,429	-	-	-	-	-	139,429
-	-	-	-	-	-	172,380
-	-	-	-	-	-	-
-	-	-	16,918	18,940	-	35,858
-	-	-	-	-	-	27,500
-	27,727	30,186	77,026	13,846	34,359	4,293,059
139,429	27,727	30,186	93,944	32,786	34,359	4,668,226
<u>\$ 157,690</u>	<u>\$ 41,978</u>	<u>\$ 30,186</u>	<u>\$ 93,944</u>	<u>\$ 32,786</u>	<u>\$ 34,359</u>	<u>\$ 4,888,359</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, 2010

Special Revenue Funds

	Capital Replacement Reserve	Civic Improvement Impact	Housing Impact	Public Safety Impact	California Library Services Act
Revenues:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 124,210
Property taxes	-	-	-	-	-
Charges for services	225,014	32,105	-	21,474	-
Interest	-	3,195	500	6,495	11,059
Miscellaneous	-	-	-	-	-
Total revenues	<u>225,014</u>	<u>35,300</u>	<u>500</u>	<u>27,969</u>	<u>135,269</u>
Expenditures:					
Intergovernmental	-	-	-	-	-
Current:					
General government	222,659	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Library	-	-	-	-	196,657
Parks and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>222,659</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>196,657</u>
Excess of revenues over (under) expenditures	<u>2,355</u>	<u>35,300</u>	<u>500</u>	<u>27,969</u>	<u>(61,388)</u>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	(212,889)	-	(18,000)	(65,400)
Total other financing sources (uses)	<u>-</u>	<u>(212,889)</u>	<u>-</u>	<u>(18,000)</u>	<u>(65,400)</u>
Net change in fund balances	2,355	(177,589)	500	9,969	(126,788)
Fund balances, July 1	<u>(6,160)</u>	<u>211,637</u>	<u>32,100</u>	<u>433,659</u>	<u>794,466</u>
Fund balances, June 30	<u>\$ (3,805)</u>	<u>\$ 34,048</u>	<u>\$ 32,600</u>	<u>\$ 443,628</u>	<u>\$ 667,678</u>

(Continued)

Parks and Recreation Facilities	Drainage Impact	Gas Tax 2105	Gas Tax 2106	Gas Tax 2107	Gas Tax 2107.5	Pope Street
\$ -	\$ -	\$ 32,939	\$ 22,027	\$ 43,901	\$ 2,000	\$ -
-	-	-	-	-	-	-
10	6,159	713	569	1,015	51	368
-	-	-	-	-	-	-
10	6,159	33,652	22,596	44,916	2,051	368
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,970	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,970	-	-
10	6,159	33,652	22,596	40,946	2,051	368
-	-	-	-	-	-	-
-	-	(48,356)	(23,500)	(49,400)	(2,000)	-
-	-	(48,356)	(23,500)	(49,400)	(2,000)	-
10	6,159	(14,704)	(904)	(8,454)	51	368
596	396,596	39,842	31,442	57,593	4,121	23,642
\$ 606	\$ 402,755	\$ 25,138	\$ 30,538	\$ 49,139	\$ 4,172	\$ 24,010

CITY OF ST. HELENA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2010

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	\$ 54,022	\$ -	\$ -	\$ 3,457	\$ -
Property taxes	-	-	-	-	-
Charges for services	-	22,390	-	-	90,654
Interest	3,297	6,115	1,695	(87)	-
Miscellaneous	-	-	-	-	16,259
Total revenues	<u>57,319</u>	<u>28,505</u>	<u>1,695</u>	<u>3,370</u>	<u>106,913</u>
Expenditures:					
Intergovernmental	-	-	-	-	-
Current:					
General government	-	36,500	-	-	-
Public safety	-	-	-	4,770	-
Highways and streets	-	-	-	-	-
Library	-	-	-	-	-
Parks and recreation	-	-	-	-	111,993
Public works	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	360,234	-	-	-	-
Total expenditures	<u>360,234</u>	<u>36,500</u>	<u>-</u>	<u>4,770</u>	<u>111,993</u>
Excess of revenues over (under) expenditures	<u>(302,915)</u>	<u>(7,995)</u>	<u>1,695</u>	<u>(1,400)</u>	<u>(5,080)</u>
Other financing sources (uses):					
Transfers in	204,841	-	-	-	11,902
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>204,841</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,902</u>
Net change in fund balances	<u>(98,074)</u>	<u>(7,995)</u>	<u>1,695</u>	<u>(1,400)</u>	<u>6,822</u>
Fund balances, July 1	<u>244,881</u>	<u>345,342</u>	<u>125,654</u>	<u>(5,550)</u>	<u>(15,252)</u>
Fund balances, June 30	<u>\$ 146,807</u>	<u>\$ 337,347</u>	<u>\$ 127,349</u>	<u>\$ (6,950)</u>	<u>\$ (8,430)</u>

(Continued)

<u>Public Library Foundation</u>	<u>Asset Forfeiture</u>	<u>Traffic Mitigation Impact</u>	<u>Parking in Lieu</u>	<u>Teen Center</u>	<u>Bocce Ball</u>
\$ -	\$ 22,887	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	58,598	-	-	44,235
21	119	1,674	8,076	-	-
<u>3,781</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,402</u>	<u>80</u>
<u>3,802</u>	<u>23,006</u>	<u>60,272</u>	<u>8,076</u>	<u>3,402</u>	<u>44,315</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	16,295	-	-	-	-
-	-	-	-	-	-
2,640	-	-	-	-	-
-	-	-	-	124,430	28,390
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,640</u>	<u>16,295</u>	<u>-</u>	<u>-</u>	<u>124,430</u>	<u>28,390</u>
<u>1,162</u>	<u>6,711</u>	<u>60,272</u>	<u>8,076</u>	<u>(121,028)</u>	<u>15,925</u>
-	-	1,070,000	-	99,396	-
-	-	-	-	-	(17,624)
-	-	<u>1,070,000</u>	<u>-</u>	<u>99,396</u>	<u>(17,624)</u>
1,162	6,711	1,130,272	8,076	(21,632)	(1,699)
<u>68</u>	<u>1,924</u>	<u>67,002</u>	<u>518,470</u>	<u>57,376</u>	<u>21,636</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>

CITY OF ST. HELENA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2010

	<u>Special Revenue Funds</u>			<u>Capital Project</u>
	<u>Public Safety (COPS)</u>	<u>Tree City USA</u>	<u>Park Bond Act</u>	<u>Library Construction</u>
Revenues:				
Intergovernmental	\$ 105,180	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
Charges for services	-	-	-	-
Interest	750	-	727	15
Miscellaneous	-	-	-	-
Total revenues	<u>105,930</u>	<u>-</u>	<u>727</u>	<u>15</u>
Expenditures:				
Intergovernmental	-	-	-	-
Current:				
General government	-	-	-	-
Public safety	58,992	-	-	-
Highways and streets	-	-	-	-
Library	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	20,766	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>58,992</u>	<u>20,766</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>46,938</u>	<u>(20,766)</u>	<u>727</u>	<u>15</u>
Other financing sources (uses):				
Transfers in	-	46,520	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>46,520</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>46,938</u>	<u>25,754</u>	<u>727</u>	<u>15</u>
Fund balances, July 1	<u>43,881</u>	<u>48,571</u>	<u>46,945</u>	<u>968</u>
Fund balances, June 30	<u>\$ 90,819</u>	<u>\$ 74,325</u>	<u>\$ 47,672</u>	<u>\$ 983</u>

Debt Service Funds		Permanent Funds				Totals
1996 GO Bonds	South St. Helena Drainage	Murray Trust	Ryan Library Trust	Martin Library Trust	Starbo Trust	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,623
162,784	-	-	-	-	-	162,784
-	425	-	-	-	-	494,895
439	-	451	2,537	1,824	527	58,314
-	-	1,210	-	-	-	24,732
<u>163,223</u>	<u>425</u>	<u>1,661</u>	<u>2,537</u>	<u>1,824</u>	<u>527</u>	<u>1,151,348</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	259,159
-	-	679	-	-	-	80,736
-	-	-	-	-	-	3,970
-	-	-	1,999	918	-	202,214
-	-	-	-	-	-	264,813
-	-	-	-	-	-	20,766
120,000	-	-	-	-	-	120,000
58,881	-	-	-	-	-	58,881
-	-	-	-	-	-	360,234
<u>178,881</u>	<u>-</u>	<u>679</u>	<u>1,999</u>	<u>918</u>	<u>-</u>	<u>1,370,773</u>
<u>(15,658)</u>	<u>425</u>	<u>982</u>	<u>538</u>	<u>906</u>	<u>527</u>	<u>(219,425)</u>
-	-	-	-	-	-	1,432,659
-	-	-	-	-	-	(437,169)
-	-	-	-	-	-	995,490
<u>(15,658)</u>	<u>425</u>	<u>982</u>	<u>538</u>	<u>906</u>	<u>527</u>	<u>776,065</u>
<u>155,087</u>	<u>27,302</u>	<u>29,204</u>	<u>93,406</u>	<u>31,880</u>	<u>33,832</u>	<u>3,892,161</u>
<u>\$ 139,429</u>	<u>\$ 27,727</u>	<u>\$ 30,186</u>	<u>\$ 93,944</u>	<u>\$ 32,786</u>	<u>\$ 34,359</u>	<u>\$ 4,668,226</u>

CITY OF ST HELENA
Capital Reserve Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2010

	<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	\$ 207,616	\$ 207,616	\$ 225,014	\$ 17,398
Total revenues	<u>207,616</u>	<u>207,616</u>	<u>225,014</u>	<u>17,398</u>
Expenditures:				
Current:				
General government				
Maintenance	207,616	196,616	222,659	(26,043)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>207,616</u>	<u>196,616</u>	<u>222,659</u>	<u>(26,043)</u>
Net change in fund balance	-	11,000	2,355	(8,645)
Fund balance, July 1	<u>(6,160)</u>	<u>(6,160)</u>	<u>(6,160)</u>	<u>-</u>
Fund balance, June 30	<u>\$ (6,160)</u>	<u>\$ 4,840</u>	<u>\$ (3,805)</u>	<u>\$ (8,645)</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, 2010

	<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	\$ 80,000	\$ 80,000	\$ 32,105	\$ (47,895)
Interest	20,000	20,000	3,195	(16,805)
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>35,300</u>	<u>(64,700)</u>
Expenditures:				
Current:				
General government	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>100,000</u>	<u>100,000</u>	<u>35,300</u>	<u>(64,700)</u>
Other Financing Source(Use)				
Transfer out	<u>(176,300)</u>	<u>(176,300)</u>	<u>(212,889)</u>	<u>(36,589)</u>
Net change in fund balances	(76,300)	(76,300)	(177,589)	(101,289)
Fund balance, July 1	<u>211,637</u>	<u>211,637</u>	<u>211,637</u>	<u>-</u>
Fund balance, June 30	<u>\$ 135,337</u>	<u>\$ 135,337</u>	<u>\$ 34,048</u>	<u>\$ (101,289)</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, 2010

	<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	-	-	500	500
Total revenues	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</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>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
Other financing sources (uses)				
Transfers out	-	-	-	-
Net change in fund balance	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
Fund balance, July 1	<u>32,100</u>	<u>32,100</u>	<u>32,100</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ 32,100</u></u>	<u><u>\$ 32,100</u></u>	<u><u>\$ 32,600</u></u>	<u><u>\$ 500</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, 2010

	<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	\$ 19,548	\$ 19,548	\$ 21,474	\$ 1,926
Interest	-	-	6,495	6,495
Total revenues	<u>19,548</u>	<u>19,548</u>	<u>27,969</u>	<u>8,421</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>19,548</u>	<u>19,548</u>	<u>27,969</u>	<u>8,421</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(18,000)	(18,000)	(18,000)	-
Total other financing sources (uses)	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>-</u>
Net change in fund balance	1,548	1,548	9,969	8,421
Fund balance, July 1	<u>433,659</u>	<u>433,659</u>	<u>433,659</u>	<u>-</u>
Fund balance, June 30	<u>\$ 435,207</u>	<u>\$ 435,207</u>	<u>\$ 443,628</u>	<u>\$ 8,421</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, 2010

	<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	\$ 207,993	\$ 207,993	\$ 124,210	\$ (83,783)
TBR library	-	-	-	-
Interest	<u>20,000</u>	<u>20,000</u>	<u>11,059</u>	<u>(8,941)</u>
Total revenues	<u>227,993</u>	<u>227,993</u>	<u>135,269</u>	<u>(92,724)</u>
Expenditures:				
Current:				
Library materials	206,993	206,993	196,657	10,336
Capital outlay	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>21,000</u>
Total expenditures	<u>227,993</u>	<u>227,993</u>	<u>196,657</u>	<u>31,336</u>
Excess(deficiency) of revenues over(under) expenditures	<u>-</u>	<u>-</u>	<u>(61,388)</u>	<u>(61,388)</u>
Other financing uses:				
Transfers out	<u>-</u>	<u>-</u>	<u>(65,400)</u>	<u>(65,400)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(126,788)</u>	<u>(126,788)</u>
Fund balance, July 1	<u>794,466</u>	<u>794,466</u>	<u>794,466</u>	<u>-</u>
Fund balance, June 30	<u>\$ 794,466</u>	<u>\$ 794,466</u>	<u>\$ 667,678</u>	<u>\$ (126,788)</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, 2010

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 10	\$ 10
Total revenues	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
Expenditures:				
Current:				
Parks recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
Other Financing Uses:				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	10	10
Fund balance, July 1	<u>596</u>	<u>596</u>	<u>596</u>	<u>-</u>
Fund balance, June 30	<u>\$ 596</u>	<u>\$ 596</u>	<u>\$ 606</u>	<u>\$ 10</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, 2010

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services				
Impact fees	\$ -	\$ -	\$ -	\$ -
Interest	-	-	6,159	6,159
Total revenues	<u>-</u>	<u>-</u>	<u>6,159</u>	<u>6,159</u>
Expenditures:				
Current:				
Streets and highways	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>6,159</u>	<u>6,159</u>
Other Financing Uses				
Transfers out	-	-	-	-
Net change in fund balance	-	-	6,159	6,159
Fund balance, July 1	<u>396,596</u>	<u>396,596</u>	<u>396,596</u>	<u>-</u>
Fund balance, June 30	<u>\$ 396,596</u>	<u>\$ 396,596</u>	<u>\$ 402,755</u>	<u>\$ 6,159</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, 2010

	<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	\$ 37,700	\$ 37,700	\$ 32,939	\$ (4,761)
Interest	-	-	713	713
Total revenues	<u>37,700</u>	<u>37,700</u>	<u>33,652</u>	<u>(4,048)</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>37,700</u>	<u>37,700</u>	<u>33,652</u>	<u>(4,048)</u>
Other financing sources (uses):				
Transfers out	<u>(37,700)</u>	<u>(48,356)</u>	<u>(48,356)</u>	<u>-</u>
Net change in fund balance	-	(10,656)	(14,704)	(4,048)
Fund balance, July 1	<u>39,842</u>	<u>39,842</u>	<u>39,842</u>	<u>-</u>
Fund balance, June 30	<u>\$ 39,842</u>	<u>\$ 29,186</u>	<u>\$ 25,138</u>	<u>\$ (4,048)</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, 2010

	<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	\$ 22,027	\$ (1,473)
Interest	-	-	569	569
Total revenues	<u>23,500</u>	<u>23,500</u>	<u>22,596</u>	<u>(904)</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>23,500</u>	<u>23,500</u>	<u>22,596</u>	<u>(904)</u>
Other financing sources (uses):				
Transfers out	<u>(23,500)</u>	<u>(23,500)</u>	<u>(23,500)</u>	<u>-</u>
Net change in fund balance	-	-	(904)	(904)
Fund balance, July 1	<u>31,442</u>	<u>31,442</u>	<u>31,442</u>	<u>-</u>
Fund balance, June 30	<u>\$ 31,442</u>	<u>\$ 31,442</u>	<u>\$ 30,538</u>	<u>\$ (904)</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, 2010

	<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	\$ 43,901	\$ (5,499)
Interest	-	-	1,015	1,015
Total revenues	<u>49,400</u>	<u>49,400</u>	<u>44,916</u>	<u>(4,484)</u>
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	3,970	(3,970)
Total expenditures	<u>-</u>	<u>-</u>	<u>3,970</u>	<u>(3,970)</u>
Excess (deficiency) of revenues over expenditures	<u>49,400</u>	<u>49,400</u>	<u>40,946</u>	<u>(8,454)</u>
Other financing sources (uses):				
Transfers out	<u>(49,400)</u>	<u>(49,400)</u>	<u>(49,400)</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(8,454)</u>	<u>(8,454)</u>
Fund balance, July 1	<u>57,593</u>	<u>57,593</u>	<u>57,593</u>	<u>-</u>
Fund balance, June 30	<u>\$ 57,593</u>	<u>\$ 57,593</u>	<u>\$ 49,139</u>	<u>\$ (8,454)</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, 2010

	<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	-	-	51	51
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2,051</u>	<u>51</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	<u>-</u>	<u>-</u>	<u>51</u>	<u>51</u>
Fund balance, July 1	<u>4,121</u>	<u>4,121</u>	<u>4,121</u>	<u>-</u>
Fund balance, June 30	<u>\$ 4,121</u>	<u>\$ 4,121</u>	<u>\$ 4,172</u>	<u>\$ 51</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, 2010

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 368	\$ 368
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>368</u>	<u>368</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>-</u>	<u>-</u>	<u>368</u>	<u>368</u>
Other financing sources (uses):				
Transfers out	-	-	-	-
Net change in fund balance	<u>-</u>	<u>-</u>	<u>368</u>	<u>368</u>
Fund balance, July 1	<u>23,642</u>	<u>23,642</u>	<u>23,642</u>	<u>-</u>
Fund balance, June 30	<u>\$ 23,642</u>	<u>\$ 23,642</u>	<u>\$ 24,010</u>	<u>\$ 368</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, 2010

	<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	\$ -	\$ -	\$ 54,022	\$ 54,022
Interest	-	-	3,297	3,297
Total revenues	<u>-</u>	<u>-</u>	<u>57,319</u>	<u>57,319</u>
Expenditures:				
Capital outlay:				
Highways and streets				
Streets	112,600	348,695	360,234	(11,539)
Total expenditures	<u>112,600</u>	<u>348,695</u>	<u>360,234</u>	<u>(11,539)</u>
Excess (deficiency) of revenues over expenditures	<u>(112,600)</u>	<u>(348,695)</u>	<u>(302,915)</u>	<u>45,780</u>
Other financing sources:				
Transfers in	112,600	348,695	204,841	(143,854)
Total other financing sources	<u>112,600</u>	<u>348,695</u>	<u>204,841</u>	<u>(143,854)</u>
Net change in fund balance	-	-	(98,074)	(98,074)
Fund balance, July 1	<u>244,881</u>	<u>244,881</u>	<u>244,881</u>	<u>-</u>
Fund balance, June 30	<u>\$ 244,881</u>	<u>\$ 244,881</u>	<u>\$ 146,807</u>	<u>\$ (98,074)</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, 2010

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services:				
Affordable housing fees	-	-	22,390	22,390
Miscellaneous	-	-	6,115	6,115
Total revenues	-	-	28,505	28,505
Expenditures:				
Current:				
General government:				
Contributions and contracts	40,000	40,000	36,500	3,500
Capital outlay				
Housing and sites	-	-	-	-
Total expenditures	40,000	40,000	36,500	3,500
Excess (deficiency) of revenues over expenditures	(40,000)	(40,000)	(7,995)	32,005
Other financing sources:				
Transfers in	40,000	40,000	-	(40,000)
Net change in fund balance	-	-	(7,995)	(7,995)
Fund balance, July 1	345,342	345,342	345,342	-
Fund balance, June 30	<u>\$ 345,342</u>	<u>\$ 345,342</u>	<u>\$ 337,347</u>	<u>\$ (7,995)</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, 2010

	<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	-	-	1,695	1,695
Total revenues	-	-	1,695	1,695
Other financing sources (uses)				
Transfers out	-	-	-	-
	-	-	-	-
Net change in fund balance	-	-	1,695	1,695
Fund balance, July 1	125,654	125,654	125,654	-
Fund balance, June 30	<u>\$ 125,654</u>	<u>\$ 125,654</u>	<u>\$ 127,349</u>	<u>\$ 1,695</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, 2010

	<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	\$ 12,000	\$ 12,000	\$ 3,457	\$ (8,543)
Interest	-	-	(87)	(87)
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>3,370</u>	<u>(8,630)</u>
Expenditures:				
Current				
Public safety:				
Training and supplies	<u>12,000</u>	<u>12,000</u>	<u>4,770</u>	<u>7,230</u>
Total expenditures	<u>12,000</u>	<u>12,000</u>	<u>4,770</u>	<u>7,230</u>
Net change in fund balance	-	-	(1,400)	(1,400)
Fund balance, July 1	<u>(5,550)</u>	<u>(5,550)</u>	<u>(5,550)</u>	-
Fund balance, June 30	<u>\$ (5,550)</u>	<u>\$ (5,550)</u>	<u>\$ (6,950)</u>	<u>\$ (1,400)</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, 2010

	<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	\$ 120,773	\$ 120,773	\$ 90,654	\$ (30,119)
Miscellaneous	-	-	16,259	16,259
Total revenues	<u>120,773</u>	<u>120,773</u>	<u>106,913</u>	<u>(13,860)</u>
Expenditures:				
Current				
Parks and recreation programs:				
Employee salaries and benefits	54,298	54,298	50,594	3,704
Facility rents	12,225	12,225	7,326	4,899
Contract services	31,750	31,750	35,422	(3,672)
Supplies and materials	26,500	22,700	18,651	4,049
Total expenditures	<u>124,773</u>	<u>120,973</u>	<u>111,993</u>	<u>4,049</u>
Excess (deficiency) of revenues over expenditures	<u>(4,000)</u>	<u>(200)</u>	<u>(5,080)</u>	<u>(4,880)</u>
Other financing sources:				
Transfers in	<u>4,000</u>	<u>4,000</u>	<u>11,902</u>	<u>7,902</u>
Net change in fund balance	-	3,800	6,822	3,022
Fund balance, July 1	<u>(15,252)</u>	<u>(15,252)</u>	<u>(15,252)</u>	<u>-</u>
Fund balance, June 30	<u>\$ (15,252)</u>	<u>\$ (11,452)</u>	<u>\$ (8,430)</u>	<u>\$ 3,022</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, 2010

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous:				
Contributions	\$ -	\$ -	\$ 3,781	\$ 3,781
Interest	-	-	21	21
Total revenues	<u>-</u>	<u>-</u>	<u>3,802</u>	<u>3,802</u>
Expenditures:				
Current:				
Library:				
Library materials	-	-	2,640	(2,640)
Total expenditures	<u>-</u>	<u>-</u>	<u>2,640</u>	<u>(2,640)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>1,162</u>	<u>1,162</u>
Fund balance, July 1	<u>68</u>	<u>68</u>	<u>68</u>	<u>-</u>
Fund balance, June 30	<u>\$ 68</u>	<u>\$ 68</u>	<u>\$ 1,230</u>	<u>\$ 1,162</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, 2010

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
Forfeitures	\$ 16,895	\$ 16,895	\$ 22,887	\$ 5,992
Interest	-	-	119	119
Total revenues	<u>16,895</u>	<u>16,895</u>	<u>23,006</u>	<u>6,111</u>
Expenditures:				
Current:				
Public safety:				
Contract services	16,295	16,295	16,295	-
Communications	600	600	-	600
Total expenditures	<u>16,895</u>	<u>16,895</u>	<u>16,295</u>	<u>600</u>
Net change in fund balance	-	-	6,711	6,711
Fund balance, July 1	<u>1,924</u>	<u>1,924</u>	<u>1,924</u>	-
Fund balance, June 30	<u>\$ 1,924</u>	<u>\$ 1,924</u>	<u>\$ 8,635</u>	<u>\$ 6,711</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, 2010

	<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	\$ -	\$ -	\$ 58,598	\$ 58,598
Interest	-	-	1,674	1,674
Total revenues	<u>-</u>	<u>-</u>	<u>60,272</u>	<u>60,272</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>-</u>	<u>-</u>	<u>60,272</u>	<u>60,272</u>
Other Financing Sources(Uses)				
Transfers in from general fund	-	-	1,070,000	1,070,000
Net change in fund balances	-	-	1,130,272	1,130,272
Fund balance, July 1	<u>67,002</u>	<u>67,002</u>	<u>67,002</u>	<u>-</u>
Fund balance, June 30	<u>\$ 67,002</u>	<u>\$ 67,002</u>	<u>\$ 1,197,274</u>	<u>\$ 1,130,272</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, 2010

	<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	<u>15,000</u>	<u>15,000</u>	<u>8,076</u>	<u>(6,924)</u>
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>8,076</u>	<u>(6,924)</u>
Expenditures:				
Current				
Highways and streets				
Legal services	-	-	-	-
Planning	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	15,000	15,000	8,076	(6,924)
Fund balance, July 1	<u>518,470</u>	<u>518,470</u>	<u>518,470</u>	<u>-</u>
Fund balance, June 30	<u>\$ 533,470</u>	<u>\$ 533,470</u>	<u>\$ 526,546</u>	<u>\$ (6,924)</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, 2010

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous:				
Donations	\$ -	\$ -	\$ 3,402	\$ 3,402
Total revenues	<u>-</u>	<u>-</u>	<u>3,402</u>	<u>3,402</u>
Expenditures:				
Current				
Recreation:				
Program operations:				
Salaries and benefits	63,623	63,623	55,323	8,300
Contract services	2,675	2,675	24,357	(21,682)
Supplies and materials	8,098	59,298	44,750	14,548
Total expenditures	<u>74,396</u>	<u>125,596</u>	<u>124,430</u>	<u>1,166</u>
Excess (deficiency) of revenues over expenditures	<u>(74,396)</u>	<u>(125,596)</u>	<u>(121,028)</u>	<u>4,568</u>
Other financing sources (uses):				
Transfers in	<u>74,396</u>	<u>99,396</u>	<u>99,396</u>	<u>-</u>
Net change in fund balance	-	(26,200)	(21,632)	4,568
Fund balance, July 1	<u>57,376</u>	<u>57,376</u>	<u>57,376</u>	<u>-</u>
Fund balance, June 30	<u>\$ 57,376</u>	<u>\$ 31,176</u>	<u>\$ 35,744</u>	<u>\$ 4,568</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, 2010

	<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	\$ 29,900	\$ 29,900	\$ 44,235	\$ 14,335
Miscellaneous:				
Donations	-	-	80	80
Total revenues	<u>29,900</u>	<u>29,900</u>	<u>44,315</u>	<u>14,415</u>
Expenditures:				
Current:				
Parks recreation:				
Salaries and benefits	22,150	22,800	22,426	374
Contract services	-	-	-	-
Other services and supplies	7,750	7,100	5,964	1,136
Total expenditures	<u>29,900</u>	<u>29,900</u>	<u>28,390</u>	<u>1,510</u>
Excess (deficiency) of revenues over expenditures		-	15,925	15,925
Other financing sources (uses)				
Transfers out	-	-	(17,624)	(17,624)
Net change in fund balance	-	-	(1,699)	(1,699)
Fund balance, July 1	<u>21,636</u>	<u>21,636</u>	<u>21,636</u>	-
Fund balance, June 30	<u>\$ 21,636</u>	<u>\$ 21,636</u>	<u>\$ 19,937</u>	<u>\$ (1,699)</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, 2010

	<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	-	-	105,180	105,180.00
Interest	-	-	750	750
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>105,930</u>	<u>105,930</u>
Expenditures:				
Current				
Public Safety:				
Salaries and benefits	-	4,000	-	4,000
Other services and supplies	-	27,315	6,738	20,577
Professional contracts	-	14,800	32,345	(17,545)
Special supplies	-	15,000	13,014	1,986
Capital outlay	-	38,885	6,895	31,990
Total expenditures	<u>-</u>	<u>100,000</u>	<u>58,992</u>	<u>41,008</u>
Net change in fund balance	-	(100,000)	46,938	146,938
Fund balance, July 1	<u>43,881</u>	<u>43,881</u>	<u>43,881</u>	<u>-</u>
Fund balance, June 30	<u>\$ 43,881</u>	<u>\$ (56,119)</u>	<u>\$ 90,819</u>	<u>\$ 146,938</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, 2010

	<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Current				
Public Works				
Tree maintenance	46,520	28,520	20,766	7,754
Capital outlay	-	-	-	-
Total expenditures	<u>46,520</u>	<u>28,520</u>	<u>20,766</u>	<u>7,754</u>
Excess (deficiency) of revenues over expenditures	<u>(46,520)</u>	<u>(28,520)</u>	<u>(20,766)</u>	<u>7,754</u>
Other financing sources:				
Transfers in	46,520	46,520	46,520	-
Net change in fund balance	-	18,000	25,754	7,754
Fund balance, July 1	<u>48,571</u>	<u>48,571</u>	<u>48,571</u>	<u>-</u>
Fund balance, June 30	<u>\$ 48,571</u>	<u>\$ 66,571</u>	<u>\$ 74,325</u>	<u>\$ 7,754</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, 2010

	<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	-	-	727	727
<u>Total revenues</u>	<u>-</u>	<u>-</u>	<u>727</u>	<u>727</u>
Expenditures:				
Current				
Recreation				
Program operations	-	-	-	-
Capital outlay	-	-	-	-
<u>Total expenditures</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	727	727
Other financing sources (uses):				
Transfers out	-	-	-	-
Net change in fund balance	-	-	727	727
Fund balance, July 1	46,945	46,945	46,945	-
Fund balance, June 30	<u>\$ 46,945</u>	<u>\$ 46,945</u>	<u>\$ 47,672</u>	<u>\$ 727</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, 2010

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 15	\$ 15
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>15</u>	<u>15</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>15</u>	<u>15</u>
Other financing sources(uses)				
Transfers out	-	-	-	-
Net change in fund balance	<u>-</u>	<u>-</u>	<u>15</u>	<u>15</u>
Fund balance, July 1	<u>968</u>	<u>968</u>	<u>968</u>	<u>-</u>
Fund balance, June 30	<u>\$ 968</u>	<u>\$ 968</u>	<u>\$ 983</u>	<u>\$ 15</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, 2010

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
Other state allocations	\$ -	\$ -	\$ -	\$ -
Interest	10,000	10,000	10,028	28
Miscellaneous	-	-	-	-
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>10,028</u>	<u>28</u>
Expenditures:				
Capital outlay:				
Planning/building	297,301	452,947	1,329,372	(876,425)
Tree city	18,076	-	-	-
Police	23,000	39,625	29,515	10,110
Fire	-	-	-	-
Finance computer system	-	-	24,420	(24,420)
Library	478,948	478,948	619,672	(140,724)
Parks	30,000	113,200	317,015	(203,815)
Government buildings	-	-	-	-
Public works	-	50,076	46,615	3,461
Total expenditures	<u>847,325</u>	<u>1,134,796</u>	<u>2,366,609</u>	<u>(1,231,813)</u>
Excess(deficiency) of revenues over expenditures	<u>(837,325)</u>	<u>(1,124,796)</u>	<u>(2,356,581)</u>	<u>(1,231,785)</u>
Other financing sources(uses)				
Transfers in	837,325	1,124,796	1,631,288	506,492
Transfers out	-	-	-	-
Total other financing sources(uses)	<u>837,325</u>	<u>1,124,796</u>	<u>1,631,288</u>	<u>506,492</u>
Net change in fund balance	-	-	(725,293)	(725,293)
Fund balance, July 1	<u>1,212,034</u>	<u>1,212,034</u>	<u>1,212,034</u>	<u>-</u>
Fund balance, June 30	<u><u>\$1,212,034</u></u>	<u><u>\$ 1,212,034</u></u>	<u><u>\$ 486,741</u></u>	<u><u>\$ (725,293)</u></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, 2010

	<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	\$ 174,980	\$ 174,980	\$ 162,784	\$ (12,196)
Interest	4,000	4,000	439	(3,561)
<u>Total revenues</u>	<u>178,980</u>	<u>178,980</u>	<u>163,223</u>	<u>(15,757)</u>
Expenditures:				
Debt service:				
Principal	120,000	120,000	120,000	-
Interest and charges	58,980	58,980	58,881	99
<u>Total expenditures</u>	<u>178,980</u>	<u>178,980</u>	<u>178,881</u>	<u>99</u>
Net change in fund balance	-	-	(15,658)	(15,658)
Fund balance, July 1	155,087	155,087	155,087	-
Fund balance, June 30	<u>\$ 155,087</u>	<u>\$ 155,087</u>	<u>\$ 139,429</u>	<u>\$ (15,658)</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, 2010

	<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	\$ -	\$ -	\$ 425	\$ 425
Interest	-	-	-	-
Total revenues	-	-	425	425
Expenditures:				
Debt service:				
Principal	-	-	-	-
Interest and charges	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	-	-	425	425
Fund balance, July 1	27,302	27,302	27,302	-
Fund balance, June 30	\$ 27,302	\$ 27,302	\$ 27,727	\$ 425

CITY OF ST HELENA
Murray Trust Permanent Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2010

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 500	\$ 500	\$ 451	\$ (49)
Miscellaneous	500	500	1,210	710
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,661</u>	<u>661</u>
Expenditures:				
Current:				
Public safety:				
Supplies	1,000	1,000	679	321
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>679</u>	<u>321</u>
Net change in fund balance	-	-	982	982
Fund balance, July 1	<u>29,204</u>	<u>29,204</u>	<u>29,204</u>	<u>-</u>
Fund balance, June 30	<u>\$ 29,204</u>	<u>\$ 29,204</u>	<u>\$ 30,186</u>	<u>\$ 982</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, 2010

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 2,000	\$ 2,000	\$ 2,537	\$ 537
Miscellaneous	-	-	-	-
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2,537</u>	<u>537</u>
Expenditures:				
Current:				
Library:				
Materials	<u>2,000</u>	<u>2,000</u>	<u>1,999</u>	<u>1</u>
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>1,999</u>	<u>1</u>
Net change in fund balance	-	-	538	538
Fund balance, July 1	<u>93,406</u>	<u>93,406</u>	<u>93,406</u>	-
Fund balance, June 30	<u>\$ 93,406</u>	<u>\$ 93,406</u>	<u>\$ 93,944</u>	<u>\$ 538</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, 2010

	<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	\$ -	\$ -	\$ -	\$ -
Interest	1,000	1,000	1,824	824
Miscellaneous	-	-	-	-
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,824</u>	<u>824</u>
Expenditures:				
Current:				
Library				
Materials	1,000	1,000	918	82
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>918</u>	<u>82</u>
Net change in fund balance	-	-	906	906
Fund balance, July 1	<u>31,880</u>	<u>31,880</u>	<u>31,880</u>	<u>-</u>
Fund balance, June 30	<u>\$ 31,880</u>	<u>\$ 31,880</u>	<u>\$ 32,786</u>	<u>\$ 906</u>

CITY OF ST HELENA
Starbo 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, 2010

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 527	\$ 527
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>527</u>	<u>527</u>
Expenditures:				
Current:				
Library				
Materials	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	527	527
Fund balance, July 1	<u>33,832</u>	<u>33,832</u>	<u>33,832</u>	<u>-</u>
Fund balance, June 30	<u>\$ 33,832</u>	<u>\$ 33,832</u>	<u>\$ 34,359</u>	<u>\$ 527</u>



Comparative Statements for Major Proprietary Enterprise Funds



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

	2010	2009
Assets		
Current assets:		
Cash and cash equivalents	\$ 2,988,137	\$ 3,810,001
Receivables:		
Customer accounts	274,547	305,082
Due from other funds	2,140,357	-
Prepayments	18,717	22,946
	<u>5,421,758</u>	<u>4,138,029</u>
Noncurrent assets:		
Other assets:		
Capital improvement funds:		
Cash and cash equivalents with fiscal agent	1,655,833	3,987,515
Interest receivable	21,381	21,381
Deferred debt issuance costs	193,948	203,183
Notes receivable-long term	390,385	390,385
	<u>2,261,547</u>	<u>4,602,464</u>
Capital assets:		
Land	345,367	345,367
Buildings	1,755,510	1,760,765
Treatment and distribution system	9,780,797	9,033,045
Pipelines	4,256,058	4,256,058
Equipment	2,462,683	2,670,617
Accumulated depreciation and amortization	(8,922,181)	(8,675,542)
	<u>9,678,234</u>	<u>9,390,310</u>
Construction in progress	2,617,661	2,205,624
	<u>12,295,895</u>	<u>11,595,934</u>
Net capital assets	<u>12,295,895</u>	<u>11,595,934</u>
	<u>14,557,442</u>	<u>16,198,398</u>
Total noncurrent assets	<u>14,557,442</u>	<u>16,198,398</u>
Total assets	<u>\$ 19,979,200</u>	<u>\$ 20,336,427</u>

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

Liabilities	<u>2010</u>	<u>2009</u>
Current liabilities:		
Accounts payable	\$ 378,625	\$ 557,175
Compensated absences	43,100	68,372
Deposits	51,255	13,231
Accrued interest payable	89,630	91,570
Deferred revenue	21,381	21,380
Long-term debt due within one year	<u>240,000</u>	<u>230,000</u>
 Total current liabilities	 <u>823,991</u>	 <u>981,728</u>
 Long-Term Obligations		
Compensated absences	100,000	100,000
Water take or pay agreement	955,669	-
Installment agreement	7,975,000	8,215,000
Unamortized refunding loss	<u>(669,933)</u>	<u>(700,384)</u>
 Net long-term debt	 <u>8,360,736</u>	 <u>7,614,616</u>
 Total liabilities	 <u>9,184,727</u>	 <u>8,596,344</u>
Net assets:		
Invested in capital assets, net of related debt	6,600,609	8,042,016
Unrestricted	<u>4,193,864</u>	<u>3,698,067</u>
 Total net assets	 <u>10,794,473</u>	 <u>11,740,083</u>
 Total liabilities and net assets	 <u>\$ 19,979,200</u>	 <u>\$ 20,336,427</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

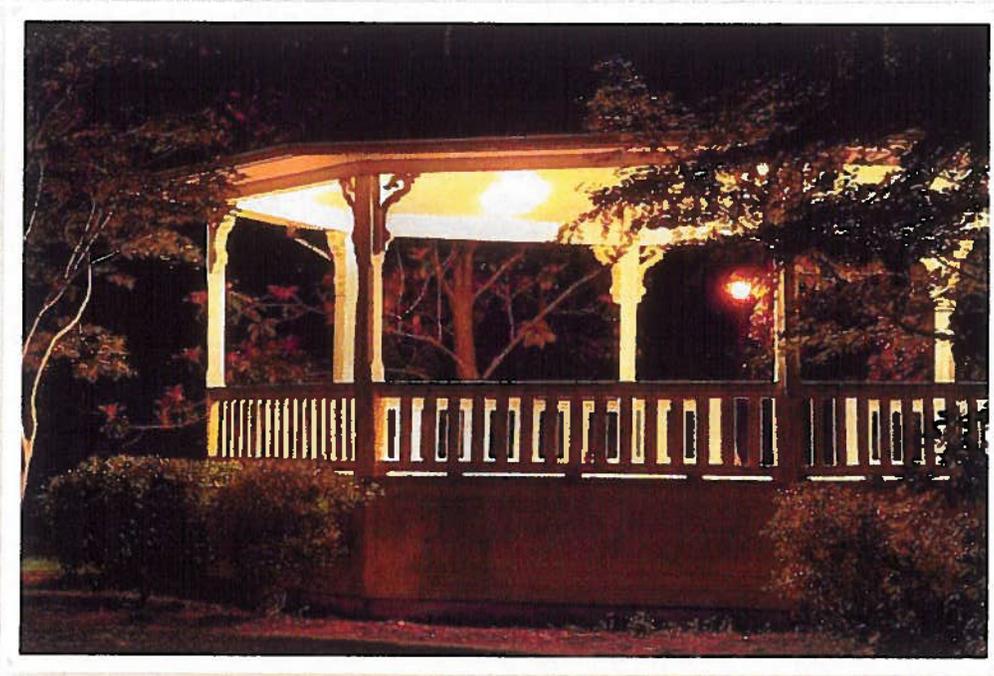
	<u>2010</u>	<u>2009</u>
Operating revenues:		
Water sales	\$ 2,764,303	\$ 2,950,567
Other operating revenues	13,194	49,919
Total operating revenues	<u>2,777,497</u>	<u>3,000,486</u>
Operating expenses:		
Personnel services	1,187,975	1,238,673
Contractual services	236,717	262,453
Purchased water	1,187,975	742,372
Utilities	138,401	160,394
Other supplies and expenses	274,250	438,755
Depreciation and amortization	489,672	424,936
Total operating expenses	<u>3,514,990</u>	<u>3,267,583</u>
Operating income (loss)	<u>(737,493)</u>	<u>(267,097)</u>
Nonoperating revenues (expenses):		
Gain on capital asset disposals	9,687	1,617
Interest expense	(400,145)	(407,602)
Interest revenue	101,923	172,164
Net nonoperating revenues (expenses)	<u>(288,535)</u>	<u>(233,821)</u>
Income (loss) before contributions	(1,026,028)	(500,918)
Capital contributions :		
Capital contributions	80,418	65,728
Change in net assets	(945,610)	(435,190)
Net assets, July 1	<u>11,740,083</u>	<u>12,175,273</u>
Net assets, June 30	<u>\$ 10,794,473</u>	<u>\$ 11,740,083</u>

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

	2010	2009
Assets		
Current assets:		
Cash and cash equivalents	\$ 762,439	\$ 687,246
Receivables:		
Customer accounts	169,534	98,361
Prepayments	125	4,248
Total current assets	932,098	789,855
Noncurrent assets:		
Other assets:		
Capital improvement funds:		
Cash and cash equivalents with fiscal agent	163,086	449,391
Notes receivable long-term	98,402	98,402
Debt issuance costs	90,350	84,703
Interest receivable	14,281	14,281
Total other assets	366,119	646,777
Capital assets:		
Land	3,087,123	3,087,123
Buildings	1,805,421	1,805,421
Treatment system	3,214,090	3,189,959
Pipelines	1,476,256	1,476,256
Equipment	2,048,021	2,023,095
Accumulated depreciation	(4,654,230)	(4,362,844)
Construction in progress	2,408,196	2,193,798
Net capital assets	9,384,877	9,412,808
Total noncurrent assets	9,750,996	10,059,585
Total assets	\$ 10,683,094	\$ 10,849,440
Liabilities		
Current liabilities:		
Accounts payable	\$ 49,044	\$ 61,992
Accrued interest payable	19,728	20,178
Compensated absences	38,531	48,122
Deferred revenue	14,281	14,281
Long-term debt due within one year	65,000	60,000
Total current liabilities	186,584	204,573
Long-Term Obligations		
Compensated absences	50,000	50,000
Installment agreement	1,955,000	2,015,000
Less long-term debt due within one year	(65,000)	(60,000)
Less discount on sale of debt	(19,258)	(19,696)
Total long-term debt	1,920,742	1,985,304
Total liabilities	2,107,326	2,189,877
Net assets		
Invested in capital assets	7,702,611	7,951,598
Unrestricted	873,157	707,965
Total net assets	8,575,768	8,659,563
Total liabilities and net assets	\$ 10,683,094	\$ 10,849,440

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>2010</u>	<u>2009</u>
Operating revenues:		
Sewer charges	\$ 1,464,595	\$ 1,312,591
Other operating revenues	3,762	3,410
Total operating revenues	<u>1,468,357</u>	<u>1,316,001</u>
Operating expenses:		
Personnel services	767,608	755,925
Contractual services	131,898	133,308
Purchased power	80,312	75,604
Other supplies and expenses	252,815	252,377
Depreciation and amortization	315,157	272,084
Total operating expenses	<u>1,547,790</u>	<u>1,489,298</u>
Operating income (loss)	<u>(79,433)</u>	<u>(173,297)</u>
Nonoperating revenues (expenses):		
Interest expense	(77,917)	(79,600)
Gain on capital asset disposals	10,719	-
Interest revenue	14,697	55,393
Total nonoperating revenues(expenses)	<u>(52,501)</u>	<u>(24,207)</u>
Income (loss) before contributions	(131,934)	(197,504)
Capital contributions	<u>48,139</u>	<u>105,009</u>
Change in net assets	(83,795)	(92,495)
Net assets, July 1	<u>8,659,563</u>	<u>8,752,058</u>
Net assets, June 30	<u><u>\$ 8,575,768</u></u>	<u><u>\$ 8,659,563</u></u>



Capital Assets Used in Operation of Governmental Funds



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:	\$ 3,211,771	\$ 1,022,481	\$ 1,352,702	\$1,232,536	\$ 6,819,490
Public safety:					
Police services	-	224,407	3,791	746,670	974,868
Fire services	1,269,416	3,664,063	-	2,564,669	7,498,148
Total public safety	1,269,416	3,888,470	3,791	3,311,339	8,473,016
Library	1,330,949	2,324,025	164,026	268,486	4,087,486
Public works	168,638	80,474	23,597,198	135,490	23,981,800
Parks and recreation	1,752,002	121,802	1,196,169	356,086	3,426,059
 Total capital assets	<u>\$7,732,776</u>	<u>\$ 7,437,252</u>	<u>\$26,313,886</u>	<u>\$5,303,937</u>	<u>\$ 46,787,851</u>

CITY OF ST HELENA
Schedule of Changes in General Capital Assets
By Function and Activity
For the Fiscal Year Ended June 30, 2010

<u>Function and Activity</u>	Governmental Funds Capital Assets June 30, 2009	Additions	Deletions	Governmental Funds Capital Assets June 30, 2010
General government:	\$ 6,707,954	\$ 185,040	\$ (73,504)	\$ 6,819,490
Public safety:				
Police services	943,513	31,355	-	974,868
Fire services	7,498,148	-	-	7,498,148
Total public safety	8,441,661	31,355	-	8,473,016
Library	4,087,486	-	-	4,087,486
Public works	17,026,351	8,928,099	(1,972,650)	23,981,800
Parks and recreation	3,336,889	89,170	-	3,426,059
Totals	<u>\$ 39,600,341</u>	<u>\$ 9,233,664</u>	<u>\$ (2,046,154)</u>	<u>\$ 46,787,851</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 affordability 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 Nine Fiscal Years
(Accrual basis of accounting)

For The Fiscal Years Ended June 30

	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental activities:									
Invested in capital assets, net of related debt	\$ 9,451,090	\$ 9,404,427	\$ 9,940,198	\$12,708,648	\$15,737,190	\$21,857,385	\$22,387,618	\$25,544,695	\$28,135,922
Restricted	6,067,219	6,541,070	6,475,488	7,139,250	8,248,938	10,786,643	10,423,255	7,127,220	4,595,629
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
Total governmental activities net assets	\$18,829,922	\$19,719,721	\$20,490,628	\$24,184,077	\$28,461,926	\$38,647,078	\$39,781,262	\$38,689,435	\$37,459,891
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	\$15,837,309	\$15,893,614	\$14,303,220
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	2,963,686	3,106,470	2,741,152	3,562,494	5,581,122	4,990,022	4,406,032	5,067,021
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
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
Invested in capital assets	6,505,856	-	-	-	-	-	-	-	-
Restricted	7,922,640	8,577,022	7,867,079	8,638,028	8,975,816	11,382,601	10,423,255	7,127,220	4,595,629
Unrestricted	6,273,555	6,737,890	7,181,412	7,077,333	8,040,592	11,594,172	11,940,411	10,403,562	8,795,161
Total primary government net assets	\$37,047,951	\$38,081,218	\$39,099,320	\$42,777,200	\$47,853,697	\$59,083,997	\$60,688,593	\$59,069,081	\$56,829,932

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 from the year of implementation.

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

	For The Fiscal Years Ended June 30								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Expenses:									
Governmental activities:									
General government	\$ 2,158,746	\$ 2,401,930	\$ 2,408,694	\$ 2,719,361	\$ 2,744,106	\$ 2,322,668	\$ 3,067,145	\$ 2,569,567	\$ 2,657,262
Highways and Streets	811,420	1,015,794	406,423	442,328	409,979	337,348	346,025	243,312	184,087
Public Safety	2,771,144	2,766,124	2,876,218	3,178,524	3,286,738	3,153,222	3,609,784	3,614,502	3,409,771
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
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
Parks and Recreation	648,401	638,649	745,126	658,904	723,076	626,378	917,698	1,072,660	1,000,883
Interest on long-term debt	284,380	266,082	317,076	257,463	239,506	238,646	219,422	213,369	247,195
Total governmental activities expenses	8,041,861	8,991,015	8,570,526	9,389,338	8,512,099	10,510,479	11,956,665	12,744,997	10,134,717
Business-type activities:									
Water	1,892,960	1,862,250	2,157,522	2,187,225	2,082,177	2,978,625	3,049,295	3,675,185	3,915,135
Wastewater	833,527	1,070,984	852,440	879,038	1,117,869	1,262,974	1,083,192	1,568,898	1,625,707
Total business-type activities expenses	2,726,487	2,933,234	3,019,962	3,166,263	3,199,046	4,241,599	4,132,487	5,244,083	5,540,842
Total City government expenses	#####	\$11,924,249	\$11,690,490	\$12,555,599	\$11,692,165	\$14,752,078	\$16,089,352	\$17,989,080	\$15,675,559
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
Highways and Streets	364,892	238,846	95,174	69,695	208,621	185,507	137,075	385,158	102,532
Public Safety	307,931	277,782	335,094	351,355	270,329	266,941	546,862	785,136	293,904
Public Works	85,220	8,715	2,853	9,897	-	-	-	-	-
Library	26,531	23,145	24,790	22,395	21,645	21,227	17,278	20,238	20,292
Parks and Recreation	90,425	100,807	119,634	106,279	112,965	91,147	128,852	149,814	151,228
Operating grants and contributions	545,929	1,477,646	1,211,555	457,445	835,527	1,551,060	1,478,634	640,201	561,208
Capital grants and contributions	661,651	533,802	492,500	4,172,747	3,452,012	8,032,930	1,620,409	1,010,693	2,013,168
Total governmental activities program revenues	3,331,714	3,787,882	3,507,018	6,585,607	6,104,259	11,916,826	5,046,656	4,076,268	3,968,701
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	3,174,287	2,889,107
Wastewater	761,858	832,239	883,624	899,823	1,094,036	1,282,115	1,378,826	1,371,394	1,493,773
Operating grants and contributions	-	-	-	-	-	-	-	-	-
Capital grants and contributions	325,935	251,101	232,126	128,617	473,112	344,892	328,254	170,737	128,557
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
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

(Continued)

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

For The Fiscal Years Ended June 30

	2002	2003	2004	2005	2006	2007	2008	2009	2010
Net(Expense)Revenue:									
Governmental activities	\$ (4,710,147)	\$ (5,203,153)	\$ (5,163,510)	\$ (2,803,531)	\$ (2,407,840)	\$ 1,408,347	\$ (6,910,209)	\$ (8,688,729)	\$ (6,166,016)
Business-type activities	296,245	15,574	179,784	(94,945)	652,825	244,713	480,812	(527,685)	(1,029,405)
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)
General Revenues and Other Changes in Net Assets:									
Governmental activities:									
Taxes:									
Property taxes	\$ 1,896,033	\$ 1,918,549	\$ 1,826,439	\$ 1,832,604	\$ 2,079,816	\$ 2,257,306	\$ 2,529,620	\$ 2,577,207	\$ 3,085,222
Sales taxes	2,088,169	2,142,288	2,156,812	2,286,560	2,222,611	2,532,604	2,703,033	2,607,008	2,131,229
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
Special fire tax	-	-	188,148	211,316	183,870	189,043	107,600	157,793	162,784
Motor vehicle in lieu taxes	304,596	350,318	347,723	490,395	425,337	434,721	456,979	477,893	502,720
Other taxes	281,288	311,209	263,990	335,417	376,981	408,964	375,122	351,115	318,132
Other general revenues	-	-	37,206	91,594	-	-	-	-	-
Unrestricted investment earnings	132,051	55,912	(29,256)	85,726	90,766	213,386	291,911	94,803	69,660
Miscellaneous	-	-	-	-	-	1,250,000	-	-	(2,507,356)
Total governmental activities	5,561,371	5,890,747	5,634,417	6,496,890	6,685,689	6,778,805	8,024,663	7,576,632	4,956,272
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
Change in net assets:									
Governmental activities	\$ 851,224	\$ 887,594	\$ 770,907	\$ 3,683,449	\$ 4,277,849	\$ 10,185,152	\$ 1,114,454	\$ (1,092,097)	\$ (1,209,744)
Business-type activities	557,747	143,468	247,195	(15,569)	898,648	944,748	490,812	(527,685)	(1,029,405)
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)

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 from the year of implementation.

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

Fiscal Year	General Funds				Other Major Funds				All Other Governmental Funds								
	Reserved	Unreserved	Total General Fund	Dr. Wood Library Fund Unreserved	Measure A Fund Reserved	Measure A Fund Unreserved	Total Measure A* Fund	City Capital Projects** Reserved	City Capital Projects Unreserved	Total City Capital Projects Fund**	Reserved	Special Revenue	Capital Projects	Unreserved, reported in			Total
														Debt Service	Permanents Funds		
2010	\$ 368,890	\$ 3,403,525	\$ 3,772,415	\$ 318,375	\$ -	\$ -	\$ -	\$ 240,084	\$ 246,647	\$ 486,741	\$ 375,167	\$ 4,108,932	\$ 983	\$ 227,727	\$ 155,417	\$ 4,668,226	
2009	\$ 577,847	\$ 4,679,199	\$ 5,257,046	\$ 3,860,664	\$ -	\$ -	\$ -	\$ 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	\$ 3,894,614	\$ 1,617,740	\$ 431,631	\$ 2,049,571	\$ 949,938	\$ 884,320	\$ 1,534,258	\$ 280,657	\$ 4,394,892	\$ 942	\$ 28,585	\$ 140,703	\$ 4,843,879	
2007	\$ 804,551	\$ 4,368,684	\$ 5,173,435	\$ 3,783,582	\$ 488,501	\$ 1,365,374	\$ 1,853,875	\$ 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	\$ 305,884	\$ 506,800	\$ 814,664	\$ 73,324	\$ 669,728	\$ 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	\$ 3,099,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 565,338	\$ 6,590,864	\$ 20,968	\$ 22,163	\$ 84,916	\$ 7,294,249	
2004	\$ 1,172,688	\$ 3,075,495	\$ 4,248,183	\$ 3,085,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,600	\$ 6,282,892	\$ 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	\$ 558,639	\$ 2,980,291	\$ 3,538,930	\$ 3,064,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,561	\$ 5,778,835	\$ 37,764	\$ -	\$ -	\$ 6,108,160	

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 from the year of implementation.

* Measure A became a major fund in 2008.

** Capital Projects became a major fund in 2010 (The fund was established in 2008)

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues:										
Taxes	\$ 5,005,062	\$ 5,109,954	\$ 5,483,908	\$ 5,648,825	\$ 5,677,388	\$ 6,004,041	\$ 6,709,937	\$ 7,113,569	\$ 6,839,759	\$ 6,730,266
Licenses and permits	114,414	129,111	121,444	119,548	318,188	327,971	383,185	336,099	352,088	292,331
Fines and forfeits	56,807	75,872	78,947	84,865	91,756	74,848	95,861	93,352	96,782	77,774
Interest	678,628	511,823	227,602	183,537	350,245	523,073	741,320	781,067	549,989	278,969
Intergovernmental	1,042,818	1,473,512	2,301,757	2,084,984	5,227,188	4,473,960	8,381,827	3,469,715	2,542,470	3,181,204
Charges for services	1,315,848	1,411,154	1,198,158	1,270,568	1,274,429	1,051,242	893,297	885,588	1,063,981	730,218
Special assessments	7,170	-	-	-	-	-	-	-	-	-
Other revenues	704,871	161,859	288,795	71,188	145,588	334,813	1,128,310	379,931	282,470	143,588
Sale of property	-	-	-	-	-	-	-	-	-	-
Total revenues	8,823,512	8,893,085	9,678,609	9,441,435	13,062,787	12,789,948	19,431,537	13,071,319	11,727,119	11,432,328
Expenditures:										
General government	2,013,991	2,150,579	2,237,640	2,437,884	2,555,246	2,340,819	2,258,289	2,845,132	2,315,130	2,379,115
Public safety	1,778,800	2,403,085	2,418,317	2,584,758	2,798,927	2,984,877	2,988,783	3,223,375	3,088,356	3,179,321
Highways and streets	400,570	811,420	992,749	406,423	442,328	305,065	278,376	287,053	8,840	3,970
Library	785,613	828,443	919,210	918,363	982,659	1,004,380	1,029,307	1,047,284	1,118,899	1,116,837
Parks and recreation	508,784	595,687	575,337	680,245	820,144	704,543	785,624	859,944	996,499	1,015,444
Public works	327,681	398,535	871,154	883,091	1,034,582	2,753,263	525,768	1,709,513	3,737,988	896,740
Capital outlay	3,855,329	1,768,884	321,415	805,727	3,138,560	1,111,090	7,197,808	1,594,311	6,568,271	7,954,354
Debt service:										
Payment to escrow agent	-	-	-	-	-	-	-	-	-	-
Costs of issuance	-	-	-	-	-	-	-	-	-	-
Principal	218,558	288,058	285,573	252,872	286,466	361,204	367,870	384,545	403,163	458,700
Interest	232,378	284,380	288,082	273,201	259,838	245,928	238,421	222,171	191,947	201,946
Intergovernmental	22,113	-	-	-	-	-	-	-	-	-
Total expenditures	10,151,806	9,510,451	8,908,477	9,252,602	12,100,730	11,791,167	15,849,045	12,170,328	18,431,099	17,206,427
Excess of revenues over(under) expenditures	(1,228,294)	(617,366)	770,132	188,833	982,057	998,781	3,782,492	900,991	(6,703,974)	(5,774,099)
Other Financing Sources(Uses)										
Proceeds from borrowing	2,000,000	801,770	-	-	-	305,281	305,281	-	2,782,386	3,485,405
Transfers in	237,085	931,828	361,166	432,319	289,057	1,285,330	908,722	3,175,827	3,248,943	3,063,947
Transfers out	(237,085)	(931,828)	(361,166)	(432,319)	(289,057)	(1,285,330)	(908,722)	(3,175,827)	(3,248,943)	(3,063,947)
Total other financing sources(uses)	2,000,000	801,770	-	-	-	305,281	-	-	2,782,386	3,485,405
Net change in fund balances	771,706	(15,598)	\$ 770,132	\$ 188,833	\$ 982,057	\$ 1,304,042	\$ 3,782,492	\$ 900,991	\$ (3,921,808)	\$ (2,288,694)
Debt service as a percentage of expenditures	4.4%	7.2%	6.6%	6.3%	5.9%	7.4%	5.8%	5.6%	4.9%	6.6%

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			
2000-2001	791,708	32,554	824,262	1.00%	2,025,776	40.69%
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%

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
2000-2001	1.00%	0.0270%	1.027%	0.04670%	0.00%
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%

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)

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 Another 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	5.21%
Sutter Home	52,255	2	3.06%
Not Another Winery	25,453	3	1.78%
C Mondavi & Sons	24,059	4	1.69%
IBM Credit LLC	19,374	5	1.38%
IDV North America Inc	8,842	6	0.82%
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	8,100	10	0.43%
Total	\$ 245,604		17.21%

2005			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 156,839	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	0.80%
Safeway	6,351	8	0.51%
Schlatter Family Estates	5,406	9	0.44%
Levensohn, Pascal & Belinda T	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%
Mondavi	19,160	3	1.71%
Coastal Hotel Group	11,525	4	1.03%
Safeway	8,771	5	0.81%
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	100,643	1	10.53%
Sutter Home	50,833	2	5.31%
Coastal Hotel Group	18,070	3	1.89%
Mondavi	16,667	4	1.75%
Wine Service Group	8,687	5	0.70%
Maryvale	6,195	6	0.65%
Total	\$ 198,795		20.83%

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 Another 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	0.56%
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	6,360	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	2.28%
Mondavi	19,160	4	1.48%
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%
Safeway	6,771	8	0.53%
Schlatter Family Estates	5,406	9	0.42%
Levensohn, Pascal & Belinda T	5,353	10	0.42%
Total	\$ 258,136		20.07%

2003			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	102,937	1	9.97%
Sutter Home	50,173	2	4.88%
Mondavi	19,160	3	1.86%
Coastal Hotel Group	11,525	4	1.12%
Safeway	8,771	5	0.86%
Wine Service Group	6,471	6	0.63%
Total	\$ 187,037		19.08%

2001			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	61,705	1	7.48%
Sutter Home	28,113	2	3.41%
Mondavi	13,118	3	1.59%
Harvest Inn	11,460	4	1.39%
Wine Service Group	6,162	5	0.75%
Maryvale	5,867	6	0.71%
Haublein	5,524	7	0.67%
Total	\$ 131,868		16.01%

Source: is Napa County Auditor-Controller.

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

Fiscal Year Ended June 30	Taxes Levied For The Fiscal Year (1)	Collected Within The Fiscal Year of The Levy	
		Amount	Percentage of Levy
2001	1,360,263	1,360,263	100%
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%

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>
2001	207,797,600	7.75%	0.95%	2,077,976
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

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

2010	2009	2008
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
CENTRAL VALLEY BUILDERS SUPPLY	BURGSTAHLER MACHINE WORKS	BURGSTAHLER MACHINE WORKS
CINDY'S BACKSTREET KITCHEN	CENTRAL VALLEY BUILDERS SUPPLY	CENTRAL VALLEY BUILDERS SUPPLY
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	FRANCISCAN VINEYARDS
GO FISH	GO FISH	GO FISH
HARLAN ESTATE WINERY	HARLAN ESTATE WINERY	HARLAN ESTATE WINERY
HAROLD SMITH & SON	HAROLD SMITH & SON	HAROLD SMITH & SON
LAMPSON TRACTOR & EQUIPMENT	LAMPSON TRACTOR & EQUIPMENT	LAMPSON TRACTOR & EQUIPMENT
MARKET RESTAURANT	MARTIN DESIGN	MARTIN DESIGN
MARTINI HOUSE	MARTINI HOUSE	MARTINI HOUSE
MERRYVALE VINEYARDS	MERRYVALE VINEYARDS	MERRYVALE VINEYARDS
NAPA VALLEY AG SUPPLY	MIRAMONTE RESTAURANT & CAFE	MIRAMONTE RESTAURANT & CAFE
ONE TRUE VINE	NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY
REEDS	REEDS	NAPA VALLEY WINE AUCTION
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

2007	2006	2005
BERINGER VINEYARDS	BERINGER VINEYARDS	ANA'S CANTINA
BP SERVICE STATIONS	BP SERVICE STATIONS	BERINGER VINEYARDS
CENTRAL VALLEY BUILDERS SUPPLY	CENTRAL VALLEY BUILDERS SUPPLY	CENTRAL VALLEY BUILDERS SUPPLY
CHEVRON SERVICE STATIONS	CHEVRON SERVICE STATIONS	CHEVRON SERVICE STATIONS
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	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
MARKET SAINT HELENA	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	PINOT BLANC RESTAURANT
PRADO MADERA	SAFEWAY STORES	PORTALAIS
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	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

2004	2003	2002
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	COACH STORES
CULINARY INSTITUTE OF AMERICA	CRICKET	CRICKET
EPPS CHEVROLET/PONTIAC/OLDS	CULINARY INSTITUTE OF AMERICA	CULINARY INSTITUTE OF AMERICA
EXXON SERVICE STATIONS	EPPS CHEVROLET/PONTIAC/OLDS	EPPS CHEVROLET/PONTIAC/OLDS
HARLAN ESTATE WINERY	EXXON SERVICE STATIONS	EXXON SERVICE STATIONS
HAROLD SMITH & SON	HARLAN ESTATE WINERY	HAROLD SMITH & SON
LAMPSON TRACTOR & EQUIPMENT	HAROLD SMITH & SON	LAMPSON TRACTOR & EQUIPMENT
MARKET SAINT HELENA	LAMPSON TRACTOR & EQUIPMENT	LOOMIS INDUSTRIES INC.
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	OGLETREE'S WELDING & METAL FAB
PINOT BLANC RESTAURANT	PINOT BLANC RESTAURANT	PINOT BLANC RESTAURANT
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	SUTTER HOME WINERY
TERRA RESTAURANT	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

2001
BERINGER VINEYARDS
BP SERVICE STATIONS
CENTRAL VALLEY BUILDERS SUPPLY
CHEVRON SERVICE STATIONS
CRICKET
CULINARY INSTITUTE OF AMERICA
DAVID'S JEWELRY
EPPS CHEVROLET/PONTIAC/OLDS
EXXON SERVICE STATIONS
GARDENHOME
HAROLD SMITH & SON
LAMPSON TRACTOR & EQUIPMENT
LOOMIS INDUSTRIES INC.
MERRYVALE VINEYARDS
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)

2010				2009			
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	\$ 899.24	1	49.60%	FOOD PRODUCTS	\$ 931.20	1	47.65%
CONSTRUCTION	\$ 336.44	2	18.56%	CONSTRUCTION	\$ 378.65	2	19.38%
GENERAL RETAIL	\$ 304.53	3	16.80%	GENERAL RETAIL	\$ 361.89	3	18.52%
TRANSPORTATION	\$ 215.42	4	11.88%	TRANSPORTATION	\$ 207.66	4	10.63%
BUSINESS TO BUSINESS	\$ 45.53	5	2.51%	BUSINESS TO BUSINESS	\$ 49.63	5	2.54%
MISCELLANEOUS	\$ 11.98	6	0.66%	MISCELLANEOUS	\$ 25.18	6	1.29%
Total	\$ 1,813.13		100.00%	Total	\$ 1,954.23		100.00%

2008				2007			
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	\$ 1,014.09	1	42.90%	FOOD PRODUCTS	\$ 917.84	1	40.86%
CONSTRUCTION	\$ 442.42	2	18.72%	CONSTRUCTION	\$ 471.57	2	21.04%
GENERAL RETAIL	\$ 430.50	3	18.21%	GENERAL RETAIL	\$ 427.00	3	19.05%
TRANSPORTATION	\$ 278.69	4	11.78%	TRANSPORTATION	\$ 297.05	4	13.26%
BUSINESS TO BUSINESS	\$ 159.61	5	6.75%	BUSINESS TO BUSINESS	\$ 97.20	5	4.34%
MISCELLANEOUS	\$ 38.46	6	1.63%	MISCELLANEOUS	\$ 30.33	6	1.35%
Total	\$ 2,363.77		100.00%	Total	\$ 2,240.99		100.00%

2006				2005			
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	\$ 774.82	1	37.73%	FOOD PRODUCTS	\$ 781.85	1	38.93%
CONSTRUCTION	\$ 469.83	2	22.88%	GENERAL RETAIL	\$ 431.18	2	21.47%
GENERAL RETAIL	\$ 422.52	3	20.58%	CONSTRUCTION	\$ 417.96	3	20.81%
TRANSPORTATION	\$ 296.40	4	14.43%	TRANSPORTATION	\$ 273.25	4	13.61%
BUSINESS TO BUSINESS	\$ 63.17	5	3.08%	BUSINESS TO BUSINESS	\$ 69.01	5	3.44%
MISCELLANEOUS	\$ 26.72	6	1.30%	MISCELLANEOUS	\$ 34.89	6	1.74%
Total	\$ 2,053.46		100.00%	Total	\$ 2,008.13		100.00%

2004				2003			
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	\$ 737.09	1	38.28%	FOOD PRODUCTS	\$ 708.91	1	36.90%
GENERAL RETAIL	\$ 410.18	2	21.30%	CONSTRUCTION	\$ 433.50	2	22.63%
CONSTRUCTION	\$ 401.03	3	20.83%	GENERAL RETAIL	\$ 386.34	3	20.17%
TRANSPORTATION	\$ 268.57	4	13.95%	TRANSPORTATION	\$ 285.77	4	14.92%
BUSINESS TO BUSINESS	\$ 67.06	5	3.48%	BUSINESS TO BUSINESS	\$ 64.47	5	3.37%
MISCELLANEOUS	\$ 41.61	6	2.16%	MISCELLANEOUS	\$ 38.88	6	2.03%
Total	\$ 1,925.52		100.00%	Total	\$ 1,915.86		100.00%

2002				2001			
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	\$ 700.34	1	37.39%	FOOD PRODUCTS	\$ 658.96	1	34.72%
CONSTRUCTION	\$ 379.69	2	20.27%	GENERAL RETAIL	\$ 406.13	2	21.40%
GENERAL RETAIL	\$ 360.36	3	19.24%	CONSTRUCTION	\$ 405.56	3	21.37%
TRANSPORTATION	\$ 294.30	4	15.71%	TRANSPORTATION	\$ 286.40	4	15.09%
BUSINESS TO BUSINESS	\$ 101.76	5	5.43%	BUSINESS TO BUSINESS	\$ 109.34	5	5.76%
MISCELLANEOUS	\$ 36.46	6	1.95%	MISCELLANEOUS	\$ 31.60	6	1.86%
Total	\$ 1,872.91		100.00%	Total	\$ 1,897.99		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>
2001	11,913,120	10.00%	\$ 1,191,312
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

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

2010	2009	2008	2007
Adagio Inn	Adagio	Adagio	Adagio
Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House
CIA	Bylund House	CIA	CIA
El Bonita	CIA	Eagle & Rose	Eagle & Rose
Harvest Inn	Eagle & Rose	El Bonita	El Bonita
Hotel 1424	El Bonita	Harvest Inn	Harvest Inn
Hotel St. Helena	Harvest Inn	Hotel St. Helena	Hotel St. Helena
Red Door Inn	Hotel St. Helena	Inn at South Bridge	Inn at South Bridge
Inn at Southbridge	Inn at Southbridge	Sunny Acres	Sunny Acres
Vineyard Inn	Vineyard Inn	Vineyard Inn	Vineyard Inn

Fiscal Years Ended June 30

2006	2005	2004	2003
Adagio	Adagio	Adagio	Adagio
Ambrose	Ambrose	Ambrose	Ambrose
CIA	CIA	CIA	Bylund House
Eagle & Rose	Eagle & Rose	Eagle & Rose	CIA
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			
Sunny Acres	Sunny Acres	Sunny Acres	Sunny Acres
Vineyard Inn	Vineyard Inn	Vineyard Inn	Vineyard Inn

Fiscal Year Ended June 30

2002	2001
Adagio	Adagio
Ambrose	Ambrose
CIA	CIA
Cinnamon Bear	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
2001 (as of 3/15/01)	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
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
Fiscal Year		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			

* 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"
2001*	\$ 40.41	\$ 26.42	\$ 37.31	\$ 59.10	\$ 113.58	\$ 178.95	\$ 331.49	\$ 549.40	\$ 1,094.16
2002	\$ 43.39	\$ 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	\$ 239.89	\$ 382.62	\$ 715.44	\$ 1,190.89	\$ 2,379.53
2009	\$ 87.48	\$ 54.79	\$ -	\$ 133.23	\$ 263.99	\$ 420.86	\$ 786.88	\$ 1,309.96	\$ 2,617.48
2010	\$ 96.23	\$ 60.27	\$ -	\$ 146.55	\$ 290.39	\$ 462.97	\$ 865.68	\$ 1,440.98	\$ 2,879.23

Commodity Rate (\$/HCF)

User Category	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Multi-family	\$ 1.15	\$ 1.16	\$ 1.36	\$ 1.36	\$ 1.81	\$ 2.00	\$ 2.05	\$ 2.33	\$ 2.56	\$ 2.82
Commercial - General	\$ 0.99	\$ 1.00	\$ 1.17	\$ 1.17	\$ 1.66	\$ 1.83	\$ 1.89	\$ 2.15	\$ 2.37	\$ 2.04
Hotel w/o food	\$ 1.17	\$ 1.19	\$ 1.40	\$ 1.40	\$ 2.02	\$ 2.21	\$ 2.27	\$ 2.57	\$ 2.83	\$ 2.27
Hotel w/food	\$ 2.26	\$ 2.30	\$ 2.72	\$ 2.72	\$ 4.18	\$ 4.43	\$ 4.56	\$ 5.17	\$ 5.69	\$ 2.40
Car Wash	\$ 0.80	\$ 0.80	\$ 0.94	\$ 0.94	\$ 1.28	\$ 1.45	\$ 1.49	\$ 1.68	\$ 1.85	\$ 2.61
Laundromat	\$ 0.92	\$ 0.93	\$ 1.09	\$ 1.09	\$ 1.52	\$ 1.70	\$ 1.75	\$ 1.98	\$ 2.18	\$ 2.61
Service Station	\$ 1.17	\$ 1.18	\$ 1.39	\$ 1.39	\$ 2.18	\$ 2.37	\$ 2.44	\$ 2.77	\$ 3.05	\$ 2.61
Restaurant	\$ 2.99	\$ 3.05	\$ 3.62	\$ 3.62	\$ 5.63	\$ 5.92	\$ 6.10	\$ 6.91	\$ 7.60	\$ 3.05
Church	\$ 0.99	\$ 1.00	\$ 1.17	\$ 1.17	\$ 1.66	\$ 1.83	\$ 1.89	\$ 2.15	\$ 2.37	\$ 3.11
City Facility	\$ 0.99	\$ 1.00	\$ 0.99	\$ 0.99	\$ 1.66	\$ 1.83	\$ 1.89	\$ 2.15	\$ 2.37	\$ 3.36
School	\$ 0.88	\$ 0.88	\$ 1.03	\$ 1.03	\$ 1.43	\$ 1.60	\$ 1.65	\$ 1.87	\$ 2.06	\$ 4.86
Mixed Retail w/food	\$ 1.77	\$ 1.80	\$ 2.13	\$ 2.13	\$ 3.22	\$ 3.44	\$ 3.55	\$ 4.02	\$ 4.42	\$ 6.26
Grocery	\$ 1.80	\$ 3.60	\$ 4.39	\$ 4.39	\$ 5.72	\$ 6.01	\$ 6.19	\$ 7.02	\$ 7.72	\$ 8.36
Mortuary	\$ 1.80	\$ 3.60	\$ 4.39	\$ 4.39	\$ 5.72	\$ 6.01	\$ 6.19	\$ 7.02	\$ 7.72	\$ 8.49
Sutter Home Winery	-	-	-	\$ 1.36	\$ 1.97	\$ 2.16	\$ 2.22	\$ 2.52	\$ 2.77	\$ 8.49
Merryvale Winery	-	-	-	\$ 6.44	\$ 10.17	\$ 10.60	\$ 10.92	\$ 12.38	\$ 13.62	\$ 14.98
Spottswoode Winery	-	-	-	\$ 6.44	\$ 10.17	\$ 10.60	\$ 10.92	\$ 12.38	\$ 13.62	\$ 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	
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
2001	\$ 854,237 2,051	\$ 327,155 21	\$ 72,701 7	\$ 272,629 195	\$ 290,804 160	\$ 1,817,526 2,434

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	
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
2001	\$ 518,935 1,473	\$ 15,393 3	\$ 27,218 7	\$ 121,917 149	\$ 21,150 23	\$ 704,615 1,655

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			Total		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	Total City Debt	General Obligation Debt	Debt as Percentage of Real Property	General Obligation Debt Per Capita	City Debt as Percentage of Personal Income	City Debt Per Capita	Population
2001	1,965	-	-	3,240	-	-	5,015	10,220	0.00021%	0.33	2.58%	1.70	6028	65.7
2002	1,885	-	-	3,653	-	-	4,550	10,088	0.00019%	0.31	2.55%	1.67	6025	65.7
2003	1,800	-	-	3,453	-	-	4,190	9,443	0.00017%	0.30	2.38%	1.56	6041	65.7
2004	1,710	-	-	3,290	-	-	3,784	8,784	0.00014%	0.29	2.23%	1.46	6000	65.7
2005	1,615	-	-	3,118	-	-	3,382	8,115	0.00013%	0.27	2.06%	1.35	6000	65.7
2006	1,515	-	-	3,162	-	-	11,070	15,747	0.00012%	0.25	3.99%	2.62	6005	65.7
2007	1,410	-	-	2,899	-	-	11,015	15,324	0.00009%	0.24	3.89%	2.56	5989	65.7
2008	1,300	-	-	2,625	-	-	10,745	14,670	0.00009%	0.22	3.76%	2.47	5941	65.7
2009	1,185	-	-	2,337	2,782	-	10,460	16,764	0.00008%	0.20	4.31%	2.83	5924	65.7
2010	1,065	-	-	2,114	6,153	-	10,170	19,502	0.00007%	0.18	4.94%	3.24	6010	65.7

Source: St. Helena Finance Department

**Schedule 19
City of St. Helena
Direct and Overlapping Governmental Activities Debt
As of June 30, 2010**

<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	\$ 1,065,000	100.000%	\$ 1,065,000
St. Helena Unified School District	13,900,000	29.265%	4,067,835
Napa Joint Community College District	120,818,349	6.314%	7,628,471
Other debt:			
Napa County Certificates of Participation	33,135,000	6.373%	2,111,694
Napa County Board of Education Certificates of Participation	3,550,000	6.373%	<u>226,242</u>
Subtotal overlapping debt			14,034,241
City direct debt - governmental only			<u>1,065,000</u>
Total direct and overlapping debt			<u><u>\$ 15,099,241</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**

<u>Fiscal Year</u>	<u>Debt Limit</u>	<u>Total Debt Applicable To Limit</u>	<u>Total Debt Applicable To Limit as Percentage of Debt Limit</u>
2001	123,639,278	2,090,000	2%
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%

Legal Debt Margin Calculation for Fiscal Year 2010

Assessed value	\$ 1,065,402,000
Debt limit (15% of assessed value)	159,810,300
Less debt applicable to limit:	
General obligation bonds	<u>1,065,000</u>
Total debt applicable to limit	<u>1,065,000</u>
Legal debt margin	<u><u>\$ 158,745,300</u></u>

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>
2001	6,028	396,039,600	65,700	3.20%
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%

(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, 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%

Sources: 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>2001</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>
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	4	5	5	5	5	5
Public safety:										
Police	19	19	19	19	19	19	19	20	17	17
Fire	2	2	2	2	2	2	2	2	2	2
Planning:										
Planning	3	3	3	3	3	3	4	6	5	5
Building and safety	2	2	2	2	1	1	1	-	-	-
Public works:										
Administration	-	-	-	-	-	-	4	6	6	6
Government Buildings	-	-	-	-	-	-	2	2	2	2
Roads and streets	11	13	13	13	12	13	2	3	3	3
Parks:										
Parks and recreation	6	5	6	6	6	5	9	10	10	10
Library:										
Library operations	10	11	11	11	11	11	11	11	10	10
Water:										
Treatment and distribution	6	6	7	7	7	7	7	8	7	7
Wastewater:										
Collection and treatment	3	6	6	6	6	6	5	6	6	6
Totals	69	74	76	76	74	74	74	82	77	77

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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Police:										
Physical arrest	233	233	318	344	262	220	300	247	240	261
Traffic violations	1,403	1,403	931	1,305	1,245	1,017	1,443	1,437	1,366	659
Fire:										
Emergency responses	711	729	675	637	671	696	706	732	724	707
Fires extinguished	68	54	50	45	25	46	61	53	48	33
Planning:										
Building permits issued	328	323	315	319	304	365	469	319	338	452
Public works:										
Miles streets resurfaced	-	-	-	-	-	-	0	2	2	-
Water:										
Number new connections	24	(15)	21	13	174	1	1	(59)	(48)	-
Daily average water production in MGD	1.748	1.905	1.941	2.100	1.760	1.808	1.507	1.507	1.507	1.500
Daily average water consumption in MGD	1.813	1.721	1.694	1.605	1.654	1.667	1.597	1.597	1.597	1.413
*Wastewater:										
Number new connections	(21)	23	(12)	9	2	52	63	(73)	26	0
Daily average treatment in millions gallons (MGD)	0.612	0.604	0.674	0.653	0.698	0.740	0.723	0.723	0.482	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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	8	8	8	5	5	5	5	5	6	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	13	14	14	14	14	14
Park acreage	39.1	39.1	39.1	39.1	26.0	27	26.5	26.5	39.1	39.1
Water:										
Miles of mains	50	50	50	50	50	50	50	50	50	50
Number connections	2,434	2,419	2,440	2,453	2,627	2,514	2,515	2,456	2,408	2,360
Maximum plant capacity in millions gallons	4,620,000	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
Wastewater:										
Miles of sewers	15	15	15	15	18.8	18.8	18.8	18.8	18.8	18.8
Number connections	1,655	1,678	1,666	1,675	1,677	1,678	1,741	1,668	1,694	1,720
Maximum plant capacity in millions gallons	.500 MGD	.650 MGD	.650 MGD							

Note: Stabbo Park added in 2006

Source: Various City of St. Helena Departments