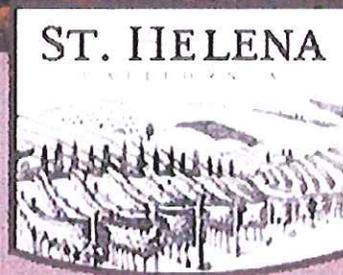
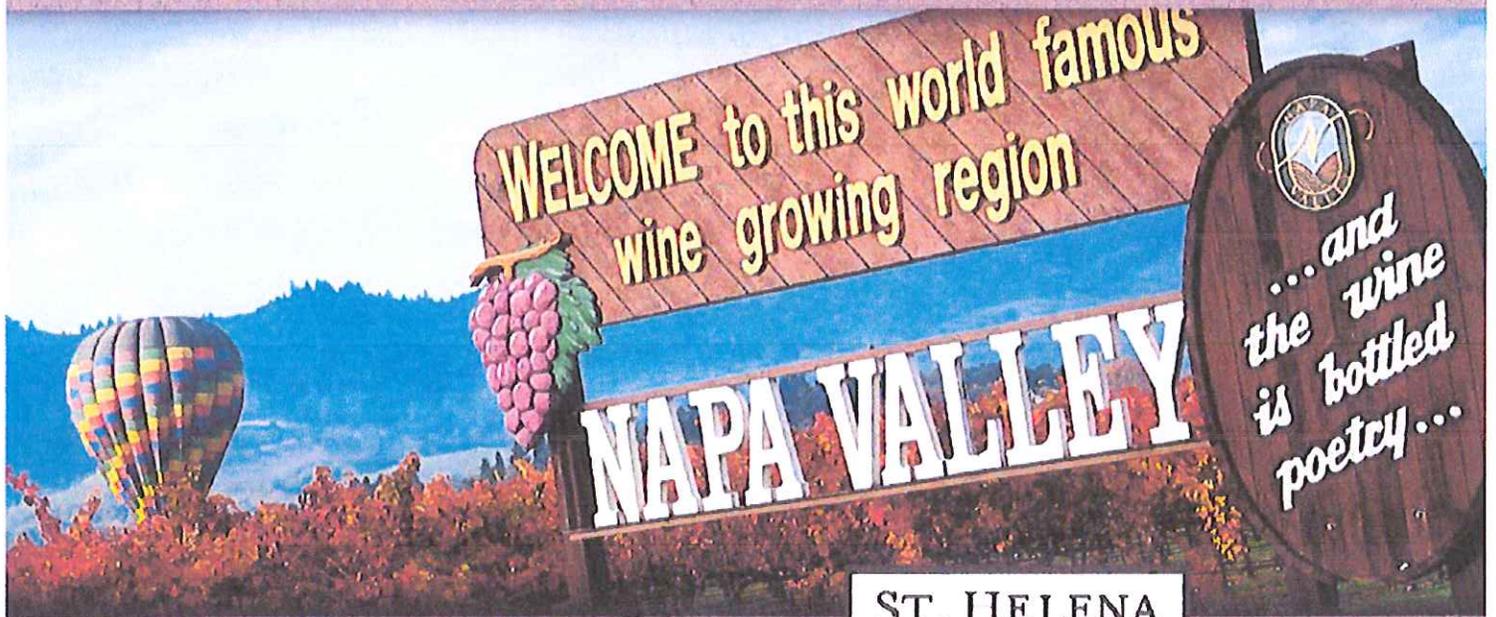


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# City of St. Helena



*Comprehensive Annual Financial Report  
For the Fiscal Year Ended June 30, 2013*

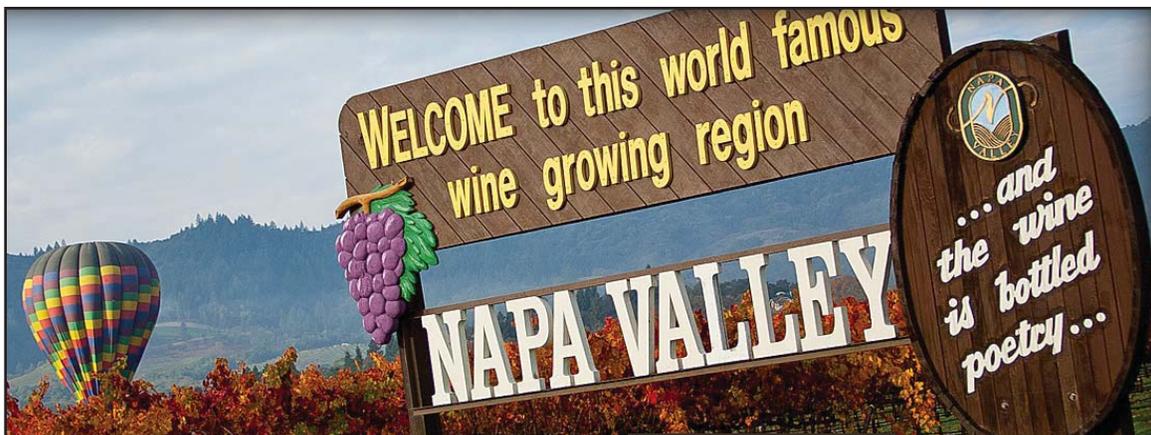
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# City of St. Helena, *California*



## **Comprehensive Annual Financial Report**

*For the Fiscal Year Ended June 30, 2013*

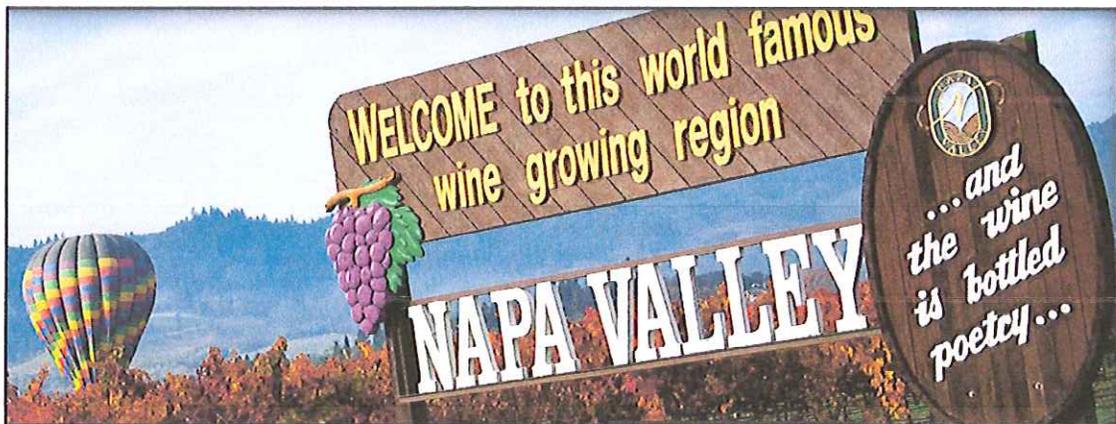


Prepared by the Department of Finance

# City of St. Helena, *California*



## Introductory Section



**CITY OF ST HELENA**  
**Comprehensive Annual Financial Report**  
**for the**  
**Fiscal Year Ended June 30, 2013**

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**CITY OF ST HELENA**  
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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 23, 2013

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, 2013.

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, 2013. 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.

v

City Council  
December 23, 2013

The City provides a full range of municipal services including fire and police protection; construction and maintenance of City streets, storm drains, bridges and similar infrastructure type assets; park maintenance; community recreation activities, and public library services and facilities. In terms of business-type activities, the City provides water and wastewater services through the operation of its utility enterprises. The City operates on a fiscal year basis, beginning July 1 and ending June 30. Financial prudence is exercised when preparing the City's budget. One-time revenues are not considered for ongoing operation expenditures. The City's annual budget serves as the foundation for the City of St. Helena's financial planning and control system. All departments of the City submit requests for appropriations to the City Manager each year. The Manager uses these requests as a starting point for developing a proposed budget. The Manager presents a proposed budget to the City Council each year. The council holds public hearings on the proposed budget and then ultimately adopts a formal budget. The budget is adopted by fund, function, department and object. The Council periodically reviews during the fiscal year. The City's actual financial activity in relationship to the original budget, and as necessary amends the original budget to reflect changing conditions.

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

### **Local Economy**

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

Approximately 80 percent of the City's general fund revenues come from the local hotel tax, sales tax revenues, and local property taxes. In fiscal year 2013, these tax revenues grew approximately 6% when compared to fiscal year 2012.

Property tax, sales tax and, transient occupancy tax revenues all increased. These revenues are expected to be stable and have modest increases over the next year. Property tax is the largest tax generating just over \$3.5 million.

Sales Tax revenue has increased about \$255,000 over the previous year and is the City's second largest revenue in the general fund. The City received over \$2.4 million in sales tax in 2013. While sales tax has realized growth, it remains 12% below FY 2008 levels.

Transient Occupancy Tax revenue increased 5% in 2013. Transient occupancy taxes are the third largest revenue in the general fund generating \$1.6 million for the general fund annually. The City approved two additional hotels in the City.

The City plans to closely monitor these revenue sources in 2014 given past economic and national events in order to evaluate the viability of the City's 2014 financial plan.

### **Long-Term Financial Planning**

The City, in fiscal year 2014, expects the local economy to stabilize with some growth. The City continues efforts to maintain a balanced budget for operational activities and was able to increase the contribution to capital projects for deteriorating roads. Budget reductions will continue if revenues start to decline. The 2013/2014 continued to focus on additional funds for aging roads. The City maintains a 25% reserve policy for the General fund.

City Council  
December 23, 2013

The City has identified some \$94 million in capital projects to be completed over the next ten years. An update for the ten year schedule was completed in the spring of 2013. Capital projects included are about \$18 million for street, bridge, and highway improvements, \$32 million for water and wastewater system improvements. While the general fund ended fiscal year 2013 with about a \$4.5 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 reorganized by reducing staff and outsourcing tasks in order to provide funds for deferred capital projects in 2012. The City continued to analyze all costs and procedures in order to reduce expenses without reducing services to the public while providing more funding to capital projects.

In addition to finding ways to reduce costs the City is actively looking for new revenue sources.

The City is focused on providing the public with an interactive financial reporting system in 2014 in order to be as transparent as possible with expenditures of the City.

### **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, 2012. 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.

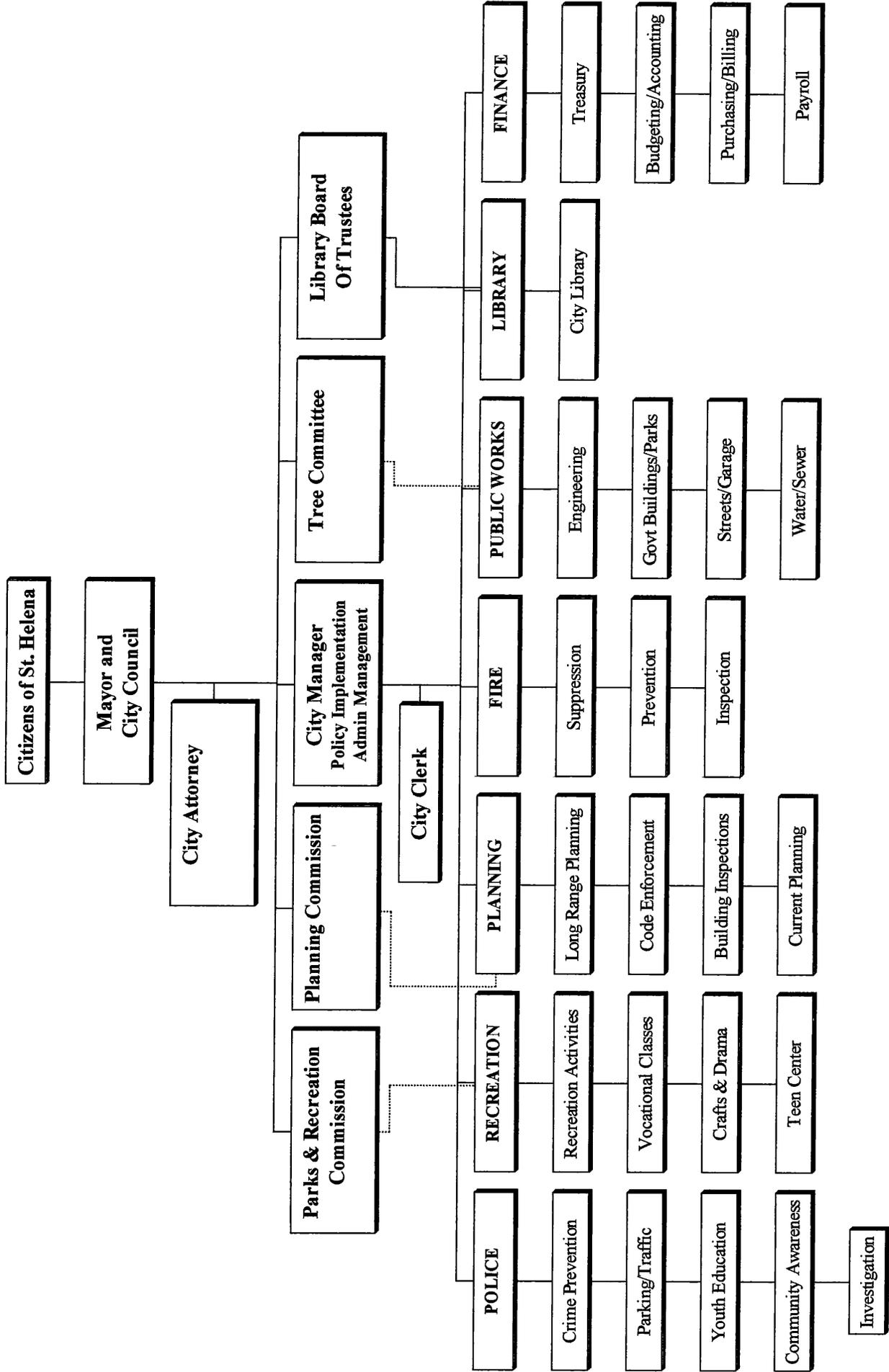
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments. We would like to express our appreciation to all members of the departments who assisted and contributed to the preparation of this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

**Ann Nevero**  
Mayor

**Sharon Crull**  
Vice-Mayor

**Mario Sculatti**  
Councilmember



**Greg Pitts**  
Councilmember

**Peter White**  
Councilmember

Gary Broad – City Manager  
Thomas Brown - City Attorney  
Delia Guijosa - City Clerk

## ADMINISTRATIVE TEAM

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

## BOARDS/COMMISSIONS/COMMITTEES

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



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of St. Helena  
California**

For its Comprehensive Annual  
Financial Report  
the Fiscal Year Ended

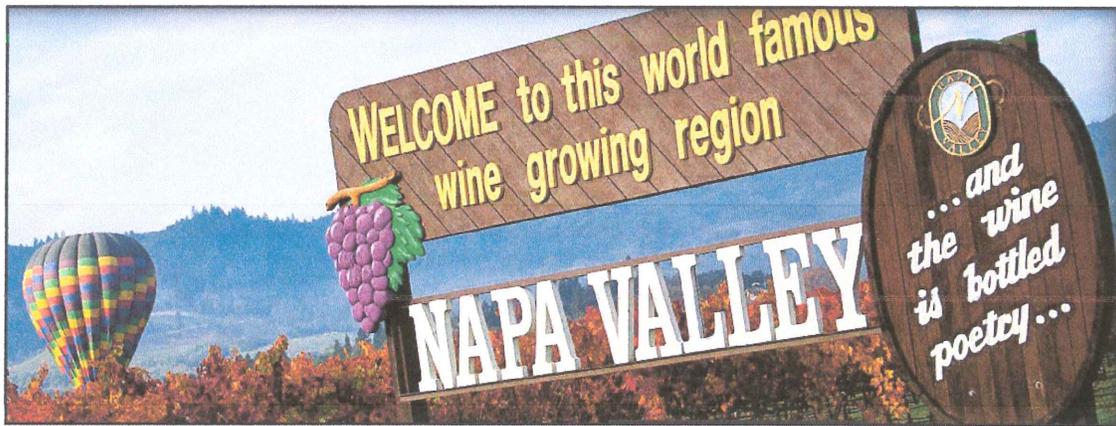
**June 30, 2012**

Executive Director/CEO

# City of St. Helena, *California*



## Financial Section





# Terry E. Krieg, CPA

Certified Public Accountant

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## Independent Auditor's Report

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

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of St Helena, California, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City of St Helena's basic financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with audited standards generally accepted in the 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements,

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### **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, 2013, and the respective changes in its financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in note 5G to the financial statements, the City in fiscal 2013 adopted new accounting guidance set forth in Governmental Accounting Standards Board Statements (GASB) Numbers 62, Codification of Accounting and Financial Reporting Guidance in Pre-November 30, 1989 FASB and AICPA Pronouncements; GASB Statement Number 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position; and GASB Statement Number 65, Items Previously Reported as Assets and Liabilities. My opinion is not modified with respect to these matters.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 12 and the Budgetary Comparison Schedules on pages 43 through 45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

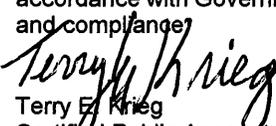
My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of St Helena's basic financial statements. The accompanying nonmajor fund combining financial statements, budget and actual schedules, comparative statements of enterprise funds, schedules of capital assets, and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The nonmajor fund combining financial statements, budget and actual schedules, comparative statements of enterprise funds, and schedules of capital assets is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the nonmajor fund combining financial statements, budget to actual schedules, comparative statements of enterprise funds, and schedules of capital assets is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, I have also issued my report, dated December 23, 2013, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of St Helena's internal control over financial reporting and compliance.

  
Terry E. Krieg  
Certified Public Accountant  
Santa Rosa, California  
December 23, 2013

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

---

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, 2013. 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 position increased slightly by \$0.38 million over the course of this year's operations. The position of our business-type activities increased by about \$1.23 million at the end of 2013. Governmental activities net assets decreased 3.1 percent to about \$42.18 million.
- During the year, the City's expenses for governmental activities were funded by \$2.61 million in charges for services, grants, and contributions from other governments and by about \$7.83 million generated in taxes and other revenues for governmental programs.
- In the City's business-type activities, revenues increased about 3 percent to \$ 7.12 million while expenses decreased by 3 percent to \$5.88 million.
- The general fund was stable and reported a year end fund balance of about \$4.5 million, an increase of about \$500,000 from 2012.
- The decrease in total governmental activities revenues was due to the Measure A Fund federal hazardous mitigation grant for reimbursement of expenses dating back to 2008 received in 2012.
- The City purchased property this year for a low income housing site.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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

	Fund Statements		
	Government-Wide Statements	Governmental Funds	Proprietary Funds
Scope	Entire city government	The activities of the City that are not proprietary or fiduciary, such as police, fire, and parks	Activities the City operates similar to private businesses: the water and sewer system.
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of revenues expenses, and changes in net position</li> <li>• Statement of cash flows</li> </ul>
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 position 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 position* and how they have changed. Net position – 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 position are an indicator of whether its financial health is improving or deteriorating, respectively.

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

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

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Fund Financial Statements

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

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

### FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net position may serve overtime as a useful indicator of the government's financial position. The following table reflects the condensed net position for both governmental and business-type activities. The City's *combined* net position increased about \$0.38 million between fiscal years 2012 and 2013. (See Table A-1)

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

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2012	2013	2012	2013	2012	2013	2012-2013
Current and other assets	\$ 13.66	\$13.20	\$ 16.46	\$ 16.03	\$ 30.12	\$ 29.23	(3.0%)
Capital assets	40.67	39.45	20.69	21.42	61.36	60.87	(0.8%)
<b>Total assets</b>	<b>\$ 54.33</b>	<b>\$52.65</b>	<b>\$ 37.15</b>	<b>\$ 37.45</b>	<b>\$ 91.48</b>	<b>90.10</b>	<b>(1.5%)</b>
Long-term debt outstanding	9.40	9.03	16.71	16.39	26.43	25.42	(3.8%)
Other liabilities	1.76	1.44	.88	0.73	2.41	2.17	(10%)
<b>Total liabilities</b>	<b>11.16</b>	<b>10.47</b>	<b>17.59</b>	<b>17.12</b>	<b>28.84</b>	<b>27.59</b>	<b>(4.3%)</b>
<b>Net position</b>							
Net investment in capital assets	30.96	30.42	13.88	12.46	44.84	42.88	(4.4%)
Restricted	5.52	6.36	-	-	5.52	6.36	15.2%
Unrestricted	6.60	5.4	5.68	7.87	12.28	13.27	8.1%
<b>Total net position</b>	<b>\$ 43.08</b>	<b>\$ 42.18</b>	<b>\$ 19.56</b>	<b>\$ 20.33</b>	<b>\$ 62.64</b>	<b>\$ 62.51</b>	<b>(0.2%)</b>

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

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By far the largest portion of the City's net position (68%) 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 10% of the City's net position or \$6.36 million represent resources that are subject to external restrictions on how they may be used. The remaining unrestricted net position (22% or \$13.26 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 \$7.86 million or 59% of the unrestricted net position is for Business- type activities. The City generally can only use these resources to finance the continuing operations of the water and wastewater utilities.

Net position of the City's governmental activities decreased 2 percent to \$42.18 million. About 31% of the net position relating to governmental activities are represented by cash and other current assets. The City has \$9.03 million in long-term debt relating to assets used for governmental activities. This is about \$0.37 million less than last year. The City's net investment in capital assets at year end, represent 72% of the net position for Governmental Activities. Net position of our business-type activities increased by about 3 percent to \$20.33 million.

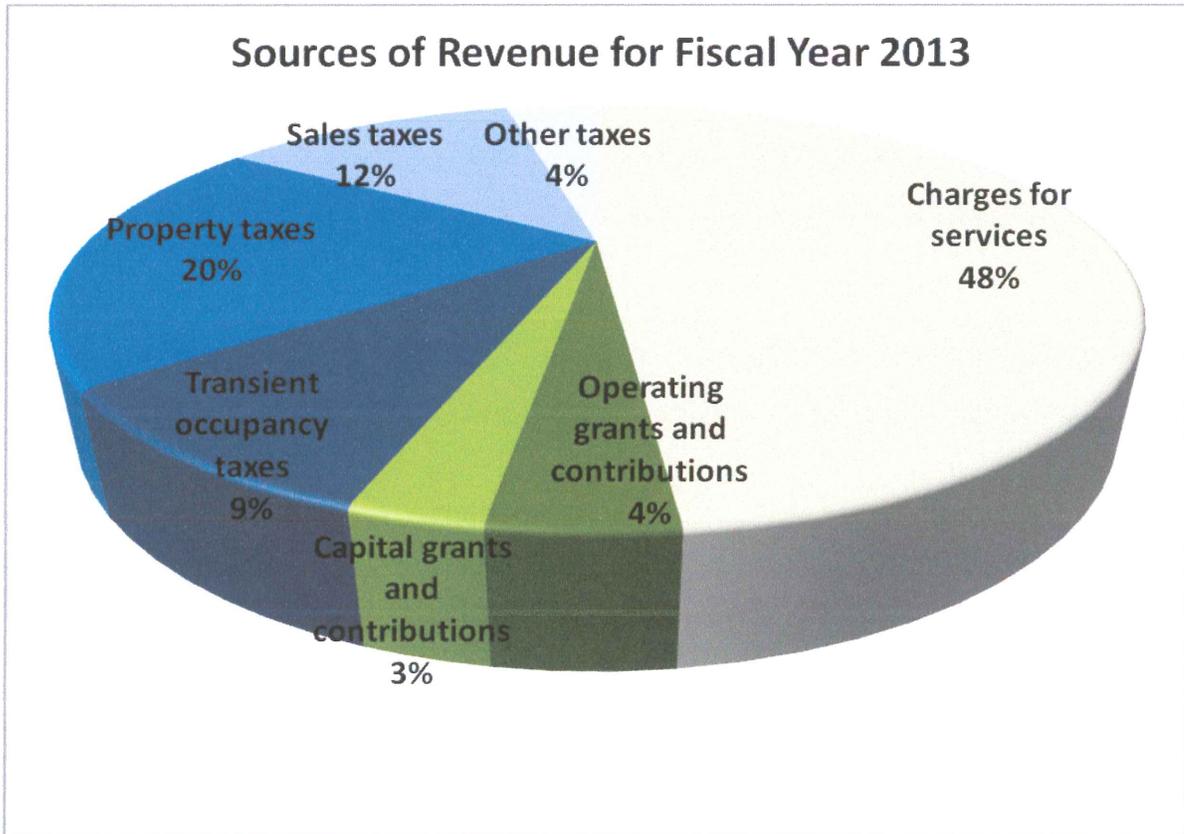
### **FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

#### **Changes in net position.**

The City's total revenues decreased by 17.1 % percent to \$17.99 million. (See Table A-2.)

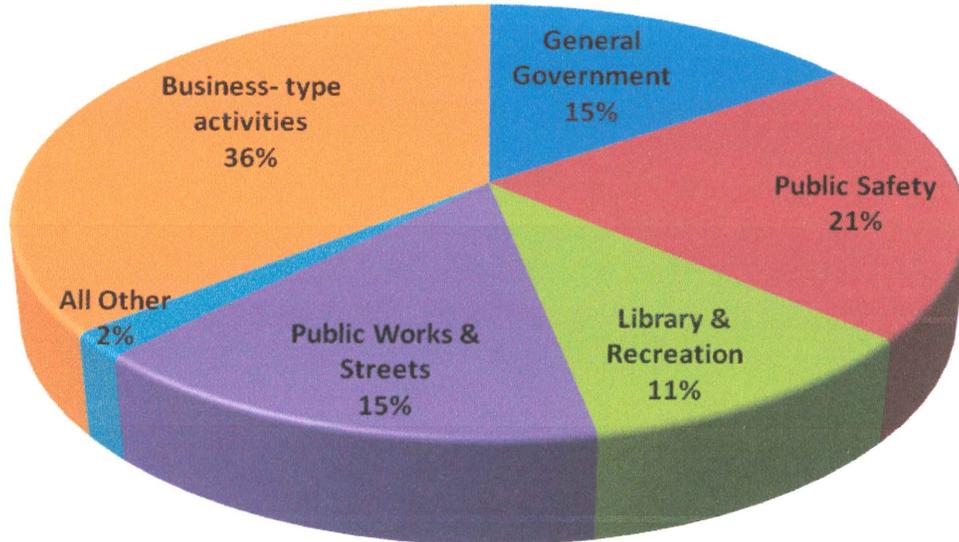
46 percent of the City's revenue comes from transient occupancy, property and sales taxes, and other taxes. Another 47 percent comes from fees charged for services, and the remaining 7 percent is from local, state and federal aid.

The decrease in the City's governmental revenues directly related to a grant for the flood project. Transient occupancy, sales and property taxes increased approximately 6% when compared to last fiscal year.



The total cost of programs and services decreased by 0.7% to approximately \$16.32 million in 2013. 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 2013



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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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**Governmental Activities**

**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

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

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2012	2013	2012	2013	2012	2013	2012-2013
<b>Revenues</b>							
Program revenues							
Charges for services	\$ 1.85	1.65	\$ 6.38	\$ 6.85	\$ 8.23	\$ 8.50	3.3%
Operating grants and contributions	0.51	0.71	-	-	0.51	0.71	39.2%
Capital grants and contributions	4.56	0.25	0.54	0.27	5.10	0.52	(89.8%)
General revenues							
Transient occupancy taxes	1.53	1.61	-	-	1.53	1.61	5.2%
Property ,sales taxes	6.26	6.63	-	-	6.26	6.63	5.9%
Other	0.08	0.02	-	-	0.08	0.02	(75.0%)
<b>Total revenues</b>	<b>14.79</b>	<b>10.87</b>	<b>6.92</b>	<b>7.12</b>	<b>21.71</b>	<b>17.99</b>	<b>(17.1%)</b>
<b>Expenses</b>							
General government	2.85	2.48	-	-	2.85	2.48	(13.0%)
Public safety	3.43	3.45	-	-	3.43	3.45	0.6%
Library	1.17	1.27	-	-	1.17	1.27	8.5%
Parks and recreation	1.02	0.45	-	-	1.02	0.45	(55.9%)
Highways and streets	0.50	0.01	-	-	0.50	0.01	(98.0%)
Public works	1.17	2.48	-	-	1.17	2.48	112.0%
All other	0.24	0.30	0.06	-	0.30	0.30	0.0%
Water	-	-	4.21	4.08	4.21	4.08	(3.1%)
Wastewater	-	-	1.79	1.80	1.79	1.80	0.6%
<b>Sub total expenses</b>	<b>10.38</b>	<b>10.44</b>	<b>6.06</b>	<b>5.88</b>	<b>16.44</b>	<b>16.32</b>	<b>(0.7%)</b>
Special item s	0.55	1.28	-	-	0.55	1.28	100%
<b>Total expenses</b>	<b>10.93</b>	<b>11.72</b>	<b>6.06</b>	<b>5.88</b>	<b>16.99</b>	<b>17.60</b>	<b>3.6%</b>
Increase (decrease) in net position	3.86	(0.85)	0.86	1.24	4.72	0.39	(91.7%)
Net position, beginning of year	39.17	43.03	18.23	19.09	57.4	62.12	
<b>Net position, end of year</b>	<b>\$43.03</b>	<b>\$42.18</b>	<b>\$19.09</b>	<b>\$20.33</b>	<b>\$62.12</b>	<b>\$62.51</b>	<b>(3.4%)</b>

Revenues for the City's governmental activities decreased by \$3.92 million in fiscal year 2013.

The decrease in net position for 2012 compared to 2013 was directly related to the hazardous mitigation grant received for the flood project in fiscal 2012.

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

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

- The cost of all *governmental* activities this year was \$10.44 million, a decrease of \$0.6 million compared to fiscal year 2012.
- The decreased cost in Recreation and Library which shows the largest decrease of 21.5 % is due to one-time expenses in the prior year.
- Increased spending in Public works/streets reflects the focus on street maintenance.
- The total cost of all governmental activities was about \$10.44 million. These costs were paid by:
  - Those who directly benefited from the programs (\$1.65 million).
  - Other governments and organizations that subsidized certain programs with grants and contributions (\$.71 million) and contributions (\$.25 million)
  - Our taxpayers using Taxes (\$7.8 million) including sales tax (\$2.34 million), local property taxes ( \$3.56) transient occupancy taxes (\$1.61).

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

	Total Cost of Services		Percentage Change
	2012	2013	2012-2013
General Government	\$ 2.85	\$ 2.48	(13.0%)
Public Safety	3.43	3.45	0.6%
Recreation and library	2.19	1.72	(21.5%)
Public Works/streets	1.67	2.49	49.1%
All other	0.24	0.30	25.0%
<b>Total</b>	<b>\$ 10.38</b>	<b>\$ 10.44</b>	<b>0.6%</b>

General government decreased due vacant positions and reduced spending during the year.

**Business-type Activities**

Revenues of the City's business-type activities increased about 3% to \$7.12 million due to increased utility rates. The City has continued to promote water conservation among customers. The business-type activities expenses decreased 3% to \$5.88 million.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As the City completed the year, its governmental funds reported a *combined* fund balance of about \$12.05 million. This \$12.05 million amount is about \$0.39 million less than the amount that was held by the City's governmental fund types at the start of the 2013 fiscal year. The reduction was largely due to the purchase of property. The City's general fund increased about 6% to \$ 4.5 million.

**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.

The overall general fund budget increased by \$999,250 compared to the original budget to authorize additional fund transfers to provide financing for capital projects and street projects..

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2013, the City had invested \$60.87 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 decrease (including additions and deductions) of about \$0.49 million, or 1.8 percent, less than last year. Additional information for capital assets can be found starting on page 30 of the notes to the financial statements.

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

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2012	2013	2012	2013	2012	2013	2012-2013
Land	\$ 7.73	\$ 8.34	\$ 3.43	\$ 3.43	\$ 11.16	\$ 11.77	5.5%
Construction in progress	21.88	1.87	2.40	3.18	24.28	5.05	(79.2%)
Buildings	3.81	3.69	1.92	1.87	5.73	5.56	(3.0%)
Improvements	5.72	5.63	-	-	5.72	5.63	(1.6%)
Equipment	1.15	1.11	1.74	1.59	2.89	2.70	(6.6%)
Vehicle Fleet	0.38	0.28	-	-	0.38	0.28	(26.3%)
Floodwall infrastructure	-	18.53	-	-	-	18.53	100.0%
Utility systems	-	-	11.20	11.35	11.20	11.35	1.3%
<b>Total</b>	<b>\$ 40.67</b>	<b>\$ 39.45</b>	<b>\$ 20.69</b>	<b>\$ 20.69</b>	<b>\$ 61.36</b>	<b>\$ 60.87</b>	<b>(0.8%)</b>

**Major capital assets additions occurred:**

- Floodwall infrastructure costs were closed out of the in progress accounts and added to capital assets in 2013.
- This fiscal year, Government activities had a 26.3% decrease in the vehicle fleet caused by depreciation charges for 2013.

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

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### Long-Term Debt

The City has about \$8.86 million in long-term debt outstanding and pertaining to its governmental - type activities. Most of this debt is in the form of capital leases (\$1.3 million), general obligation bonds (\$.66 million and \$6.9 million) in loans from the State (see note 4, Page 34 for additional information).

There is \$13,074,565 in water revenue bonds and \$3,315,435 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 35 of the notes to the financial statements.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For the 2014 fiscal year, general fund revenue projections reflect a stronger economy with increasing revenues for property, sales tax and transient occupancy tax.

- The City expects general fund will grow slightly and remain stable at about \$8.8 million.
- General Fund expenditures are budgeted at about \$7.9 million before capital transfers.
- The City continues to review costs and provide funds for City streets and infrastructure.

As to the City's business-type activities, we have plans to do the following in fiscal 2014:

- Continue with ongoing budgeted capital projects in the water fund and wastewater funds
- The City has tied future rate increases to the CPI index for revenues and has renegotiated the Napa water contract to stabilize future expense for purchased water.

### CONTACTING THE CITY'S FINANCIAL MANAGEMENT

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

**CITY OF ST HELENA**  
**Statement of Net Position**  
**June 30, 2013**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 11,212,943	\$ 8,183,524	\$ 19,396,467
Net receivables	1,180,295	559,692	1,739,987
Internal balances	192,812	(192,812)	-
Prepaid expenses	271,824	33,277	305,101
<b>Total current assets</b>	<b>12,857,874</b>	<b>8,583,681</b>	<b>21,441,555</b>
Noncurrent assets:			
Cash and investments	-	7,012,940	7,012,940
Long term receivables	336,202	434,029	770,231
Capital assets not being depreciated	10,212,560	6,613,521	16,826,081
Capital assets being depreciated, net	29,243,124	14,813,574	44,056,698
<b>Total noncurrent assets</b>	<b>39,791,886</b>	<b>28,874,064</b>	<b>68,665,950</b>
<b>Total assets</b>	<b>\$ 52,649,760</b>	<b>\$ 37,457,745</b>	<b>\$ 90,107,505</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Loss on advance refunding, net	-	605,985	605,985
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 328,655	\$ 668,551	\$ 997,206
Accrued liabilities	-	80,102	80,102
Accrued interest payable	119,207	171,263	290,470
Due to other governments	36,847	-	36,847
Claims	20,000	-	20,000
Compensated absences	460,344	110,000	570,344
Deposits	167,737	-	167,737
Bonds, loans, leases and agreements due in one year	710,633	590,000	1,300,633
<b>Total current liabilities</b>	<b>1,843,423</b>	<b>1,619,916</b>	<b>3,463,339</b>
Noncurrent liabilities:			
Claims	19,248	-	19,248
Compensated absences	284,006	119,538	403,544
Bonds, loans and leases	8,324,311	-	8,324,311
Installment agreements	-	15,800,000	15,800,000
Premium and discounts on sale of debt	-	189,586	189,586
<b>Total noncurrent liabilities</b>	<b>8,627,565</b>	<b>16,109,124</b>	<b>24,736,689</b>
<b>Total liabilities</b>	<b>10,470,988</b>	<b>17,729,040</b>	<b>28,200,028</b>
<b>NET POSITION</b>			
Net investment in capital assets	30,420,740	12,466,165	42,886,905
Restricted:			
Expendable:			
Streets and public facilities	4,982,722	-	4,982,722
Housing	25,593	-	25,593
Library	735,275	-	735,275
Debt service	128,059	-	128,059
Parks	114,926	-	114,926
Public safety	339,507	-	339,507
Nonexpendable:			
Permanently restricted for Library	36,142	-	36,142
Unrestricted	5,395,808	7,868,525	13,264,333
<b>Total net position</b>	<b>42,178,772</b>	<b>20,334,690</b>	<b>62,513,462</b>
<b>Total liabilities and net position</b>	<b>\$ 52,649,760</b>	<b>\$ 38,063,730</b>	<b>\$ 90,713,490</b>

See accompanying notes to the basic financial statements



**CITY OF ST.HELENA**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2013**

	<b>General Fund</b>	<b>Measure A Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash and investments	\$3,432,897	\$ 983,213	\$ 6,517,997	\$ 10,934,107
Taxes receivable	981,256	-	-	981,256
Accounts receivable	43,076	-	18,834	61,910
Interest receivable	3,789	-	-	3,789
Due from other governments	-	-	133,055	133,055
Prepayments	99,109	-	172,715	271,824
Due from other funds	198,069	-	-	198,069
Loans to other funds	192,812	-	-	192,812
Long term receivables	203,137	-	133,065	336,202
<b>Total assets</b>	<b>\$ 5,154,145</b>	<b>\$ 983,213</b>	<b>\$ 6,975,666</b>	<b>\$ 13,113,024</b>
<b>LIABILITIES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 215,271	\$ 15,537	\$ 91,161	\$ 321,969
Due to other governments	36,847	-	-	36,847
Due to other funds	-	-	198,069	198,069
Deposits	167,737	-	-	167,737
<b>Total liabilities</b>	<b>419,855</b>	<b>15,537</b>	<b>289,230</b>	<b>724,622</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Long-term notes receivable	203,137	-	133,065	336,202
<b>FUND BALANCES</b>				
Nonspendable	291,921	-	203,336	495,257
Restricted for streets	-	-	3,839,860	3,839,860
Restricted for housing	-	-	25,593	25,593
Restricted for public safety	-	-	339,507	339,507
Restricted for library	-	-	735,275	735,275
Restricted for public facilities	-	967,676	176,186	1,143,862
Restricted for parks	-	-	114,926	114,926
Restricted for debt service	-	-	128,059	128,059
Assigned for capital projects	-	-	1,172,856	1,172,856
Assigned for economic uncertainties	1,973,795	-	-	1,973,795
Unassigned	2,265,437	-	(182,227)	2,083,210
<b>Total fund balances</b>	<b>4,531,153</b>	<b>967,676</b>	<b>6,553,371</b>	<b>12,052,200</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 5,154,145</b>	<b>\$ 983,213</b>	<b>\$ 6,975,666</b>	<b>\$ 13,113,024</b>
<b>Total Governmental Fund Balances</b>				<b>\$ 12,052,200</b>
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds				39,171,071
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position				273,042
Long-term notes receivable are reported as a deferred inflow of resources in the funds, but are not deferred in the statement of net position				336,202
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				(9,653,743)
<b>Net Position of Governmental Activities</b>				<b>\$ 42,178,772</b>

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, 2013**

	<u>General Fund</u>	<u>Measure A Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
Property taxes	\$ 3,561,932	\$ -	\$ 271,543	\$ 3,833,475
Sales taxes	2,386,053	-	-	2,386,053
Transient occupancy taxes	1,612,399	-	-	1,612,399
Other taxes	248,181	-	-	248,181
Licenses and permits	437,638	-	-	437,638
Fines and forfeits	72,300	-	-	72,300
Intergovernmental	181,096	-	322,946	504,042
Interest and rents	218,940	4,187	15,549	238,676
Charges for services	434,875	-	433,439	868,314
Miscellaneous	318,892	-	252,245	571,137
	<u>9,472,306</u>	<u>4,187</u>	<u>1,295,722</u>	<u>10,772,215</u>
<b>EXPENDITURES</b>				
Current:				
General government	2,117,758	87,273	-	2,205,031
Highways and streets	-	-	4,416	4,416
Public safety	3,240,184	-	77,026	3,317,210
Public works	1,271,763	564,309	42,626	1,878,698
Library	876,191	-	304,557	1,180,748
Parks and recreation	70,989	-	246,952	317,941
Debt service:				
Principal	185,323	352,006	145,000	682,329
Interest	50,952	174,798	38,656	264,406
Capital outlay	-	-	1,312,778	1,312,778
	<u>7,813,160</u>	<u>1,178,386</u>	<u>2,172,011</u>	<u>11,163,557</u>
Excess (deficiency) of revenues over expenditures	<u>1,659,146</u>	<u>(1,174,199)</u>	<u>(876,289)</u>	<u>(391,342)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	2,280,063	2,280,063
Transfers out	(1,135,415)	-	(1,144,648)	(2,280,063)
	<u>(1,135,415)</u>	<u>-</u>	<u>1,135,415</u>	<u>-</u>
Net change in fund balances	523,731	(1,174,199)	259,126	(391,342)
Fund balances, July 1	4,007,422	2,141,875	6,294,245	12,443,542
Fund balances, June 30	<u>\$ 4,531,153</u>	<u>\$ 967,676</u>	<u>\$ 6,553,371</u>	<u>\$ 12,052,200</u>
See accompanying notes to the basic financial statements				

**CITY OF ST HELENA**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures and Changes in Fund Balances of**  
**Governmental Funds to the Statement of Activities**  
**For the Fiscal Year Ended June 30, 2013**

Net Change in Fund Balances - Total Governmental Funds	<u>\$ (391,342)</u>
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>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 (\$1,265,572 are more than than depreciation (\$ 1,100,027) in the current period.</p>	165,545
<p>(Dpreciation can not be correct as it was \$767,208 in fiscal 2012; supporting schedules appear to be grossly in error and do not tie to general ledger)</p>	
<p>Abandonment of capital asset costs does not use current financial resources and is therefore not reported in the funds</p>	(1,284,079)
<p>Repayments of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the statement of net position.</p>	682,329
<p>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</p>	(75)
<p>Internal service funds are closed by charging additional amounts or reducing charges to participating governmental activities to completely cover the internal service fund's costs for the year</p>	(106,693)
<p>Some expenses in the statement of activities for noncurrent liabilities such as long-term compensated absences do not require the use of current financial resources and are there for not reported in the funds</p>	(18,655)
<p>Long-term notes receivable are recognized as revenue in the funds when collected and are reported as a deferred inflow of resources</p>	<u>102,701</u>
<p>Net differences</p>	<u>(458,927)</u>
<p>Change in Net Assets of Governmental Activities</p>	<u><u>\$ (850,269)</u></u>

See accompanying notes to the basic financial statements

**CITY OF ST HELENA**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2013**

	Enterprise Funds			Governmental Activities-Internal Service Fund
	Water	Wastewater	Totals	
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 6,970,818	\$ 1,212,706	\$ 8,183,524	\$ 278,836
Receivables(net)	399,992	159,700	559,692	285
Prepayments	25,971	7,306	33,277	-
Total current assets	<u>7,396,781</u>	<u>1,379,712</u>	<u>8,776,493</u>	<u>279,121</u>
Noncurrent assets:				
Other assets:				
Cash and cash equivalents	5,452,750	1,560,190	7,012,940	-
Other receivables	356,156	77,873	434,029	-
Total other noncurrent assets	<u>5,808,906</u>	<u>1,638,063</u>	<u>7,446,969</u>	<u>-</u>
Capital assets:				
Capital assets not being depreciated:				
Land	345,367	3,087,123	3,432,490	-
Construction in progress	2,091,532	1,089,499	3,181,031	-
Total capital assets not being depreciated	<u>2,436,899</u>	<u>4,176,622</u>	<u>6,613,521</u>	<u>-</u>
Capital assets being depreciated				
Buildings	1,755,510	1,805,421	3,560,931	-
Vehicles	-	-	-	3,517,218
Equipment	2,604,129	2,011,600	4,615,729	-
Improvements	10,888,959	6,085,799	16,974,758	-
Lines	4,975,814	1,476,256	6,452,070	-
Less accumulated depreciation	<u>(10,781,916)</u>	<u>(6,007,998)</u>	<u>(16,789,914)</u>	<u>(3,232,605)</u>
Capital assets being depreciated, net	<u>9,442,496</u>	<u>5,371,078</u>	<u>14,813,574</u>	<u>284,613</u>
Total noncurrent assets	<u>17,688,301</u>	<u>11,185,763</u>	<u>28,874,064</u>	<u>284,613</u>
Total assets	<u>\$ 25,085,082</u>	<u>\$ 12,565,475</u>	<u>\$ 37,650,557</u>	<u>\$ 563,734</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Loss on advance refunding, net	<u>\$ 605,985</u>	<u>\$ -</u>	<u>\$ 605,985</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 649,504	\$ 19,047	\$ 668,551	\$ 6,686
Compensated absences	60,000	50,000	110,000	-
Accrued interest payable	137,933	33,330	171,263	-
Other current liabilities	80,102	-	80,102	-
Sick leave termination benefits due in one year	-	-	-	80,000
Installment agreements due within one year	464,565	125,435	590,000	-
Total current liabilities	<u>1,392,104</u>	<u>227,812</u>	<u>1,619,916</u>	<u>86,686</u>
Noncurrent liabilities:				
Installment agreements	12,610,000	3,190,000	15,800,000	-
Compensated absences	69,085	50,453	119,538	-
Loans from other funds	84,402	108,410	192,812	-
Sick leave termination benefits	-	-	-	204,006
Discounts on the sale of debt	-	(17,420)	(17,420)	-
Premium on sale long-term debt	160,071	46,935	207,006	-
Total noncurrent liabilities	<u>12,923,558</u>	<u>3,378,378</u>	<u>16,301,936</u>	<u>204,006</u>
Total liabilities	<u>14,315,662</u>	<u>3,606,190</u>	<u>17,921,852</u>	<u>290,692</u>
<b>NET POSITION</b>				
Net investment in capital assets	4,703,494	7,762,671	12,466,165	284,613
Unrestricted	6,671,911	1,196,614	7,868,525	(11,571)
Total net position	<u>\$ 11,375,405</u>	<u>\$ 8,959,285</u>	<u>\$ 20,334,690</u>	<u>\$ 273,042</u>
See accompanying notes to the basic financial statements				

**CITY OF ST HELENA**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2013**

	<b>Enterprise Funds</b>			Governmental Activities-Internal Service Fund
	Water	Wastewater	Totals	
<b>OPERATING REVENUES</b>				
Charges for services	\$ 4,731,720	\$ 2,050,983	\$ 6,782,703	\$ 108,673
Miscellaneous	28,246	17,708	45,954	285
Total operating revenues	<u>4,759,966</u>	<u>2,068,691</u>	<u>6,828,657</u>	<u>108,958</u>
<b>OPERATING EXPENSES</b>				
Personnel services	1,176,559	795,479	1,972,038	6,241
Contractual services	-	-	-	-
Purchased water	1,189,925	-	1,189,925	-
Fuel	-	-	-	69,566
Utilities	147,994	85,819	233,813	-
Other supplies and expenses	370,484	361,451	731,935	44,778
Depreciation and amortization	792,559	473,784	1,266,343	98,876
Total operating expenses	<u>3,677,521</u>	<u>1,716,533</u>	<u>5,394,054</u>	<u>219,461</u>
Operating income	<u>1,082,445</u>	<u>352,158</u>	<u>1,434,603</u>	<u>(110,503)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest and investment revenue	16,909	3,478	20,387	3,810
Interest expense	(396,126)	(86,521)	(482,647)	-
Net non-operating revenues (expenses)	<u>(379,217)</u>	<u>(83,043)</u>	<u>(462,260)</u>	<u>3,810</u>
Income (loss) before contributions	<u>703,228</u>	<u>269,115</u>	<u>972,343</u>	<u>(106,693)</u>
<b>Contributions</b>				
Capital contributions	<u>169,417</u>	<u>98,047</u>	<u>267,464</u>	<u>-</u>
Total contributions	<u>169,417</u>	<u>98,047</u>	<u>267,464</u>	<u>-</u>
Change in net position	872,645	367,162	1,239,807	(106,693)
Total net position, July 1	<u>10,502,760</u>	<u>8,592,123</u>	<u>19,094,883</u>	<u>379,735</u>
Total net position, June 30	<u><u>\$ 11,375,405</u></u>	<u><u>\$ 8,959,285</u></u>	<u><u>\$ 20,334,690</u></u>	<u><u>\$ 273,042</u></u>

See accompanying notes to the basic financial statements

**CITY OF ST HELENA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2013**

	Enterprise Funds			Governmental Activities-Internal Service Fund
	Water	Wastewater	Totals	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 4,684,424	\$ 2,041,834	\$ 6,726,258	\$ -
Charges to other funds	-	-	-	\$ 108,673
Payments to suppliers	(1,854,548)	(493,758)	(2,348,306)	(116,660)
Payments to employees	(1,176,764)	(811,424)	(1,988,188)	(62,667)
Net cash provided by (used for) operating activities	<u>1,653,112</u>	<u>736,652</u>	<u>2,389,764</u>	<u>(70,654)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Loans from other funds	(27,308)	(35,074)	(62,382)	-
Collections on long-term receivables	(10,743)	4,828	(5,915)	-
Net cash provided by (used for) noncapital financing activities	<u>(38,051)</u>	<u>(30,246)</u>	<u>(68,297)</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital contributions	169,417	98,047	267,464	-
Payments on long-term debt principal	(255,000)	(65,000)	(320,000)	-
Interest paid on long-term debt	(500,970)	(119,415)	(620,385)	-
Purchases of capital assets	(708,727)	(1,111,792)	(1,820,519)	-
Net cash provided by (used for) capital and related financing activities	<u>(1,295,280)</u>	<u>(1,198,160)</u>	<u>(2,493,440)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest receipts	16,909	17,759	34,668	3,810
Net cash provided by investing activities	<u>16,909</u>	<u>17,759</u>	<u>34,668</u>	<u>3,810</u>
Net increase (decrease) in cash and cash equivalents	336,690	(473,995)	(137,305)	(66,844)
Balances-beginning of the year	<u>12,086,878</u>	<u>3,246,891</u>	<u>15,333,769</u>	<u>345,680</u>
Balances-end of the year	<u>\$ 12,423,568</u>	<u>\$ 2,772,896</u>	<u>\$ 15,196,464</u>	<u>\$ 278,836</u>

See accompanying notes to the basic financial statements

(Continued)

**CITY OF ST HELENA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2013**

	<b>Enterprise Funds</b>			<b>Governmental Activities-Internal Service Fund</b>
	<b>Water</b>	<b>Wastewater</b>	<b>Totals</b>	
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>				
Operating income (loss)	\$ 1,082,445	\$ 352,158	\$ 1,434,603	\$ (110,503)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization expense	792,559	473,784	1,266,343	98,876
Change in assets and liabilities:				
Decrease (increase) in accounts receivable	(53,799)	(26,858)	(80,657)	(285)
Increase (decrease) in accounts payable	129,395	(39,180)	90,215	(2,316)
Decrease (increase) in prepayments	(7,306)	(7,306)	(14,612)	-
Increase (decrease) liabilities	(290,182)	(15,946)	(306,128)	(56,426)
<b>Net cash provided by (used for) operating activities</b>	<b><u>\$ 1,653,112</u></b>	<b><u>\$ 736,652</u></b>	<b><u>\$ 2,389,764</u></b>	<b><u>\$ (70,654)</u></b>
<b>Noncash capital financing activities:</b>				
None.				

See accompanying notes to the basic financial statements

**City of St Helena**  
**Statement of Fiduciary Net Position**  
**June 30, 2013**

	<u>Agency Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 12,088
Assessments receivable	<u>49,657</u>
Total assets	<u>\$ 61,745</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 49,888
Deposits payable to Tourism Business Improvement District	<u>\$ 11,857</u>
Total liabilities	<u>\$ 61,745</u>

See accompanying notes to the basic financial statements

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**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 position and the statement of changes in net position) 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, 2013**

**Note 1. Summary of Significant Accounting Policies (continued)**

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

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

The government reports the following major governmental funds:

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

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

The government reports the following major proprietary funds:

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

Additionally, the City reports the following fund type:

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

The City applies all applicable Financial Accounting Standards Board (FASB) pronouncements issued before November 30, 1989 in accounting and reporting for its proprietary operations, and the provisions of GASB Statement Number 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.

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

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

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

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**D. Assets, Liabilities, and Net Assets or Equity**

**1. Deposits and Investments**

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

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

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

**2. Receivables and Payables**

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

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

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

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

**3. Inventories and Prepaid Items**

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

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

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**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 are 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. Deferred Outflows and Deferred Inflows of Resources**

Certain transactions that result in the consumption or acquisition of assets in one period that are applicable to future periods are reported as deferred outflows of resources and deferred inflows of resources, respectively, and distinguishes them from assets and liabilities. For the City, the most significant deferred inflow of resources relates to the reporting of long-term receivables in the city's governmental funds where the related revenue is not available for use.

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**Note 1. Summary of Significant Accounting Policies (Continued)**

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

**8. Fund Balances – Governmental Funds**

Fund balances for governmental funds are reported in classifications based primarily on the extent to which the City is bound to honor constraints about the specific purposes for which amounts in those funds can be spent. These classifications include (1) nonspendable, (2) restricted, (3) committed, (4) assigned and (5) unassigned amounts. Nonspendable amounts generally are items not expected to be converted into cash within a year such as inventories and prepaid items. Restricted amounts include those where constraints placed on the uses of resources are externally imposed by grantors, contributors, other governments or by laws or regulations. Committed amounts are those that can only be used for a specific purpose as determined by the City Council. Such committed amounts maybe redeployed for other uses only by the direction of the City Council. Assigned amounts are fund balance amounts constrained by the City's intent to be used for specific purposes as determined by the City Council. Unassigned fund balance amounts are the residual amounts reported in only the general fund or funds having deficit fund balances.

Committed and assigned amounts are established, modified, or rescinded by the City Council adopting such action by resolution.

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

**2. Reconciliation of Government-Wide and Fund Financial Statements**

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

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statements of net position. One element of that reconciliation explains that "capital assets are not financial resources and are not reported in the funds." The details of this \$39,171,071 difference are as follows:

Capital assets	\$ 47,701,512
Less: Accumulated depreciation	<u>(8,530,441)</u>
Net adjustment to increase <i>fund balance – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	<u>\$ 39,171,071</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 \$9,653,743 difference are as follows:

Long-Term Debt Obligations:	
General obligation bonds	\$ 655,000
Capital lease obligations	1,417,944
State Revolving Fund (SRF) Loan	6,931,260
Unpaid vacation	460,344
Accrued interest payable	119,207
Other obligations	<u>69,988</u>
Net adjustment to decrease fund balance total governmental Funds to arrive at net position - governmental activities	<u>\$ (9,653,743)</u>

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position 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 \$(458,927) difference and other significant components of the difference are as follows:

Capital outlay	\$ 1,265,572
Depreciation expense	(1,100,027)
Abandonment/write-down of capital assets	(1,284,079)
Repayment of long-term debt principal	682,329
Other items	<u>(22,722)</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (458,927)</u>

**3. Stewardship, Compliance, and Accountability**

**A. Budgetary Information**

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

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

**B. Budgetary Stewardship**

Two nonmajor governmental funds exceeded their approved expenditures budgets for the fiscal year ended June 30, 2012. Within the nonmajor fund types, expenditure budgets were exceeded by the General Fund (\$233,316), Public library foundation (\$10,400), Gas Tax 2103 (\$8,987), Measure A (\$355,020), POST (\$12,686), Capital projects fund (\$204,614), Street improvement (\$330,913), and Affordable Housing (\$702,278) These excess expenditures were funded from available revenues and resources.

The \$182,227 fund deficit in the affordable housing fund was related to the purchase of an affordable housing site and the City expects that the deficit will be eliminated in the near term by additional affordable housing fees.

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**4. Detailed Notes on All Funds**

**A. Deposits and Investments**

Deposits and investments consisted of the following at June 30, 2013:

Demand deposits and savings	\$ 3,852,981
Investments held by trustees	7,012,940
Investments	<u>15,556,024</u>
<b>Total</b>	<b><u>\$ 26,421,945</u></b>

*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, 2013, \$3,871,662 of the City's bank balances of \$4,121,662 was exposed to credit risk as follows:

Uninsured and collateral held by pledging bank's agent But not in the City's name:	<u>\$ 3,871,662</u>
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As of June 30, 2013 the City had the following investments:

Type Investment	Average Weighted Maturity	Fair Value
Federal Agency Bonds and Notes	1.83 years	\$ 1,958,298
Corporate notes	1.17 year	151,928
U.S. Treasury Notes	2.01 Years	2,679,247
Negotiable certificates deposit	.17 Year	300,578
Wilmington US Govt. Money market	180 days	7,012,940
Local Agency Investment Fund	278 days	7,340,384
Mutual funds	180 days	37,581
CAMP Pooled money market	54 days	<u>3,088,008</u>
 Total Investments		 <u>\$ 22,568,964</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 \$5,090,091 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 Freddie MAC and Fannie Mae notes. All Federal Agency obligations were rated AA+ by S&P and Aaa by Moody's at June 30, 2013.

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**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	Nonmajor and Internal Service	Total Governmental	Water Enterprise	Wastewater Enterprise
Receivables:					
Taxes	\$ 981,256	\$ -	\$ 981,256	\$ -	\$ -
Accounts	43,076	19,119	62,195	399,992	159,700
Governments	-	133,055	133,055	-	-
Interest	<u>3,789</u>	<u>-</u>	<u>3,789</u>	<u>-</u>	<u>-</u>
Subtotal current	1,028,121	152,174	1,180,295	399,992	159,700
Interest	-	-	-	21,381	14,281
Notes receivable	<u>203,137</u>	<u>133,065</u>	<u>336,202</u>	<u>334,775</u>	<u>63,592</u>
Net total receivables	<u>\$ 1,231,258</u>	<u>\$ 285,239</u>	<u>\$ 1,516,497</u>	<u>\$ 756,148</u>	<u>\$ 237,573</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 \$ 734,569 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 \$ 368,484

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**4. Detailed Notes on All Funds (Continued)**

**C. Capital Assets**

Capital asset activity for the year ended June 30, 2013 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 7,732,776	\$ 603,878	\$ -	\$ 8,336,654
Construction in progress	<u>21,884,010</u>	<u>189,595</u>	<u>(20,197,699)</u>	<u>1,875,906</u>
Total capital assets, not being depreciated	<u>29,616,786</u>	<u>793,473</u>	<u>(20,197,699)</u>	<u>10,212,560</u>
Capital assets, being depreciated:				
Buildings	7,437,252	100,000	-	7,537,252
Improvements	8,118,692	287,970	-	8,406,662
Floodwall infrastructure	-	18,913,620	-	18,913,620
Vehicle fleet, internal service	3,517,218	-	-	3,517,218
Equipment	<u>2,547,288</u>	<u>84,130</u>	<u>-</u>	<u>2,631,418</u>
Total capital assets being depreciated	<u>21,620,450</u>	<u>19,385,720</u>	<u>-</u>	<u>41,006,170</u>
Less accumulated depreciation for:				
Buildings	(3,632,021)	(219,764)	-	(3,851,785)
Vehicle fleet, internal service	(3,133,729)	(98,876)	-	(3,232,605)
Improvements	(2,396,522)	(384,088)	-	(2,780,610)
Floodwall infrastructure	-	(378,272)	-	(378,272)
Machinery and equipment	<u>(1,401,871)</u>	<u>(117,903)</u>	<u>-</u>	<u>(1,519,774)</u>
Total accumulated depreciation	<u>(10,564,143)</u>	<u>(1,198,903)</u>	<u>-</u>	<u>(11,763,046)</u>
Total capital assets, being depreciated, net	<u>11,056,307</u>	<u>18,186,817</u>	<u>-</u>	<u>29,243,124</u>
Governmental activities capital assets, net	<u>\$ 40,673,093</u>	<u>\$ 18,980,290</u>	<u>\$(20,197,699)</u>	<u>\$ 39,455,684</u>

Construction in progress at June 30, 2013 of \$ 1,875,906 consists primarily of the costs related to library and park improvement projects. In fiscal 2013, the City closed out the construction in progress accounts related to the floodwall barrier, added the costs to its infrastructure assets, commenced depreciation of this infrastructure asset and identified \$1,284,079 in construction in progress costs that ultimately would not result in productive capital assets. Those costs were charged off to expenses in the statement of activities as a special item of expense in fiscal 2013.

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**4. Detailed Notes on All Funds (Continued)**

**C. Capital Assets (Continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 3,432,490	\$ -	\$ -	\$ 3,432,490
Construction in progress	2,399,627	781,404	-	3,181,031
Total capital assets, not being depreciated	5,832,117	781,404	-	6,613,521
Capital assets, being depreciated:				
Buildings	3,560,931	-	-	3,560,931
Systems	22,319,505	1,107,323	-	23,426,828
Machinery and equipment	4,498,551	117,178	-	4,615,729
Total capital assets, being depreciated	30,378,987	1,224,501	-	31,603,488
Less accumulated depreciation for:				
Buildings	(1,637,454)	(51,383)	-	(1,688,837)
Systems	(11,124,087)	(956,226)	-	(12,080,313)
Machinery and equipment	(2,762,030)	(258,734)	-	(3,020,764)
Total accumulated depreciation	(15,523,571)	(1,266,343)	-	(16,789,914)
Total capital assets, being depreciated, net	14,855,416	(41,842)	-	14,813,574
Business-type activities capital assets, net	\$20,687,533	\$739,562	\$ -	\$21,427,095

Construction in progress consists primarily of system improvement projects including design and construction costs for a new water tank. During fiscal 2013, \$209,417 in construction period interest related to the 2012 financing agreements was capitalized in construction in progress.

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

Governmental activities:

General government	\$ 147,539
Public safety	131,228
Public works and streets	220,354
Public works – floodwall barrier	378,272
Vehicles internal service	98,876
Library	91,642
Recreation	130,992
	1,198,903

Total depreciation

\$ 1,198,903

Business-type activities:

Water	\$ 792,559
Wastewater	473,784
	1,266,343

Total depreciation and amortization

\$ 1,266,343

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**4. Detailed Notes on All Funds (Continued)**

**D. Interfund Receivables, Payables, and Transfers**

1. The composition of interfund balances of June 30, 2013 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	Water	\$ 84,402
General	Wastewater	<u>108,410</u>
Total		<u>\$ 192,812</u>

The due from other funds of \$192,812 represents primarily cash flow advances made by the City's general fund and governmental funds to these other funds in order to conduct operations and projects pending reimbursement and payments of entitlements by grantor agencies and other governments.

2. Interfund transfers at June 30, 2013 were as follows:

	<u>City Capital Projects</u>	<u>Street Improvement</u>	<u>Other Major and Nonmajor Funds</u>	<u>Totals</u>
<u>Transfers out:</u>				
General fund	\$ 616,521	\$ 342,852	\$ 176,042	\$ 1,135,415
Public safety impact		346,521	-	346,521
Gas tax funds	-	391,330	-	391,330
Traffic mitigation	-	283,227	-	283,227
Bocce ball	-	25,000	-	25,000
Civic impact	-	<u>98,570</u>	<u>-</u>	<u>98,570</u>
Totals	<u>\$ 661,521</u>	<u>\$ 1,487,500</u>	<u>\$ 176,042</u>	<u>\$ 2,280,063</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 and street improvement fund. The transfers out of the nonmajor funds were made primarily to provide funds for capital projects.

**E. Capital Leases**

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

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**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, 2013 were as follows:

Fiscal Year	General Fund
2014	236,272
2015	236,272
2016	236,272
2017	236,272
2018	236,272
2019-2021	355,959
Total minimum lease payments	1,537,319
Less amounts representing interest	(119,375)
Net present value of minimum lease payments	\$ 1,417,944

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

**F. Long-Term Debt**

*General Obligation Bonds*

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

Fiscal Year	Principal	Interest	Totals
2014	\$ 150,000	\$ 34,388	\$ 184,388
2015	160,000	26,512	186,512
2016	170,000	13,650	183,650
2017	175,000	4,594	179,594
	\$ 655,000	\$ 79,144	\$ 734,144

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, 2013**

**4. Detailed Notes on All Funds (Continued)**

**F. Long-Term Debt (Continued)**

*State Revolving Fund (SRF) Loan* - The City obtained a \$9,100,000 loan from the State Water Resources Control Board (of which the City borrowed only \$7,999,500) for the purpose of financing the acquisition of land parcels and construction costs related to a floodwall barrier project with the City. The loan bears interest at 2.4 percent per annum and is repayable in annual installments of principal and interest through fiscal 2029. The City has pledged Measure A sales tax revenue allocations as security for repayment of the loan. Estimated debt service on the loan proceeds received through June 30, 2013 is:

Fiscal Year	Principal	Interest	Totals
2014	\$ 360,454	\$ 166,351	\$ 526,805
2015	369,105	157,700	526,805
2016	377,964	148,841	526,805
2017	387,035	139,770	526,805
2018	396,324	130,481	526,805
2019 -2023	2,128,944	505,081	2,634,025
2024-2028	2,396,978	237,047	2,634,025
2029	514,457	12,348	526,805
<b>Totals</b>	<b>\$ 6,931,260</b>	<b>\$ 1,497,619</b>	<b>\$ 8,428,879</b>

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

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

Fiscal Year	Principal	Interest	Totals
2014	\$ 265,000	\$ 327,816	\$ 592,816
2015	275,000	317,856	592,856
2016	285,000	307,178	592,178
2017	295,000	295,941	590,941
2018	305,000	284,125	589,125
2019 -2023	1,730,000	1,215,900	2,945,900
2024- 2028	2,180,000	753,700	2,933,700
2029-2032	2,140,000	198,776	2,338,776
<b>Totals</b>	<b>\$ 7,475,000</b>	<b>\$ 3,701,292</b>	<b>\$ 11,176,292</b>

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 31 percent of system net revenues. Total interest and principal remaining to be paid on the agreement is \$11,176,292. Principal and interest paid for the current fiscal year and total system net revenues as defined were \$ 592,081 and \$ 1,891,913 respectively.

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**4. Detailed Notes on All Funds (Continued)**

**F. 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 17 percent of system net revenues. Total interest and principal remaining on the agreement is \$2,519,638. Principal and interest paid for the current fiscal year and total system net revenues were \$138,891 and \$829,420, respectively. Future debt service on the 2005B agreement is:

Fiscal Year	Principal	Interest	Totals
2014	\$ 70,000	\$ 71,663	\$ 141,663
2015	70,000	69,265	139,265
2016	75,000	66,690	141,690
2017	75,000	63,952	138,952
2018	80,000	61,045	141,045
2019- 2023	450,000	253,508	703,508
2024- 2028	550,000	147,486	697,486
2029-2031	390,000	26,029	416,029
<b>Totals</b>	<b>\$ 1,760,000</b>	<b>\$ 759,638</b>	<b>\$ 2,519,638</b>

*Water and Wastewater 2012B Installment Agreement.* The City in June of 2012 entered into a \$7,155,000 installment purchase agreement with the California Statewide Communities Development Authority for the purpose of obtaining funds to make water and wastewater system improvements. The agreement bears interest at rates of 2 to 5 percent per annum and is payable each October 1 and April 1 commencing October 1, 2013 and continuing until October 31, 2032. The agreement is secured by a pledge of the net revenues of the water and wastewater system. The City has pledged future system revenues, net of specified operating expenses, to repay \$7,155,000 borrowed under the installment agreement. Annual principal and interest payments on the agreement are expected to require less than 46 percent of system net revenues. No Principal was due or paid in fiscal year 2013. The City, under the arrangement, has allocated \$5,599,565 of the agreement to its water enterprise and \$1,555,435 to its wastewater enterprise. Debt service for the water system is:

Fiscal Year	Principal	Interest	Totals
2014	\$ 199,565	\$ 208,722	\$ 408,287
2015	203,478	203,674	407,152
2016	211,304	197,452	408,756
2017	219,130	190,995	410,125
2018	223,043	183,247	406,290
2019- 2023	1,240,436	795,599	2,036,035
2024- 2028	1,475,217	545,616	2,020,833
2029- 2033	1,827,391	188,530	2,015,921
<b>Totals</b>	<b>\$ 5,599,565</b>	<b>\$ 2,513,834</b>	<b>\$ 8,113,399</b>

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**4. Detailed Notes on All Funds (Continued)**

**F. Long-Term Debt (Continued)**

*Water and Wastewater 2012B Installment Agreement (Continued)* Future debt service for the wastewater system is:

Fiscal Year	Principal	Interest	Totals
2014	\$ 55,435	\$ 57,928	\$ 113,363
2015	56,522	56,576	113,098
2016	58,696	54,748	113,444
2017	60,870	53,055	113,925
2018	61,957	50,903	112,860
2019- 2023	344,564	221,001	565,565
2024- 2028	409,783	151,559	561,342
2029- 2033	507,609	52,370	559,979
<b>Totals</b>	<b>\$ 1,555,435</b>	<b>\$ 698,140</b>	<b>\$ 2,253,575</b>

*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 2013 fiscal year was as follows:

	Beginning Balances	Additions	Reductions	Ending Balances	Due In One Year
<i>Governmental-Type</i>					
G.O. Bonds	\$ 800,000	\$ -	\$ 145,000	\$ 655,000	\$ 150,000
Capital leases	1,603,267	-	185,323	1,417,944	200,379
State Revolving Loan (SRF)	7,283,266	-	352,006	6,931,260	360,454
Compensated absences	782,121	162,229	200,000	744,350	460,344
Claims	35,451	328,797	325,000	39,248	20,000
Reimbursement agreement	30,740	-	-	30,740	-
<b>Totals</b>	<b>\$ 10,534,845</b>	<b>\$ 491,026</b>	<b>\$1,207,329</b>	<b>\$ 9,818,542</b>	<b>\$ 1,191,177</b>
<i>Business-Type</i>					
<i>Installment agreements:</i>					
Water -2012B	\$ 5,599,565	\$ -	\$ -	\$ 5,599,565	\$ 199,565
Water - 2006A	7,730,000	-	255,000	7,475,000	265,000
Wastewater-2012B	1,555,435	-	-	1,555,435	55,435
Wastewater -2005B	1,825,000	-	65,000	1,760,000	70,000
Compensated absences	231,407	99,899	101,768	229,538	110,000
<b>Totals</b>	<b>\$ 16,941,407</b>	<b>\$ 99,989</b>	<b>\$ 421,768</b>	<b>\$ 16,619,538</b>	<b>\$ 700,000</b>

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**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 2013 fiscal year other than a claim related to a property matter.. 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 except in fiscal 2013 relating to a claim for a dispute over a land purchase.

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

	Year Ended 6/30/2013	Year Ended 6/30/2012
Unpaid claims, beginning of fiscal year	\$ 35,451	\$ 46,583
Incurred claims (including IBNRs)	328,797	-
Claim payments	<u>(325,000)</u>	<u>(11,132)</u>
Unpaid claims, end of fiscal year	<u>\$ 39,248</u>	<u>\$ 35,451</u>

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**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 employee's accumulated and unpaid sick leave. For the fiscal year ended June 30, 2013 there were nine employees receiving such benefits and the City paid \$ 79,997 in premiums. The City funds these costs on a pay as you go basis. All annual required contributions (ARC) were paid during the year and the City has no net benefit obligation at year end. These benefits have been determined to be sick leave conversion benefits and not part of a retiree medical benefit plan. The City uses its internal service fund to accumulate resources for this obligation and charge other departments for the costs associated with providing this benefit

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**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 15 percent of covered payroll and 37.6 percent for safety employees. The City's pension cost for the most recent three year period was as follows:

Plan	Year Ending	Annual Pension Cost	Percentage of APC Contributed
Regular employees	6/30/11	\$496,334	100%
	6/30/12	\$532,104	100%
	6/30/13	\$414,938	100%
Safety employees	6/30/11	\$278,019	100%
	6/30/12	\$355,658	100%
	6/30/13	\$290,042	100%

**F. Restricted Net Position and Nonspendable Fund Balances**

*Restricted Net Assets*

The \$ 4,982,722 amount for streets and public facilities in the governmental activities statement net position 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 \$ 735,275 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 \$ 339,507 restricted for public safety in the governmental activities statement of net assets represents amounts that can only be used for public safety purposes.

The \$495,257 nonspendable amount in the governmental funds consists primarily of \$255,194 in loans to other funds, prepayments and other long-term receivables.

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**5. Other Information (Continued)**

**G. Impact of Recently Issued and Adopted Accounting Principles**

In the fiscal year ended June 30, 2013, the City implemented the accounting and financial reporting guidance set forth in the following statement issued by the Governmental Accounting Standards Board (GASB).

- 1) Statement Number 60 titled Accounting and Reporting for Service Concession Arrangements. The City has no such arrangements and this statement had no impact on these 2013 financial statements.
- 2) Statement Number 61 titled The Financial Reporting Entity. The City has no component units and this standard had no impact upon the City's reporting.
- 3) Statement Number 62 titled Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. The City implemented this guidance and revised its stated accounting policies to comply with this requirement.
- 4) Statement Number 63 titled Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position, and Statement Number 65 titled items Previously Reported as Assets and Liabilities. The City implemented these standards in fiscal 2013. The impact of these two standards were to (1) change the titles of the Government-Wide financial statements (the statement of net assets and statement of activities) and proprietary funds and fiduciary funds to statements of net position and changes in net position, and (2) report in separate captions deferred outflows of resources and deferred inflows of resources, and require that debt issuance costs be expensed rather than be capitalized and amortized to expense over the life of the debt instrument.

The impact of these requirements was as follows:

Business-Type Activities	Amounts
Net position June 30, 2012, As Originally reported	\$19,560,878
Change in accounting principle to expense debt issuance costs	(465,995)
Net Position, June 30, 2012, As restated	\$19,094,883

Governmental Funds	Amounts
Fund Balances June 30, 2012, As Originally reported	\$12,734,075
Change in accounting principle to report long-term receivables as deferred inflows of resources	(233,502)
Correction to receivable balances	(57,031)
Fund Balances, June 30, 2012, As restated	\$12,443,542

The impact on the June 30, 2012 net position of the governmental activities net position was to reduce the net position by the \$57,031.

**CITY OF ST HELENA**  
**Notes to the Basic Financial Statements**  
**June 30, 2013**

**5. Other Information (Continued)**

**H. Recently Issued Accounting Pronouncements**

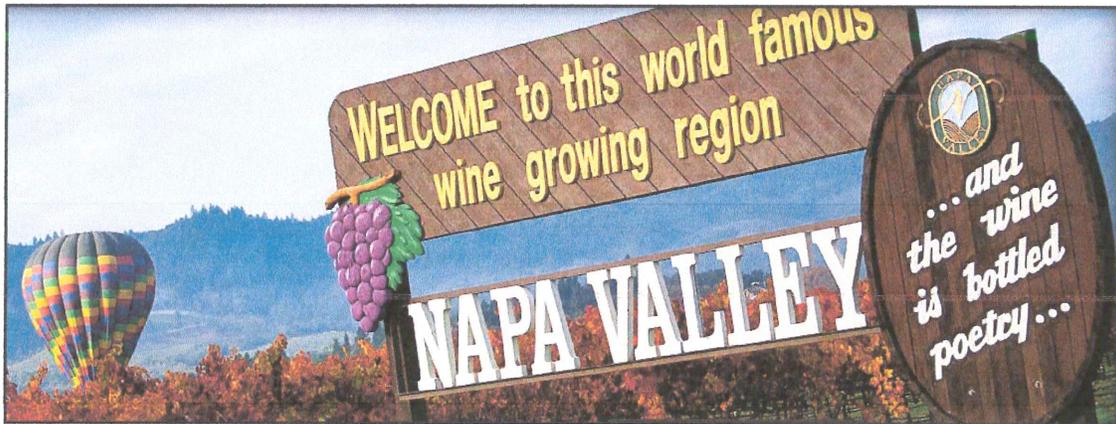
The GASB has issued Statements Numbers 67, 68, 69 and 70 the may impact future financial reporting. Numbers 67 and 68 relate to accounting and financial reporting for pension plans. Number 69 provides guidance for reporting governmental combinations and disposals of government operations, and Number 70 provides guidance for the reporting of non-exchange financial guarantees made by governments.

GASB 68 provides that cost sharing employers are required to recognize a liability for their proportionate share of the pension liability (the collective pension liability of all pool members less the plans collective assets). The net pension liability being the difference between the present values of the projected benefit payments, less amounts of the pension plan's fiduciary net position. GASB 68 expands disclosures about pensions and required supplemental information. Management is currently evaluating the impact that adoption of GASB 67-70 will have on the City's financial statements.

# City of St. Helena, *California*



## Required Supplementary Information



**Required Supplementary Information**  
**City of St. Helena**  
**Budgetary Comparison Schedule - General Fund**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Fund Balance, July 1</b>	\$ 4,270,455	\$ 4,270,455	\$ 4,007,422	\$ (263,033)
<b>Resources (inflows):</b>				
Property taxes	3,398,194	3,398,194	3,561,932	163,738
Sales taxes	2,226,416	2,226,416	2,386,053	159,637
Transient occupancy taxes	1,540,889	1,540,889	1,612,399	71,510
Other taxes	206,306	206,306	248,181	41,875
License permits	376,400	376,400	437,638	61,238
Fines and forfeits	76,700	76,700	72,300	(4,400)
Interest and rents	221,153	221,153	218,940	(2,213)
Intergovernmental	76,265	76,265	181,096	104,831
Charges for services	343,495	345,495	434,875	89,380
Miscellaneous	207,000	207,000	318,892	111,892
Transfers in	2,563	2,563	-	(2,563)
	<u>12,945,836</u>	<u>12,947,836</u>	<u>13,479,728</u>	<u>531,892</u>
Amounts available for charges to appropriations				
<b>Charges to appropriations:</b>				
<b>General government:</b>				
City Council	227,625	227,625	200,158	27,467
City Manager\Clerk	345,904	345,904	340,335	5,569
City Attorney	292,000	292,000	477,028	(185,028)
Planning	504,088	541,403	444,946	96,457
Financial administration	265,235	265,235	252,882	12,353
<b>Nondepartmental:</b>				
Liability insurance	194,907	194,907	166,232	28,675
Community support	85,689	85,689	74,088	11,601
Other nondepartmental	72,877	72,877	162,089	(89,212)
<b>Public safety:</b>				
Police services	2,427,046	2,427,046	2,651,846	(224,800)
Fire services	547,146	547,146	588,338	(41,192)
<b>Public works</b>	1,212,678	1,213,241	1,271,763	(58,522)
<b>Library</b>	850,139	850,139	876,191	(26,052)
<b>Parks and recreation:</b>	78,357	78,357	70,989	7,368
<b>Debt service</b>	236,276	236,276	236,275	1
<b>Transfers out</b>	376,042	1,337,414	1,135,415	201,999
	<u>7,716,009</u>	<u>8,715,259</u>	<u>8,948,575</u>	<u>(233,316)</u>
Total charges to appropriations				
Fund Balance, June 30	<u>\$ 5,229,827</u>	<u>\$ 4,232,577</u>	<u>\$ 4,531,153</u>	<u>\$ 298,576</u>

**Required Supplementary Information  
City of St. Helena  
Budgetary Comparison Schedule - General Fund  
Note to RSI  
For the Fiscal Year Ended June 30, 2013**

**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:	\$ 13,479,728
Differences - budget to GAAP:	
Transfers in are a budgetary resources but are not considered revenues for financial reporting purposes	-
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>(4,007,422)</u>

Total revenues as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	<u><u>\$ 9,472,306</u></u>
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**Uses/outflows of resources:**

Actual amounts "total charges to appropriations" from the budgetary comparison schedule	\$ 8,948,575
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(1,135,415)</u>

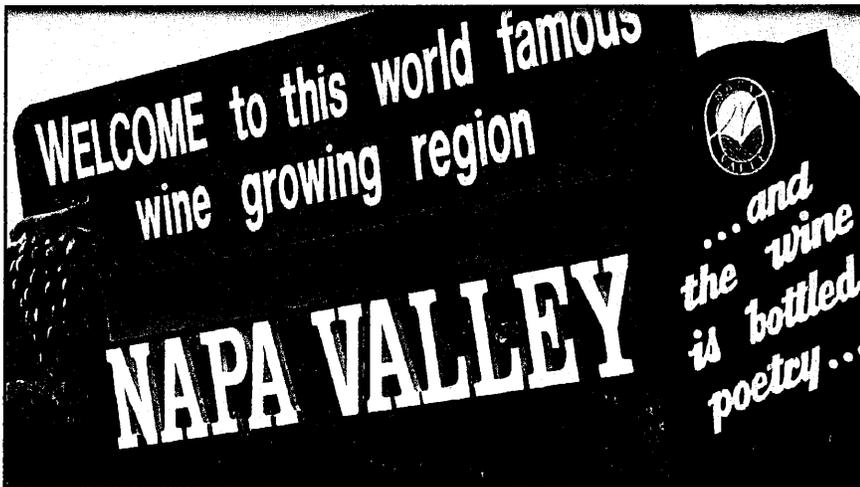
Total expenditures as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	<u><u>\$ 7,813,160</u></u>
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**Required Supplementary Information  
City of St. Helena  
Budgetary Comparison Schedule - Measure A  
Special Revenue Fund  
For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Fund Balance, July 1</b>	\$ 2,141,875	\$ 2,141,875	\$ 2,141,875	\$ -
Resources (inflows):				
Interest	-	-	4,187	4,187
Intergovernmental:				
Measure A Allocations	-	526,805	-	(526,805)
Amounts available for charges to appropriations	<u>2,141,875</u>	<u>2,668,680</u>	<u>2,146,062</u>	<u>(522,618)</u>
Charges to appropriations:				
Public Works::				
Flood control project:				
Legal and settlements	\$ -	\$ -	\$ 412,273	\$ (412,273)
Professiona fees, contracts and other		296,562	239,309	57,253
Debt service:				
Principal	-	352,006	352,006	-
Interest	-	174,798	174,798	-
Total charges to appropriations	<u>-</u>	<u>823,366</u>	<u>1,178,386</u>	<u>(355,020)</u>
Fund Balance, June 30	<u>\$ 2,141,875</u>	<u>\$ 1,845,314</u>	<u>\$ 967,676</u>	<u>\$ (877,638)</u>

**Explanation of Differebce bewteen Budgetary Inflows and Outflows and GAAP  
Revenues and Expenditures:**

Actual amounts available "available for appropriation" from above budgetray comparison scheidungle:	\$ 2,146,062
Differences - budget to GAAP:	
Fund balances provide budgetary resources, but are not revenues for financial reporting purposes	<u>(2,141,875)</u>
Total revenues as reported in the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 4,187</u>



## 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, 2013**

	Special Revenue Funds					
	Civic Improvement Impact	Housing Impact	Public Safety Impact	California Library Services Act	Parks and Recreation Facilities	Drainage Impact
<b>Assets</b>						
Cash and investments	\$ 176,186	\$ 25,593	\$ 101,030	\$ 339,782	\$ -	\$ 411,877
Receivables:						
Accounts	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Notes, long-term	-	-	27,100	-	-	-
Prepayments	-	-	-	5,500	-	-
<b>Total assets</b>	<b>\$ 176,186</b>	<b>\$ 25,593</b>	<b>\$ 128,130</b>	<b>\$ 345,282</b>	<b>\$ -</b>	<b>\$ 411,877</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ 3,434	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,434</b>	<b>-</b>	<b>-</b>
<b>Deferred inflow of resources:</b>						
Long-term receivables	-	-	27,100	-	-	-
<b>Fund balances:</b>						
Nonspendable	-	-	-	-	-	-
Restricted for streets	-	-	-	-	-	411,877
Restricted for housing	-	25,593	-	-	-	-
Restricted for public safety	-	-	101,030	-	-	-
Restricted for library	-	-	-	341,848	-	-
Restricted for public facilities	176,186	-	-	-	-	-
Restricted for public parks	-	-	-	-	-	-
Restricted for debt service	-	-	-	-	-	-
Assigned for capital projects	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total fund balances</b>	<b>176,186</b>	<b>25,593</b>	<b>101,030</b>	<b>341,848</b>	<b>-</b>	<b>411,877</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 176,186</b>	<b>\$ 25,593</b>	<b>\$ 128,130</b>	<b>\$ 345,282</b>	<b>\$ -</b>	<b>\$ 411,877</b>

						Capital Projects
<u>Gas Tax 2105</u>	<u>Gas Tax 2106</u>	<u>Gas Tax 2107</u>	<u>Gas Tax 2107.5</u>	<u>Gas Tax 2103</u>	<u>SB 1186 Fee</u>	<u>City Wide Project Fund</u>
\$ 1	\$ 4,438	\$ 929	\$ 1	\$ -	\$ 1,033	\$ 1,174,194
-	-	-	-	-	-	-
2,083	1,591	2,934	2,000	4,565	-	-
-	-	-	-	-	-	91,714
-	-	-	-	-	-	-
<u>\$ 2,084</u>	<u>\$ 6,029</u>	<u>\$ 3,863</u>	<u>\$ 2,001</u>	<u>\$ 4,565</u>	<u>\$ 1,033</u>	<u>\$ 1,265,908</u>
\$ -	\$ -	\$ 1,332	\$ -	\$ -	\$ 309	\$ 1,560
1,226	-	-	258	13,475	-	-
1,226	-	1,332	258	13,475	309	1,560
-	-	-	-	-	-	91,714
-	-	-	-	-	-	-
858	6,029	2,531	1,743	(8,910)	724	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,172,634
-	-	-	-	-	-	-
<u>858</u>	<u>6,029</u>	<u>2,531</u>	<u>1,743</u>	<u>(8,910)</u>	<u>724</u>	<u>1,172,634</u>
<u>\$ 2,084</u>	<u>\$ 6,029</u>	<u>\$ 3,863</u>	<u>\$ 2,001</u>	<u>\$ 4,565</u>	<u>\$ 1,342</u>	<u>\$ 1,265,908</u>

**CITY OF ST. HELENA**  
**Combining Balance Sheets**  
**Nonmajor Governmental Funds**  
**June 30, 2013**

Special Revenue Funds

	Street Improvement	Affordable Housing	Emergency Flood Relief	Police Training Development	Recreation Programs	Public Library Foundation
<b>Assets</b>						
Cash and investments	\$ 1,453,387	\$ -	\$ 111,917	\$ 7,104	\$ 12,591	\$ 13,244
Receivables:						
Accounts	-	-	-	-	-	-
Intergovernmental	-	-	17,694	6,279	3,512	-
Notes, long-term	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 1,453,387</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 129,611</u></b>	<b><u>\$ 13,383</u></b>	<b><u>\$ 16,103</u></b>	<b><u>\$ 13,244</u></b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 52,495	\$ 4,564	\$ -	\$ -	\$ 5,890	\$ 316
Due to other funds	-	177,663	-	-	-	-
<b>Total liabilities</b>	<b><u>52,495</u></b>	<b><u>182,227</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>5,890</u></b>	<b><u>316</u></b>
<b>Deferred inflow of resources:</b>						
Long-term receivables	-	-	-	-	-	-
<b>Fund balances:</b>						
Nonspendable	-	-	-	-	-	-
Restricted for streets	1,400,892	-	129,611	-	-	-
Restricted for housing	-	-	-	-	-	-
Restricted for public safety	-	-	-	13,383	-	-
Restricted for library	-	-	-	-	-	12,928
Restricted for public facilities	-	-	-	-	-	-
Restricted for public parks	-	-	-	-	10,213	-
Restricted for debt service	-	-	-	-	-	-
Assigned for capital projects	-	-	-	-	-	-
Unassigned	-	(182,227)	-	-	-	-
	<b><u>1,400,892</u></b>	<b><u>(182,227)</u></b>	<b><u>129,611</u></b>	<b><u>13,383</u></b>	<b><u>10,213</u></b>	<b><u>12,928</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 1,453,387</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 129,611</u></b>	<b><u>\$ 13,383</u></b>	<b><u>\$ 16,103</u></b>	<b><u>\$ 13,244</u></b>

**C1 (Continued)**

<u>Asset Forfeiture</u>	<u>Traffic Mitigation Impact</u>	<u>Parking in Lieu</u>	<u>Teen Center</u>	<u>Bocce Ball</u>	<u>NOOA</u>
\$ -	\$ 1,334,317	\$ 545,134	\$ 49,349	\$ 20,112	\$ 2,546
-	-	-	-	-	-
35,539	-	-	-	-	-
-	-	-	-	-	-
-	-	-	21	-	-
<u>\$ 35,539</u>	<u>\$ 1,334,317</u>	<u>\$ 545,134</u>	<u>\$ 49,370</u>	<u>\$ 20,112</u>	<u>\$ 2,546</u>
\$ -	\$ -	\$ 260	\$ 760	\$ 223	\$ -
5,447	-	-	-	-	-
-	-	-	-	-	-
<u>5,447</u>	<u>-</u>	<u>260</u>	<u>760</u>	<u>223</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	1,334,317	544,874	-	-	-
-	-	-	-	-	-
30,092	-	-	-	-	2,546
-	-	-	-	-	-
-	-	-	48,610	19,889	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>30,092</u>	<u>1,334,317</u>	<u>544,874</u>	<u>48,610</u>	<u>19,889</u>	<u>2,546</u>
<u>\$ 35,539</u>	<u>\$ 1,334,317</u>	<u>\$ 545,134</u>	<u>\$ 49,370</u>	<u>\$ 20,112</u>	<u>\$ 2,546</u>

**CITY OF ST. HELENA**  
**Combining Balance Sheets**  
**Nonmajor Governmental Funds**  
**June 30, 2013**

Special Revenue Funds

	<u>Public Safety (COPS)</u>	<u>Tree City USA</u>	<u>Park BondAct</u>	<u>MTC</u>	<u>Library Construction</u>	<u>Skate Park Lighting</u>
<b>Assets</b>						
Cash and investments	\$ 108,848	\$ 19,954	\$ 222	\$ -	\$ -	\$ 1,147
Receivables:						
Accounts	-	-	-	-	-	-
Intergovernmental	50,792	-	-	-	-	-
Notes, long-term	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 159,640</u>	<u>\$ 19,954</u>	<u>\$ 222</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,147</u>
<b>Liabilities and Fund Balances</b>						
Liabilities:						
Accounts payable	\$ 1,915	\$ 4,640	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
<b>Total liabilities</b>	<u>1,915</u>	<u>4,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources:						
Long-term receivables	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted for streets	-	15,314	-	-	-	-
Restricted for housing	-	-	-	-	-	-
Restricted for public safety	157,725	-	-	-	-	-
Restricted for library	-	-	-	-	-	-
Restricted for public facilities	-	-	-	-	-	-
Restricted for public parks	-	-	-	-	-	1,147
Restricted for debt service	-	-	-	-	-	-
Assigned for capital projects	-	-	222	-	-	-
Unassigned	-	-	-	-	-	-
	<u>157,725</u>	<u>15,314</u>	<u>222</u>	<u>-</u>	<u>-</u>	<u>1,147</u>
<b>Total liabilities and fund balances</b>	<u>\$ 159,640</u>	<u>\$ 19,954</u>	<u>\$ 222</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,147</u>

Stabo Land Conservation	Tweed Library	Permanent Funds			Debt Service Funds		Totals
		Murray Public Safety	Ryan Library Trust	Martin Library Trust	1996 GO Bonds	South St Helena Drainage	
\$ 35,067	\$ 379,443	\$ 33,976	\$ 17,273	\$ 33,273	\$ 75,731	\$ 28,298	\$ 6,517,997
-	-	755	60	55	17,964	-	18,834
-	-	-	-	-	6,066	-	133,055
-	-	-	-	-	-	14,251	133,065
-	-	-	-	-	167,194	-	172,715
<u>\$ 35,067</u>	<u>\$ 379,443</u>	<u>\$ 34,731</u>	<u>\$ 17,333</u>	<u>\$ 33,328</u>	<u>\$ 266,955</u>	<u>\$ 42,549</u>	<u>\$ 6,975,666</u>
\$ -	\$ 13,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,161
-	-	-	-	-	-	-	198,069
-	13,463	-	-	-	-	-	289,230
-	-	-	-	-	-	14,251	\$ 133,065
-	-	-	16,857	19,285	167,194	-	203,336
-	-	-	-	-	-	-	3,839,860
-	-	-	-	-	-	-	25,593
-	-	34,731	-	-	-	-	339,507
-	365,980	-	476	14,043	-	-	735,275
-	-	-	-	-	-	-	176,186
35,067	-	-	-	-	-	-	114,926
-	-	-	-	-	99,761	28,298	128,059
-	-	-	-	-	-	-	1,172,856
-	-	-	-	-	-	-	(182,227)
<u>35,067</u>	<u>365,980</u>	<u>34,731</u>	<u>17,333</u>	<u>33,328</u>	<u>266,955</u>	<u>28,298</u>	<u>6,553,371</u>
<u>\$ 35,067</u>	<u>\$ 379,443</u>	<u>\$ 34,731</u>	<u>\$ 17,333</u>	<u>\$ 33,328</u>	<u>\$ 266,955</u>	<u>\$ 42,549</u>	<u>\$ 6,975,666</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, 2013**

Special Revenue Funds						
	Civic Improvement Impact	Housing Impact	Public Safety Impact	California Library Services Act	Parks and Recreation Facilities	Drainage Impact
<b>Revenues:</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-	-
Charges for services	51,782	-	25,895	-	-	191
Interest	445	74	255	1,324	-	1,196
Miscellaneous	-	-	400	-	-	-
<b>Total revenues</b>	<b>52,227</b>	<b>74</b>	<b>26,550</b>	<b>1,324</b>	<b>-</b>	<b>1,387</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Library	-	-	-	198,233	-	-
Parks and recreation	-	-	-	-	-	-
Public works	-	-	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>198,233</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>52,227</b>	<b>74</b>	<b>26,550</b>	<b>(196,909)</b>	<b>-</b>	<b>1,387</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(98,570)	-	(346,521)	-	-	-
<b>Total other financing sources (uses)</b>	<b>(98,570)</b>	<b>-</b>	<b>(346,521)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(46,343)</b>	<b>74</b>	<b>(319,971)</b>	<b>(196,909)</b>	<b>-</b>	<b>1,387</b>
Fund balances, July 1	222,529	25,519	421,001	538,757	-	410,490
Fund balances, June 30	<u>\$ 176,186</u>	<u>\$ 25,593</u>	<u>\$ 101,030</u>	<u>\$ 341,848</u>	<u>\$ -</u>	<u>\$ 411,877</u>

(Continued)

						Capital Projects
Gas Tax 2105	Gas Tax 2106	Gas Tax 2107	Gas Tax 2107.5	Gas Tax 2103	SB 1186	City Wide Project Fund
\$ 26,138	\$ 19,634	\$ 42,830	\$ 2,000	\$ 47,460	\$ 722	\$ -
-	-	-	-	-	-	-
(42)	(16)	4,620	-	(105)	2	-
-	-	-	-	-	-	-
<u>26,096</u>	<u>19,618</u>	<u>47,450</u>	<u>2,000</u>	<u>47,355</u>	<u>724</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	3,246	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	207,120
-	-	3,246	-	-	-	207,120
<u>26,096</u>	<u>19,618</u>	<u>44,204</u>	<u>2,000</u>	<u>47,355</u>	<u>724</u>	<u>(207,120)</u>
-	-	-	-	-	-	616,521
<u>(75,656)</u>	<u>(60,270)</u>	<u>(75,588)</u>	<u>(6,471)</u>	<u>(173,345)</u>	<u>-</u>	<u>-</u>
<u>(75,656)</u>	<u>(60,270)</u>	<u>(75,588)</u>	<u>(6,471)</u>	<u>(173,345)</u>	<u>-</u>	<u>616,521</u>
(49,560)	(40,652)	(31,384)	(4,471)	(125,990)	724	409,401
<u>50,418</u>	<u>46,681</u>	<u>33,915</u>	<u>6,214</u>	<u>117,080</u>	<u>-</u>	<u>763,233</u>
<u>\$ 858</u>	<u>\$ 6,029</u>	<u>\$ 2,531</u>	<u>\$ 1,743</u>	<u>\$ (8,910)</u>	<u>\$ 724</u>	<u>\$ 1,172,634</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, 2013**

**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>
<b>Revenues:</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ 16,683	\$ -
Property taxes	-	-	-	-	-
Charges for services	-	128,403	-	-	124,802
Interest	-	1,098	326	3	-
Miscellaneous	-	1,700	-	-	2,979
<b>Total revenues</b>	<u>-</u>	<u>131,201</u>	<u>326</u>	<u>16,686</u>	<u>127,781</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	3,697	-
Highways and streets	-	-	-	-	-
Library	-	-	-	-	-
Parks and recreation	-	-	-	-	125,555
Public works	-	-	-	-	-
<b>Debt service:</b>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	<u>358,880</u>	<u>746,778</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>358,880</u>	<u>746,778</u>	<u>-</u>	<u>3,697</u>	<u>125,555</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(358,880)</u>	<u>(615,577)</u>	<u>326</u>	<u>12,989</u>	<u>2,226</u>
<b>Other financing sources (uses):</b>					
Transfers in	1,487,500	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>1,487,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	1,128,620	(615,577)	326	12,989	2,226
<b>Fund balances, July 1</b>	<u>272,272</u>	<u>433,350</u>	<u>129,285</u>	<u>394</u>	<u>7,987</u>
<b>Fund balances, June 30</b>	<u>\$ 1,400,892</u>	<u>\$ (182,227)</u>	<u>\$ 129,611</u>	<u>\$ 13,383</u>	<u>\$ 10,213</u>

(Continued)

Public Library Foundation	Asset Forfeiture	Traffic Mitigation Impact	Parking in Lieu	Teen Center	Bocce Ball	NOAA
\$ -	\$ 38,101	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
26	(9)	86,341	1,600	-	14,425	-
29,331	-	3,755	1,583	-	-	7
<u>29,357</u>	<u>38,092</u>	<u>90,096</u>	<u>3,183</u>	<u>272</u>	<u>14,425</u>	<u>7</u>
-	-	-	-	-	-	-
-	8,000	-	-	-	-	-
-	-	-	1,170	-	-	-
23,400	-	-	-	-	-	-
-	-	-	-	110,331	11,066	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>23,400</u>	<u>8,000</u>	<u>-</u>	<u>1,170</u>	<u>110,331</u>	<u>11,066</u>	<u>-</u>
<u>5,957</u>	<u>30,092</u>	<u>90,096</u>	<u>2,013</u>	<u>(110,059)</u>	<u>3,359</u>	<u>7</u>
-	-	-	-	123,376	-	-
-	-	(283,227)	-	-	(25,000)	-
-	-	(283,227)	-	123,376	(25,000)	-
5,957	30,092	(193,131)	2,013	13,317	(21,641)	7
6,971	-	1,527,448	542,861	35,293	41,530	2,539
<u>\$ 12,928</u>	<u>\$ 30,092</u>	<u>\$ 1,334,317</u>	<u>\$ 544,874</u>	<u>\$ 48,610</u>	<u>\$ 19,889</u>	<u>\$ 2,546</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, 2013**

Special Revenue Funds

	Public Safety (COPS)	Tree City USA	Park Bond Act	MTC	Library Construction	Skate Park Lighting
<b>Revenues:</b>						
Intergovernmental	\$ 129,378	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Interest	348	-	1	-	-	3
Miscellaneous	224	-	-	-	-	-
<b>Total revenues</b>	<u>129,950</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>3</u>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	65,329	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Library	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Public works	-	42,626	-	-	-	-
<b>Debt service:</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Capital outlay</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>65,329</u>	<u>42,626</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues over (under) expenditures</b>	<u>64,621</u>	<u>(42,626)</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>3</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	52,666	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>52,666</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>64,621</u>	<u>10,040</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>3</u>
<b>Fund balances, July 1</b>	<u>93,104</u>	<u>5,274</u>	<u>221</u>	<u>-</u>	<u>-</u>	<u>1,144</u>
<b>Fund balances, June 30</b>	<u>\$ 157,725</u>	<u>\$ 15,314</u>	<u>\$ 222</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,147</u>

			Permanent Funds		Debt Service		
Stabo Land Conservation	Tweed Library	Murray Public Safety	Ryan Library Trust	Martin Library Trust	1996 GO Bonds	South St Helena Drainage	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,946
-	-	-	-	-	271,543	-	271,543
-	-	-	-	-	-	-	433,439
101	956	98	(334)	(248)	-	82	15,549
-	215,132	2,207	-	-	-	-	252,245
<u>101</u>	<u>216,088</u>	<u>2,305</u>	<u>(334)</u>	<u>(248)</u>	<u>271,543</u>	<u>82</u>	<u>1,295,722</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	77,026
-	-	-	-	-	-	-	4,416
-	82,924	-	-	-	-	-	304,557
-	-	-	-	-	-	-	246,952
-	-	-	-	-	-	-	42,626
-	-	-	-	-	145,000	-	145,000
-	-	-	-	-	38,656	-	38,656
-	-	-	-	-	-	-	1,312,778
-	82,924	-	-	-	183,656	-	2,172,011
<u>101</u>	<u>133,164</u>	<u>2,305</u>	<u>(334)</u>	<u>(248)</u>	<u>87,887</u>	<u>82</u>	<u>(876,289)</u>
-	-	-	-	-	-	-	2,280,063
-	-	-	-	-	-	-	(1,144,648)
-	-	-	-	-	-	-	1,135,415
101	133,164	2,305	(334)	(248)	87,887	82	259,126
34,966	232,816	32,426	17,667	33,576	179,068	28,216	6,294,245
<u>\$ 35,067</u>	<u>\$ 365,980</u>	<u>\$ 34,731</u>	<u>\$ 17,333</u>	<u>\$ 33,328</u>	<u>\$ 266,955</u>	<u>\$ 28,298</u>	<u>\$ 6,553,371</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, 2013**

	<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	\$ 50,000	\$ 30,000	\$ 51,782	\$ 21,782
Interest	-	715	445	(270)
Total revenues	<u>50,000</u>	<u>30,715</u>	<u>52,227</u>	<u>21,512</u>
Expenditures:				
Current:				
General government	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>50,000</u>	<u>30,715</u>	<u>52,227</u>	<u>21,512</u>
Other Financing Source(Use)				
Transfer out	-	(98,570)	(98,570)	-
Net change in fund balances	50,000	(67,855)	(46,343)	21,512
Fund balance, July 1	<u>222,529</u>	<u>222,529</u>	<u>222,529</u>	<u>-</u>
Fund balance, June 30	<u>\$ 272,529</u>	<u>\$ 154,674</u>	<u>\$ 176,186</u>	<u>\$ 21,512</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, 2013**

	<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	-	223	74	(149)
Total revenues	<u>-</u>	<u>223</u>	<u>74</u>	<u>(149)</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>223</u>	<u>74</u>	<u>(149)</u>
Other financing sources (uses)				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	223	74	(149)
Fund balance, July 1	<u>25,519</u>	<u>25,519</u>	<u>25,519</u>	<u>-</u>
Fund balance, June 30	<u>\$ 25,519</u>	<u>\$ 25,742</u>	<u>\$ 25,593</u>	<u>\$ (149)</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, 2013**

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services :				
Impact fees	\$ 21,000	\$ 21,000	\$ 25,895	\$ 4,895
Miscellaneous	-	-	400	400
Interest	3,000	3,000	255	(2,745)
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>26,550</u>	<u>2,550</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>24,000</u>	<u>24,000</u>	<u>26,550</u>	<u>2,550</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	<u>(300,000)</u>	<u>(346,521)</u>	<u>(346,521)</u>	<u>-</u>
Total other financing sources (uses)	<u>(300,000)</u>	<u>(346,521)</u>	<u>(346,521)</u>	<u>-</u>
Net change in fund balance	(276,000)	(322,521)	(319,971)	2,550
Fund balance, July 1	<u>392,350</u>	<u>421,001</u>	<u>421,001</u>	<u>-</u>
Fund balance, June 30	<u>\$ 116,350</u>	<u>\$ 98,480</u>	<u>\$ 101,030</u>	<u>\$ 2,550</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, 2013**

	<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	\$ -	\$ -	\$ -	\$ -
TBR library	-	-	-	-
Interest	4,600	4,600	1,324	(3,276)
Total revenues	<u>4,600</u>	<u>4,600</u>	<u>1,324</u>	<u>(3,276)</u>
Expenditures:				
Current:				
Library materials	218,500	218,500	195,807	22,693
Capital outlay	8,000	8,000	2,426	5,574
Total expenditures	<u>226,500</u>	<u>226,500</u>	<u>198,233</u>	<u>28,267</u>
Excess(deficiency) of revenues over(under) expenditures	<u>-</u>	<u>(221,900)</u>	<u>(196,909)</u>	<u>24,991</u>
Other financing uses:				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(221,900)	(221,900)	(196,909)	24,991
Fund balance, July 1	<u>597,309</u>	<u>538,757</u>	<u>538,757</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ 375,409</u></u>	<u><u>\$ 316,857</u></u>	<u><u>\$ 341,848</u></u>	<u><u>\$ 24,991</u></u>

**CITY OF ST HELENA**  
**Parks and Recreation Facilities Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Current:				
Parks recreation	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Uses:				
Transfers out	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance, July 1	-	-	-	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services				
Impact fees	\$ -	\$ 200	\$ 191	\$ (9)
Interest	3,700	3,567	1,196	(2,371)
<b>Total revenues</b>	<u>3,700</u>	<u>3,767</u>	<u>1,387</u>	<u>(2,380)</u>
<b>Expenditures:</b>				
Current:				
Streets and highways	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of   revenues over expenditures</b>	<u>3,700</u>	<u>3,767</u>	<u>1,387</u>	<u>(2,380)</u>
<b>Other Financing Uses</b>				
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	3,700	3,767	1,387	(2,380)
<b>Fund balance, July 1</b>	<u>410,556</u>	<u>410,490</u>	<u>410,490</u>	<u>-</u>
<b>Fund balance, June 30</b>	<u>\$ 414,256</u>	<u>\$ 414,257</u>	<u>\$ 411,877</u>	<u>\$ (2,380)</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, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental				
State gas tax allocations	\$ 31,000	\$ 31,000	\$ 26,138	\$ (4,862)
Interest	245	245	(42)	(287)
<u>Total revenues</u>	<u>31,245</u>	<u>31,245</u>	<u>26,096</u>	<u>(5,149)</u>
<b>Expenditures:</b>				
Current:				
Highways and streets				
Contract services	-	-	-	-
<u>Total expenditures</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>31,245</u>	<u>31,245</u>	<u>26,096</u>	<u>(5,149)</u>
<b>Other financing sources (uses):</b>				
Transfers out	-	(78,266)	(75,656)	2,610
<b>Net change in fund balance</b>	31,245	(47,021)	(49,560)	(2,539)
<b>Fund balance, July 1</b>	<u>51,780</u>	<u>50,418</u>	<u>50,418</u>	<u>-</u>
<b>Fund balance, June 30</b>	<u>\$ 83,025</u>	<u>\$ 3,397</u>	<u>\$ 858</u>	<u>\$ (2,539)</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, 2013**

	<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	\$ 20,000	\$ 20,000	\$ 19,634	\$ (366)
Interest	300	300	(16)	(316)
	<u>20,300</u>	<u>20,300</u>	<u>19,618</u>	<u>(682)</u>
Total revenues				
Expenditures:				
Current:				
Highways and streets	-	-	-	-
Contract services	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>20,300</u>	<u>20,300</u>	<u>19,618</u>	<u>(682)</u>
Other financing sources (uses):				
Transfers out	-	(62,613)	(60,270)	2,343
Net change in fund balance	20,300	(42,313)	(40,652)	1,661
Fund balance, July 1	<u>47,106</u>	<u>46,681</u>	<u>46,681</u>	<u>-</u>
Fund balance, June 30	<u>\$ 67,406</u>	<u>\$ 4,368</u>	<u>\$ 6,029</u>	<u>\$ 1,661</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, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
<b>Intergovernmental</b>				
State gas tax allocations	\$ 41,700	\$ 41,700	\$ 42,830	\$ 1,130
Interest	2,800	2,800	4,620	1,820
<b>Total revenues</b>	<u>44,500</u>	<u>44,500</u>	<u>47,450</u>	<u>2,950</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Highways and streets	-	-	3,246	(3,246)
Contract services	-	-	3,246	(3,246)
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>3,246</u>	<u>(3,246)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>44,500</u>	<u>44,500</u>	<u>44,204</u>	<u>(296)</u>
<b>Other financing sources (uses):</b>				
Transfers out	-	(78,266)	(75,588)	2,678
<b>Net change in fund balance</b>	44,500	(33,766)	(31,384)	2,382
<b>Fund balance, July 1</b>	<u>41,252</u>	<u>33,915</u>	<u>33,915</u>	<u>-</u>
<b>Fund balance, June 30</b>	<u>\$ 85,752</u>	<u>\$ 149</u>	<u>\$ 2,531</u>	<u>\$ 2,382</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, 2013**

	<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	30	30	-	(30)
<u>Total revenues</u>	<u>2,030</u>	<u>2,030</u>	<u>2,000</u>	<u>(30)</u>
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	-	-
<u>Total expenditures</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources(uses)				
Transfers out	-	(7,827)	(6,471)	1,356
Net change in fund balance	2,030	(5,797)	(4,471)	1,326
Fund balance, July 1	6,219	6,214	6,214	-
Fund balance, June 30	<u>\$ 8,249</u>	<u>\$ 417</u>	<u>\$ 1,743</u>	<u>\$ 1,326</u>

**CITY OF ST HELENA**  
**Gas Tax 2103 Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2013**

	<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	\$ 70,900	\$ 70,900	\$ 47,460	\$ (23,440)
Interest	300	30	(105)	(135)
Total revenues	<u>71,200</u>	<u>70,930</u>	<u>47,355</u>	<u>(23,575)</u>
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources(uses)				
Transfers out	-	(164,358)	(173,345)	(8,987)
Net change in fund balance	71,200	(93,428)	(125,990)	(32,562)
Fund balance, July 1	<u>106,220</u>	<u>117,080</u>	<u>117,080</u>	<u>-</u>
Fund balance, June 30	<u>\$ 177,420</u>	<u>\$ 23,652</u>	<u>\$ (8,910)</u>	<u>\$ (32,562)</u>

**CITY OF ST HELENA**  
**SB 1186 Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 2	\$ 2
Intergovernmental	-	-	722	722
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>724</u>	<u>724</u>
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>724</u>	<u>724</u>
Other financing sources (uses):				
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<u>-</u>	<u>-</u>	<u>724</u>	<u>724</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 724</u>	<u>\$ 724</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, 2013**

	<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	-	-	-	-
Miscellaneous	500,000	-	-	-
<u>Total revenues</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Planning/building	-	-	3	(3)
Finance	-	2,506	23,133	(20,627)
Tree city	-	-	-	-
Police	-	-	28,720	(28,720)
Fire	-	-	-	-
Finance computer system	-	-	-	-
Library	-	-	12,024	(12,024)
Parks	-	-	134,549	(134,549)
Government buildings	-	-	-	-
Public works	-	-	8,691	(8,691)
<u>Total expenditures</u>	<u>-</u>	<u>2,506</u>	<u>207,120</u>	<u>(204,614)</u>
Excess(deficiency) of revenues over expenditures	<u>500,000</u>	<u>(2,506)</u>	<u>(207,120)</u>	<u>(204,614)</u>
Other financing sources(uses)				
Transfers in	1,459,373	816,521	653,345	(163,176)
Transfers out	-	-	-	-
<u>Total other financing sources(uses)</u>	<u>1,459,373</u>	<u>816,521</u>	<u>653,345</u>	<u>(163,176)</u>
Net change in fund balance	1,959,373	814,015	446,225	(367,790)
Fund balance, July 1	-	763,233	763,233	-
Fund balance, June 30	<u>\$ 1,959,373</u>	<u>\$ 1,577,248</u>	<u>\$ 1,209,458</u>	<u>\$ (367,790)</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, 2013**

	<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	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Capital outlay:				
Highways and streets				
Streets	-	27,968	358,880	(330,912)
<b>Total expenditures</b>	<u>-</u>	<u>27,968</u>	<u>358,880</u>	<u>(330,912)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(27,968)</u>	<u>(358,880)</u>	<u>(330,912)</u>
Other financing sources:				
Transfers out	-	-	-	
Transfers in	169,275	1,489,500	1,487,500	(2,000)
<b>Total other financing sources</b>	<u>169,275</u>	<u>1,489,500</u>	<u>1,487,500</u>	<u>(2,000)</u>
<b>Net change in fund balance</b>	<u>169,275</u>	<u>1,461,532</u>	<u>1,128,620</u>	<u>(332,912)</u>
Fund balance, July 1	<u>-</u>	<u>272,272</u>	<u>272,272</u>	<u>-</u>
Fund balance, June 30	<u>\$ 169,275</u>	<u>\$ 1,733,804</u>	<u>\$ 1,400,892</u>	<u>\$ (332,912)</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, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services:				
Affordable housing fees	7,000	7,000	128,403	121,403
Interest	2,400	2,400	1,098	(1,302)
Miscellaneous	-	-	1,700	1,700
Total revenues	<u>9,400</u>	<u>9,400</u>	<u>131,201</u>	<u>121,801</u>
Expenditures:				
Current:				
General government:				
Contributions and contracts	44,500	44,500	37,900	6,600
Capital outlay				
Housing and sites	-	-	708,878	(708,878)
Total expenditures	<u>44,500</u>	<u>44,500</u>	<u>746,778</u>	<u>(702,278)</u>
Excess (deficiency) of revenues over expenditures	<u>(35,100)</u>	<u>(35,100)</u>	<u>(615,577)</u>	<u>(580,477)</u>
Other financing sources:				
Transfers out	-	-	-	-
Net change in fund balance	(35,100)	(35,100)	(615,577)	(580,477)
Fund balance, July 1	<u>307,393</u>	<u>433,350</u>	<u>433,350</u>	<u>-</u>
Fund balance, June 30	<u>\$ 272,293</u>	<u>\$ 398,250</u>	<u>\$ (182,227)</u>	<u>\$ (580,477)</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, 2013**

	<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	-	-	326	326
Total revenues	<u>-</u>	<u>-</u>	<u>326</u>	<u>326</u>
Other financing sources (uses)				
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	326	326
Fund balance, July 1	<u>129,285</u>	<u>129,285</u>	<u>129,285</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ 129,285</u></u>	<u><u>\$ 129,285</u></u>	<u><u>\$ 129,611</u></u>	<u><u>\$ 326</u></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, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental				
State grants	\$ 4,000	\$ 4,000	\$ 16,683	\$ 12,683
Interest	-	-	3	3
<u>Total revenues</u>	<u>4,000</u>	<u>4,000</u>	<u>16,686</u>	<u>12,686</u>
<b>Expenditures:</b>				
Current				
Public safety:				
Training and supplies	4,000	4,000	3,697	303
<u>Total expenditures</u>	<u>4,000</u>	<u>4,000</u>	<u>3,697</u>	<u>303</u>
Net change in fund balance	-	-	12,989	12,989
Fund balance, July 1	<u>1,570</u>	<u>394</u>	<u>394</u>	<u>-</u>
Fund balance, June 30	<u>\$ 1,570</u>	<u>\$ 394</u>	<u>\$ 13,383</u>	<u>\$ 12,989</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, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services				
Registration fees	\$ 120,000	\$ 120,000	\$ 124,802	\$ 4,802
Miscellaneous	7,150	9,068	2,979	(6,089)
<b>Total revenues</b>	<u>127,150</u>	<u>129,068</u>	<u>127,781</u>	<u>(1,287)</u>
<b>Expenditures:</b>				
Current				
Parks and recreation programs:				
Employee salaries and benefits	45,205	52,266	42,784	9,482
Facility rents	17,000	17,000	8,750	8,250
Contract services	35,000	35,000	34,012	988
Supplies and materials	36,863	24,802	40,009	(15,207)
<b>Total expenditures</b>	<u>134,068</u>	<u>129,068</u>	<u>125,555</u>	<u>(15,207)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(6,918)</u>	<u>-</u>	<u>2,226</u>	<u>2,226</u>
<b>Other financing sources:</b>				
Transfers in	-	-	-	-
<b>Net change in fund balance</b>	(6,918)	-	2,226	2,226
<b>Fund balance, July 1</b>	<u>34,097</u>	<u>7,987</u>	<u>7,987</u>	<u>-</u>
<b>Fund balance, June 30</b>	<u>\$ 27,179</u>	<u>\$ 7,987</u>	<u>\$ 10,213</u>	<u>\$ 2,226</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, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous:				
Contributions	\$ 8,000	\$ 8,000	\$ 29,331	\$ 21,331
Interest	-	-	26	26
<u>Total revenues</u>	<u>8,000</u>	<u>8,000</u>	<u>29,357</u>	<u>21,357</u>
Expenditures:				
Current:				
Library:				
Library materials	6,500	6,500	23,400	(16,900)
<u>Total expenditures</u>	<u>6,500</u>	<u>6,500</u>	<u>23,400</u>	<u>(16,900)</u>
Net change in fund balance	1,500	1,500	5,957	4,457
Fund balance, July 1	<u>2,117</u>	<u>6,971</u>	<u>6,971</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ 3,617</u></u>	<u><u>\$ 8,471</u></u>	<u><u>\$ 12,928</u></u>	<u><u>\$ 4,457</u></u>

**CITY OF ST HELENA**  
**Asset Forfeiture Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
Forfeitures	\$ 14,000	\$ 14,000	\$ 38,101	\$ 24,101
Interest	-	-	(9)	(9)
Total revenues	<u>14,000</u>	<u>14,000</u>	<u>38,092</u>	<u>24,092</u>
Expenditures:				
Current:				
Public safety:				
Contract services	8,000	8,000	8,000	-
Communications	-	-	-	-
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Net change in fund balance	6,000	6,000	30,092	24,092
Fund balance, July 1	<u>18,942</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ 24,942</u></u>	<u><u>\$ 6,000</u></u>	<u><u>\$ 30,092</u></u>	<u><u>\$ 24,092</u></u>

**CITY OF ST HELENA**  
**Traffic Impact Fee Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2013**

	<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	\$ 20,000	\$ 60,000	\$ 86,341	\$ 26,341
Interest	-	11,420	3,755	(7,665)
Miscellaneous	-	-	-	-
Total revenues	<u>20,000</u>	<u>71,420</u>	<u>90,096</u>	<u>18,676</u>
Expenditures:				
Current:				
Highways and streets:				
Contract services	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over (under) expenditures	<u>20,000</u>	<u>71,420</u>	<u>90,096</u>	<u>18,676</u>
Other Financing Sources(Uses)				
Transfers in	-	-	-	-
Transfers out	-	(283,227)	(283,227)	-
Total other financing sources(uses)	-	(283,227)	(283,227)	-
Net change in fund balances	20,000	(211,807)	(193,131)	18,676
Fund balance, July 1	<u>1,372,558</u>	<u>1,527,448</u>	<u>1,527,448</u>	<u>-</u>
Fund balance, June 30	<u><u>\$1,392,558</u></u>	<u><u>\$ 1,315,641</u></u>	<u><u>\$ 1,334,317</u></u>	<u><u>\$ 18,676</u></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, 2013**

	<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	\$ -	\$ -	\$ 1,600	\$ 1,600
Interest	4,700	4,663	1,583	(3,080)
Total revenues	<u>4,700</u>	<u>4,663</u>	<u>3,183</u>	<u>(1,480)</u>
Expenditures:				
Current				
Highways and streets				
Legal services	-	-	-	-
Contract services	-	-	1,170	(1,170)
Total expenditures	<u>-</u>	<u>-</u>	<u>1,170</u>	<u>(1,170)</u>
Net change in fund balance	4,700	4,663	2,013	(2,650)
Fund balance, July 1	<u>543,516</u>	<u>542,861</u>	<u>542,861</u>	<u>-</u>
Fund balance, June 30	<u>\$ 548,216</u>	<u>\$ 547,524</u>	<u>\$ 544,874</u>	<u>\$ (2,650)</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, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous:				
Donations	\$ -	\$ -	\$ 272	\$ 272
Total revenues	<u>-</u>	<u>-</u>	<u>272</u>	<u>272</u>
Expenditures:				
Current				
Recreation:				
Program operations:				
Salaries and benefits	116,068	116,140	103,097	13,043
Contract services	1,000	1,000	200	800
Supplies and materials	6,235	6,236	7,034	(798)
Total expenditures	<u>123,303</u>	<u>123,376</u>	<u>110,331</u>	<u>13,045</u>
Excess (deficiency) of revenues over expenditures	<u>(123,303)</u>	<u>(123,376)</u>	<u>(110,059)</u>	<u>13,317</u>
Other financing sources (uses):				
Transfers out	-	-	-	
Transfers in	118,152	123,376	123,376	-
Total other financing sources (uses)	<u>118,152</u>	<u>123,376</u>	<u>123,376</u>	<u>-</u>
Net change in fund balance	(5,151)	-	13,317	13,317
Fund balance, July 1	<u>35,743</u>	<u>35,293</u>	<u>35,293</u>	<u>-</u>
Fund balance, June 30	<u>\$ 30,592</u>	<u>\$ 35,293</u>	<u>\$ 48,610</u>	<u>\$ 13,317</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, 2013**

	<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	\$ 38,000	\$ 38,000	\$ 14,425	\$ (23,575)
Miscellaneous:				
Donations	-	-	-	-
<b>Total revenues</b>	<u>38,000</u>	<u>38,000</u>	<u>14,425</u>	<u>(23,575)</u>
Expenditures:				
Current:				
Parks recreation:				
Salaries and benefits	12,918	12,918	8,739	4,179
Contract services	200	200	-	200
Other services and supplies	6,100	6,100	2,327	3,773
<b>Total expenditures</b>	<u>19,218</u>	<u>19,218</u>	<u>11,066</u>	<u>8,152</u>
Excess (deficiency) of revenues over expenditures	<u>18,782</u>	<u>18,782</u>	<u>3,359</u>	<u>(15,423)</u>
Other financing sources (uses)				
Transfers out	-	(25,000)	(25,000)	-
<b>Net change in fund balance</b>	18,782	(6,218)	(21,641)	(15,423)
Fund balance, July 1	<u>26,207</u>	<u>41,530</u>	<u>41,530</u>	<u>-</u>
Fund balance, June 30	<u>\$ 44,989</u>	<u>\$ 35,312</u>	<u>\$ 19,889</u>	<u>\$ (15,423)</u>

**CITY OF ST HELENA**  
**NOAA Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2013**

	<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	-	-	7	7
<u>Total revenues</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>
Expenditures:				
Current				
Public Works				
Stream testing	-	-	-	-
Capital outlay	-	-	-	-
<u>Total expenditures</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>7</u>	<u>7</u>
Other financing sources:				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
<u>Total other financing sources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	7	7
Fund balance, July 1	<u>-</u>	<u>2,539</u>	<u>2,539</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ 2,539</u></u>	<u><u>\$ 2,546</u></u>	<u><u>\$ 7</u></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, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
County allocations	\$ 100,000	\$ 100,000	\$ 129,378	\$ 29,378
Interest	-	-	348	348
Miscellaneous	-	-	224	224
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>129,950</u>	<u>29,950</u>
Expenditures:				
Current				
Public Safety:				
Professional contracts	42,000	42,000	48,577	(6,577)
Special supplies	43,000	43,000	16,752	26,248
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>65,329</u>	<u>34,671</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>64,621</u>	<u>64,621</u>
Other financing uses:				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	64,621	64,621
Fund balance, July 1	<u>25,134</u>	<u>93,104</u>	<u>93,104</u>	<u>-</u>
Fund balance, June 30	<u><u>25,134</u></u>	<u><u>\$ 93,104</u></u>	<u><u>\$ 157,725</u></u>	<u><u>\$ 64,621</u></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, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental				
State grants	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
<u>Total revenues</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>				
Current				
Public Works				
Tree maintenance	52,744	52,666	42,626	10,040
Capital outlay	-	-	-	-
<u>Total expenditures</u>	<u>52,744</u>	<u>52,666</u>	<u>42,626</u>	<u>10,040</u>
Excess (deficiency) of revenues over expenditures	<u>(52,744)</u>	<u>(52,666)</u>	<u>(42,626)</u>	<u>10,040</u>
<b>Other financing sources:</b>				
Transfers out	-	-	-	-
Transfers in	52,497	52,666	52,666	-
<u>Total other financing sources</u>	<u>52,497</u>	<u>52,666</u>	<u>52,666</u>	<u>-</u>
Net change in fund balance	(247)	-	10,040	10,040
Fund balance, July 1	<u>15,080</u>	<u>5,274</u>	<u>5,274</u>	<u>-</u>
Fund balance, June 30	<u>\$ 14,833</u>	<u>\$ 5,274</u>	<u>\$ 15,314</u>	<u>\$ 10,040</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, 2013**

	<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	-	-	1	1
<u>Total revenues</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</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	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Other financing sources (uses):				
Transfers out	-	-	-	-
Net change in fund balance	-	-	1	1
Fund balance, July 1	<u>221</u>	<u>221</u>	<u>221</u>	<u>-</u>
Fund balance, June 30	<u>\$ 221</u>	<u>\$ 221</u>	<u>\$ 222</u>	<u>\$ 1</u>

**CITY OF ST HELENA**  
**MTC Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2013**

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

**CITY OF ST HELENA**  
**Library Construction Capital Projects Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2013**

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

**CITY OF ST HELENA**  
**Skate Park Lighting Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 3	\$ 3
Miscellaneous: Contributions	-	-	-	-
Total revenues	-	-	3	3
Expenditures:				
Current				
Public works				
Parke recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	3	3
Other financing sources(uses)				
Transfers out	-	-	-	-
Net change in fund balance	-	-	3	3
Fund balance, July 1	-	1,144	1,144	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ 1,144</u>	<u>\$ 1,147</u>	<u>\$ 3</u>

**CITY OF ST HELENA**  
**Starbo Land Conservation Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2012**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ 250	\$ 101	\$ (149)
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>250</u>	<u>101</u>	<u>(149)</u>
Expenditures:				
Current:				
Library				
Materials	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	250	101	(149)
Fund balance, July 1	<u>34,967</u>	<u>34,966</u>	<u>34,966</u>	<u>-</u>
Fund balance, June 30	<u>\$ 34,967</u>	<u>\$ 35,216</u>	<u>\$ 35,067</u>	<u>\$ (149)</u>

**CITY OF ST HELENA**  
**Tweed Library Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 2,100	\$ 2,100	\$ 956	\$ (1,144)
Miscellaneous				
Donations	65,000	77,000	164,583	87,583
Rents	43,190	43,190	50,549	7,359
Total revenues	<u>110,290</u>	<u>122,290</u>	<u>216,088</u>	<u>93,798</u>
Expenditures:				
Current:				
Library				
Other costs	31,804	43,886	36,282	7,604
Materials	61,500	45,000	46,176	(1,176)
Capital outlay	-	-	466	(466)
Total expenditures	<u>93,304</u>	<u>88,886</u>	<u>82,924</u>	<u>5,962</u>
Excess of revenues over (under) expenditures	<u>16,986</u>	<u>33,404</u>	<u>133,164</u>	<u>91,022</u>
Other financing uses:				
Transfers out	-	-	-	7,614
Net change in fund balance	16,986	33,404	133,164	98,636
Fund balance, July 1	<u>617,553</u>	<u>232,816</u>	<u>232,816</u>	<u>-</u>
Fund balance, June 30	<u>\$ 634,539</u>	<u>\$ 266,220</u>	<u>\$ 365,980</u>	<u>\$ 98,636</u>

**CITY OF ST HELENA**  
**Murray Public Safety Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 98	\$ 98
Miscellaneous	-	-	2,207	2,207
Total revenues	<u>-</u>	<u>-</u>	<u>2,305</u>	<u>2,305</u>
Expenditures:				
Current:				
Public safety:				
Supplies	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	2,305	2,305
Fund balance, July 1	<u>32,804</u>	<u>32,426</u>	<u>32,426</u>	<u>-</u>
Fund balance, June 30	<u>\$ 32,804</u>	<u>\$ 32,426</u>	<u>\$ 34,731</u>	<u>\$ 2,305</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, 2013**

	<u>Budgets</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 1,150	\$ 1,150	\$ (334)	\$ (1,484)
Miscellaneous	-	-	-	-
Total revenues	<u>1,150</u>	<u>1,150</u>	<u>(334)</u>	<u>(1,484)</u>
Expenditures:				
Current:				
Library:				
Materials	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(334)</u>	<u>(1,484)</u>
Other financing uses:				
Transfers out	-	-	-	<u>2,100</u>
Net change in fund balance	1,150	-	(334)	616
Fund balance, July 1	<u>95,717</u>	<u>17,667</u>	<u>17,667</u>	<u>-</u>
Fund balance, June 30	<u>\$ 96,867</u>	<u>\$ 17,667</u>	<u>\$ 17,333</u>	<u>\$ 616</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, 2013**

	<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	550	550	(248)	(798)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<u>550</u>	<u>550</u>	<u>(248)</u>	<u>(798)</u>
Expenditures:				
Current:				
Library				
Contracts	11,000	11,000		
Materials	<u>1,000</u>	<u>1,000</u>	-	<u>1,000</u>
<b>Total expenditures</b>	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>1,000</u>
<b>Net change in fund balance</b>	(11,450)	(11,450)	(248)	202
Fund balance, July 1	<u>32,889</u>	<u>33,576</u>	<u>33,576</u>	<u>-</u>
Fund balance, June 30	<u>\$ 21,439</u>	<u>\$ 22,126</u>	<u>\$ 33,328</u>	<u>\$ 202</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, 2013**

	<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	\$ 183,658	\$ 183,658	\$ 271,543	\$ 87,885
Interest	-	-	-	-
Total revenues	<u>183,658</u>	<u>183,658</u>	<u>271,543</u>	<u>87,885</u>
Expenditures:				
Debt service:				
Principal	145,000	145,000	145,000	-
Interest and charges	<u>38,658</u>	<u>38,658</u>	<u>38,656</u>	<u>2</u>
Total expenditures	<u>183,658</u>	<u>183,658</u>	<u>183,656</u>	<u>2</u>
Net change in fund balance	-	-	87,887	87,887
Fund balance, July 1	<u>80,487</u>	<u>179,068</u>	<u>179,068</u>	<u>-</u>
Fund balance, June 30	<u>\$ 80,487</u>	<u>\$ 179,068</u>	<u>\$ 266,955</u>	<u>\$ 87,887</u>

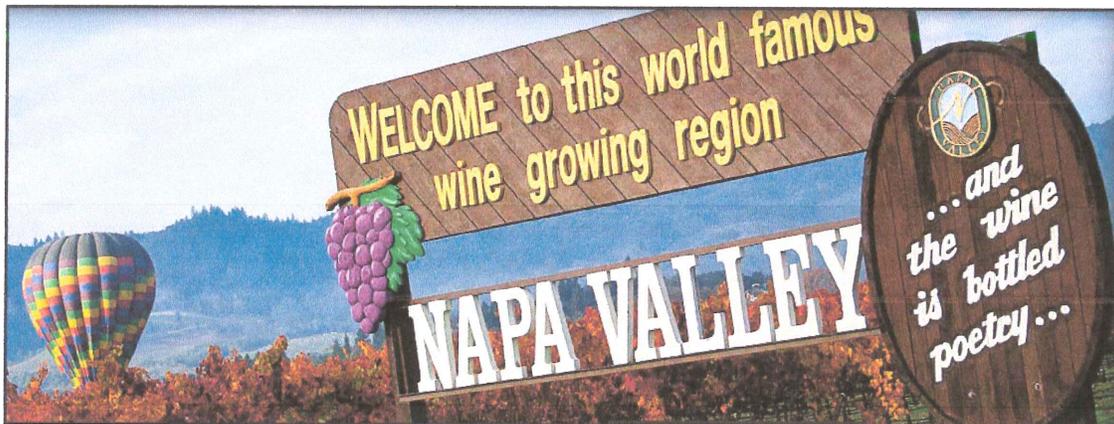
**CITY OF ST HELENA**  
**South St Helena Drainage Debt Service Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgets</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services				
Storm drainage fees	\$ -	\$ -	\$ -	\$ -
Interest	-	-	82	82
	<u>-</u>	<u>-</u>	<u>82</u>	<u>82</u>
Total revenues	<u>-</u>	<u>-</u>	<u>82</u>	<u>82</u>
Expenditures:				
Debt service:				
Principal	-	-	-	-
Interest and charges	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	82	82
Fund balance, July 1	<u>28,216</u>	<u>28,216</u>	<u>28,216</u>	<u>-</u>
Fund balance, June 30	<u>\$ 28,216</u>	<u>\$ 28,216</u>	<u>\$ 28,298</u>	<u>\$ 82</u>

# City of St. Helena, *California*



## Comparative Statements for Major Proprietary Enterprise Funds



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

	<u>2013</u>	<u>2012</u>
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 6,970,818	\$ 4,814,228
Receivables:		
Customer accounts	399,992	346,193
Prepayments	<u>25,971</u>	<u>18,665</u>
Total current assets	<u>7,396,781</u>	<u>5,179,086</u>
Noncurrent assets:		
Other assets:		
Capital improvement funds:		
Cash and cash equivalents with fiscal agent	5,452,750	7,272,650
Interest receivable	21,381	21,381
Notes receivable-long term	<u>334,775</u>	<u>324,032</u>
Total other noncurrent assets	<u>5,808,906</u>	<u>7,618,063</u>
Capital assets:		
Land	345,367	345,367
Buildings	1,755,510	1,755,510
Treatment and distribution system	10,888,959	10,732,245
Pipelines	4,975,814	4,975,814
Equipment	2,604,129	2,570,724
Accumulated depreciation and amortization	<u>(10,781,916)</u>	<u>(9,989,357)</u>
9,787,863	9,787,863	10,390,303
Construction in progress	<u>2,091,532</u>	<u>1,411,802</u>
Net capital assets	<u>11,879,395</u>	<u>11,802,105</u>
Total noncurrent assets	<u>17,688,301</u>	<u>19,420,168</u>
Total assets	<u><u>\$ 25,085,082</u></u>	<u><u>\$ 24,599,254</u></u>
<b>Deferred Outflows of Resources:</b>		
Loss on advance refunding, net	<u><u>\$ 605,985</u></u>	<u><u>\$ 636,436</u></u>

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

<b>Liabilities</b>	<u>2013</u>	<u>2012</u>
Current liabilities:		
Accounts payable	\$ 649,504	\$ 521,214
Compensated absences	60,000	60,000
Deposits	80,102	101,845
Accrued interest payable	137,933	102,119
Long-term debt due within one year	<u>464,565</u>	<u>255,000</u>
Total current liabilities	<u>1,392,104</u>	<u>1,040,178</u>
Long-Term Obligations		
Compensated absences	69,085	69,290
Water take or pay agreement	-	268,223
Loans from other funds	84,402	111,710
Installment agreements	12,610,000	13,074,565
Premium on sale of debt	<u>160,071</u>	<u>168,964</u>
Net long-term debt	<u>12,923,558</u>	<u>13,692,752</u>
Total liabilities	<u>14,315,662</u>	<u>14,732,930</u>
Net position:		
Net investment in capital assets	4,703,494	6,212,661
Unrestricted	<u>6,671,911</u>	<u>4,290,099</u>
Total net position	<u>11,375,405</u>	<u>10,502,760</u>
Total liabilities and net position	<u><u>\$ 25,691,067</u></u>	<u><u>\$ 25,235,690</u></u>

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

	2013	2012
Operating revenues:		
Water sales	\$ 4,731,720	\$ 4,313,393
Other operating revenues	28,246	12,088
Total operating revenues	4,759,966	4,325,481
Operating expenses:		
Personnel services	1,176,559	1,214,927
Contractual services	-	56,561
Purchased water	1,189,925	1,178,400
Utilities	147,994	106,389
Other supplies and expenses	370,484	530,562
Depreciation and amortization	792,559	657,710
Total operating expenses	3,677,521	3,744,549
Operating income (loss)	1,082,445	580,932
Nonoperating revenues (expenses):		
Gain on capital asset disposals	-	(124,356)
Interest expense	(396,126)	(349,084)
Interest revenue	16,909	34,746
Net nonoperating revenues (expenses)	(379,217)	(438,694)
Income (loss) before contributions and transfers	703,228	142,238
Capital contributions and transfers:		
Transfers out	-	(55,479)
Capital contributions	169,417	321,951
Total contributions and transfers	169,417	266,472
Change in net position	872,645	408,710
Net position, July 1	10,502,760	10,094,050
Net position, June 30	\$ 11,375,405	\$ 10,502,760

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

	2013	2012
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 1,212,706	\$ 1,523,604
Receivables:		
Customer accounts	159,700	142,295
Prepayments	7,306	-
Total current assets	1,379,712	1,665,899
Noncurrent assets:		
Other assets:		
Capital improvement funds:		
Cash and cash equivalents with fiscal agent	1,560,190	1,723,287
Notes receivable long-term	63,592	54,139
Interest receivable	14,281	14,281
Total other assets	1,638,063	1,791,707
Capital assets:		
Land	3,087,123	3,087,123
Buildings	1,805,421	1,805,421
Treatment system	6,085,799	5,135,190
Pipelines	1,476,256	1,476,256
Equipment	2,011,600	1,927,827
Accumulated depreciation	(6,007,998)	(5,534,214)
Construction in progress	1,089,499	987,825
Net capital assets	9,547,700	8,885,428
Total noncurrent assets	11,185,763	10,677,135
Total assets	\$ 12,565,475	\$ 12,343,034
<b>Liabilities</b>		
Current liabilities:		
Accounts payable	\$ 19,047	\$ 58,227
Accrued interest payable	33,330	23,289
Compensated absences	50,000	50,000
Deferred revenue	-	14,281
Due to other funds	-	-
Long-term debt due within one year	125,435	65,000
Total current liabilities	227,812	210,797
Long-Term Obligations		
Compensated absences	50,453	52,117
Installment agreement	3,190,000	3,315,435
Loans from other funds	108,410	143,484
Premium on sale of debt	46,935	46,935
Less discount on sale of debt	(17,420)	(17,858)
Total long-term debt	3,378,378	3,540,113
Total liabilities	3,606,190	3,750,910
Net position		
Net investment in capital assets	7,762,671	7,199,203
Unrestricted	1,196,614	1,392,921
Total net position	8,959,285	8,592,124
Total liabilities and net position	\$ 12,565,475	\$ 12,343,034

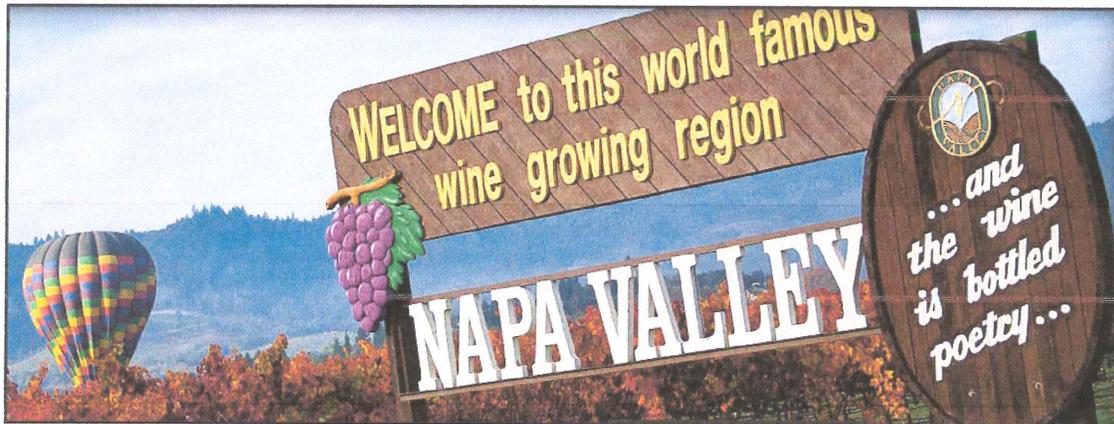
**CITY OF ST HELENA**  
**Combining Statement of Revenues, Expenses, and**  
**Changes in Fund Net Position**  
**Wastewater Enterprise**  
**For the Fiscal Year Ended June 30**

	<u>2013</u>	<u>2012</u>
Operating revenues:		
Sewer charges	\$ 2,050,983	\$ 2,008,709
Other operating revenues	17,708	1,200
Total operating revenues	<u>2,068,691</u>	<u>2,009,909</u>
Operating expenses:		
Personnel services	795,479	829,804
Contractual services	-	806
Purchased power	85,819	74,339
Other supplies and expenses	361,451	327,119
Depreciation and amortization	473,784	483,070
Total operating expenses	<u>1,716,533</u>	<u>1,715,138</u>
Operating income (loss)	<u>352,158</u>	<u>294,771</u>
Nonoperating revenues (expenses):		
Interest expense	(86,521)	(78,070)
Gain on capital asset disposals	-	(2,762)
Interest revenue	3,478	7,990
Total nonoperating revenues(expenses)	<u>(83,043)</u>	<u>(72,842)</u>
Income (loss) before contributions	269,115	221,929
Capital contributions	<u>98,047</u>	<u>217,765</u>
Change in net position	367,162	439,694
Net position, July 1	<u>8,592,123</u>	<u>8,152,429</u>
Net position, June 30	<u><u>\$ 8,959,285</u></u>	<u><u>\$ 8,592,123</u></u>

# City of St. Helena, *California*



## 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, 2013**

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements</u>	<u>Equipment</u>	<u>Total Cost</u>
General government:	\$ 3,815,649	\$ 1,122,481	\$ 1,780,570	\$ 720,958	\$ 7,439,658
Public safety:					
Police services	-	224,407	16,971	693,734	935,112
Fire services	1,269,416	3,664,063	-	573,110	5,506,589
Total public safety	1,269,416	3,888,470	16,971	1,266,844	6,441,701
Library	1,330,949	2,324,025	268,815	297,843	4,221,632
Public works	168,638	80,474	6,508,299	97,637	6,855,048
Parks and recreation	1,752,002	121,802	1,707,913	248,136	3,829,853
Floodwall barrier	-	-	18,913,620	-	18,913,620
 Total capital assets	 <u>\$ 8,336,654</u>	 <u>\$ 7,537,252</u>	 <u>\$ 29,196,188</u>	 <u>\$ 2,631,418</u>	 <u>\$ 47,701,512</u>

**CITY OF ST HELENA**  
**Schedule of Changes in General Capital Assets**  
**By Function and Activity**  
**By Function and Activity**

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets June 30, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Governmental Funds Capital Assets June 30, 2013</u>
General government:	\$ 6,728,884	\$ 710,774	\$ -	\$ 7,439,658
Public safety:				
Police services	906,392	28,720	-	935,112
Fire services	5,506,036	553	-	5,506,589
Total public safety	6,412,428	29,273	-	6,441,701
Library	4,214,028	7,604	-	4,221,632
Public works	26,534,826	287,970	(19,967,748)	6,855,048
Parks and recreation	3,829,853	-	-	3,829,853
Floodwall barrier	-	18,913,620	-	18,913,620
Totals	<u>\$ 47,720,019</u>	<u>\$ 19,949,241</u>	<u>\$(19,967,748)</u>	<u>\$ 47,701,512</u>

# City of St. Helena, California



## 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.

<b>Financial Trends</b>	<b>Schedules 1-4</b>
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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.

<b>Revenue Capacity</b>	<b>Schedules 5-17</b>
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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.

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

<b>Demographic and Economic Information</b>	<b>Schedules 21-22</b>
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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.

<b>Operating Information</b>	<b>Schedules 23-25</b>
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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 Position by Component  
Last Ten Fiscal Years  
(Accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Governmental activities:</b>										
Net investment in capital assets	\$ 9,940,198	\$ 12,708,646	\$ 15,737,190	\$ 21,857,385	\$ 22,387,618	\$ 25,544,695	\$ 29,135,922	\$ 29,581,594	\$ 30,955,820	\$ 30,420,740
Restricted	6,475,488	7,139,250	8,246,638	10,786,643	10,423,255	7,127,220	4,595,629	5,469,078	5,525,865	6,362,224
Unrestricted	4,074,842	4,336,181	4,478,098	6,003,050	6,950,389	5,997,520	3,728,140	4,172,275	6,804,387	5,395,808
<b>Total governmental activities net position</b>	<b>\$ 20,490,628</b>	<b>\$ 24,184,077</b>	<b>\$ 28,461,926</b>	<b>\$ 38,647,078</b>	<b>\$ 39,761,262</b>	<b>\$ 38,689,435</b>	<b>\$ 37,459,691</b>	<b>\$ 39,222,947</b>	<b>\$ 43,086,072</b>	<b>\$ 42,178,772</b>
<b>Business-type activities:</b>										
Net investment in capital assets	\$ 14,110,631	\$ 14,354,295	\$ 15,200,099	\$ 14,259,239	\$ 15,937,309	\$ 15,993,614	\$ 14,303,220	\$ 14,217,750	\$ 13,877,858	\$ 12,466,165
Invested in capital assets										
Restricted	1,391,591	1,497,676	728,178	596,158	-	-	-	-	-	-
Unrestricted	3,106,470	2,741,152	3,582,494	5,581,122	4,990,022	4,406,032	5,067,021	4,494,724	5,663,020	7,868,525
<b>Total business-type activities</b>	<b>\$ 18,808,692</b>	<b>\$ 18,593,123</b>	<b>\$ 19,491,771</b>	<b>\$ 20,436,519</b>	<b>\$ 20,927,331</b>	<b>\$ 20,399,646</b>	<b>\$ 19,370,241</b>	<b>\$ 18,712,474</b>	<b>\$ 19,560,878</b>	<b>\$ 20,334,690</b>
<b>Primary government (City wide totals)</b>										
Net investment in capital assets	\$ 24,050,829	\$ 27,062,941	\$ 30,937,289	\$ 36,116,624	\$ 38,324,927	\$ 41,538,309	\$ 43,439,142	\$ 43,799,344	\$ 44,833,678	\$ 42,886,905
Invested in capital assets	-	-	-	-	-	-	-	-	-	-
Restricted	7,867,079	8,636,926	8,975,616	11,382,801	10,423,255	7,127,220	4,595,629	5,469,078	5,525,865	6,362,224
Unrestricted	7,181,412	7,077,333	8,040,592	11,584,172	11,940,411	10,403,552	8,795,161	8,666,999	12,267,407	13,264,333
<b>Total primary government net position</b>	<b>\$ 39,099,320</b>	<b>\$ 42,777,200</b>	<b>\$ 47,953,697</b>	<b>\$ 58,083,597</b>	<b>\$ 60,688,593</b>	<b>\$ 59,089,081</b>	<b>\$ 56,829,932</b>	<b>\$ 57,935,421</b>	<b>\$ 62,846,950</b>	<b>\$ 62,513,462</b>

Source: St. Helena Finance Department

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses:</b>										
<b>Governmental activities:</b>										
General government	\$ 2,408,694	\$ 2,719,361	\$ 2,744,106	\$ 2,322,688	\$ 3,067,145	\$ 2,569,567	\$ 2,657,262	\$ 3,236,915	\$ 2,851,444	\$ 2,477,918
Highways and Streets	406,423	442,328	409,979	337,348	346,025	243,312	184,087	526,819	502,815	4,416
Public Safety	2,876,218	3,178,524	3,266,738	3,153,222	3,609,784	3,814,502	3,409,771	3,213,642	3,432,017	3,448,438
Public Works	912,447	1,063,918	48,553	2,638,505	2,676,579	3,779,313	1,442,207	1,302,285	1,168,558	2,485,969
Library	1,004,544	1,068,840	1,080,141	993,692	1,120,212	1,252,074	1,193,312	1,218,068	1,173,107	1,272,210
Parks and Recreation	745,128	658,904	723,076	826,378	917,698	1,072,860	1,000,883	945,988	1,015,932	448,933
Housing	-	-	-	-	-	-	-	-	-	38,741
Interest on long-term debt	317,076	257,463	239,506	238,646	219,422	213,369	247,195	256,018	237,038	264,479
<b>Total governmental activities expenses</b>	<b>8,670,528</b>	<b>9,389,338</b>	<b>8,512,099</b>	<b>10,510,479</b>	<b>11,956,865</b>	<b>12,744,997</b>	<b>10,134,717</b>	<b>10,699,735</b>	<b>10,380,911</b>	<b>10,441,104</b>
<b>Business-type activities:</b>										
Water	2,157,522	2,187,225	2,062,177	2,978,625	3,049,295	3,675,185	3,915,135	3,527,094	4,217,989	4,073,647
Wastewater	862,440	979,036	1,117,899	1,262,974	1,063,192	1,568,898	1,625,707	1,860,158	1,795,970	1,803,054
<b>Total business-type activities expenses</b>	<b>3,019,962</b>	<b>3,166,261</b>	<b>3,180,066</b>	<b>4,241,599</b>	<b>4,132,487</b>	<b>5,244,083</b>	<b>5,540,842</b>	<b>5,387,252</b>	<b>6,013,959</b>	<b>5,876,701</b>
<b>Total City government expenses</b>	<b>\$ 11,690,490</b>	<b>\$ 12,555,599</b>	<b>\$ 11,692,165</b>	<b>\$ 14,752,078</b>	<b>\$ 16,089,352</b>	<b>\$ 17,989,080</b>	<b>\$ 15,675,559</b>	<b>\$ 16,086,987</b>	<b>\$ 16,394,870</b>	<b>\$ 16,317,805</b>
<b>Program Revenues:</b>										
<b>Governmental activities:</b>										
Charges for services:										
General government	\$ 1,225,418	\$ 1,396,004	\$ 1,203,160	\$ 1,768,014	\$ 1,116,546	\$ 1,085,028	\$ 826,369	\$ 647,589	\$ 1,143,476	\$ 1,023,712
Highways and Streets	95,174	69,695	208,621	185,507	137,075	385,158	102,532	145,930	246,680	102,872
Public Safety	335,094	351,355	270,329	266,941	546,862	785,136	293,904	200,032	262,404	297,268
Public Works	2,853	9,887	-	-	-	-	-	-	-	53,750
Library	24,790	22,395	21,645	21,227	17,278	20,238	20,292	18,888	23,164	17,403
Parks and Recreation	119,634	106,279	112,965	91,147	128,852	149,814	151,228	207,228	175,624	153,581
Operating grants and contributions	1,211,555	457,445	835,527	1,551,060	1,479,634	640,201	561,208	819,256	510,624	710,627
Capital grants and contributions	492,500	4,172,747	3,452,012	8,032,930	1,620,409	1,010,693	2,013,168	2,627,994	4,555,936	250,000
<b>Total governmental activities program revenues</b>	<b>3,507,018</b>	<b>6,585,807</b>	<b>6,104,259</b>	<b>11,916,828</b>	<b>5,046,656</b>	<b>4,076,268</b>	<b>3,968,701</b>	<b>4,666,917</b>	<b>6,917,908</b>	<b>2,609,213</b>
<b>Business-type activities:</b>										
Charges for services:										
Water	2,083,996	2,045,076	2,265,543	2,859,305	2,916,219	3,174,267	2,889,107	3,118,054	4,360,227	4,776,875
Wastewater	883,624	899,623	1,094,036	1,282,115	1,378,826	1,371,394	1,493,773	1,626,692	2,017,899	2,072,169
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	232,126	126,617	473,112	344,892	328,254	170,737	128,557	284,269	539,716	267,464
<b>Total business-type activities program revenues</b>	<b>3,199,746</b>	<b>3,071,316</b>	<b>3,832,691</b>	<b>4,486,312</b>	<b>4,623,299</b>	<b>4,716,398</b>	<b>4,511,437</b>	<b>5,029,015</b>	<b>6,917,842</b>	<b>7,116,508</b>
<b>Total City government program revenues</b>	<b>\$ 6,706,764</b>	<b>\$ 9,657,123</b>	<b>\$ 9,936,950</b>	<b>\$ 16,403,138</b>	<b>\$ 9,669,955</b>	<b>\$ 8,792,666</b>	<b>\$ 8,480,138</b>	<b>\$ 9,695,932</b>	<b>\$ 13,835,750</b>	<b>\$ 9,725,721</b>

(Continued)

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Net(Expense)Revenue:</b>										
Governmental activities	\$ (5,163,510)	\$ (2,803,531)	\$ (2,407,840)	\$ 1,406,347	\$ (6,910,209)	\$ (8,668,729)	\$ (6,166,016)	\$ (6,032,818)	\$ (3,463,003)	\$ (7,831,891)
Business-type activities	179,784	(94,945)	652,625	244,713	490,812	(527,685)	(1,029,405)	(358,237)	903,883	1,239,807
<b>Total City government</b>	<b>\$ (4,983,726)</b>	<b>\$ (2,898,476)</b>	<b>\$ (1,755,215)</b>	<b>\$ 1,651,060</b>	<b>\$ (6,419,397)</b>	<b>\$ (9,196,414)</b>	<b>\$ (7,195,421)</b>	<b>\$ (6,391,055)</b>	<b>\$ (2,559,120)</b>	<b>\$ (6,592,084)</b>
<b>General Revenues and Other Changes in Net Position:</b>										
Governmental activities:										
Taxes:										
Property taxes	\$ 1,826,439	\$ 1,832,604	\$ 2,079,816	\$ 2,257,306	\$ 2,529,620	\$ 2,577,207	\$ 3,085,222	\$ 2,906,026	\$ 3,454,803	\$ 3,561,932
Sales taxes	2,156,612	2,286,560	2,222,611	2,532,604	2,703,033	2,607,908	2,131,229	2,073,118	2,130,561	2,386,053
Transient occupancy taxes	1,143,557	1,163,368	1,306,308	1,492,781	1,560,398	1,309,913	1,193,860	1,465,172	1,535,388	1,612,399
Special fire tax	188,148	211,316	183,870	189,043	107,600	157,793	162,784	158,895	242,912	271,543
Motor vehicle in lieu taxes	347,723	490,395	425,337	434,721	456,979	477,893	502,720	503,283	-	-
Other taxes	263,990	335,417	376,981	408,964	375,122	351,115	318,132	360,220	432,972	415,530
Other general revenues	37,206	91,594	-	-	-	-	-	-	-	-
Unrestricted investment earnings	(29,258)	85,726	90,766	213,386	291,911	94,803	69,680	28,830	25,347	18,244
Transfers	-	-	-	-	-	-	-	-	55,479	-
Special item	-	-	-	-	-	-	-	-	(551,334)	(1,284,079)
Miscellaneous	-	-	-	1,250,000	-	-	(2,507,355)	-	-	-
<b>Total governmental activities</b>	<b>5,934,417</b>	<b>6,496,980</b>	<b>6,685,689</b>	<b>8,778,805</b>	<b>8,024,663</b>	<b>7,576,632</b>	<b>4,956,272</b>	<b>7,496,544</b>	<b>7,326,128</b>	<b>6,981,622</b>
Business-type activities										
Property Taxes	511	784	206	35	-	-	-	-	-	-
Investment earnings	66,900	78,592	245,817	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
special item	-	-	-	700,000	-	-	-	-	-	-
<b>Total business-type activities</b>	<b>67,411</b>	<b>79,376</b>	<b>246,023</b>	<b>700,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total City government</b>	<b>\$ 6,001,828</b>	<b>\$ 6,576,356</b>	<b>\$ 6,931,712</b>	<b>\$ 9,478,840</b>	<b>\$ 8,024,663</b>	<b>\$ 7,576,632</b>	<b>\$ 4,956,272</b>	<b>\$ 7,496,544</b>	<b>\$ 7,326,128</b>	<b>\$ 6,981,622</b>
<b>Change in net position:</b>										
Governmental activities	\$ 770,907	\$ 3,693,449	\$ 4,277,849	\$ 10,185,152	\$ 1,114,454	\$ (1,092,097)	\$ (1,209,744)	\$ 1,463,726	\$ 3,863,125	\$ (850,269)
Business-type activities	247,195	(15,569)	898,648	944,748	490,812	(527,685)	(1,029,405)	(358,237)	903,883	1,239,807
<b>Total City government</b>	<b>\$ 1,018,102</b>	<b>\$ 3,677,880</b>	<b>\$ 5,176,497</b>	<b>\$ 11,129,900</b>	<b>\$ 1,605,266</b>	<b>\$ (1,619,782)</b>	<b>\$ (2,239,149)</b>	<b>\$ 1,105,489</b>	<b>\$ 4,767,008</b>	<b>\$ 389,538</b>

Source: St. Helena Finance Department

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

	2012	2013
<b>General Fund</b>		
Nonspendable	\$ 496,936	\$ 291,921
Committed	540,080	-
Assigned	-	1,973,795
Unassigned	3,293,439	2,265,437
<b>Total general fund</b>	<b>\$ 4,270,455</b>	<b>\$ 4,531,153</b>
<b>All other governmental funds</b>		
<b>Debt Service</b>		
Restricted	\$ 41,320	\$ 128,059
Assigned	-	-
<b>Measure A Fund</b>		
Nonspendable	-	-
Restricted	-	967,676
Committed	2,141,875	-
Assigned	-	-
<b>All Other Governmental Funds</b>		
Nonspendable	231,045	203,336
Restricted	5,285,532	5,231,347
Committed	763,454	-
Assigned	-	1,172,856
Unassigned	394	(182,227)
<b>Total all other governmental funds</b>	<b>\$ 8,463,620</b>	<b>\$ 7,321,047</b>
<b>Total fund balances</b>	<b>\$ 12,734,075</b>	<b>\$ 12,052,200</b>

Fiscal Year	Other Major Funds										All Other Governmental Funds						
	Total General Fund		Dr. Wood Library Fund		Measure A Fund		Measure A Fund		Total City Capital Projects Fund**		Unreserved, reported in		Total				
	Unreserved	Reserved	Unreserved**	Reserved**	Unreserved	Reserved	Unreserved	Reserved	Unreserved	Reserved	Special Revenue	Capital Projects	Debt Service	Permanent Funds			
2013	\$ 291,921	\$ 4,239,232	\$ 4,531,153	\$ -	\$ -	\$ 967,676	\$ 967,676	\$ -	\$ -	\$ -	\$ 203,336	\$ 5,049,120	\$ 1,172,856	\$ 128,059	\$ -	\$ 6,553,371	
2012	\$ -	\$ 7,503,894	\$ 7,503,894	\$ -	\$ 2,141,875	\$ -	\$ 2,141,875	\$ -	\$ -	\$ -	\$ 763,454	\$ -	\$ 394	\$ -	\$ -	\$ 763,848	
2011	\$ 1,765,705	\$ 3,769,816	\$ 5,535,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336,601	\$ -	\$ (5,031)	\$ -	\$ -	\$ 331,570	
2010	\$ 368,990	\$ 3,403,525	\$ 3,772,515	\$ 318,375	\$ -	\$ -	\$ -	\$ 240,094	\$ 246,647	\$ 486,741	\$ 375,167	\$ 4,108,932	\$ 983	\$ 27,727	\$ 155,417	\$ 4,668,226	
2009	\$ 577,847	\$ 4,679,199	\$ 5,257,046	\$ 3,680,664	\$ -	\$ -	\$ -	\$ 1,123,327	\$ 88,707	\$ 1,212,034	\$ 1,409,262	\$ 2,300,360	\$ 968	\$ 27,302	\$ 154,270	\$ 3,892,162	
2008	\$ 608,423	\$ 5,042,769	\$ 5,651,192	\$ 3,884,614	\$ -	\$ 431,831	\$ 2,049,571	\$ 649,938	\$ 884,320	\$ 1,534,258	\$ 280,657	\$ 4,394,992	\$ 942	\$ 26,585	\$ 140,703	\$ 4,843,879	
2007	\$ 804,551	\$ 4,368,884	\$ 5,173,435	\$ 3,763,582	\$ -	\$ 488,501	\$ 1,365,374	\$ 393,729	\$ 441,524	\$ 835,253	\$ 580,938	\$ 4,692,562	\$ 909	\$ 24,521	\$ 137,448	\$ 5,436,378	
2006	\$ 1,028,096	\$ 3,167,888	\$ 4,195,984	\$ 3,163,620	\$ -	\$ 305,864	\$ 508,800	\$ 814,664	\$ 73,324	\$ 699,728	\$ 773,052	\$ 354,773	\$ 3,826,174	\$ 873	\$ 23,545	\$ 127,346	\$ 4,332,711
2005	\$ 1,935,996	\$ 2,745,754	\$ 4,681,740	\$ 3,099,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 565,338	\$ 6,590,664	\$ 20,968	\$ 22,163	\$ 94,916	\$ 7,294,249	
2004	\$ 1,172,688	\$ 3,075,465	\$ 4,248,153	\$ 3,085,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,600	\$ 6,282,892	\$ 20,600	\$ 21,757	\$ 87,800	\$ 6,745,749	

Source: St. Helena Finance Department

\* Measure A became a major fund in 2006.

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

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues:</b>										
Taxes	\$ 5,646,625	\$ 5,677,386	\$ 6,004,041	\$ 6,709,937	\$ 7,113,569	\$ 6,839,759	\$ 6,730,266	\$ 6,795,236	\$ 7,619,928	\$ 8,080,108
Licenses and permits	119,548	316,188	327,971	383,185	338,099	352,068	292,331	293,842	421,463	437,638
Fines and forfeits	84,985	91,755	74,848	95,661	93,352	96,782	77,774	52,396	70,658	72,300
Interest	163,537	350,245	523,073	741,320	791,067	549,989	276,969	232,061	256,381	238,676
Intergovernmental	2,084,984	5,227,188	4,473,960	9,381,827	3,469,715	2,542,470	3,181,204	3,799,934	5,004,955	504,042
Charges for services	1,270,568	1,274,429	1,051,242	993,297	885,586	1,063,581	730,216	672,257	1,147,925	868,314
Special assessments	-	-	-	-	-	-	-	-	-	-
Other revenues	71,188	145,598	334,813	1,126,310	379,931	282,470	143,568	317,735	218,581	571,137
Sale of property	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>9,441,435</b>	<b>13,082,787</b>	<b>12,789,948</b>	<b>19,431,537</b>	<b>13,071,319</b>	<b>11,727,119</b>	<b>11,432,328</b>	<b>12,163,461</b>	<b>14,739,891</b>	<b>10,772,215</b>
<b>Expenditures:</b>										
General government	2,437,864	2,555,246	2,340,819	2,258,288	2,845,132	2,315,130	2,379,115	2,503,895	2,505,446	2,205,031
Public safety	2,594,756	2,799,927	2,964,877	2,986,783	3,223,375	3,088,356	3,179,321	2,969,839	3,187,866	3,317,210
Highways and streets	406,423	442,328	305,085	278,376	287,053	9,840	3,970	329,030	309,700	4,416
Library	918,363	982,659	1,004,380	1,029,307	1,047,284	1,119,899	1,116,837	1,102,902	1,078,055	1,180,748
Parks and recreation	680,245	620,144	704,543	765,624	856,944	996,499	1,015,444	874,084	935,642	317,941
Public works	883,091	1,034,562	2,753,263	525,768	1,709,513	3,737,988	896,740	26,871	1,182,277	1,878,698
Capital outlay	805,727	3,139,560	1,111,090	7,197,808	1,594,311	6,568,271	7,954,354	5,043,204	327,423	1,312,778
Debt service:										
Payment to escrow agent	-	-	-	-	-	-	-	-	-	-
Costs of issuance	-	-	-	-	-	-	-	-	-	-
Principal	252,872	286,466	361,204	367,670	384,545	403,163	458,700	534,878	687,252	682,329
Interest	273,261	259,838	245,926	239,421	222,171	191,947	201,946	223,996	256,731	264,406
Intergovernmental	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>9,252,602</b>	<b>12,100,730</b>	<b>11,791,187</b>	<b>15,649,045</b>	<b>12,170,328</b>	<b>18,431,093</b>	<b>17,206,427</b>	<b>13,608,699</b>	<b>10,480,392</b>	<b>11,163,557</b>
<b>Excess of revenues over/(under) expenditures</b>	<b>188,833</b>	<b>982,057</b>	<b>998,761</b>	<b>3,782,492</b>	<b>900,991</b>	<b>(6,703,974)</b>	<b>(5,774,099)</b>	<b>(1,445,238)</b>	<b>4,259,499</b>	<b>(391,342)</b>
<b>Other Financing Sources/(Uses)</b>										
Proceeds from borrowing	-	-	305,281	305,281	-	2,782,366	3,485,405	2,832,229	-	-
Transfers in	432,319	289,057	1,265,330	908,722	3,175,627	3,246,943	3,063,947	973,935	985,626	2,280,063
Transfers out	(432,319)	(269,057)	(1,265,330)	(908,722)	(3,175,627)	(3,246,943)	(3,063,947)	(1,051,074)	(995,285)	(2,280,063)
<b>Total other financing sources/(uses)</b>	<b>-</b>	<b>-</b>	<b>305,281</b>	<b>-</b>	<b>-</b>	<b>2,782,366</b>	<b>3,485,405</b>	<b>2,755,090</b>	<b>(9,659)</b>	<b>-</b>
<b>Special Item</b>										
Forgiveness of indebtedness	-	-	-	-	-	-	-	-	(1,651,834)	-
<b>Net change in fund balances</b>	<b>\$ 188,833</b>	<b>\$ 982,057</b>	<b>\$ 1,304,042</b>	<b>\$ 3,782,492</b>	<b>\$ 900,991</b>	<b>\$ (3,921,608)</b>	<b>\$ (2,288,694)</b>	<b>\$ 1,309,852</b>	<b>\$ 2,598,006</b>	<b>\$ (391,342)</b>
<b>Debt service as a percentage of expenditures</b>	<b>6.3%</b>	<b>5.9%</b>	<b>7.4%</b>	<b>5.9%</b>	<b>5.6%</b>	<b>4.9%</b>	<b>6.6%</b>	<b>7.6%</b>	<b>9.4%</b>	<b>9.6%</b>

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			
2003-2004	1,078,173	40,444	1,118,617	1.00%	2,753,210	40.63%
2004-2005	1,236,957	49,257	1,286,214	1.00%	3,162,760	40.67%
2005-2006	1,239,326	49,257	1,288,583	1.00%	3,168,682	40.67%
2006-2007	1,494,317	73,836	1,568,152	1.00%	3,841,271	40.82%
2007-2008	1,427,513	75,950	1,503,463	1.00%	3,677,283	40.89%
2008-2009	1,530,637	69,997	1,600,634	1.00%	3,926,588	40.76%
2009-2010	1,605,402	86,408	1,691,810	1.00%	4,136,945	40.90%
2010-2011	1,613,048	74,155	1,687,203	1.00%	4,138,556	40.77%
2011-2012	1,651,354	78,586	1,729,940	1.00%	4,240,651	40.79%
2012-2013	1,695,701	74,401	1,770,102	1.00%	4,345,539	40.73%

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
2003-2004	1.00%	0.0150%	1.015%	0.05130%	0.00%
2004-2005	1.00%	0.0146%	1.015%	0.05130%	0.00%
2005-2006	1.00%	0.0112%	1.011%	0.05770%	0.00%
2006-2007	1.00%	0.0115%	1.012%	0.05180%	0.00%
2007-2008	1.00%	0.0102%	1.010%	0.05180%	0.00%
2008-2009	1.00%	0.0077%	1.008%	0.05710%	0.00%
2009-2010	1.00%	0.0077%	1.008%	0.07330%	0.00%
2010-2011	1.00%	0.0077%	1.008%	0.06120%	0.00%
2011-2012	1.00%	0.0124%	1.012%	0.06240%	0.00%
2012-2013	1.00%	0.0124%	1.012%	0.06230%	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)**

2013			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 98,624	1	5.97%
Sutter Home	57,995	2	3.51%
Not Another Winery LLC	25,549	3	1.55%
C Mondavi & Sons	25,410	4	1.54%
Realty Income Properties 2	22,224	5	1.35%
Joseph & Nancy Schoendorf	11,758	6	0.71%
Grandview Hotel Investors	9,406	7	0.57%
Wine Service Cooperative	8,131	8	0.49%
1000 St Helena LLC	7,626	9	0.46%
John & Sandra Gorini	7,302	10	0.44%
<b>Total</b>	<b>\$ 274,025</b>		<b>16.59%</b>

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

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	0.58%
Wine Service Cooperative	7,846	8	0.51%
1000 St Helena LLC	7,512	9	0.49%
John & Sandra Gorini	7,123	10	0.47%
<b>Total</b>	<b>\$ 260,482</b>		<b>17.02%</b>

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%
<b>Total</b>	<b>\$ 240,167</b>		<b>16.07%</b>

2005			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 102,937	1	8.00%
Sutter Home	51,834	2	4.03%
IDV North America	29,515	3	2.29%
Mondavi	19,160	4	1.49%
Not Another Winery	16,217	5	1.26%
Sulphur Creek Associates	13,585	6	1.05%
Wine Service Co-op	7,378	7	0.57%
<b>Total</b>	<b>\$ 240,606</b>		<b>19.88%</b>

2012			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 97,256	1	5.89%
Sutter Home	56,210	2	3.40%
C Mondavi & Sons	26,259	3	1.59%
Not Another Winery LLC	25,208	4	1.53%
Realty Income Properties 2	22,356	5	1.35%
Joseph & Nancy Schoendorf	10,415	6	0.63%
Wine Service Cooperative	7,966	7	0.48%
1000 St Helena LLC	7,521	8	0.46%
John & Sandra Gorini	7,159	9	0.43%
Dowdell Lane LLC	6,916	10	0.42%
<b>Total</b>	<b>\$ 267,266</b>		<b>16.18%</b>

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%
<b>Total</b>	<b>\$ 257,720</b>		<b>16.05%</b>

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

2006			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 156,639	1	12.64%
Sutter Home	51,834	2	4.18%
IDV North America	29,515	3	2.38%
Mondavi	27,999	4	2.26%
Not Another Winery	16,217	5	1.31%
Sulphur Creek Associates	13,565	6	1.09%
Wine Service Co-op	7,378	7	0.60%
<b>Total</b>	<b>\$ 303,147</b>		<b>25.63%</b>

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	6,771	5	0.61%
Wine Service Group	6,471	6	0.58%
<b>Total</b>	<b>\$ 197,037</b>		<b>17.61%</b>

Source: is Napa County Auditor-Controller.

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

<u>Fiscal Year Ended June 30</u>	<u>Taxes Levied For The Fiscal Year (1)</u>	<u>Collected Within The Fiscal Year of The Levy</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>
2004	2,014,587	2,014,587	100%
2005	2,041,738	2,041,738	100%
2006	2,080,022	2,080,022	100%
2007	2,343,560	2,343,560	100%
2008	2,248,225	2,248,225	100%
2009	2,414,384	2,414,384	100%
2010	2,516,191	2,516,191	100%
2011	2,615,795	2,615,795	100%
2012	2,916,982	2,916,982	100%
2013	3,070,458	3,070,458	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>
2004	215,661,200	7.75%	0.95%	2,156,612
2005	228,656,000	7.75%	0.95%	2,286,560
2006	222,261,100	7.75%	0.95%	2,222,611
2007	253,260,400	7.75%	0.95%	2,532,604
2008	270,333,252	7.75%	0.95%	2,703,333
2009	260,790,800	8.75%	0.95%	2,607,908
2010	213,122,900	8.75%	0.95%	2,131,229
2011	207,311,797	7.75%	0.95%	2,073,118
2012	213,056,100	7.75%	0.95%	2,130,561
2013	238,605,300	7.75%	0.95%	2,386,053

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**

2013	2012	2011
A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY
BERINGER VINEYARDS	ABREU VINEYARDS	BERINGER VINEYARDS
BP SERVICE STATIONS	BERINGER VINEYARDS	BP SERVICE STATIONS
CENTRAL VALLEY BUILDERS SUPPLY	BP SERVICE STATIONS	BROWN'S AUTO PARTS
CINDY'S BACKSTREET KITCHEN	BROWN'S AUTO PARTS	CENTRAL VALLEY BUILDERS SUPPLY
CULINARY INSTITUTE OF AMERICA	CENTRAL VALLEY BUILDERS SUPPLY	CINDY'S BACKSTREET KITCHEN
EXXON SERVICE STATIONS	CINDY'S BACKSTREET KITCHEN	CULINARY INSTITUTE OF AMERICA
FARMSTEAD RESTAURANT	CULINARY INSTITUTE OF AMERICA	EPPS CHEVROLET/PONTIAC/OLDS
FRANCISCAN VINEYARDS	EXXON SERVICE STATIONS	EXXON SERVICE STATIONS
FRENCH BLUE	FARMSTEAD RESTAURANT	FARMSTEAD RESTAURANT
GO FISH	FRANCISCAN VINEYARDS	FRANCISCAN VINEYARDS
GOOSE & GANDER	GO FISH	GO FISH
GOTT'S ROADSIDE TRAY GOURMET	GOTT'S ROADSIDE TRAY GOURMET	HARLAN ESTATE WINERY
HARLAN ESTATE WINERY	HARLAN ESTATE WINERY	MARKET RESTAURANT
MARKET RESTAURANT	MARKET RESTAURANT	MERRYVALE VINEYARDS
MARTIN DESIGN	MARTIN DESIGN	NAPA VALLEY AG SUPPLY
MERRYVALE VINEYARDS	MERRYVALE VINEYARDS	NAPA VALLEY WINE AUCTION
NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY	ONE TRUE VINE
ONE TRUE VINE	REEDS	REEDS
SAFEWAY STORES	SAFEWAY STORES	SAFEWAY STORES
STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE
SUNSHINE FOODS	SUNSHINE FOODS	SUNSHINE FOODS
TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT	TAYLOR'S AUTOMATIC REFRESHER
WILSON-DANIELS	WILSON-DANIELS	TRA VIGNE RESTAURANT
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

**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	BURGSTHALER MACHINE WORKS	BURGSTHALER 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

**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**

<b>2007</b>	<b>2006</b>	<b>2005</b>
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

**Fiscal Year Ended June 30**

<b>2004</b>	<b>2003</b>	<b>2002</b>
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

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

2013				2012			
Segment	Retail Sales		Percentage of Total City Retail	Segment	Retail Sales		Percentage of Total City Retail
	Generated	Rank			Generated	Rank	
FOOD PRODUCTS	\$ 1,098.69	1	51.90%	FOOD PRODUCTS	\$ 956.46	1	50.50%
GENERAL RETAIL	\$ 371.44	2	17.54%	GENERAL RETAIL	\$ 390.13	2	20.60%
TRANSPORTATION	\$ 319.44	3	15.09%	TRANSPORTATION	\$ 226.35	3	11.95%
CONSTRUCTION	\$ 235.61	4	11.13%	CONSTRUCTION	\$ 237.60	4	12.55%
BUSINESS TO BUSINESS	\$ 54.15	5	2.56%	BUSINESS TO BUSINESS	\$ 54.64	5	2.88%
MISCELLANEOUS	\$ 37.81	6	1.79%	MISCELLANEOUS	\$ 28.79	6	1.52%
<b>Total</b>	<b>\$ 2,117.13</b>		<b>100.00%</b>	<b>Total</b>	<b>\$ 1,893.97</b>		<b>100.00%</b>
2011				2010			
Segment	Retail Sales		Percentage of Total City Retail	Segment	Retail Sales		Percentage of Total City Retail
	Generated	Rank			Generated	Rank	
FOOD PRODUCTS	\$ 917.88	1	51.16%	FOOD PRODUCTS	\$ 899.24	1	49.60%
GENERAL RETAIL	\$ 346.96	2	19.34%	CONSTRUCTION	\$ 336.44	2	18.56%
TRANSPORTATION	\$ 232.19	3	12.94%	GENERAL RETAIL	\$ 304.53	3	16.80%
CONSTRUCTION	\$ 210.87	4	11.75%	TRANSPORTATION	\$ 215.42	4	11.88%
BUSINESS TO BUSINESS	\$ 57.46	5	3.20%	BUSINESS TO BUSINESS	\$ 45.53	5	2.51%
MISCELLANEOUS	\$ 28.77	6	1.60%	MISCELLANEOUS	\$ 11.98	6	0.66%
<b>Total</b>	<b>\$ 1,794.13</b>		<b>100.00%</b>	<b>Total</b>	<b>\$ 1,813.13</b>		<b>100.00%</b>
2009				2008			
Segment	Retail Sales		Percentage of Total City Retail	Segment	Retail Sales		Percentage of Total City Retail
	Generated	Rank			Generated	Rank	
FOOD PRODUCTS	\$ 931.20	1	47.65%	FOOD PRODUCTS	\$ 1,014.09	1	42.90%
CONSTRUCTION	\$ 378.65	2	19.38%	CONSTRUCTION	\$ 442.42	2	18.72%
GENERAL RETAIL	\$ 361.89	3	18.52%	GENERAL RETAIL	\$ 430.50	3	18.21%
TRANSPORTATION	\$ 207.68	4	10.63%	TRANSPORTATION	\$ 278.69	4	11.79%
BUSINESS TO BUSINESS	\$ 49.63	5	2.54%	BUSINESS TO BUSINESS	\$ 159.61	5	6.75%
MISCELLANEOUS	\$ 25.18	6	1.29%	MISCELLANEOUS	\$ 38.46	6	1.63%
<b>Total</b>	<b>\$ 1,954.23</b>		<b>100.00%</b>	<b>Total</b>	<b>\$ 2,363.77</b>		<b>100.00%</b>
2007				2006			
Segment	Retail Sales		Percentage of Total City Retail	Segment	Retail Sales		Percentage of Total City Retail
	Generated	Rank			Generated	Rank	
FOOD PRODUCTS	\$ 917.84	1	40.96%	FOOD PRODUCTS	\$ 774.82	1	37.73%
CONSTRUCTION	\$ 471.57	2	21.04%	CONSTRUCTION	\$ 469.83	2	22.88%
GENERAL RETAIL	\$ 427.00	3	19.05%	GENERAL RETAIL	\$ 422.52	3	20.58%
TRANSPORTATION	\$ 297.05	4	13.26%	TRANSPORTATION	\$ 296.40	4	14.43%
BUSINESS TO BUSINESS	\$ 97.20	5	4.34%	BUSINESS TO BUSINESS	\$ 63.17	5	3.08%
MISCELLANEOUS	\$ 30.33	6	1.35%	MISCELLANEOUS	\$ 26.72	6	1.30%
<b>Total</b>	<b>\$ 2,240.99</b>		<b>100.00%</b>	<b>Total</b>	<b>\$ 2,053.46</b>		<b>100.00%</b>
2005				2004			
Segment	Retail Sales		Percentage of Total City Retail	Segment	Retail Sales		Percentage of Total City Retail
	Generated	Rank			Generated	Rank	
FOOD PRODUCTS	\$ 781.85	1	38.93%	FOOD PRODUCTS	\$ 737.09	1	38.28%
GENERAL RETAIL	\$ 431.18	2	21.47%	GENERAL RETAIL	\$ 410.16	2	21.30%
CONSTRUCTION	\$ 417.96	3	20.81%	CONSTRUCTION	\$ 401.03	3	20.83%
TRANSPORTATION	\$ 273.25	4	13.61%	TRANSPORTATION	\$ 268.57	4	13.95%
BUSINESS TO BUSINESS	\$ 69.01	5	3.44%	BUSINESS TO BUSINESS	\$ 67.06	5	3.48%
MISCELLANEOUS	\$ 34.89	6	1.74%	MISCELLANEOUS	\$ 41.61	6	2.16%
<b>Total</b>	<b>\$ 2,008.13</b>		<b>100.00%</b>	<b>Total</b>	<b>\$ 1,925.52</b>		<b>100.00%</b>

**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>
2004	11,408,150	10.00%	\$ 1,140,815
2005	9,692,108	12.00%	\$ 1,163,053
2006	10,885,733	12.00%	\$ 1,306,288
2007	12,427,235	12.00%	\$ 1,491,268
2008	12,779,903	12.00%	\$ 1,533,588
2009	10,894,720	12.00%	\$ 1,307,366
2010	10,499,201	12.00%	\$ 1,193,860
2011	12,095,733	12.00%	\$ 1,465,172
2012	12,757,462	12.00%	\$ 1,535,388
2013	13,432,610	12.00%	\$ 1,612,399

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

2013	2012	2011	2010
Adagio Inn	Adagio Inn	Adagio Inn	Adagio Inn
Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House
Casa De Vigna	CIA	CIA	CIA
El Bonita	El Bonita	El Bonita	El Bonita
Harvest Inn	Harvest Inn	Harvest Inn	Harvest Inn
Hotel St. Helena	Hotel St. Helena	Hotel 1424	Hotel 1424
Inn at Southbridge	Inn at Southbridge	Hotel St. Helena	Hotel St. Helena
Red Door Inn	Red Door Inn	Red Door Inn	Red Door Inn
Vineyard Inn	Vineyard Country Inn	Inn at Southbridge	Inn at Southbridge
Wydown Hotel	Wydown Hotel	Vineyard Inn	Vineyard Inn

Fiscal Years Ended June 30

2009	2008	2007	2006
Adagio	Adagio	Adagio	Adagio
Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House	Ambrose
Bylund House	CIA	CIA	CIA
CIA	Eagle & Rose	Eagle & Rose	Eagle & Rose
Eagle & Rose	El Bonita	El Bonita	El Bonita
El Bonita	Harvest Inn	Harvest Inn	Harvest Inn
Harvest Inn	Hotel St. Helena	Hotel St. Helena	Hotel St. Helena
Hotel St. Helena	Inn at South Bridge	Inn at South Bridge	Inn at South Bridge
Inn at Southbridge	Sunny Acres	Sunny Acres	Sunny Acres
Vineyard Inn	Vineyard Inn	Vineyard Inn	Vineyard Inn

Fiscal Year Ended June 30

2005	2004
Adagio	Adagio
Ambrose	Ambrose
CIA	CIA
Eagle & Rose	Eagle & Rose
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		Residential Commodity Rates (\$/HCF)							
		Basic Rate 5/8" Meter	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	
<b>2003</b>	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	
<b>2004</b> (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	
<b>2005</b> (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	
<b>2006</b> (as of 7/1/05)	Inside City	\$ 21.40	\$ 1.34	\$ 2.18	\$ 2.25	\$ 2.37	\$ 2.67	\$ 3.33	
	Outside City	\$ 33.17	\$ 1.61	\$ 2.62	\$ 2.70	\$ 2.84	\$ 3.20	\$ 4.00	
		Basic Rate 5/8" Meter	Tier 1 0- 20 HCF	Tier 2 21-80 HCF	Tier 3 81+ HCF				
<b>2007</b> (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				
<b>2008</b> (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				
<b>2009</b> (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				
<b>2010</b> (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				
<b>2011</b>	Inside City	\$ 31.40	\$ 1.75	\$ 3.50	\$ 6.26				
	Outside City	\$ 48.67	\$ 2.10	\$ 4.20	\$ 7.51				
		Basic Rate 5/8" Meter	Tier 1 SF-0-14HCF MF-0-5HCF	Tier 2 SF-15+HCF MF-6+HCF					
<b>2012</b>	Inside City	\$ 24.81	\$ 4.05	\$ 6.07	\$ -				
	Outside City	\$ 24.81	\$ 4.05	\$ 6.07	\$ -				
<b>2013</b>	Inside City	\$ 25.50	\$ 4.16	\$ 6.24	\$ -				
	Outside City	\$ 25.50	\$ 4.16	\$ 6.24	\$ -				

\* In FY 2012, water use tiers were changed.

**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"
2004	\$ 46.59	\$ 29.93	\$ 42.63	\$ 68.02	\$ 131.51	\$ 207.69	\$ 385.45	\$ 639.40	\$ 1,274.26
2005	\$ 53.65	\$ 30.50	\$ 44.86	\$ 73.58	\$ 145.38	\$ 231.54	\$ 432.59	\$ 719.80	\$ 1,437.72
2006	\$ 59.28	\$ 33.81	\$ 49.78	\$ 81.73	\$ 161.59	\$ 257.42	\$ 481.03	\$ 800.47	\$ 1,599.08
2007	\$ 65.47	\$ 39.24	\$ 57.87	\$ 95.15	\$ 188.35	\$ 300.18	\$ 561.12	\$ 933.90	\$ 1,865.83
2008	\$ 79.53	\$ 49.81	\$ -	\$ 121.12	\$ 239.99	\$ 382.62	\$ 715.44	\$ 1,190.89	\$ 2,379.53
2009	\$ 87.48	\$ 54.79	\$ -	\$ 133.23	\$ 263.99	\$ 420.88	\$ 786.98	\$ 1,309.98	\$ 2,617.48
2010	\$ 96.23	\$ 60.27	\$ -	\$ 146.55	\$ 290.39	\$ 462.97	\$ 865.68	\$ 1,440.98	\$ 2,879.23
2011	\$ 96.23	\$ 60.27	\$ -	\$ 146.55	\$ 290.39	\$ 462.97	\$ 865.68	\$ 1,440.98	\$ 2,879.23
2012	\$ 42.68	\$ 37.97	\$ -	\$ 92.33	\$ 182.95	\$ 291.67	\$ 545.38	\$ 907.82	\$ 1,813.91
2013	\$ 43.88	\$ 39.03	\$ -	\$ 94.92	\$ 188.07	\$ 299.84	\$ 560.65	\$ 933.24	\$ 1,864.70

**Commodity Rate (\$/HCF)**

User Category	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY2012
Multi-family	\$ 1.36	\$ 1.81	\$ 2.00	\$ 2.05	\$ 2.33	\$ 2.56	\$ 2.82	\$ 2.82	\$ 3.55
Commercial - General	\$ 1.17	\$ 1.66	\$ 1.83	\$ 1.89	\$ 2.15	\$ 2.37	\$ 2.04	\$ 2.04	\$ 3.29
Hotel w/o food	\$ 1.40	\$ 2.02	\$ 2.21	\$ 2.27	\$ 2.57	\$ 2.83	\$ 2.27	\$ 2.27	\$ 3.92
Hotel w/food	\$ 2.72	\$ 4.18	\$ 4.43	\$ 4.56	\$ 5.17	\$ 5.69	\$ 2.40	\$ 2.40	\$ 7.89
Car Wash	\$ 0.94	\$ 1.28	\$ 1.45	\$ 1.49	\$ 1.68	\$ 1.85	\$ 2.61	\$ 2.61	\$ 2.57
Laundromat	\$ 1.09	\$ 1.52	\$ 1.70	\$ 1.75	\$ 1.98	\$ 2.18	\$ 2.61	\$ 2.61	\$ 3.02
Service Station	\$ 1.39	\$ 2.18	\$ 2.37	\$ 2.44	\$ 2.77	\$ 3.05	\$ 2.61	\$ 2.61	\$ 4.23
Restaurant	\$ 3.62	\$ 5.63	\$ 5.92	\$ 6.10	\$ 6.91	\$ 7.60	\$ 3.05	\$ 3.05	\$ 10.53
Church	\$ 1.17	\$ 1.66	\$ 1.83	\$ 1.89	\$ 2.15	\$ 2.37	\$ 3.11	\$ 3.11	\$ 3.29
City Facility	\$ 0.99	\$ 1.66	\$ 1.83	\$ 1.89	\$ 2.15	\$ 2.37	\$ 3.36	\$ 3.36	\$ 3.29
School	\$ 1.03	\$ 1.43	\$ 1.60	\$ 1.65	\$ 1.87	\$ 2.06	\$ 4.86	\$ 4.86	\$ 2.86
Mixed Retail w/food	\$ 2.13	\$ 3.22	\$ 3.44	\$ 3.55	\$ 4.02	\$ 4.42	\$ 6.26	\$ 6.26	\$ 6.12
Grocery	\$ 4.39	\$ 5.72	\$ 6.01	\$ 6.19	\$ 7.02	\$ 7.72	\$ 8.36	\$ 8.36	\$ 10.70
Mortuary	\$ 4.39	\$ 5.72	\$ 6.01	\$ 6.19	\$ 7.02	\$ 7.72	\$ 8.49	\$ 8.49	\$ 10.70
Sutter Home Winery	\$ 1.36	\$ 1.97	\$ 2.16	\$ 2.22	\$ 2.52	\$ 2.77	\$ 8.49	\$ 8.49	\$ 3.84
Merryvale Winery	\$ 6.44	\$ 10.17	\$ 10.60	\$ 10.92	\$ 12.38	\$ 13.62	\$ 14.98	\$ 14.98	\$ 18.87
Spottswoode Winery	\$ 6.44	\$ 10.17	\$ 10.60	\$ 10.92	\$ 12.38	\$ 13.62	\$ 14.98	\$ 14.98	\$ 18.87

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 Number of Customers**

Fiscal Year	Class of Customer					Total Revenue
	Residential	Industrial	Hotel/Spa	Commercial	Other	
2013	\$ 2,654,572 2,160	\$ 415,084 18	\$ 151,581 8	\$ 1,309,949 261	\$ 100,512 83	\$ 4,631,698 2,530
2012	\$ 2,379,830 2,150	\$ 412,845 18	\$ 144,228 8	\$ 1,179,217 262	\$ 93,682 80	\$ 4,209,802 2,518
2011	\$ 1,562,100 2,357	\$ 335,770 18	\$ 123,750 8	\$ 859,079 269	\$ 74,349 76	\$ 2,955,048 2,728
2010	\$ 1,501,636 2,145	\$ 154,389 19	\$ 98,164 8	\$ 838,724 266	\$ 171,391 94	\$ 2,764,304 2,532
2009	\$ 1,627,855 2,146	\$ 77,102 19	\$ 34,898 17	\$ 1,069,293 236	\$ 141,420 90	\$ 2,950,567 2,508
2008	\$ 1,447,376 2,132	\$ 389,239 26	\$ 151,111 14	\$ 414,177 252	\$ 159,589 132	\$ 2,561,492 2,556
2007	\$ 1,477,117 2,139	\$ 390,514 26	\$ 121,204 9	\$ 331,720 200	\$ 277,777 84	\$ 2,598,332 2,458
2006	\$ 1,209,955 2,140	\$ 334,798 21	\$ 101,564 8	\$ 314,433 202	\$ 293,841 143	\$ 2,254,590 2,514
2005	\$ 1,061,691 2,140	\$ 297,642 21	\$ 71,034 8	\$ 255,886 205	\$ 263,457 253	\$ 1,949,711 2,627
2004	\$ 962,811 2,079	\$ 368,736 21	\$ 81,941 7	\$ 307,280 195	\$ 327,765 151	\$ 2,048,534 2,453

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 Number of Customers**

Fiscal Year	Class of Customer					Total Revenue
	Residential	Industrial	Hotel/Spa	Commercial	Other	
2013	\$ 1,317,915 1,538	\$ 15,654 2	\$ 69,062 6	\$ 648,352 190	\$ -	\$ 2,050,983 1,736
2012	\$ 1,285,054 1,526	\$ 14,478 2	\$ 70,507 6	\$ 638,670 191	\$ -	\$ 2,008,709 1,725
2011	\$ 1,030,735 1,682	\$ 13,857 2	\$ 56,558 6	\$ 515,264 189	\$ -	\$ 1,616,414 1,879
2010	\$ 917,757 1,513	\$ 15,191 2	\$ 56,588 6	\$ 475,059 166	\$ -	\$ 1,464,595 1,687
2009	\$ 896,481 1,512	\$ 17,241 3	\$ 64,693 11	\$ 334,177 167	\$ -	\$ 1,312,591 1,693
2008	\$ 884,350 1,491	\$ 17,984 3	\$ 66,275 8	\$ 225,494 143	\$ 64,094 22	\$ 1,258,197 1,667
2007	\$ 805,899 1,496	\$ 22,272 3	\$ 62,174 9	\$ 238,644 145	\$ 70,773 33	\$ 1,199,762 1,686
2006	\$ 758,557 1,491	\$ 19,674 3	\$ 50,132 8	\$ 213,645 148	\$ 52,468 28	\$ 1,094,476 1,678
2005	\$ 625,270 1,493	\$ 18,359 3	\$ 33,392 8	\$ 167,411 135	\$ 39,041 38	\$ 883,474 1,677
2004	\$ 567,810 1,491	\$ 17,671 3	\$ 30,513 8	\$ 169,925 135	\$ 44,253 38	\$ 830,172 1,675

Source: St. Helena Utility Department

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

Fiscal Year	Governmental Activities			Business-type Activities			Total General Obligation Debt as Percentage of Real Property	Total General Obligation Debt Per Capita	Total City Debt as Percentage of Personal Income	Total City Debt Per Capita	From CAFR		
	General Obligation Bonds	Lease Revenue Bonds	Special Assessment Bonds	Capital Lease Obligations	State of California and Other Loans	Capital Lease Obligations						State of California and Other Loans	Population
2004	1,710	-	-	3,290	-	-	8,784	0.00014%	0.29	2.23%	1.46	6000	65.7
2005	1,615	-	-	3,118	-	-	8,115	0.00013%	0.27	2.06%	1.35	6000	65.7
2006	1,515	-	-	3,162	-	-	15,747	0.00012%	0.25	3.99%	2.62	6005	65.7
2007	1,410	-	-	2,899	-	-	15,324	0.00009%	0.24	3.89%	2.56	5989	65.7
2008	1,300	-	-	2,625	-	-	14,670	0.00009%	0.22	3.76%	2.47	5941	65.7
2009	1,185	-	-	2,337	2,782	-	16,764	0.00008%	0.20	4.31%	2.83	5924	65.7
2010	1,065	-	-	2,114	6,153	-	19,502	0.00007%	0.18	4.94%	3.24	6010	65.7
2011	935	-	-	1,803	8,747	-	21,350	0.00006%	0.16	6.82%	3.67	5814	53.83
2012	800	-	-	1,603	7,283	-	26,627	0.00005%	0.14	9.83%	4.58	5814	46.6
2013	655	-	-	1,417	6,931	-	25,401	0.00004%	0.11	9.38%	4.37	5814	46.6

Source: St. Helena Finance Department

**Schedule 19  
City of St. Helena  
Direct and Overlapping Governmental Activities Debt  
As of June 30, 2013**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
<b>Debt repaid with property taxes:</b>			
City of St. Helena	\$ 655,000	100.000%	\$ 655,000
St. Helena Unified School District	65,816,232	28.001%	18,429,203
Napa Joint Community College District	109,143,005	6.272%	6,845,449
<b>Other debt:</b>			
Napa County Certificates of Participation	23,805,000	6.328%	1,506,380
Napa County Board of Education Certificates of Participation	3,060,000	6.328%	<u>193,637</u>
Subtotal overlapping debt			26,974,670
<b>City direct debt - governmental only</b>			<u>655,000</u>
<b>Total direct and overlapping debt</b>			<u><u>\$ 27,629,670</u></u>

Source: California Municipal Statistics, Inc.

Notes:

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

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

Fiscal Year	Debt Limit	Total Debt Applicable To Limit	Total Debt Applicable To Limit as Percentage of Debt Limit
2004	167,792,468	1,710,000	1%
2005	183,928,601	1,615,000	1%
2006	184,383,972	1,515,000	1%
2007	222,737,496	1,410,000	1%
2008	222,847,496	1,300,000	1%
2009	228,410,550	1,185,000	1%
2010	158,745,300	1,065,000	1%
2011	241,022,200	935,000	0%
2012	258,690,950	800,000	0%
2013	265,515,300	655,000	0%

**Legal Debt Margin Calculation for Fiscal Year 2013**

Assessed value	\$ 265,515,300
Debt limit (15% of assessed value)	39,827,295
Less debt applicable to limit:	
General obligation bonds	655,000
Total debt applicable to limit	655,000
Legal debt margin	\$ 39,172,295

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>(1) Population</u>	<u>(2) Personal Income</u>	<u>Per Capita Personal Income</u>	<u>(3) Unemployment Rate</u>
2004	6,000	394,200,000	65,700	4.50%
2005	6,000	394,200,000	65,700	4.10%
2006	6,041	396,893,700	65,700	3.60%
2007	5,989	393,477,300	65,700	4.20%
2008	5,941	390,323,700	65,700	6.20%
2009	5,924	389,206,800	65,700	4.10%
2010	6,010	394,857,000	65,700	9.30%
2011	5,814	397,700,856	68,404	10.30%
2012	5,875	401,873,500	68,404	8.40%
2013	5,854	400,437,016	68,404	6.20%

(1) Source: California Department of Finance

(2) Source: 2010 US Census

(3) Source: State of California EDD Labor Force Data

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

Fiscal Year Ended June 30, 2013

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	287	1	9.53%
Beringer (Treasury Wine Estates)	248	2	8.24%
Charles Krug Winery	129	3	4.28%
Tra Vigne	95	4	3.16%
Farmstead LLC	90	5	2.99%
Safeway Inc. #2605	82	6	2.72%
Sunshine Foods	75	7	2.19%
Icon Estates	72	8	2.49%
City of St Helena	66	9	2.39%
Wine Country Cases	65	10	2.16%
<b>Totals</b>	<b>1209</b>		<b>40.15%</b>

Fiscal Year Ended June 30, 2012

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	350	1	11.62%
Beringer (Treasury Wine Estates)	185	2	6.14%
Charles Krug Winery	127	3	4.22%
Harlan Family Domain	100	4	3.32%
Tra Vigne	92	5	3.06%
Safeway Inc. #2605	83	6	2.76%
City of St Helena	73	7	2.42%
Sunshine Foods	70	8	2.32%
Icon Estates	68	9	2.26%
Wine Country Cases	62	10	2.06%
<b>Totals</b>	<b>1210</b>		<b>40.19%</b>

Fiscal Year Ended June 30, 2011

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

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%
<b>Totals</b>	<b>1212</b>		<b>44.62%</b>

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%
<b>Totals</b>	<b>1211</b>		<b>40.39%</b>

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%
<b>Totals</b>	<b>1309</b>		<b>43.93%</b>

Source: St. Helena Business License

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

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

<u>Function/Program</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General government:										
City clerk	2	2	2	2	2	2	2	2	2	1
City attorney	-	-	-	-	-	-	-	-	-	-
City manager	1	1	1	1	1	1	1	1	1	1
Finance	4	4	5	5	5	5	5	5	5	5
Public safety:										
Police	19	19	19	19	20	17	17	17	17	17
Fire	2	2	2	2	2	2	2	2	2	2
Planning:										
Planning	3	3	3	4	6	5	5	5	5	2
Building and safety	2	1	1	1	-	-	-	-	-	-
Public works:										
Administration	-	-	-	4	6	6	6	6	6	4
Government Buildings	-	-	-	2	2	2	2	2	2	-
Roads and streets	13	12	13	2	3	3	3	2	2	2
Parks:										
Parks and recreation	6	6	5	9	10	10	10	10	10	10
Library:										
Library operations	11	11	11	11	11	10	10	10	10	11
Water:										
Treatment and distribution	7	7	7	7	8	7	7	7	7	6
Wastewater:										
Collection and treatment	6	6	6	5	6	6	6	5	5	5
Totals	<u>76</u>	<u>74</u>	<u>74</u>	<u>74</u>	<u>82</u>	<u>77</u>	<u>77</u>	<u>73</u>	<u>73</u>	<u>66</u>

Source: St. Helena Finance Department

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

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

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Police:</b>										
Physical arrest	344	262	220	300	247	240	261	126	233	148
Traffic violations	1305	1245	1017	1443	1437	1366	659	558	795	760
<b>Fire:</b>										
Emergency responses	637	671	696	706	732	724	707	673	667	729
Fires extinguished	45	25	46	61	53	48	33	34	57	59
<b>Planning:</b>										
Building permits issued	319	304	365	469	319	338	452	469	278	414
<b>Public works:</b>										
Miles streets resurfaced	0	0	0	0	2	2	0	0	2	2
<b>Water:</b>										
Number new connections	13	174	1	1	(59)	(48)	-	-	(1)	12
Daily average water production in MGD	2.100	1.760	1.808	1.507	1.507	1.507	1.500	1.500	1.615	1.692
Daily average water consumption in MGD	1.605	1.654	1.667	1.597	1.597	1.597	1.413	1.413	1.460	1.369
<b>*Wastewater:</b>										
Number new connections	9	2	52	63	(73)	26	0	0	1	11
Daily average treatment in millions gallons (MGD)	0.653	0.698	0.740	0.723	0.723	0.482	0.577	0.577	0.542	0.408

\*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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Police:</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	5	5	5	5	5	5	5	5	5	5
<b>Fire</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Engines	3	3	3	3	3	3	3	3	3	3
<b>Public works:</b>										
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
<b>Parks and recreation:</b>										
Community centers	1	1	1	1	1	1	1	1	1	1
Parks	13	13	14	14	14	14	14	14	14	14
Park acreage	39.1	26.0	27	26.5	26.5	39.1	39.1	39.1	391	391
<b>Water:</b>										
Miles of mains	50	50	50	50	50	50	50	50	50	50
Number connections	2,453	2,627	2,514	2,515	2,456	2,408	2,408	2,408	2408	2408
Maximum plant capacity in millions gallons	3,500,000	4,263,000	4,399,100	4,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
<b>Wastewater:</b>										
Miles of sewers	15	18.8	18.8	18.8	18.8	18.8	18.8	18.8	18.8	18.8
Number connections	1,675	1,677	1,678	1,741	1,668	1,694	1,694	1,694	1694	1694
Maximum plant capacity in millions gallons	.500 MGD	.650 MGD	.650 MGD	.650 MGD	650MGD	650MGD				

Note: Stabbo Park added in 2006

Source: Various City of St. Helena Departments