

County of Napa, California

Comprehensive Annual Financial Report

For the Fiscal Year Ended
June 30, 2014



TRACY A. SCHULZE
Auditor-Controller

Mission Statement

The County of Napa is dedicated to preserving agriculture and the environment and to providing leadership and services to advance the health, safety and economic well-being of current and future generations.

*Adopted by the
Napa County Board of Supervisors – April 6, 2009*

Core Values

Integrity - Demonstrate the highest ideals of honesty and fairness.

Accountability - Seek always to uphold the law, be fiscally prudent and open to the public.

Service - Value public service as a calling and strive for excellence in all that we do.

*Adopted by the
Napa County Board of Supervisors – April 10, 2007*

In this Comprehensive Annual Financial Report we have included pictures of some local nonprofit organizations. A complete regular member list of the Napa Valley Coalition of Nonprofit Agencies, Napa, California is available at the end of this report.

Cover photo by: Jeff Tangen Photography

County of Napa, California

Comprehensive Annual Financial Report

*For the Fiscal Year Ended
June 30, 2014*



TRACY A. SCHULZE
Auditor-Controller

LIVE HEALTHY NAPA COUNTY (LHNC)



Mission

A unique public-private partnership bringing together, among others, representatives not just from health and healthcare organizations, but also business, public safety, education, government and the general public to build strategies to realize a shared vision of a healthier Napa County.



<http://www.countyofnapa.org/LHNC/>

COUNTY OF NAPA

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Introductory Section

COMMUNITY ACTION OF NAPA VALLEY (CANV)



Mission

The Food Bank, Napa County's only Homeless Shelters, Meals on Wheels and Senior Nutrition, Rental Assistance, Childcare, and Stop Smoking Programs. For 50 years Community Action of Napa Valley (CANV) has been there, giving emergency assistance today, along with tools and skills to build healthy tomorrows.



<http://canv.org/>



A Tradition of Stewardship
A Commitment to Service

Tracy A. Schulze
Auditor-Controller

Nancy Watt
County Executive Officer

December 13, 2014

To the Honorable Board of Supervisors and Citizens of the County of Napa:

California law requires that every local government publish a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2014.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that management has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Gallina LLP, Certified Public Accountants, have issued an unqualified ("clean") opinion on the County of Napa's financial statements for the year ended June 30, 2014. 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 Government

The first California State Constitution, adopted in 1849, the year before California became a state, directed the Legislature to provide for a system of county government and for the election of a County Board of Supervisors. On February 18, 1850, the County of Napa was created as one of California's original twenty-seven counties.

The County is a general law county divided into five supervisorial districts on the basis of population. The five members of the County Board of Supervisors are elected to four-year terms in staggered years. Also elected are the Auditor-Controller, Assessor-Recorder-County Clerk, District Attorney, Sheriff-Coroner and the Treasurer-Tax Collector. A County Executive Officer, appointed by the Board, manages the day-to-day business affairs of the County.

County government provides a wide range of services, including public protection, environmental management, health services, senior citizen assistance, multiple public assistance programs, library services, airport services, road maintenance, and fire protection.

The Board of Supervisors is required to adopt a final budget no later than October 2. This annual budget serves as the foundation for the County of Napa's financial planning and control. The budget is prepared by fund, function (e.g., public protection), and division (e.g., Sheriff). With certain limitations, department heads may transfer resources within a division as they see fit. Transfers between divisions, however, need special approval from the Board of Supervisors.

Local Economy

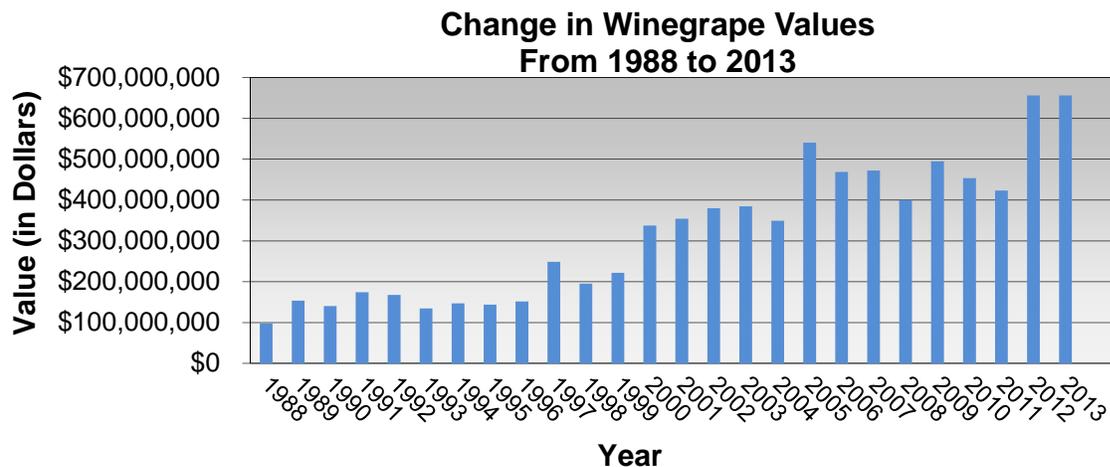
In the heart of the wine country, the County of Napa includes one of California's most beautiful valleys. The temperate year round climate provides ideal weather for the growth of world-class wine grapes. The valley's unique microclimates also allow residents and visitors the opportunity to take full advantage of numerous recreational pursuits available in the immediate area. Golfing, fishing, cycling, hiking, boating and horseback riding are readily available. Of course, Napa Valley is also synonymous with world-class restaurants, destination resorts, and some of the world's most famous wineries.

The population of 139,983 resides primarily in the five municipalities of American Canyon, Calistoga, Napa, St. Helena and the Town of Yountville. The vast majority of County land is unincorporated and devoted to vineyards, farms, ranches and forest land, providing the area with high levels of open space. The County's economy has always had a strong agricultural base, and has a substantial presence in the wine industry.

The most recent study (2012) prepared by Stonebridge Research Group LLC for the Napa Valley Vintners shows a total economic impact of more than \$13.3 billion on the Napa County economy from the local wine industry in 2011. In addition, the Napa Valley's wine and vineyard sector directly, and indirectly through services and products, provides approximately 46,000 jobs in the County and generates nearly \$5.2 billion in taxes, across federal, state, and local levels. Napa Valley's wine and vineyard sector is also responsible for approximately \$84 million in charitable contributions.

According to the Napa County Agricultural Commissioner's Annual Crop Report for 2013, wine grapes represent 99.1% of the value of all agricultural production in the County. Without factoring inflation, the annual value per ton of wine grape production increased 4.6% when compared to 2012. The increased average value per ton helped offset an 8,012 ton decrease in total tonnage and kept the 2013 harvest within \$1,200 of the record total value set in 2012. Each year the value of wine grapes produced is exponentially magnified in the local economy through the production and marketing of wine, local wine industry employment, and associated economic activity.

The following graph demonstrates the trend of winegrape values from 1988 through the end of fiscal year 2013.



Major industries located within the County's boundaries, or in close proximity, include grape growers and wine producers and manufacturers of wine industry related products. The State of California also has a significant economic presence due to a major mental health facility that provides employment to 2,367 healthcare professionals and staff. Public instruction in the County is provided by two elementary school districts and three unified school districts. Higher education is available in the County via Napa Valley College and Pacific Union College. The transportation network includes publicly operated systems as well as private enterprise systems within the county and the cities. A privately-owned airporter service operates from Napa and Vallejo to San Francisco International Airport and Oakland International Airport. There is also a County-owned and operated airport that serves privately-owned aircraft.

Napa County's unemployment rate has consistently been well below the State average, although it does follow the State trend generally. As of June 30, 2014, according to the California Employment Development Department data, during the past ten years, the unemployment rate in Napa County increased from 4.2% (June, 2005) to 9.3% (June, 2010) before falling to 4.7% (June, 2014), following recent state and national trends. As a comparison Statewide, Napa County has the fourth lowest unemployment rate, with the statewide average rate of 7.4 % as of June 30, 2014.

Long-term Financial Planning

Napa County has a history of prudent fiscal and debt management. The recent history of the General Fund shows sizable fund balance available, including commitments and assignments. In fiscal year 2011-12 the General Fund's available fund balance, including commitments and assignments, was \$51.1 million or 25.5% of total General Fund expenditures; in fiscal year 2012-13 it was \$51.3 million or 41% of total General Fund expenditures; in fiscal year 2013-14 it was \$54.1 million or 42.7% of total General Fund expenditures. These reserves include funds assigned for specific fiscal requirements known or anticipated in future years. The percentage of General Fund expenditures variance between 2011-12 and the other years is mainly due to the separation of Health and Human Services Agency into its own Special Revenue Fund and out of the General Fund beginning in fiscal year 2012-13. By Board policy, the General Fund also maintains a significant General Reserve (\$24.3 million for fiscal year ended June 30, 2014) which is classified as restricted fund balance.

In fiscal year 2013-14, General Fund debt service, including transfers to the debt service fund, represented 4.4% of General Fund expenditures as compared to a 1.3% in fiscal year 2012-13. The sharp increase is due to the County's decision to retire the remaining 2005 Certificates of Participation. Over the last five fiscal years, General Fund debt service has ranged between 1.3% and 4.4% of General Fund expenditures. The County has an historical practice of not issuing new General Fund supported debt until existing debt is paid in full. The County utilizes an interdisciplinary Debt Advisory Committee and periodic debt capacity analyses to project future capital needs and funding. In 2014, the County retired the remaining balance on its 2005 Certificates of Participation, refunded the 2005 Napa County Flood Protection and Watershed Improvement Authority bonds and issued the 2014 Certificates of Participation (\$15.6 million). In conjunction with the 2014 issuance, the County's credit rating was revised from AA to AA+ by Standard and Poor's. In addition, the general obligation credit rating for Napa County was revised from AA+ to AAA.

In January 2013, the Board approved a revised General Fund five year forecast that looks at operating discretionary revenues and Net County Cost. While more optimistic than earlier forecasts, it still projects that the General fund will be finely balanced, particularly in the early years of the forecast. The forecast includes the phase-in of additional General Fund contributions to the Roads Fund and the elimination of funding for the redevelopment of the Downtown Napa Campus. The Board concurred with staff's recommendation to finance a new jail or other corrections-related capital needs, as well as the new South County Campus.

The forecast projected the unrestricted General Fund ending balance (which includes committed, assigned and unassigned fund balance categories) under three different scenarios: (1) a baseline scenario assumed a continuation of the status quo in terms of State laws, funding levels and general economic conditions, with adjustments made only for known or reasonably likely changes in revenues/expenditures; (2) a revenue reduction/Net County Cost increase scenario designed to provide a measure of what the impact on the General Fund operating budget might be of a reduction in discretionary revenues and assumed a \$2.0 million (or 2%) increase in Net County Cost beginning in fiscal year 2012-13 and; (3) a revenue increase/expenditure decrease scenario that assumed a \$2.0 million decrease in Net County Cost again beginning in fiscal year 2012-13.

The baseline scenario projects that the General Fund will likely be in structural balance over the remaining five year forecast period with budgeted available beginning fund balance increasing from \$9.8 million in fiscal year 2012-13 to approximately \$13.0 million in fiscal year 2017-18. In all cases, the average annual difference between actual operating discretionary revenue and actual operating Net County cost is estimated to range from a \$900,000 deficit (1% of Net County Cost) to a \$3.1 million surplus (3% of Net County Cost), with a central tendency of a \$1.1 million surplus. Three primary areas were identified as problematic over the forecast period: the future of excess ERAF is relatively uncertain; Public Safety Realignment revenue allocations may change; and significant capital needs for the construction of a new jail and the repurposing of the South County Campus.

The County plans to continue to use the tools provided for in the Fiscal Contingency Plan (a plan approved by the Board in fiscal year 2008-09 designed to minimize the impacts of future economic downturns) to carefully calibrate budget actions to address the General Fund structural imbalance, while avoiding unnecessarily disruptive expenditure reductions.

One of the major factors that will impact the fiscal condition of the General Fund is the amount of returned property tax the County will receive in the form of excess Education Revenue Augmentation Fund (ERAF) contributions. As mentioned above, excess ERAF is a relatively uncertain revenue source for Napa. Fiscal year 2008-09 was the first year the County General Fund received excess ERAF in the amount of \$6.6 million. That amount had grown to \$13.8 million in fiscal year 2012-13 before pulling back to \$12.1 million in fiscal year 2013-14. Although the revenues received have been higher in the past, this funding is very volatile. Revenue projections assume a 5% annual reduction in this revenue from fiscal year 2014-15 through fiscal year 2018-19. Beginning with the fiscal year 2014-15 budget, the Board has directed a reduction in use of excess ERAF for ongoing General Fund operations, phased over a two-year period (fiscal year 2014-15 and fiscal year 2015-16). Adopted Board policy states that any excess ERAF revenue received in each year above the level budgeted for operations be transferred to the Accumulated Capital Outlay Division of the Capital Improvement Fund or used for other one time needs. At the end of fiscal year 2013-14, the Accumulated Capital Outlay balance stood at approximately \$13.4 million.

In October 2013, the Board adopted a Five-Year Financing and Phasing Plan for the following major capital projects: the purchase, repairs and upgrades to the South County Campus (formerly "Mylan property"), the purchase of a site for the new jail, the construction of a Staff Secure Facility for low risk inmate housing, the planning and construction of a 366-bed jail facility, the construction of two satellite fire stations in the Berryessa area, and the final phase of the Devlin Road extension. The Board approved financing \$16 million for a term of 10 years, which will amount to average annual debt service payments of approximately \$2.3 million. This will be funded using revenue generated from potential leases of buildings on the South County Campus property and from the budgets of both the Health and Human Services Agency and the General Fund. The County finalized the purchase of the South County Campus property in January 2014, at a total purchase price of \$25.3 million. The acquisition was made using cash held in the Accumulated Capital Outlay Division of the Capital Improvement Fund. The County then issued the previously mentioned 2014 Certificates of Participation of which \$6.6 million was used to purchase the future site for the proposed jail and Staff Secure Facility. The remainder of the debt issuance will be used for improvements to the South County Campus buildings to make them suitable for County operations.

The County of Napa contracts with CalPERS to provide retirement benefits and Other Post Employment Benefits (OPEB) for approximately 1,350 County employees. CalPERS is the largest pension system in the Country providing benefits to 1.7 million public employees and retirees and has total assets of approximately \$300 billion in its pension portfolio as of June 30, 2014. The annual cost of retirement benefits is the result of a number of factors including the actuarial cost of future benefits, the value of current plan assets, and projected investment earnings. The County's fiscal year 2013-14 actual share of pension costs was \$20.7 million, which makes up approximately 4.1% of the overall County budget. The General Fund portion of this cost is approximately \$12.0 million, which represents approximately 6.7% of the total General Fund budget. In addition to the County's contribution, non-safety employees contribute approximately 23.8% of their overall cost of retirement benefits, while safety employees currently contribute approximately 24.7% of their overall cost of retirement benefits. The County began prepaying its pension obligation for miscellaneous members in fiscal year 2010-11 and will continue this practice in the foreseeable future to take advantage of the approximate \$560,000 discount annually.

Finally, in fiscal year 2006-07, the Board of Supervisors made the decision to fund the County's Other Post Employment Benefits (OPEB) unfunded liability. Currently, the County is funding this liability over a 20 year period. As of the date of the Plan's last actuarial valuation, June 30, 2013, the County's Actuarial Accrued Liability was \$71.4 million with Actuarial Value of Plan Assets of \$28.0 million leaving an Unfunded Actuarial Accrued Liability of \$43.4 million. Funding for this purpose began in fiscal year 2007-08 and is included annually in County budgets.

Relevant Financial Policies

As previously mentioned, the Board approved moving the Health & Human Services Agency (Agency) budget to a separate fund from the General Fund in fiscal year 2012-13 because 82% of the Agency's budget is funded by state, federal and other revenue with the remaining 18% from a General Fund contribution. In addition, making the Agency a special revenue fund allows the carryover of unspent funds into future fiscal years as fund balance, thus allowing it to better manage within its Board-approved fixed Net County Cost.

The Agency ended fiscal year 2013-14 with a fund balance of \$17.2 million. Of this \$17.2 million, \$6.7 million is set aside for specific programs, \$1.0 million set aside to repay potential future cost report disallowances and \$1.1 million set aside for enhanced health care programs. The remaining \$8.4 million is restricted to Agency programs.

The current Strategic Financial Plan adopted in January of 2013, lays out various principles and policies (including a Resource Allocation Strategy and Fiscal Contingency Strategy) designed to ensure the County's fiscal sustainability over the five year period ending in fiscal year 2017-18.

Budget policies are also adopted annually by the Board of Supervisors. These include direction on staffing decisions, pursuit of new revenues, and use of discretionary revenues and operational efficiencies, to name a few. The Board has also approved phase-in over five years of an additional \$2.8 million General Fund contribution to the Roads Fund. Through the Fiscal Contingency Plan and these policies, the Board of Supervisors has established the following reserve and contingency guidelines:

- Maintain the balance of General Reserve equivalent to 10% of General Fund and Health & Human Services Agency appropriations, excluding the appropriation for Contingency and General Fund transfer to the Accumulated Capital Outlay division of the Capital Improvement Fund and the General Fund Contribution to the Health & Human Services Agency. General Reserves are typically used for two purposes: to provide funds that can be used in future years to balance the budget during a fiscal emergency (reserves cannot be spent in the current fiscal year) and to aid in cash flow, so that short-term borrowing against anticipated revenues is not needed.

- Maintain the balance of the Designation for Fiscal Uncertainty equivalent to 10% of General Fund and Health & Human Services Agency appropriations, with the same exclusions as for the General Reserve. This Designation would be used, if necessary, to help balance the General Fund in times of fiscal distress. The Designation for Fiscal Uncertainty does not meet the GASB 54 requirement for assignment, so it is included as fund balance available within the General Fund.
- Place a minimum of 3% of General Fund appropriations into a Contingency appropriation. The contingency would be utilized to cover the impact of unanticipated cost increases or revenue decreases during the fiscal year.
- Once the General Reserve and Designation for Fiscal Uncertainty equal 20% all remaining un-appropriated discretionary resources will be transferred to the Accumulated Capital Outlay division of the Capital Improvement Fund for future County capital improvement needs.

Major Initiatives

In 1998, the voters of Napa County approved Measure A which authorized a half-cent sales tax to fund the local share of a countywide flood management plan. Construction of the portion of the Napa River/Napa Creek Flood protection Project (Project) in the City of Napa has been underway for fifteen years with many accomplishments thus far. The Project has restored over 650 acres of high-value seasonal and tidal wetlands along the Napa River. Four major bridge projects have been completed and the cleanup of thirteen acres of contaminated riverbank was accomplished. Progress continues to be made on the long-sought protection for 2,700 homes, 350 businesses, and over 50 public properties. Protection from 100-year flood levels means a savings of more than \$26 million annually in flood damage costs. The end result is to be a “Living River” that will help protect residents from damage caused by regular flooding, sustain migrating fish and wildlife, provide recreational opportunities, and enhance economic activity all along the River’s course.

The most recent calculations estimate the total cost of the City of Napa Project at \$555.3 million with the Federal government responsible for 50-75% of the total costs and the local sponsor responsible for 25-50% of the total costs. Monies for the Project are derived from Napa County Measure A; California’s Subvention Fund for flood projects; and federal funding appropriated to the U.S. Army Corps of Engineers. Additional monies have been obtained through grants from the Federal Emergency Management Agency, the Federal Highway Administration, the California Department of Transportation, the California Department of Water Resources, and the California Coastal Conservancy.

On December 7, 2010, the Board of Supervisors authorized the allocation of \$500,000 of the County’s Affordable Housing Trust Fund to initiate a pilot Worker Proximity Housing Assistance program. The program was launched in Spring 2011. The Board has subsequently allocated an additional \$986,830 for this program, bringing the total to \$1,486,830. The program provides housing assistance loans of up to 10% of the purchase price of a home in Napa County for eligible homebuyers in the program.

In July of 2010, the Board of Supervisors established the Napa Valley Tourism Improvement District (NVTID). The purpose of the NVTID is to promote tourism throughout Napa County, and its activities are funded by a 2% assessment on gross short term (less than 30 days) room rentals on lodging businesses. The NVTID encompasses lodging businesses who pay Transient Occupancy Taxes in the unincorporated area, as well as within the cities of St. Helena, Napa, Calistoga, American Canyon, and the Town of Yountville. The NVTID also approves the Management District Plan and the levy of assessments. In fiscal year 2013-14, the assessment brought in approximately \$6.4 million in total revenue for marketing throughout the valley. Of the total assessment, \$1.6 million was targeted for distinct marketing for each municipality while \$4.8 million was used to market the county as a whole.

In November of 2012, the voters of Napa County approved Measure T which authorizes a half-cent sales tax to fund maintenance, reconstruction and rehabilitation of public streets, roads and infrastructure within the public right of way. The 25 year tax is scheduled to commence on the later of July 1, 2018, or the expiration of the Measure A tax, should Measure A be extended.

Awards and Acknowledgements

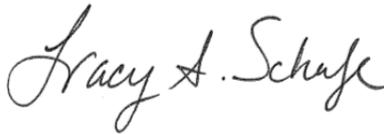
Napa County's Auditor-Controller's Office received its fourteenth straight "Award for Achieving Excellence in Financial Reporting" from the California State Controller's Office. This award is given to California counties that meet the criteria and timeliness for State financial transactions reporting.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Napa County for its comprehensive annual financial report for the fiscal year ended June 30, 2013. This was the ninth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report 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 service of the entire staff of the Auditor-Controller and County Executive Offices. We wish to express our appreciation to all those who assisted and contributed to the preparation of this report. Credit must also be given to the Board of Supervisors for their unfailing support for maintaining the highest standards of professionalism in the management of Napa County's finances.

Respectfully submitted,



Tracy A. Schulze
Auditor-Controller



Nancy Watt
County Executive Officer



Government Finance Officers Association

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

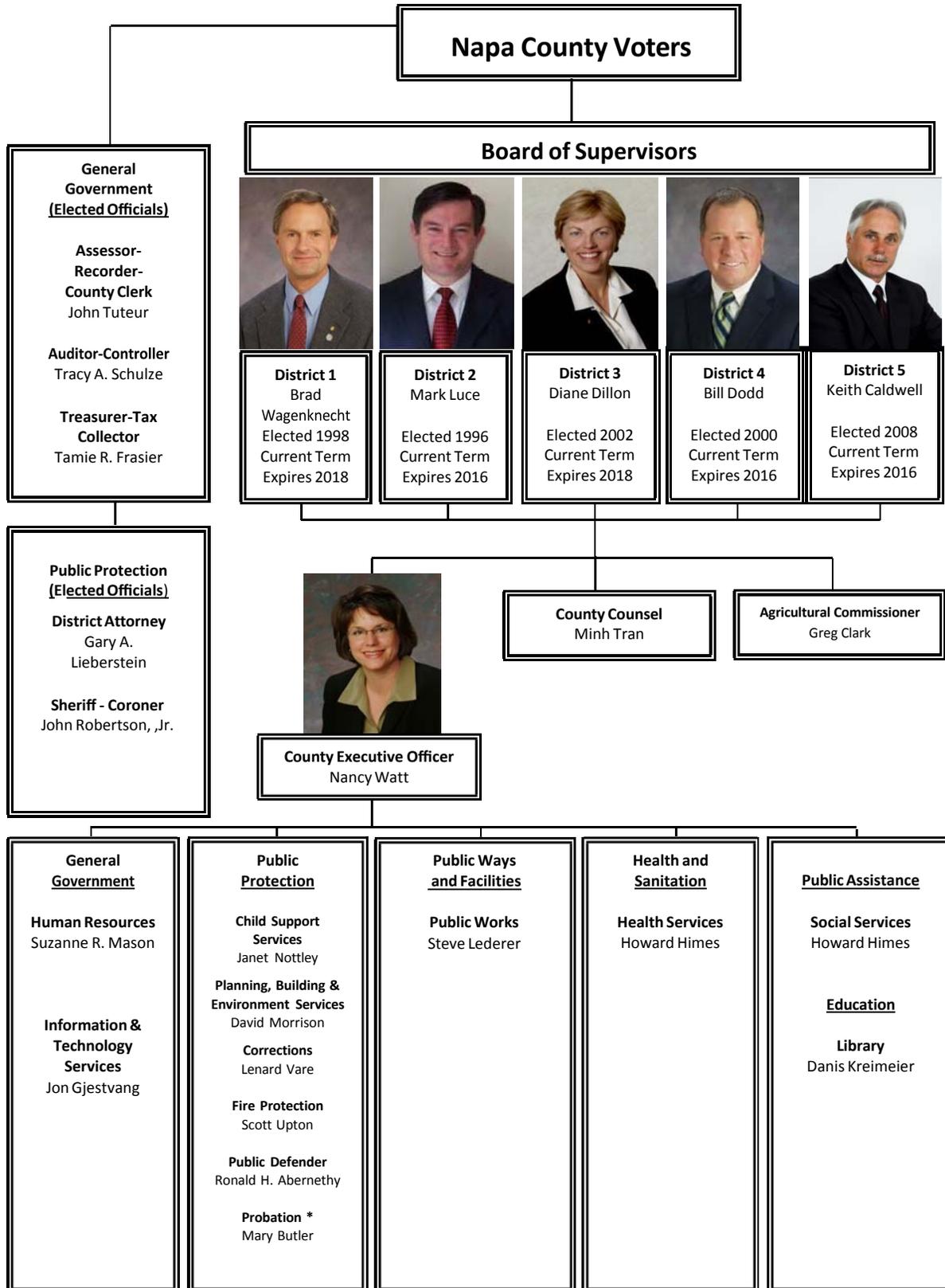
Presented to

**County of Napa
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2013

Executive Director/CEO



* Appointed by the Napa County Superior Court

ELECTED OFFICIALS**June 30, 2014**

Supervisor, District 1	Brad Wagenknecht
Supervisor, District 2	Mark Luce
Supervisor, District 3	Diane Dillon
Supervisor, District 4	Bill Dodd
Supervisor, District 5	Keith Caldwell
Assessor-Recorder-County Clerk	John Tuteur
Auditor-Controller	Tracy A. Schulze
District Attorney	Gary A. Lieberstein
Sheriff-Coroner	John Robertson, Jr.
Treasurer-Tax Collector	Tamie R. Frasier

APPOINTED OFFICIALS

Agricultural Commissioner	Greg Clark
Child Support Services Director	Janet Nottley
Clerk of the Board	Gladys Coil
Planning, Building and Environmental Services Director	David Morrison
Corrections Director	Lenard Vare
County Counsel	Minh Tran
County Executive Officer	Nancy Watt
Fire Protection	Scott Upton
Health & Human Services Director	Howard Himes
Human Resources Director	Suzanne R. Mason
Information Technology Systems Director	Jon Gjestvang
Library Director	Danis Kreimeier
Chief Probation Officer	Mary Butler
Public Defender	Ronald H. Abernethy
Public Works Director	Steve Lederer



Financial Section

NAPA EMERGENCY WOMEN'S SERVICES



Mission

Provides a nurturing refuge for women and children suffering from domestic violence and/or sexual assault, and is a catalyst for change through prevention, intervention and advocacy.



<http://www.napanews.org/>



INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors and Grand Jury
County of Napa
Napa, California

Report on the Financial Statements

We 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 County of Napa, California, (the County), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County'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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing 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 we 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 entity'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 entity's internal control. Accordingly, we 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our 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 County as of June 30, 2014, and the respective changes in 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.

To the Board of Supervisors and Grand Jury
County of Napa

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress, and budgetary comparison information, as listed in the table of contents, 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. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Napa's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate 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 our opinion, the information 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, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2014 on our consideration of the County's internal control over financial reporting and on our 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 our 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 County's internal control over financial reporting and compliance.



Roseville, California
December 9, 2014



MANAGEMENT'S DISCUSSION AND ANALYSIS

CONNOLLY RANCH



Mission

At Connolly Ranch, kids and families learn about farm life, the role of animals, ecology, sustainability, and an appreciation for nature. We teach organic gardening, the sources and benefits of healthy foods and knowledge of how nature works to sustain us.

Connolly Ranch serves over 5,000 kids each year through preschool programs, seasonal camps and field trips, serving many underserved schools.

With a mission of connecting kids and families to nature through farm-based education, Connolly Ranch aims to encourage the next generation of environmental stewards.



<http://connollyranch.org/>

Management's Discussion and Analysis

This section of the County of Napa's (County) annual financial report presents our discussion and analysis of the County's financial performance during the year ended June 30, 2014. Please read it in conjunction with the County's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the County exceeded liabilities and deferred inflows at the close of the 2013-14 fiscal year by \$425,648,623 (*net position*). Of this amount, \$103,181,601 (*unrestricted net position*) may be used to meet ongoing obligations to citizens and creditors, \$168,453,737 is restricted for debt service, capital projects, grants and special taxes, and \$154,013,285 represents the net investment in capital assets.
- As of June 30, 2014, spendable fund balance for the general fund was \$92,609,874, or 73.1%, of total general fund expenditures. These funds will be considered in subsequent fiscal years' budgets.
- As of June 30, 2014, the total County governmental funds reported combined fund balances of \$265,080,560. Approximately 98.1% of the combined fund balances, \$260,081,599, is available to meet the County's current and future needs (spendable fund balance less Capital Improvement Fund advance receivable of \$1,241,090)).
- The County's total long-term debt, consisting of certificates of participation, bonds, capital lease obligations and loans, increased by \$10,469,757 in comparison with the prior year. In addition to the County issuing 2014 Certificates of Participation in the amount of \$15,590,000, Napa Berryessa Resort Improvement District drew \$5,722,943 of bond indebtedness during the current year constituting the major increases. In addition to annual debt service payment totaling \$5,869,243, the County early retired the Napa County 2005 Certificates of Participation in the amount of \$4,965,000 constituting the major decreases.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components 1) **Government-wide** financial statements; 2) **Fund** financial statements and, 3) **Notes** to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements.

Government-wide Financial Statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all County assets and deferred outflows and liabilities and deferred inflows, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash*

flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions intended to recover all or a portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation and cultural services. The business-type activities of the County include Napa County Airport, Lake Berryessa Resort Improvement District, Napa Berryessa Resort Improvement District, Fifth Street Parking Garage, Napa County Housing Authority, and Napa County Animal Shelter.

Component units are included in the County's basic financial statements and consist of legally separate entities for which the County is financially accountable and that have substantially the same board as the County or provide services entirely to the County. An example is the Napa County Flood Protection and Watershed Improvement Authority (Flood Authority).

The government-wide financial statements can be found on pages 25-27 of this report.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a county's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County currently maintains 30 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for General Fund, Health and Human Services Agency, Napa County Flood Protection and Watershed Improvement Authority Fund, Capital Improvement Fund and the Roads Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Fund data for these non-major governmental funds is provided in the form of *combining statements* in the supplementary information section of this report.

The governmental funds financial statements can be found on pages 31-34 of this report.

Proprietary funds are maintained two ways. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the Napa County Airport, Lake Berryessa Resort Improvement District, Napa Berryessa Resort Improvement District, Fifth Street Parking Garage, Napa County Housing Authority, and Napa County Animal Shelter operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its fleet maintenance and replacement, information technology services, liability insurance, and employee/retiree benefits. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

The County's four internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for both the nonmajor enterprise and the internal service funds is provided in the supplementary information section of this report.

The proprietary funds financial statements can be found on pages 35-38 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on pages 39-40 of this report.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes can be found on pages 41-78 of this report.

Required Supplementary Information is presented concerning actuarial information related to the County's retirement and retiree healthcare plans as well as certain budgetary information. Budgetary comparison schedules have been provided for all major governmental funds to demonstrate compliance with the County's adopted annual appropriated budget for each fund.

The required supplementary information can be found on pages 81-96 of this report.

Combining and individual fund statements and schedules referred to earlier provide information for non-major governmental funds, enterprise, internal service and fiduciary funds and are presented immediately following the required supplementary information.

The required combining and individual fund statements and schedules can be found on pages 100-167 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$425,648,623 at the close of the most recent fiscal year. Further detail is provided in Table 1.

Table 1 - County's Net Position
(in thousands)

	Governmental		Business-type		Total		Dollar Change	Percent Change
	Activities		Activities		2014	2013		
	2014	2013	2014	2013	2014	2013		
Current and other assets	\$ 322,727	\$ 313,197	\$ 8,613	\$ 8,349	\$ 331,340	\$ 321,546	\$ 9,794	3.0%
Capital assets	151,964	120,822	54,905	50,170	206,869	170,992	35,877	21.0%
Total assets	474,691	434,019	63,518	58,519	538,209	492,538	45,671	9.3%
Deferred outflows	588	-	-	-	588	-	588	n/a
Current and other liabilities	33,241	29,332	1,552	2,530	34,793	31,862	2,931	9.2%
Long-term liabilities	62,689	55,793	15,637	10,297	78,326	66,090	12,236	18.5%
Total liabilities	95,930	85,125	17,189	12,827	113,119	97,952	15,167	15.5%
Net position:								
Net investment in capital assets	112,855	93,822	41,158	44,915	154,013	138,737	15,276	11.0%
Restricted net position	168,454	142,245	-	-	168,454	142,245	26,209	18.4%
Unrestricted net position	98,010	112,827	5,171	777	103,182	113,604	(10,422)	-9.2%
Total net position	\$ 379,319	\$ 348,894	\$ 46,329	\$ 45,692	\$ 425,648	\$ 394,586	\$ 31,062	7.9%

The composition of the County's net position can be summarized as follows:

- The largest portion of the County's net position (36.2%) reflects its investment of \$154.0 million in capital assets (e.g. land and easements, structures and improvements, infrastructure, and equipment), less any related debt used to acquire those assets still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.
- An additional portion of the County's net position, (\$168.5 million or 39.6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$103.2 million or 24.2%) may be used to meet the County's ongoing obligations to citizens and creditors.

The significant changes in the County's assets and liabilities are summarized as follows:

- The County's total assets as of June 30, 2014 amount to \$538.2 million, an increase of \$45.7 million, or 9.3%, from the prior year. The increase in total assets is mainly due to positive operational results and the issuance of the 2014 Certificates of Participation reflected in an increase in cash and investments and restricted cash of \$11.1 million and an increase in capital assets of \$35.9 million. The increase in total capital assets includes the purchase of the new South County Campus (\$25.3 million) and land for the proposed new County jail facility (\$6.6 million).

- The County's total liabilities are \$113.1 million as of June 30, 2014, an increase of \$15.2 million, or 15.5%, from the prior year. This increase was mainly the result of the County issuing the 2014 Certificates of Participation of \$15.6 million and an additional \$5.7 million of bonds issued by Napa Berryessa Resort Improvement District during the fiscal year. The noted increases were offset by \$5.9 million of normal annual debt service payments and the \$4.9 million early retirement of the County 2005 Certificates of Participation.

Table 2 - County's Change in Net Position
(in thousands)

	Governmental		Business-type		Total		Total	
	Activities		Activities		Total		Dollar	Percent
	2014	2013	2014	2013	2014	2013	Change	Change
Revenues:								
Program revenues:								
Fees, fines and charges for services	\$ 52,374	\$ 49,889	\$ 5,048	\$ 4,806	\$ 57,422	\$ 54,695	\$ 2,727	5.0%
Operating grants and contributions	109,302	105,551	178	150	109,480	105,701	3,779	3.6%
Capital grants and contributions	936	5,438	1,896	1,185	2,832	6,623	(3,791)	-57.2%
General revenues:								
Property taxes	99,063	98,364	341	361	99,404	98,725	679	0.7%
Sales and use taxes	23,307	20,916	-	-	23,307	20,916	2,391	11.4%
Other taxes	12,110	10,887	-	-	12,110	10,887	1,223	11.2%
Unrestricted interest and investment earnings (losses)	2,347	(308)	80	(23)	2,427	(331)	2,758	-833.2%
Gain (loss) on sale of assets	45	21	-	-	45	21	24	114.3%
Miscellaneous	296	355	12	-	308	355	(47)	-13.2%
Total revenues	<u>299,780</u>	<u>291,113</u>	<u>7,555</u>	<u>6,479</u>	<u>307,335</u>	<u>297,592</u>	<u>9,743</u>	<u>3.3%</u>
Expenses:								
General government	30,890	34,113	-	-	30,890	34,113	(3,223)	-9.4%
Public protection	106,241	99,505	-	-	106,241	99,505	6,736	6.8%
Public ways and facilities	32,533	30,773	-	-	32,533	30,773	1,760	5.7%
Health and sanitation	41,016	42,910	-	-	41,016	42,910	(1,894)	-4.4%
Public assistance	45,704	43,306	-	-	45,704	43,306	2,398	5.5%
Education	7,856	7,452	-	-	7,856	7,452	404	5.4%
Recreation and cultural studies	1,155	1,291	-	-	1,155	1,291	(136)	-10.5%
Interest on long-term debt	1,817	2,101	-	-	1,817	2,101	(284)	-13.5%
Administration and issuance costs	427	95	-	-	427	95	332	349.5%
Napa County Airport	-	-	3,152	2,728	3,152	2,728	424	15.5%
Lake Berryessa Improvement District	-	-	1,260	1,612	1,260	1,612	(352)	-21.8%
Napa Berryessa Improvement District	-	-	1,215	1,029	1,215	1,029	186	18.1%
Fifth Street Parking Garage	-	-	467	464	467	464	3	0.6%
Napa County Housing Authority	-	-	1,415	1,230	1,415	1,230	185	15.0%
Napa County Animal Shelter	-	-	1,125	1,202	1,125	1,202	(77)	-6.4%
Total expenses	<u>267,639</u>	<u>261,546</u>	<u>8,634</u>	<u>8,265</u>	<u>276,273</u>	<u>269,811</u>	<u>6,462</u>	<u>2.4%</u>
Excess (deficiency) before transfers	32,141	29,567	(1,079)	(1,786)	31,062	27,781	3,281	
Transfers	(1,716)	(527)	1,716	527	-	-	-	0.0%
Change in net position	30,425	29,040	637	(1,259)	31,062	27,781	3,281	11.8%
Net position - beginning	348,894	319,854	45,692	47,197	394,586	367,051	27,535	7.5%
accounting principle	-	-	-	(246)	-	(246)	246	n/a
Net position - beginning, as restated	<u>348,894</u>	<u>319,854</u>	<u>45,692</u>	<u>46,951</u>	<u>394,586</u>	<u>366,805</u>	<u>27,781</u>	<u>7.6%</u>
Net position - ending	<u>\$ 379,319</u>	<u>\$ 348,894</u>	<u>\$ 46,329</u>	<u>\$ 45,692</u>	<u>\$ 425,648</u>	<u>\$ 394,586</u>	<u>\$ 31,062</u>	<u>7.9%</u>

Governmental activities. Governmental activities increased the County's net position by \$30.4 million, thereby accounting for 97.9% of the total growth in the net position of the County. This increase is attributable to conservative spending policies adopted by the Board of Supervisors and the growth of almost every major revenue category.

Key elements of the increase/decrease in revenues for governmental activities are as follows:

- Fees, fines and charges for services increased by \$2.5 million, or 5.0%, over the prior year. This increase is due to a general increase in services throughout the County, primarily in the Health and Human Services Agency.
- Capital grants and contributions decreased by \$4.5 million, or 82.8%, from the prior year. Approximately \$2.7 million was the result of decreases in federal and state grants received for road projects. Additionally, a \$1.0 million loan from the State to the County for the construction of a homeless shelter was forgiven in the previous fiscal year, after the building was held as an emergency shelter for 10 years.
- Sales and use taxes increased by \$2.4 million, or 11.4%, over the prior year. This increase is due to the recovery of local and national economy resulting in increased tourism and purchasing activities.
- Other taxes increased by \$1.2 million, or 11.2%, over the prior year. This change is mainly due to an increase in transient occupancy taxes as the tourism industry improved in Napa Valley this year.
- Unrestricted interest and investment earnings increased by \$2.7 million due to a slight increase in interest rates and a lower market value adjustment to governmental sponsored securities held at year end.

Key elements of the increase/decrease in expenses for governmental activities are as follows:

- General government expenses decreased by \$3.2 million, or 9.4%, from the prior year. This decrease was due, in part to a \$1.2 million decrease in maintenance costs incurred on general government facilities. In addition, the County experienced a \$0.7 million reduction in tourism improvement expenses.
- Public protection expenses increased by \$6.8 million, or 6.8%, over the prior year. This increase was due, in part to \$2.4 million of major building maintenance projects in the Sheriff, Hall of Justice and jail facilities, a \$1.0 million increase in fire protection expenses, \$0.5 million increase in Sheriff expenses, and \$0.7 million increases in both Corrections and Probation.
- Public ways and facilities expenses increased by \$1.8 million, or 5.7%, over the prior year. This increase was due to major maintenance and Measure A projects funded by Measure A sales tax revenues.

- Health and sanitation expenses decreased \$1.9 million, or -4.4%, from the prior year. This decrease was partially due to Assembly Bill (AB) 85, the redirection of 1991 state health realignment, to fund social services programs. The Governor signed AB85 in June 2013 to capture health realignment and potential savings from Medi-Cal expansion and Covered California. In addition, there was a decrease in construction costs on the Health and Human Services Agency facility redevelopment.
- Public assistance expenses increased by \$2.4 million, or 5.5%, over the prior year. This increase was due to slight increases, across the board, in Child Welfare Services, Comprehensive Services for Older Adults and Self-sufficiency Services activities.

Business-type activities. Business-type activities increased the County's net position by \$0.6 million over the prior year. The increase was due to an increase in rates and charges for services.

Key elements of the increase in revenues for business-type activities are as follows:

- Fees, fines and charges for services increased by \$242,484, or 5.1%, over the prior year. A significant portion of the increase was the result of rate increases for Lake Berryessa Resort Improvement District customers and an increase in the Animal Shelter adoption activities.
- Capital grants and contributions increased by \$710,953, or 60.0%, over the prior year. The variance is mainly due to grant revenue received by Lake Berryessa Resort Improvement District from the State Water Resources Control Board.

Key elements of the increase/decrease in expenses for business-type activities are as follows:

- Napa County Airport expenses increased \$424,091, or 15.5% over the prior year. Maintenance costs on runway and buildings accounted for \$238,377 while depreciation expense increased \$71,427.
- Lake Berryessa Resort Improvement District expenses decreased by \$352,399, or -21.8% over the prior year. A majority of the decrease was due to lower operating costs as the District benefitted from a full year of a new operator contract. Fiscal year 2012-13 included increased costs required to bring the new contractor in while maintaining operating integrity as well as a study related to wastewater storage and disposal capacity of the District.
- Napa Berryessa Resort Improvement District expenses increased \$186,267, or 18.1% over the prior year. Increased interest charged on the District's new bond issuance comprised \$185,286 of the difference.
- Napa County Housing Authority expenses increased \$185,509, or 15.0% over the prior year. Major components of the increase were \$59,838 of site maintenance work performed on the farmworker housing centers, and \$58,484 of increased administrative support costs.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses **fund accounting** to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The general government functions are contained in the General, Special Revenue, Debt Service, and Capital Project Funds. Included in these funds are the special districts governed by the Board of Supervisors. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, total fund balance less the nonspendable portion is a useful measure of a government's resources available for spending at the end of the fiscal year.

At June 30, 2014 the County's governmental funds reported combined fund balances of \$265,080,560, an increase of \$6,439,346 as compared to the prior fiscal year. Approximately 98.1%, or \$260.1 million, of the total fund balance is available to meet the County's current and future needs. With approval of the Board of Supervisors, a portion of fund balance can be earmarked to a particular function, project or activity, within both the current and future fiscal years. With the exception of the nonspendable portion, fund balances are available for appropriation at any time. The components of total fund balance are as follows:

- *Nonspendable fund balance*, \$3.8 million. Represents amounts that are not in spendable form, or are legally or contractually required to remain intact. The nonspendable portion of fund balance is comprised of General Fund advances to other funds of \$3.6 million, prepaid items and deposits totaling \$125,951 and a \$19,920 endowment.
- *Restricted fund balance*, \$184.3 million. Represents amounts with constraints put on their use by external imposed creditors, grantors, contributors, laws, regulations or enabling legislation. Examples of restrictions on funds are those imposed by (1) creditors, \$1.8 million restricted within Debt Service fund (Other Governmental Funds), (2) laws, the General Fund's general reserve of \$24.3 million, and (3) enabling legislation and purpose of the fund, \$152.6 million, of which \$61.4 million is restricted within the Napa County Flood Protection and Watershed Improvement Authority, and \$24.6 million is restricted for Affordable Housing (Other Governmental Funds).
- *Committed fund balance*, \$5.3 million. Consists of amounts for specific purposes determined by the Board of Supervisors, such as \$0.8 million for facilities refurbishment, possible State mandated health and safety services audit exceptions of \$1.0 million, building and safety permitting of \$3.1 million and \$0.3 million for art and cultural programs.
- *Assigned fund balance*, \$35.7 million. Represents amounts set aside including Tobacco Master Settlement funds of \$12.0 million for future health care programs, accumulated capital outlay funds of \$20.8 million for future major facilities repairs or construction and \$2.9 million covering Affordable Care Act & Agricultural Commission projects.
- *Unassigned fund balance*, \$36.0 million. Represents the residual classification for the County's General Fund of \$38.0 million, as well as governmental funds where expenditures exceed other available fund balance, including Countywide Napa Valley Tourism Improvement District (\$399), Community Facilities District (\$1.8 million), Child Support Services (\$103,726), and In-Home Support Services Authority (\$160,426).

General Fund: The General Fund is the chief operating fund of the County. At June 30, 2014, the total fund balance of the General Fund was \$96.3 million. The General Fund's total fund balance increased \$3.6 million, or 3.9%, as compared to the prior year. The increase in fund balance is the result of an increase in property and sales tax collection and revenue from use of money and property as the financial markets continued to recover.

As a measure of the General Fund's liquidity, it may be useful to compare spendable fund balance to total fund expenditures. Spendable fund balance represents 73.1% of the total fund expenditures. Of the General Fund's spendable fund balance, \$38.6 million, or 40.0%, is restricted while \$1.2 million, or 1.2%, is committed.

Health and Human Services: Separated from the General Fund in fiscal year 2012-2013, the Health and Human Services Agency had a total fund balance of \$17.2 million at June 30, 2014. Total fund balance increased \$3.0 million, or 20.8%, over the prior year. This increase was due to Assembly Bill (AB) 85, the redirection of 1991 state health realignment, to fund social services programs. The Governor signed AB85 in June 2013 to capture health realignment and potential savings from Medi-Cal expansion and Covered California, California's Affordable Care Act health coverage program.

Napa County Flood Protection and Watershed Improvement Authority: The Napa County Flood Protection and Watershed Improvement Authority is used to account for all revenues and expenditures relating to Measure A, a 1998 voter approved ½ cent sales tax for countywide flood projects to be completed over approximately 20 years. At June 30, 2014, the total fund balance of the Flood Authority was \$61.4 million, all of which is restricted. Total fund balance increased \$4.5 million, or 7.9%, over the prior year due to higher sales tax revenue received in relation to the jurisdictional draws for approved flood projects.

Capital Improvement: The Capital Improvement fund is used to account for major capital improvement projects and provide Board of Supervisor designated reserves for future capital needs. At June 30, 2014, the total fund balance was \$35.0 million, of which \$20.8 million is assigned. Total fund balance decreased by \$9.3 million, or 21.0%, from the prior year due to the County's purchase of the South County Campus.

Roads: The Roads fund is used to protect, preserve, enhance and improve the existing County road network. This fund pays for the construction and maintenance of the roads in the unincorporated area. At June 30, 2014, the total fund balance was \$2.8 million, all of which is restricted. Total fund balance of the Roads fund increased by \$657,380, or 30.1%, over the prior year. This increase is due to aid received from other governments for road maintenance and resurfacing expenditures.

Other governmental funds: The total fund balances of the remaining governmental funds increased \$4.0 million, or 8.2%, as compared to the prior fiscal year, to \$52.4 million. Major components of the increase were a \$1.5 million increase in the County's two Community Facilities Districts and a \$1.5 million increase in the Building and Code Enforcement Fund.

Table 3 provides a comparison of revenues by source for governmental funds for the current and prior years. Further details are depicted in Figures 1 and 2.

Table 3 - Revenues Classified by Source - Governmental Funds
(in thousands)

Revenues by Source	FY 2014		FY 2013		Increase/(Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of change
Taxes	\$ 134,480	44.9%	\$ 130,166	45.0%	\$ 4,314	3.3%
Licenses and permits	9,712	3.2%	8,215	2.8%	1,497	18.2%
Fines, forfeitures and penalties	5,716	1.9%	5,253	1.8%	463	8.8%
Revenue from use of money and property	2,371	0.8%	(126)	0.0%	2,497	-1981.7%
Aid from other governments	109,952	36.7%	105,815	36.6%	4,137	3.9%
Charges for services	36,794	12.3%	38,908	13.4%	(2,114)	-5.4%
Contributions and donations	314	0.1%	875	0.3%	(561)	-64.1%
Other	252	0.1%	346	0.1%	(94)	-27.2%
Total	\$ 299,591	100.0%	\$ 289,452	100.0%	\$ 10,139	3.5%

Figure 1 - Revenues Comparison by Source – Governmental Funds

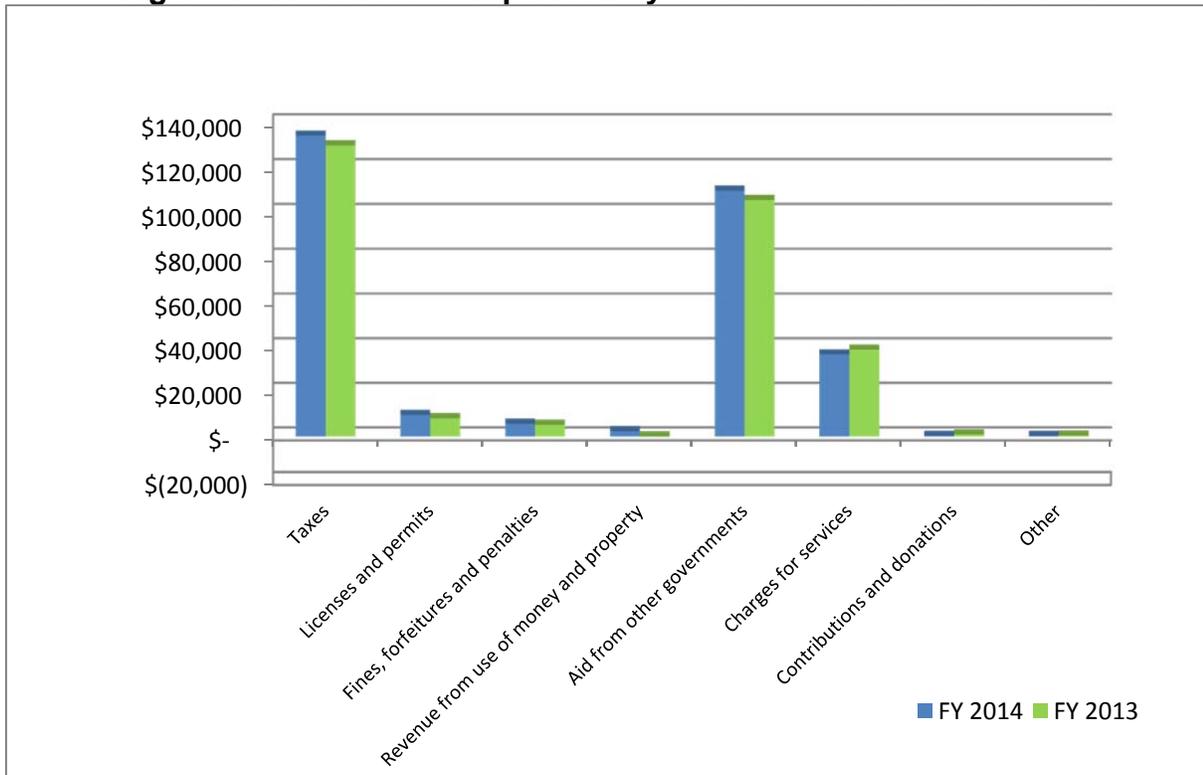
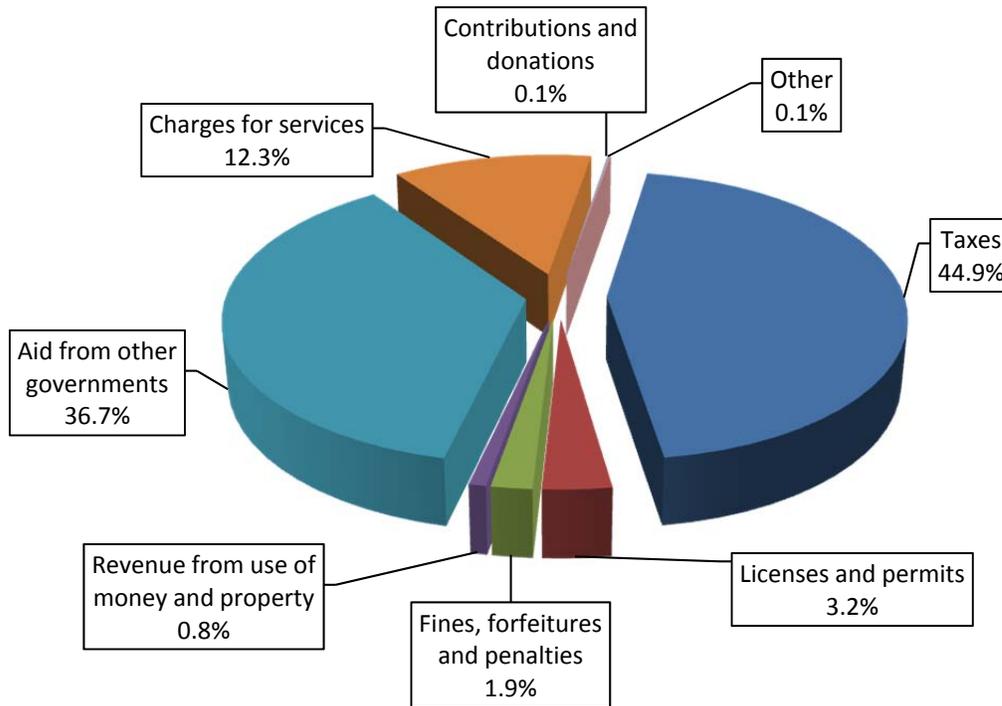


Figure 2 - Revenues Classified by Sources - Governmental



Significant changes in the governmental funds revenue sources are summarized as follows:

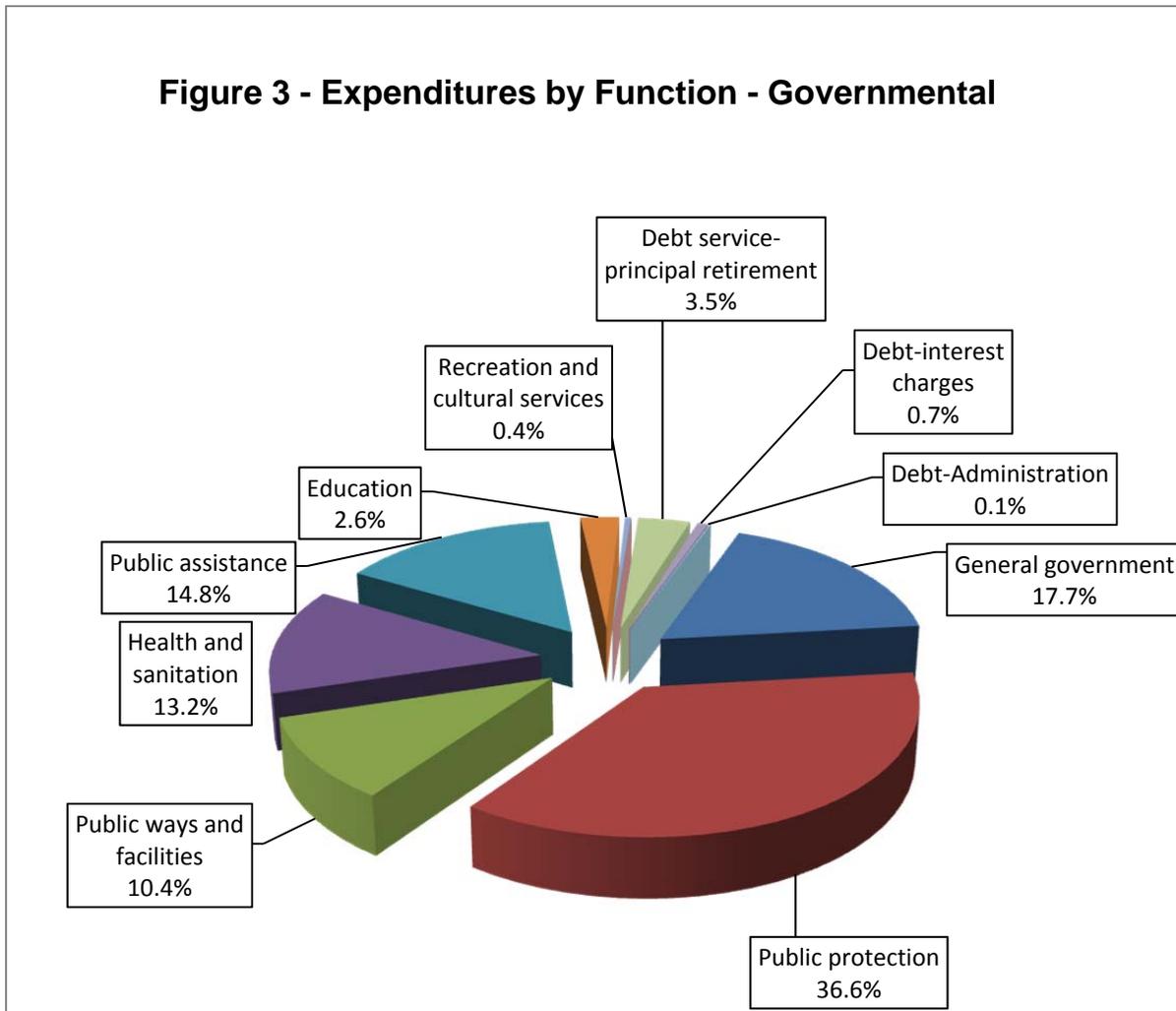
- Taxes increased by \$4.3 million, or 3.3%, over the prior year. This increase is a result of a \$1.5 million rise in General Fund tax revenue, increased sales tax for Napa County Flood Protection and Watershed Authority and other taxes collected in the Community Facility District – Devlin Road and the Community Facility District – Milliken-Sarco-Tulocay.
- Licenses and permits increased by \$1.5 million, or 18.2%, over the prior year. A majority of the increase came from increased building permit revenues included in the Building and Code Enforcement and Affordable Housing funds included in Other Governmental Funds.
- Revenue from use of money and property increased by \$2.5 million over the prior year. The increase was mostly attributable to interest earned and a reduction in the year end market write-down of United States agency securities.
- Aid from other governments increased by \$4.1 million, or 3.9%, over the prior year. A significant portion of this increase was related to aid from Federal and State agencies for road maintenance projects.

Table 4 provides a comparison of expenditures by function for governmental funds for the current and prior years. Further detail is depicted in Figure 3.

Table 4 - Expenditures by Function - Governmental Funds
(in thousands)

Expenditures by Function	FY 2014		FY 2013		Increase/(Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of change
General government	\$ 54,425	17.6%	\$ 35,686	13.1%	\$ 18,739	52.5%
Public protection	112,687	36.6%	99,713	36.6%	12,974	13.0%
Public ways and facilities	32,091	10.4%	31,391	11.5%	700	2.2%
Health and sanitation	40,592	13.2%	43,279	15.9%	(2,687)	-6.2%
Public assistance	45,601	14.8%	43,720	16.1%	1,881	4.3%
Education	8,153	2.6%	7,567	2.8%	586	7.7%
Recreation and cultural services	1,155	0.4%	1,291	0.5%	(136)	-10.5%
Debt service-principal retirement	10,651	3.5%	6,749	2.5%	3,902	57.8%
Debt-interest charges	2,215	0.7%	2,412	0.9%	(197)	-8.2%
Debt-administration, issuance and arbitrage	427	0.1%	95	0.0%	332	349.5%
Total	\$ 307,997	100.0%	\$ 271,903	100.0%	\$ 36,094	13.3%

Figure 3 - Expenditures by Function - Governmental



Significant changes in the governmental funds expenditures are summarized as follows:

- General government expenses increased by \$18.7 million, or 52.5%, over the prior year. This increase was due the County's \$25.3 million purchase of the South County Campus.
- Public protection expenses increased by \$13.0 million, or 13.0%, over the prior year. This increase was due to major building maintenance projects in the sheriff, hall of justice and jail facilities and the \$6.6 million acquisition of land for a proposed new jail site.
- Health and sanitation expenses decreased by \$2.7 million, or 6.2%, from the prior year. This change was partially due to decreased Public Health and Mental Health activities.
- Debt service principal retirement expenses increased \$3.9 million, or 57.8%, over the prior year. The County fully paid the 2005 Certificates of Participation and the Napa County Flood Protection and Watershed Improvement Authority 2004 Series A Bonds.

Table 5 details the changes in fund balance for each governmental fund as of June 30, 2014.

Table 5 - Changes in Fund Balances - Governmental Funds
(in thousands)

	Major Funds					Non-Major Funds		Total
	General	Health & Human	Flood	Capital	Roads	Special	Debt	
	Fund	Services	Protection Authority	Improvement	Fund	Revenue Funds	Service Fund	
Revenues	\$ 181,471	\$ 55,539	\$ 17,087	\$ 808	\$ 8,724	\$ 35,822	\$ 140	\$ 299,591
Expenditures	126,640	84,689	12,382	35,340	9,447	31,460	8,039	307,997
Other financing sources (uses), net	(51,186)	32,111	(200)	25,247	1,380	182	7,312	14,846
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,645	2,961	4,505	(9,285)	657	4,544	(587)	6,440
Fund balances - July 1, 2013	92,679	14,230	56,873	44,235	2,185	46,095	2,344	258,641
Fund balances - June 30, 2014	\$ 96,324	\$ 17,191	\$ 61,378	\$ 34,950	\$ 2,842	\$ 50,639	\$ 1,757	\$ 265,081

Significant changes in the fund balances of governmental funds are summarized as follows:

- The fund balance of the County's General Fund increased by \$3.6 million during the current fiscal year. The increase in fund balance is the result of an increase in property taxes collection and revenue from use of money and property as the financial market is recovering.
- The fund balance of the County's Health and Human Services fund increased by \$3.0 million during the current fiscal year. A significant component of the increase in fund balance is aid from Federal and State agencies to fund Health and Human Services activities.
- The fund balance for the Napa County Flood Protection and Watershed Improvement Authority increased by \$4.5 million in the current fiscal year. The increased fund balance was due to an increase in sales tax revenues combined with a decrease in project draws.

- The fund balance of the Capital Improvement fund decreased by \$9.3 million during the current fiscal year. The decrease was primarily due to the County purchase of the South County Campus and land for the proposed new County jail facility.

Proprietary funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Table 6 details the changes in fund balances for each proprietary fund as of June 30, 2014.

Napa County Airport: The Napa County Airport is used to fund general Airport operations and the maintenance of Airport facilities. At June 30, 2014, the unrestricted net position of the airport was \$3.5 million while the total net position was \$17.2 million. As a measure of the airport's liquidity, it may be useful to compare unrestricted net position to total operating expenditures. Unrestricted net position represents 113.3% of the total operating expenditures. Total net position of the airport decreased by \$1.4 million during the current fiscal year. A significant portion of the decrease was due to a decrease in Federally funded capital improvement projects.

Lake Berryessa Resort Improvement District: Lake Berryessa Resort Improvement District is used to provide water and wastewater services within district boundaries. At June 30, 2014, the unrestricted net position of the District was \$412,823 while total net position increased to \$3.5 million. This is due to the District having raised rates to pay expenses and gain a positive net position.

Napa Berryessa Resort Improvement District: Napa Berryessa Resort Improvement District is used to provide water and wastewater services within district boundaries. At June 30, 2014, the unrestricted net position of the District was \$44,917 while total net position increased to \$570,206. The District has raised rates significantly and increased assessments in recent years reversing several years of negative results.

Fifth Street Parking Garage: Fifth Street Parking Garage was established to provide parking in the downtown area for local businesses, shoppers and County employees. At June 30, 2014, unrestricted net position of the Garage was \$188,857 while total net position decreased to \$15.2 million. Total net position decreased by \$312,883 primarily due to annual depreciation.

Table 6 - Changes in Net Position - Proprietary Funds
(in thousands)

	Napa County Airport	Lake Berryessa Resort Improvement	Napa Berryessa Resort Improvement	Fifth Street Parking Garage	Other Enterprise Funds	Total
Operating revenues	\$ 1,570	\$ 563	\$ 814	\$ 152	\$ 1,949	\$ 5,048
Operating expenses	3,122	1,016	976	467	2,473	8,054
Operating loss	(1,552)	(453)	(162)	(315)	(524)	(3,006)
Non-operating revenues (expenses), net	6	906	(154)	2	111	871
Net income (loss) before contributions and transfers	(1,546)	453	(316)	(313)	(413)	(2,135)
Capital contributions	148	327	569	-	12	1,056
Transfers in (out)	-	1,172	-	-	544	1,716
Change in net position	(1,398)	1,952	253	(313)	143	637
Net position - July 1, 2013	18,638	1,570	317	15,491	9,676	45,692
Net position - June 30, 2014	\$ 17,240	\$ 3,522	\$ 570	\$ 15,178	\$ 9,819	\$ 46,329

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there was an \$11.5 million increase in appropriations between the original budget and the final amended budget. Following are the main components of the increase:

- \$2.0 million increase for the transfer to the Accumulated Capital Outlay division of the Capital Improvement Fund for future needs.
- \$1.5 million increase for the transfer to the Accumulated Capital Outlay division of the Capital Improvement Fund from excess ERAF funds.
- \$1.8 million increase for the transfer to the Capital Improvement Fund for the Health and Human Services campus redevelopment.
- \$1.1 million increase for the transfer to the Capital Improvement Fund for jail projects.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2014, amounted to \$206.9 million (net of accumulated depreciation) an increase of \$35.9 million, or 21.0%, from the prior year. The increase was the result of the County purchase of the South County Campus (\$25.3 million) and land for a proposed new County jail facility (\$6.6 million). Business-type construction in progress increased by \$5.5 million for the Napa Berryessa Resort Improvement District water and wastewater improvement project. This investment in capital assets includes infrastructure, land and easements, structures and improvements, equipment, intangible assets, and construction in progress. For more detailed capital assets information, see notes to the basic financial statements, specifically pages 59-61.

Table 7 provides a comparison of the County's capital assets for the governmental and business-type activities for the current and prior years. Figures are presented net of depreciation.

	Governmental		Business-type		Total		Increase/(Decrease)	
	Activities		Activity				Amount	Percent Change
	2014	2013	2014	2013	2014	2013		
Land and easements	\$ 7,804	\$ 7,804	\$ 5,365	\$ 5,365	\$ 13,169	\$ 13,169	\$ -	0.0%
Intangible assets	1,084	1,122	-	-	1,084	1,122	(38)	-3.4%
Construction in progress	36,321	3,336	11,049	5,510	47,370	8,846	38,524	435.5%
Infrastructure	25,970	27,198	-	-	25,970	27,198	(1,228)	-4.5%
Structures and improvements	71,325	73,450	37,745	39,188	109,070	112,638	(3,568)	-3.2%
Equipment	9,460	7,912	746	107	10,206	8,019	2,187	27.3%
Total	\$ 151,964	\$ 120,822	\$ 54,905	\$ 50,170	\$ 206,869	\$ 170,992	\$ 35,877	21.0%

Major capital asset events during the current fiscal year included the following:

- Equipment acquisitions increased by \$2.2 million, or 27.3%, from the prior year. A majority of the increase is attributable to the completion of solar installation at various County facilities.

- Construction in progress (the value of projects incomplete at the end of the fiscal year) increased by \$38.5 million, or 435.5%, from the prior year. The increase was the result of the purchase of the South County Campus (\$25.3 million) and land for proposed new County jail facility (\$6.6 million). Business-type construction in progress increased by \$5.5 million for the Napa Berryessa Resort Improvement District water and wastewater improvement project. This increase was partially offset by the completion of existing projects during the fiscal year.

Long-term debt

At June 30, 2014, the County Governmental Activities total long-term debt outstanding was \$77.3 million as compared to \$69.5 million in the prior year. This amount was comprised of the following:

- \$14,490,000 of Napa County Flood 2005 Series Partial Refunding of 1999 Series A bonds;
- \$5,070,000 of Napa County Flood 2013 Series A bonds;
- \$642,228 of unamortized issuance premiums for outstanding bond issues;
- \$32,980,000 of Certificates of Participation;
- \$4,194,203 of unamortized premiums for outstanding Certificates of Participation;
- \$2,193,309 of capital lease obligations;
- \$299,282 for loans payable;
- \$7,323,884 for compensated absences; and
- \$10,065,990 in liability for unpaid insurance claims.

Standard & Poor's, in its March 14, 2014 credit report, assigned an upgraded AA+/Stable rating to all of the County's appropriation debt.

Rationale behind the rating reflects the rating agency's view of the County's:

- Strong economy, which is centered on wine and tourism;
- Very strong budgetary flexibility, with fiscal 2012-13 audited reserves at over 50% of general fund expenditures;
- Strong budgetary performance;
- Very strong liquidity providing very strong cash levels to cover both debt service and expenditures;
- Very strong management conditions with strong financial policies but a consistent ability to maintain balanced budgets; and
- Very strong debt and contingent liabilities position.

For more detailed long-term debt information, see notes to the basic financial statements, specifically pages 61-65.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The following known factors were considered in preparing the County's budget for fiscal year 2014-2015:

- The fiscal year 2014-15 budget contains a \$15.2 million increase in General Fund revenues over prior year actuals. The increase is due to the expected increases of \$13.2 million in intergovernmental revenues including \$9.7 million for construction of the Milliken-Sarko-Tulocay recycled water project, and \$2.1 million in tax revenues.
- Consistent with the Board's adopted budget policies, the budget reflects payments necessary to fully fund the County's Other Post-Employment Benefit (OPEB) unfunded liability over a 20-year period.
- Compared to the General Fund's fiscal year 2013-14 actuals, the budget reflects increases in employee and benefit costs for existing employees of \$5.0 million. The increase reflects negotiated cost of living increases for the County's Deputy Sheriff's Association employees, scheduled step increases and increased Workers' Compensation costs. The fiscal year 2014-2015 budget does not include potential cost of living increases for the County's Public Service Employee members as contract negotiations continued past budget adoption.
- The State of California adopted the fiscal year 2014-15 budget on time. The State's budget includes a continuing source of funds from the Governor sponsored Proposition 30 tax initiative. The improving condition of State finances has eliminated a significant uncertainty under which past County budgets were adopted and has allowed the State to begin paying off decade old liabilities to California counties and cities.

It should be noted the State budget was prepared before the Governor issued the May Revision to his Proposed Fiscal Year 2014-15 State Budget. The County will make adjustments to its adopted budget as a result of significant changes in State funding.

Subsequent Event

On Sunday, August 24, 2014, a 6.1 magnitude earthquake struck South Napa County. The County declared a local emergency and activated the Emergency Operations Center to respond to the needs of County residents. Due to the damage suffered by many County facilities, approximately 500 County employees were relocated to alternative locations. Certain County facilities suffered water damage and destroyed contents while others will require structural repairs prior to returning to normal operations. In addition, several County roads, bridges and culverts suffered damages that require both immediate and long term repairs. The Governor subsequently issued an emergency declaration for the State of California which provides the County monetary relief from State Emergency Funds. On September 11, 2014, the President declared the earthquake a Federal disaster which provides the County monetary relief from the Federal Emergency Management Agency. In addition to State and Federal assistance, the County maintains insurance coverage on several facilities which will also provide reimbursement for cleanup and restoration costs. Since the earthquake occurred after the adoption of the fiscal year 2014-2015 budget, budget adjustments will be made as recovery operations continue. The total cost of earthquake response and repairs is not known at this time but appropriations totaling \$10,000,000 have been approved to date.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's and component unit finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Auditor-Controller, 1195 Third Street, Suite B-10, Napa, CA 94559. This entire report is also available online at www.countyofnapa.org.



**BASIC FINANCIAL STATEMENTS –
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

NAPA VALLEY COMMUNITY HOUSING



Mission

To develop, preserve and manage affordable homes and, through our Resident Services Program, teach successful life and leadership skills.



<http://www.nvch.org/>

COUNTY OF NAPA

Statement of Net Position
June 30, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	\$ 232,416,471	\$ 5,205,637	\$ 237,622,108
Restricted Assets:			
Cash with fiscal agent	13,746,975	989,148	14,736,123
Cash held for debt service reserve	--	1,100,000	1,100,000
Cash held for capital projects	--	1,986,771	1,986,771
Imprest cash	112,816	275	113,091
Receivables, net			
Taxes	19,458,698	25,841	19,484,539
Special assessments	1,214,892	451,304	1,666,196
Accounts	599,963	448,394	1,048,357
Due from other government agencies	34,136,357	1,361,419	35,497,776
Prepaid items	1,115,954	25,500	1,141,454
Bond installments receivable	--	172,512	172,512
Deposits	70,559	2,500	73,059
Internal balances	3,156,827	(3,156,827)	--
Assets held for resale	990,202	--	990,202
Loans receivable, net	15,707,251	--	15,707,251
Capital Assets:			
Nondepreciable	44,742,947	16,414,274	61,157,221
Depreciable, net	107,221,238	38,491,190	145,712,428
Total Assets	<u>474,691,150</u>	<u>63,517,938</u>	<u>538,209,088</u>
Deferred Outflows of Resources			
Deferred expense on refunding bonds	558,076	--	558,076
Liabilities			
Accounts payable	9,753,966	785,258	10,539,224
Accrued salaries and benefits	7,717,382	68,088	7,785,470
Due to other government agencies	935,835	63,278	999,113
Interest payable	171,931	135,441	307,372
Other accrued liabilities	6,119	--	6,119
Customer deposits	--	84,299	84,299
Unearned revenue	85,849	--	85,849
Long-Term Liabilities:			
Portion due or payable within one year:			
Loan payable	80,372	41,016	121,388
Capital lease obligations	145,148	62,259	207,407
Bonds payable	4,640,000	234,938	4,874,938
Certificates of participation	2,745,000	--	2,745,000
Liability for unpaid stipulated judgment	--	40,000	40,000
Compensated absences	4,194,081	37,530	4,231,611
Liability for unpaid insurance claims	2,765,655	--	2,765,655
Portion due or payable after one year:			
Loan payable	218,910	116,249	335,159
Capital lease obligations	2,048,161	929,889	2,978,050
Bonds payable	15,562,231	14,396,063	29,958,294
Certificates of participation	34,429,202	--	34,429,202
Liability for unpaid stipulated judgment	--	160,000	160,000
Compensated absences	3,129,803	34,253	3,164,056
Liability for unpaid insurance claims	7,300,335	--	7,300,335
Total Liabilities	<u>95,929,980</u>	<u>17,188,561</u>	<u>113,118,541</u>
Net Position			
Net investment in capital assets	112,855,468	41,157,817	154,013,285
Restricted for:			
Debt service	1,756,644	--	1,756,644
Capital projects	14,129,505	--	14,129,505
Grants and special taxes	152,567,588	--	152,567,588
Unrestricted	98,010,041	5,171,560	103,181,601
Total Net Position	<u>\$ 379,319,246</u>	<u>\$ 46,329,377</u>	<u>\$ 425,648,623</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF NAPA

Statement of Activities
For the Year Ended June 30, 2014

Functions/Programs	Expenses	Program Revenues	
		Fees, Fines and Charges for Services	Operating Grants and Contributions
Primary Government:			
Governmental Activities:			
General government	\$ 30,890,442	\$ 14,453,084	\$ 7,326,787
Public protection	106,241,422	21,453,559	25,224,674
Public ways and facilities	32,533,108	5,442,980	11,525,866
Health and sanitation	41,016,116	8,614,054	21,730,209
Public assistance	45,703,486	2,155,911	43,219,974
Education	7,856,347	254,304	274,639
Recreation and cultural services	1,154,578	--	--
Debt Service:			
Interest and fiscal charges	1,817,300	--	--
Administration	426,561	--	--
Total Governmental Activities	<u>267,639,360</u>	<u>52,373,892</u>	<u>109,302,149</u>
Business-Type Activities:			
Napa County Airport	3,151,600	1,570,261	4,632
Lake Berryessa Resort Improvement	1,259,463	562,641	134
Napa Berryessa Resort Improvement	1,215,339	814,147	231
Fifth Street Parking Garage	467,120	152,469	--
Napa County Housing Authority	1,415,271	711,336	148,705
Napa County Animal Shelter	1,125,164	1,237,763	24,023
Total Business-Type Activities:	<u>8,633,957</u>	<u>5,048,617</u>	<u>177,725</u>
Total Primary Government	<u>\$ 276,273,317</u>	<u>\$ 57,422,509</u>	<u>\$ 109,479,874</u>

General Revenues:

Taxes:

- Property taxes
- Sales and use taxes
- Transient occupancy taxes
- Property transfer taxes
- Investment earnings
- Gain on sale of assets
- Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning

Net Position - Ending

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Assets				
Capital Grants and Contributions	Primary Government			Total
	Governmental Activities	Business-Type Activities		
\$ --	\$ (9,110,571)	\$ --	\$ (9,110,571)	
--	(59,563,189)	--	(59,563,189)	
936,533	(14,627,729)	--	(14,627,729)	
--	(10,671,853)	--	(10,671,853)	
--	(327,601)	--	(327,601)	
--	(7,327,404)	--	(7,327,404)	
--	(1,154,578)	--	(1,154,578)	
--	(1,817,300)	--	(1,817,300)	
--	(426,561)	--	(426,561)	
<u>936,533</u>	<u>(105,026,786)</u>	<u>--</u>	<u>(105,026,786)</u>	
147,726	--	(1,428,981)	(1,428,981)	
1,166,931	--	470,243	470,243	
569,399	--	168,438	168,438	
--	--	(314,651)	(314,651)	
12,086	--	(543,144)	(543,144)	
--	--	136,622	136,622	
<u>1,896,142</u>	<u>--</u>	<u>(1,511,473)</u>	<u>(1,511,473)</u>	
<u>\$ 2,832,675</u>	<u>(105,026,786)</u>	<u>(1,511,473)</u>	<u>(106,538,259)</u>	
	99,062,736	341,015	99,403,751	
	23,306,821	--	23,306,821	
	10,543,464	--	10,543,464	
	1,566,961	--	1,566,961	
	2,346,557	80,183	2,426,740	
	45,331	--	45,331	
	295,999	11,916	307,915	
	(1,715,890)	1,715,890	--	
	<u>135,451,979</u>	<u>2,149,004</u>	<u>137,600,983</u>	
	30,425,193	637,531	31,062,724	
	<u>348,894,053</u>	<u>45,691,846</u>	<u>394,585,899</u>	
	<u>\$ 379,319,246</u>	<u>\$ 46,329,377</u>	<u>\$ 425,648,623</u>	

The accompanying notes are an integral part of these financial statements.

THE TABLE



Mission

The guests served by The Table are members of our community whose well-being is a community concern. Our goal is to provide a nutritious meal to anyone who is hungry, to offer a clean, safe place to dine, and to treat all our guests with dignity and respect.



<http://www.napatable.org/wdp1/>



**BASIC FINANCIAL STATEMENTS –
FUND FINANCIAL STATEMENTS**

COPE FAMILY CENTER



Mission

Build brighter futures, one child at a time. Provide child abuse prevention programs and family support services to over 2,000 families annually. Help families move toward self-sufficiency; teach parents to understand and meet the needs of their children; build strong familial relationships and prevent child abuse/neglect through community education.



<http://www.copefamilycenter.org/>

COUNTY OF NAPA
Balance Sheet
Governmental Funds
June 30, 2014

	General	Health and Human Services	Napa County Flood Protection and Watershed Improvement Authority	Capital Improvement Fund	Roads	Other Governmental Funds	Total
Assets & Deferred Outflows of Resources							
Assets:							
Cash and investments	\$ 76,172,284	\$ 14,224,260	\$ 59,616,054	\$ 22,865,753	\$ 2,859,598	\$ 34,822,019	\$ 210,559,968
Restricted Assets:							
Cash with fiscal agent	--	--	678,990	11,044,556	2,768	2,020,661	13,746,975
Imprest cash	57,269	23,789	--	--	--	1,660	82,718
Receivable, net:							
Taxes	14,895,562	--	3,213,741	--	--	1,349,395	19,458,698
Special assessments	--	--	--	--	--	1,214,892	1,214,892
Accounts	391,169	141,523	--	--	2,379	181	535,252
Due from other government agencies	19,784,620	13,106,739	--	--	414,557	830,441	34,136,357
Due from other funds	378,801	1,619,958	--	--	--	--	1,998,759
Prepaid items	101,450	1,625	--	--	--	21,626	124,701
Deposits	--	--	--	--	--	1,250	1,250
Assets held for resale	--	--	--	--	--	990,202	990,202
Loans receivable, net	--	--	--	--	--	15,707,251	15,707,251
Advances to other funds	3,612,000	--	--	1,241,090	--	150,000	5,003,090
Total Assets	<u>115,393,155</u>	<u>29,117,894</u>	<u>63,508,785</u>	<u>35,151,399</u>	<u>3,279,302</u>	<u>57,109,578</u>	<u>303,560,113</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 115,393,155</u>	<u>\$ 29,117,894</u>	<u>\$ 63,508,785</u>	<u>\$ 35,151,399</u>	<u>\$ 3,279,302</u>	<u>\$ 57,109,578</u>	<u>\$ 303,560,113</u>
Liabilities, Deferred Inflows of Resources & Fund Balances							
Liabilities:							
Accounts payable	\$ 1,724,162	\$ 3,120,905	\$ 2,076,300	\$ 201,373	\$ 176,511	\$ 1,701,746	\$ 9,000,997
Accrued salaries and benefits	4,616,393	2,075,567	--	--	139,331	481,018	7,312,309
Other accrued liabilities	6,119	--	--	--	--	--	6,119
Due to other funds	1,619,958	--	--	--	--	315,974	1,935,932
Due to other government agencies	441,303	159,299	54,154	--	44,363	236,716	935,835
Unearned revenue	35,849	--	--	--	--	50,000	85,849
Advances from other funds	--	150,000	--	--	--	1,759,090	1,909,090
Total Liabilities	<u>8,443,784</u>	<u>5,505,771</u>	<u>2,130,454</u>	<u>201,373</u>	<u>360,205</u>	<u>4,544,544</u>	<u>21,186,131</u>
Deferred Inflows of Resources:							
Unavailable revenue	<u>10,626,047</u>	<u>6,420,859</u>	<u>--</u>	<u>--</u>	<u>76,910</u>	<u>169,606</u>	<u>17,293,422</u>
Fund Balances:							
Nonspendable	3,713,450	1,625	--	--	--	42,796	3,757,871
Restricted	38,554,058	16,166,826	61,378,331	14,129,505	2,842,187	51,273,557	184,344,464
Committed	1,170,111	1,022,813	--	--	--	3,102,716	5,295,640
Assigned	14,876,196	--	--	20,820,521	--	-	35,696,717
Unassigned	38,009,509	--	--	--	--	(2,023,641)	35,985,868
Total Fund Balances	<u>96,323,324</u>	<u>17,191,264</u>	<u>61,378,331</u>	<u>34,950,026</u>	<u>2,842,187</u>	<u>52,395,428</u>	<u>265,080,560</u>
Total Liabilities, Deferred Inflows of Resources & Fund Balances	<u>\$ 115,393,155</u>	<u>\$ 29,117,894</u>	<u>\$ 63,508,785</u>	<u>\$ 35,151,399</u>	<u>\$ 3,279,302</u>	<u>\$ 57,109,578</u>	<u>\$ 303,560,113</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF NAPA

Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position - Governmental Activities
June 30, 2014

Fund Balance - total governmental funds (page 31)		\$ 265,080,560
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities (excluding Internal Service Funds) are not financial resources therefore, are not reported in the governmental funds.		145,058,954
Deferred amount on refunding		558,076
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds.		
Loan payable	(299,282)	
Capital lease obligations	(2,193,309)	
Certificates of participation	(32,980,000)	
Unamortized premiums	(4,194,202)	
Bonds payable	(19,560,003)	
Unamortized premiums	(642,228)	
Accrued interest on debt	(171,931)	
Compensated absences	(6,933,821)	
Total long-term liabilities		(66,974,776)
Some of the County's intergovernmental revenue will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as unavailable revenue in the governmental funds.		
		17,293,422
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Internal service funds are included with governmental activities in the statement of net position.		
		<u>18,303,010</u>
Net position of governmental activities (page 25)		<u>\$ 379,319,246</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF NAPA

**Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2014**

	General	Health and Human Services	Napa County Flood Protection and Watershed Improvement Authority	Capital Improvement Fund	Roads	Other Governmental Funds	Total
Revenues:							
Taxes	\$ 101,128,242	\$ --	\$ 16,582,082	\$ --	\$ --	\$ 16,769,658	\$ 134,479,982
Licenses and permits	4,659,045	294,909	--	--	45,987	4,712,493	9,712,434
Fines, forfeitures and penalties	4,463,058	585,837	--	496,694	8,938	161,022	5,715,549
Revenue from use of money and property	1,023,698	129,367	505,314	311,039	27,760	374,214	2,371,392
Aid from other governments	49,772,862	46,895,910	--	--	8,496,745	4,786,493	109,952,010
Charges for services	20,179,915	7,523,716	--	--	144,439	8,946,449	36,794,519
Contributions and donations	79,297	28,900	--	--	--	205,552	313,749
Other revenue	164,673	80,584	--	--	580	5,901	251,738
Total Revenues	181,470,790	55,539,223	17,087,396	807,733	8,724,449	35,961,782	299,591,373
Expenditures:							
Current:							
General government	23,138,258	--	--	26,216,197	--	5,071,160	54,425,615
Public protection	86,300,794	--	--	9,031,271	--	17,354,800	112,686,865
Public ways and facilities	15,246,939	--	7,186,327	--	9,446,631	211,735	32,091,632
Health and sanitation	305,293	39,961,997	--	92,145	--	232,999	40,592,434
Public assistance	--	44,727,471	--	--	--	873,085	45,600,556
Education	437,363	--	--	--	--	7,716,027	8,153,390
Recreation and cultural services	1,154,578	--	--	--	--	--	1,154,578
Debt Service:							
Principal	51,019	--	4,065,000	--	--	6,534,916	10,650,935
Interest and fiscal charges	5,790	--	975,424	--	--	1,233,516	2,214,730
Administration, issuance and arbitrage fees	--	--	155,728	--	--	270,833	426,561
Total Expenditures	126,640,034	84,689,468	12,382,479	35,339,613	9,446,631	39,499,071	307,997,296
Excess (Deficiency) of Revenues Over (Under) Expenditures	54,830,756	(29,150,245)	4,704,917	(34,531,880)	(722,182)	(3,537,289)	(8,405,923)
Other Financing Sources (Uses):							
Long-term debt issued	--	--	--	14,513,582	--	1,076,418	15,590,000
Premiums on long-term debt issued	--	--	--	1,486,418	--	--	1,486,418
Issuance of refunded debt	--	--	5,890,000	--	--	--	5,890,000
Redemption of refunded debt	--	--	(6,090,000)	--	--	--	(6,090,000)
Transfers in	485,712	32,928,756	--	10,161,041	2,073,875	7,608,392	53,257,776
Transfers out	(51,671,949)	(817,897)	--	(914,157)	(694,312)	(1,190,610)	(55,288,925)
Total Other Financing Sources (Uses)	(51,186,237)	32,110,859	(200,000)	25,246,884	1,379,563	7,494,200	14,845,269
Net change in fund balances	3,644,519	2,960,614	4,504,917	(9,284,996)	657,381	3,956,911	6,439,346
Fund Balances - Beginning	92,678,805	14,230,650	56,873,414	44,235,022	2,184,806	48,438,517	258,641,214
Fund Balances - Ending	\$ 96,323,324	\$ 17,191,264	\$ 61,378,331	\$ 34,950,026	\$ 2,842,187	\$ 52,395,428	\$ 265,080,560

The accompanying notes are an integral part of these financial statements.

COUNTY OF NAPA

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities For the Year Ended June 30, 2014

Net change in fund balances - total governmental funds (page 33)		\$ 6,439,346
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Expenditures for general capital assets, infrastructure, and other related capital assets adjustments	\$ 37,683,552	
Less: current year depreciation	<u>(6,536,517)</u>	
		31,147,035
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		20,580
<p>Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>		
Proceeds from the issuance of long-term debt	(22,966,418)	
Principal payments	<u>16,549,878</u>	
		(6,416,540)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Accrued interest on debt	48,075	
Amortization of debt premiums and deferred refunding costs	349,355	
Change in compensated absences	<u>(121,328)</u>	
		276,102
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net expense of certain activities of the internal service funds is reported within governmental activities.		<u>(1,041,330)</u>
Change in net position of governmental activities (pages 26-27)		<u>\$ 30,425,193</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF NAPA
Statement of Net Position
Proprietary Funds
June 30, 2014

	Business-Type Activities - Enterprise Funds					Total	Governmental Activities
	Napa County Airport	Lake Berryessa Resort Improvement	Napa Berryessa Resort Improvement	Fifth Street Parking Garage	Other Enterprise Funds		Internal Service Funds
Assets							
Current Assets:							
Cash and investments	\$ 2,573,069	\$ 104,390	\$ 1,575,993	\$ 189,110	\$ 763,075	\$ 5,205,637	\$ 21,856,503
Restricted Assets:							
Cash with fiscal agent	756,146	215,029	--	--	17,973	989,148	--
Cash held for debt service reserve	--	--	1,100,000	--	--	1,100,000	--
Cash held for capital projects	--	1,817,738	169,033	--	--	1,986,771	--
Imprest cash	100	--	--	--	175	275	30,098
Taxes receivable	--	13,736	12,105	--	--	25,841	--
Accounts receivable	211,084	108,450	106,854	3,197	18,809	448,394	64,711
Assessments receivable	--	332,796	118,508	--	--	451,304	--
Due from other government agencies	140,326	840,104	--	--	380,989	1,361,419	--
Prepaid items	--	10,500	15,000	--	--	25,500	991,253
Bond installments receivable	--	--	172,512	--	--	172,512	--
Deposits	2,500	--	--	--	--	2,500	69,309
Total Current Assets	3,683,225	3,442,743	3,270,005	192,307	1,181,021	11,769,301	23,011,874
Noncurrent Assets:							
Capital Assets:							
Nondepreciable:							
Land	1,886,002	205,050	237,567	--	3,036,422	5,365,041	--
Construction in progress	--	615,366	10,433,867	--	--	11,049,233	--
Intangible assets	--	--	--	--	--	--	617,286
Depreciable:							
Structures and improvements	35,085,836	6,341,089	1,718,376	16,841,341	7,513,192	67,499,834	--
Equipment	883,879	407,420	126,090	--	--	1,417,389	12,997,535
Intangible assets	--	--	--	--	--	--	667,632
Accumulated depreciation	<u>(23,263,713)</u>	<u>(2,292,526)</u>	<u>(1,559,610)</u>	<u>(1,852,547)</u>	<u>(1,457,637)</u>	<u>(30,426,033)</u>	<u>(7,377,223)</u>
Total Noncurrent Assets	14,592,004	5,276,399	10,956,290	14,988,794	9,091,977	54,905,464	6,905,230
Total Assets	18,275,229	8,719,142	14,226,295	15,181,101	10,272,998	66,674,765	29,917,104
Liabilities							
Current Liabilities:							
Accounts payable	15,780	212,544	486,956	3,365	66,613	785,258	752,969
Accrued salaries and benefits	38,803	--	--	--	29,285	68,088	405,073
Due to other government agencies	49,318	--	13,875	85	--	63,278	--
Customer deposits	319	26,805	52,620	--	4,555	84,299	--
Interest payable	--	57,804	77,637	--	--	135,441	--
Due to other funds	--	--	--	--	62,827	62,827	--
Loan payable	41,016	--	--	--	--	41,016	--
Capital lease obligations	45,908	--	--	--	16,351	62,259	--
Bonds payable	--	90,000	144,938	--	--	234,938	--
Liability for unpaid stipulated judgment	--	40,000	--	--	--	40,000	--
Liability for unpaid claims	--	--	--	--	--	--	2,765,655
Liability for compensated absences	20,305	--	--	--	17,225	37,530	197,739
Total Current Liabilities	211,449	427,153	776,026	3,450	196,856	1,614,934	4,121,436
Noncurrent Liabilities:							
Advances from other funds	--	500,000	2,594,000	--	--	3,094,000	--
Loan payable	116,249	--	--	--	--	116,249	--
Capital lease obligations	685,671	--	--	--	244,218	929,889	--
Bonds Payable	--	4,110,000	10,286,063	--	--	14,396,063	--
Liability for unpaid stipulated judgment	--	160,000	--	--	--	160,000	--
Liability for unpaid claims	--	--	--	--	--	--	7,300,335
Liability for compensated absences	21,692	--	--	--	12,561	34,253	192,323
Total Noncurrent Liabilities	823,612	4,770,000	12,880,063	--	256,779	18,730,454	7,492,658
Total Liabilities	1,035,061	5,197,153	13,656,089	3,450	453,635	20,345,388	11,614,094
Net Position							
Net investment in capital assets	13,703,160	3,109,166	525,289	14,988,794	8,831,408	41,157,817	6,905,230
Unrestricted	3,537,008	412,823	44,917	188,857	987,955	5,171,560	11,397,780
Total Net Position	\$ 17,240,168	\$ 3,521,989	\$ 570,206	\$ 15,177,651	\$ 9,819,363	\$ 46,329,377	\$ 18,303,010

The accompanying notes are an integral part of these financial statements.

COUNTY OF NAPA

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2014

	Business-Type Activities - Enterprise Funds					Total	Governmental
	Napa County Airport	Lake Berryessa Resort Improvement	Napa Berryessa Resort Improvement	Fifth Street Parking Garage	Other Enterprise Funds		Internal Service Funds
Operating Revenues:							
Charges for services	\$ 1,545,685	\$ 562,641	\$ 814,147	\$ 146,725	\$ 1,935,317	\$ 5,004,515	\$ 23,944,338
Maintenance Charges:							
Equipment	--	--	--	--	--	--	593,616
Vehicle	--	--	--	--	--	--	1,208,869
Replacement charges	--	--	--	--	--	--	767,836
Other revenue	24,576	--	--	5,744	13,782	44,102	--
Total Operating Revenues	1,570,261	562,641	814,147	152,469	1,949,099	5,048,617	26,514,659
Operating Expenses:							
Salaries and employee benefits	766,262	--	--	--	624,742	1,391,004	16,410,684
Services and supplies	926,243	721,517	928,169	109,293	1,679,810	4,365,032	6,262,010
Insurance	11,591	9,964	13,875	21,000	691	57,121	--
Other charges	17,499	--	--	--	--	17,499	--
Claims expense	--	--	--	--	--	--	4,501,105
Depreciation and amortization	1,400,845	284,397	33,761	336,827	167,752	2,223,582	1,058,349
Total Operating Expenses	3,122,440	1,015,878	975,805	467,120	2,472,995	8,054,238	28,232,148
Operating Loss	(1,552,179)	(453,237)	(161,658)	(314,651)	(523,896)	(3,005,621)	(1,717,489)
Non-Operating Revenues (Expenses):							
Aid from other governments	4,632	840,238	231	--	--	845,101	--
Tax revenue	--	284,823	56,192	--	--	341,015	--
Other revenues	--	4,519	7,397	--	172,728	184,644	53,155
Investment income	31,162	20,105	21,411	1,768	5,737	80,183	271,509
Other expense	--	--	(1,821)	--	(60,078)	(61,899)	(8,895)
Interest expense	(29,160)	(234,522)	(217,713)	--	(7,362)	(488,757)	--
Debt administration expense	--	(9,063)	(20,000)	--	--	(29,063)	--
Gain (loss) on disposition of assets	--	--	--	--	--	--	45,131
Total Non-Operating Revenues (Expenses)	6,634	906,100	(154,303)	1,768	111,025	871,224	360,900
Net Income (Loss) Before Contributions and Transfers	(1,545,545)	452,863	(315,961)	(312,883)	(412,871)	(2,134,397)	(1,356,589)
Capital contributions, grants and assessments	147,726	326,827	569,399	--	12,086	1,056,038	--
Transfers in	--	1,172,000	--	--	543,890	1,715,890	315,259
Change in Net Position	(1,397,819)	1,951,690	253,438	(312,883)	143,105	637,531	(1,041,330)
Net Position - Beginning	18,637,987	1,570,299	316,768	15,490,534	9,676,258	45,691,846	19,344,340
Net Position - End of Year	\$ 17,240,168	\$ 3,521,989	\$ 570,206	\$ 15,177,651	\$ 9,819,363	\$ 46,329,377	\$ 18,303,010

The accompanying notes are an integral part of these financial statements.

COUNTY OF NAPA

Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2014

	Business-Type Activities - Enterprise Funds						Governmental
	Napa County	Lake Berryessa	Napa Berryessa	Fifth Street	Other	Total	Internal
	Airport	Resort Improvement	Resort Improvement	Parking Garage	Enterprise Funds		Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:							
Cash receipts from customers	\$ 1,572,936	\$ 520,245	\$ 874,217	\$ 149,272	\$ 1,761,135	\$ 4,877,805	\$ --
Cash receipts from internal services provided	--	--	--	--	--	--	26,466,506
Cash paid to suppliers for goods and services	(904,139)	(554,078)	(2,330,772)	(130,069)	(1,681,651)	(5,600,709)	(9,375,985)
Cash paid to employees for services	(762,787)	--	--	--	(623,757)	(1,386,544)	(17,339,550)
Other receipts	--	4,519	5,576	--	112,650	122,745	--
Net Cash Provided (Used) by Operating Activities	(93,990)	(29,314)	(1,450,979)	19,203	(431,623)	(1,986,703)	(249,029)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:							
Aid from other government agencies	4,632	134	231	--	--	4,997	--
Transfers in	--	1,172,000	--	--	543,890	1,715,890	315,259
Due to other funds	--	(76,000)	--	--	(230,968)	(306,968)	--
Advances from other funds	--	(1,096,000)	--	--	--	(1,096,000)	--
Taxes	--	287,409	59,506	--	--	346,915	--
Stipulated judgment payments	--	(40,000)	--	--	--	(40,000)	--
Interest payments for non-capital activities	--	(2,126)	(6,238)	--	--	(8,364)	--
Net Cash Provided by Noncapital Financing Activities	4,632	245,417	53,499	--	312,922	616,470	315,259
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:							
Proceeds of sales of capital assets	--	--	--	--	--	--	182,693
Proceeds from bond issuances	--	--	7,418,462	--	--	7,418,462	--
Principal repayments related to capital purposes	(79,061)	(90,000)	--	--	(14,247)	(183,308)	--
Interest payments related to capital purposes	(29,160)	(233,577)	(154,619)	--	(7,362)	(424,718)	--
Debt administration payments related to capital purposes	--	(9,063)	(20,000)	--	--	(29,063)	--
Capital grants and contributions	115,486	--	--	--	--	115,486	--
Special assessments	--	257,015	499,633	--	--	756,648	--
Payments related to the acquisition of capital assets	(711,707)	(441,807)	(5,765,075)	--	(28,185)	(6,946,774)	(1,190,971)
Net Cash Provided (Used) by Capital and Related Financing Activities	(704,442)	(517,432)	1,978,401	--	(49,794)	706,733	(1,008,278)
CASH FLOWS FROM INVESTING ACTIVITIES							
Investment income	31,162	20,105	21,411	1,768	5,737	80,183	271,509
Net Cash Provided by Investing Activities	31,162	20,105	21,411	1,768	5,737	80,183	271,509
Net Increase (Decrease) in Cash and Cash Equivalents	(762,638)	(281,224)	602,332	20,971	(162,758)	(583,317)	(670,539)
Cash and Cash Equivalents, Beginning of Year (including imprest cash of \$275 and \$46,749 for enterprise and internal service funds, respectively, and restricted cash totaling \$4,737,6349 held for enterprise funds)	4,091,953	2,418,381	2,242,694	168,139	943,981	9,865,148	22,512,880
Cash and Cash Equivalents, End of Year (including imprest cash of \$275 and \$30,098 for enterprise and internal service funds, respectively, and restricted cash totaling \$4,075,919 held for enterprise funds)	\$ 3,329,315	\$ 2,137,157	\$ 2,845,026	\$ 189,110	\$ 781,223	\$ 9,281,831	\$ 21,842,341

continued

The accompanying notes are an integral part of these financial statements.

COUNTY OF NAPA

Statement of Cash Flows (continued)
Proprietary Funds
For the Year Ended June 30, 2014

	Business-Type Activities - Enterprise Funds						Governmental
	Napa County Airport	Lake Berryessa Resort Improvement	Napa Berryessa Resort Improvement	Fifth Street Parking Garage	Other Enterprise Funds	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:							
Operating income (loss)	\$(1,552,179)	\$ (453,237)	\$ (161,658)	\$ (314,651)	\$ (523,896)	\$ (3,005,621)	\$ (1,717,489)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation and amortization	1,400,845	284,397	33,761	336,827	167,752	2,223,582	1,058,349
Other non-operating income	--	4,519	5,576	--	112,650	122,745	--
Changes in assets and liabilities:							
(Increase) decrease in:							
Accounts receivable	2,356	(45,996)	49,070	(3,197)	11,923	14,156	(48,153)
Deposits	2,500	--	--	--	2,500	5,000	(23,860)
Due from other government agencies	--	--	--	--	(199,979)	(199,979)	--
Prepaid items	--	(10,500)	(15,000)	--	--	(25,500)	(890,070)
Increase (decrease) in:							
Accounts payable	(624)	187,903	(1,387,603)	139	(3,650)	(1,203,835)	272,153
Accrued salaries	1,745	--	--	--	5,292	7,037	133,787
Due to other governments	49,318	--	13,875	85	--	63,278	(15,150)
Customer deposits	319	3,600	11,000	--	92	15,011	--
Compensated absences	1,730	--	--	--	(4,307)	(2,577)	(4,886)
Claims liability	--	--	--	--	--	--	986,290
Net Cash Provided (Used) by Operating Activities	<u>\$ (93,990)</u>	<u>\$ (29,314)</u>	<u>\$ (1,450,979)</u>	<u>\$ 19,203</u>	<u>\$ (431,623)</u>	<u>\$ (1,986,703)</u>	<u>\$ (249,029)</u>
Schedule of Noncash Capital Activities:							
Capital contributions	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 12,086</u>	<u>\$ 12,086</u>	<u>\$ --</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF NAPA

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2014

	Investment Trust Funds	Private Purpose Trust Funds	Agency Funds
Assets			
Current Assets:			
Cash and investments	\$ 251,775,055	\$ 3,832,784	\$ 33,452,402
Taxes receivable	--	--	12,069,328
Total Assets	<u>251,775,055</u>	<u>3,832,784</u>	<u>\$ 45,521,730</u>
Liabilities			
Agency funds held for others	--	--	\$ 45,521,730
Total Liabilities	<u>--</u>	<u>--</u>	<u>\$ 45,521,730</u>
Net Position			
Net position held in trust	<u>251,775,055</u>	<u>3,832,784</u>	
Total Net Position	<u>\$ 251,775,055</u>	<u>\$ 3,832,784</u>	

The accompanying notes are an integral part of these financial statements.

COUNTY OF NAPA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014

	<u>Investment Trust Funds</u>	<u>Private Purpose Trust Funds</u>
<u>ADDITIONS</u>		
Contribution:		
Contribution to investment pool	\$ 861,295,210	\$ 4,085,171
Total Contribution	<u>861,295,210</u>	<u>4,085,171</u>
Net Investment Income:		
Interest	686,912	14,772
Net Investment Income	<u>686,912</u>	<u>14,772</u>
Total Additions	<u>861,982,122</u>	<u>4,099,943</u>
<u>DEDUCTIONS</u>		
Distribution from investment pool	889,943,025	2,683,379
Total Deductions	<u>889,943,025</u>	<u>2,683,379</u>
Change in Net Position	(27,960,903)	1,416,564
Net Position - Beginning	<u>279,735,958</u>	<u>2,416,220</u>
Net Position - Ending	<u>\$ 251,775,055</u>	<u>\$ 3,832,784</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF NAPA

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes provided in the Financial Section of this report are considered an integral and essential part of adequate disclosure and fair presentation of this report. The notes include a Summary of Significant Accounting Policies for the County, and other necessary disclosure of pertinent matters relating to the financial position of the County. The notes express significant insight to the financial statements and are conjunctive to understanding the rationale for presentation of the financial statements and information contained in this document.

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COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

1. Summary of Significant Accounting Policies

A. The Financial Reporting Entity

The County of Napa (County), which was established by an act of the State Legislature on February 18, 1850, is a legal subdivision of the State of California charged with governmental powers. The County's powers are exercised through a Board of Supervisors (Board), which is the governing body of the County. These financial statements present the government and its component units, entities for which the government is considered to be financially accountable under the criteria set by Governmental Auditing Standards Board (GASB) Statement No. 14 and amended by GASB Statements No. 39 and 61. The County provides various services on a countywide basis including law enforcement and legal justice, education, detention, social, health, fire protection, road construction, road maintenance, transportation, park and recreation facilities, elections and records, communications, planning, zoning, and tax collection.

The governmental reporting entity consists of the County (Primary Government) and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and (i) either the County's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the County.

Reporting for component units on the County's financial statements can be blended or discretely presented. Blended component units, although legally separate entities, are in substance part of the government's operations. Blended component units are an extension of the County, so data from these units are combined with the data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. The County has no discretely presented component units. Each component unit has a June 30th year end.

For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the County's Board.

The reporting entity includes the following blended component units: Napa County Flood Protection and Watershed Improvement Authority, County Service Area #3, County Service Area #4, In-Home Supportive Services Public Authority of Napa County (IHSS), Silverado Community Services, Monticello Public Cemetery and Endowment District, Lake Berryessa Resort Improvement District, Napa Berryessa Resort Improvement District, Napa County Housing Authority, Napa Valley Tourism Improvement District, Community Facilities District - Devlin Road, Community Facilities District - MST and Napa County Public Improvement Corporation. The blended component units' governing bodies are substantively the same as the governing body of the primary government and management of the primary government has operational responsibility for each of the component units.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

1. Summary of Significant Accounting Policies (continued)

A. **The Financial Reporting Entity** (continued)

The following blended component units have their own audits which may be obtained at the County of Napa administrative offices:

- Napa County Flood Protection and Watershed Improvement Authority
- In-Home Supportive Services Public Authority of Napa County
- Napa County Housing Authority

Excluded Joint Power Authorities

Joint Power Authorities (JPAs) are legally separate from the County and have their own governing boards. Each JPA is a jointly governed organization for which the County does not have any ongoing financial interest or responsibility and therefore is not considered a joint venture.

- Napa County Flood Control and Water Conservation District: The District's goals and objectives are to provide protection from flood events to the life, property and public highways in the District by enhancing and constructing storm drainage systems and flood control and prevention projects.
- Napa-Vallejo Waste Management Authority: The Authority is responsible for providing economical coordination of solid waste management services within the communities represented.
- Upper Valley Waste Management Agency: The Agency is responsible for providing coordination of economical regional waste management services including, but not limited to, uniform rate review and rate recommendations to the County and the cities within Service Zones 3 and 4, the northern portion of the county.
- Napa County Transportation Planning Agency: The Agency is responsible for developing and adopting a Congestion Management Program meeting the requirements of Chapter 2.6 of Division 1 of Title 7 in the California Government Code. In June of 1998, the County amended the JPA to change the Congestion Management Agency to the Napa County Transportation Planning Agency.

B. **Basis of Presentation**

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the County) and its blended component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

1. Summary of Significant Accounting Policies (continued)

B. **Basis of Presentation** (continued)

Government-Wide Financial Statements (continued)

minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the County. 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 charged to external parties.

The statement of activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function, and allocated indirect expenses. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are services provided and used such as accounting and legal services provided to the districts.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

When both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Separate statements for each fund category – *governmental, proprietary and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

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 operation. The principal operating revenues of the County's enterprise fund and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds 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.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

1. Summary of Significant Accounting Policies (continued)

B. Basis of Presentation (continued)

Fund Financial Statements (continued)

The County reports the following major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes such activities as general government, public protection, public ways and facilities, health and sanitation, education and recreation services.
- *Health and Human Services Agency* is used to account for a variety of preventative health programs, outpatient services, mandated community health services, and a variety of public assistance and social services programs. A majority of its funding comes from State and Federal grants, charges for services and contributions from the General Fund.
- The *Napa County Flood Protection and Watershed Improvement Authority* is used to contract with the Board of Equalization for collection of sales tax and establish individual accounts for each jurisdiction, and disburse revenues for projects which meet the voter approved Measure A requirements.
- The *Capital Improvement Fund* is a capital fund used to build up resources and account for major County facility construction projects. A majority of its funding comes from contributions made by the General Fund as well as debt financing.
- The *Roads Fund* provides for the County Road Program to protect, preserve, enhance and improve the existing County road network. This fund pays for the construction and maintenance of the road system in the unincorporated area with a majority of its revenues coming from State, Federal and General Fund resources.

The County reports the following major enterprise funds:

- The *Napa County Airport Fund* is used to fund general airport operations, office and administrative expenses and the maintenance of airport facilities, including the replacement of exterior lighting fixtures, runways, taxiway and ramp lighting, and heating and air conditioning service. Major revenue sources include fuel flow fees, rents, land leases, landing fees as well as State and Federal resources.
- *The Lake Berryessa Resort Improvement District* is used to provide water and waste water services within District boundaries. The District funds operations, maintenance and capital improvements for water delivery and treatment facilities. Major revenue sources include charges for services, annual assessments, property taxes, State resources and debt financing.
- *The Napa Berryessa Resort Improvement District* is used to provide water and waste water services within District boundaries. The District funds operations, maintenance and capital improvements for water delivery and treatment facilities. Major revenues sources include charges for services, annual assessments, property taxes and debt financing.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

1. Summary of Significant Accounting Policies (continued)

B. Basis of Presentation (continued)

Fund Financial Statements (continued)

- *Fifth Street Parking Garage* is used to provide parking for up to 485 vehicles in downtown City of Napa. The major sources of revenues come from contributions made by the City and County of Napa and three private participants to fund operations, maintenance and capital improvements to the parking structure.

The County reports the following additional fund types:

- *Internal Service Funds* are used to provide goods or services to County departments on a cost reimbursement basis. These funds include fleet management services, information technology services, employee/retiree benefits and liability insurance.
- The *Investment Trust Fund* accounts for assets of legally separate entities that deposit cash with the County Treasury. These entities include school and community college districts, special districts governed by local boards, regional boards and authorities. These funds represent the assets (primarily cash and investments) and the related liability of the County to disburse these monies on demand.
- The *Private Purpose Trust Funds* account for assets held by the Public Guardian and Public Administrator
- The *Agency Funds* account for assets held by the County in an agency capacity for individuals or other government units. Since they are custodial in nature they do not involve measurement of results of operations, nor do they have equity accounts since all assets are due to individuals or entities at some future time. These funds include pass through funds established for the distribution of tax collections for the State, cities and town.

C. Basis of Accounting

All of the government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except agency funds which have no measurement focus.

With accrual accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

1. Summary of Significant Accounting Policies (continued)

C. **Basis of Accounting** (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Therefore, 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 property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenues are considered to be available if they are collected within 90 days of the end of the current fiscal period, with one exception: Proposition 57 and Chapter 211, California Statutes of 2004 (Senate Bill 1096) were passed by the voters and legislature, respectively, and are referred to as the Triple Flip. The Triple Flip authorizes revenue to be recognized throughout the fiscal year based on estimates with a true-up to actual revenues in January following the fiscal year end. Therefore, the County will consider any true-up revenues authorized in California Statutes to be available if they are collected within 365 days of the fiscal year end.

Property taxes, franchise 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

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. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financial sources.

D. **Cash and Cash Equivalents**

For purposes of the accompanying statement of cash flows, the enterprise and internal service funds consider all highly liquid investments with a maturity of three months or less when purchased, and their equity in the County Treasurer's investment pool, to be cash equivalents. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and External Investment Pools," investments held by the County Treasurer are stated at fair value. The fair value of investments are based on current market prices received from the security custodian.

E. **Restricted Assets**

Certain resources set aside for the repayment of both governmental and business-type debts and to fund business-type capital projects are classified as restricted assets on the balance sheet because their use is limited by applicable debt covenants.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

1. Summary of Significant Accounting Policies (continued)

F. Inventory and Prepaid Items

Inventory is historically stated at cost using the first-in first-out method for governmental activities within proprietary funds. Inventory recorded by proprietary funds includes materials and supplies for maintaining County vehicles and equipment. Inventories are recorded as expenditures at the time the inventory is consumed. The County had no material inventories at June 30, 2014. 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. Prepayments are recognized as expenditures in the period benefited using the consumption method.

G. Property Tax Receivable and Revenue

The property taxes receivable balance is \$12.1 million before an allowance for uncollectibles for those items not covered under the Teeter Plan. A conservative percentage figure for uncollectibles is 3%.

Secured taxes are levied as of July 1 and payable in two equal installments due November 1 and February 1. They become delinquent with penalties on December 10 and April 10, respectively. Property taxes attach as an enforceable lien on January 1. All general property taxes are allocated by the County Auditor-Controller's office to the various taxing entities per the legislation implementing Proposition 13. The method of allocation used by the County is subject to review by the State of California. Unsecured property taxes are due on January 1 (lien date) and become delinquent with penalties on August 31.

Alternative Method of Distribution of Tax Levies

The County apportions property tax revenue according to the alternative tax treatment (Teeter Plan), whereby all current tax levied is distributed to all participating entities. The County then receives delinquent penalties and fees on the entire participating tax roll.

The County is required to create a tax loss reserve fund (an agency fund) under one or two alternative methods: (1) 1 percent of the total amount of taxes and assessments levied on the secured roll for the year or (2) 25 percent of the total delinquent secured taxes for participating entities in the County as calculated at the end of the fiscal year. For fiscal year 2013-2014, the County opted to use method (2) which required a tax loss reserve of at least 25 percent of total delinquent taxes levied on the secured roll. The balance in the tax loss reserve as of June 30, 2014 is \$8.4 million.

H. Capital Assets

Capital assets (including infrastructure) are recorded at historical cost or estimated historical cost if actual historical cost is not available. Contributed fixed assets are valued at their estimated fair market value on the date contributed. Capital assets include public domain (infrastructure) general fixed assets consisting of certain improvements including roads, bridges, water/sewer, lighting system, drainage systems, and flood control. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated using the straight-line method over their estimated useful lives in the government-wide statements and proprietary funds. Depreciation begins in the fiscal year the asset is placed in service and ends in the fiscal year that it is retired from service or is fully depreciated.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

1. Summary of Significant Accounting Policies (continued)

H. **Capital Assets** (continued)

The County reports infrastructure assets on a network basis and has five networks; roads, water/sewer, lighting, drainage, and flood control. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements regardless of their amount. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the County chose to include all such items regardless of their acquisition date or amount. When available, historical costs were used otherwise an appraisal was obtained.

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.

The estimated useful lives are as follows:

Infrastructure (except for the maintained pavement subsystem)	20 to 50 years
Structures and improvements	20 to 50 years
Equipment	3 to 15 years
Intangible assets	2 to 10 years

I. **Assets Held for Resale**

Assets held for resale represents 1.1 acres of land located within the City of Napa. The land is available for purchase and may be used for the development of affordable housing units. Land held for resale is valued at the lower of cost or market value.

J. **Compensated Absences**

The County has adopted Governmental Accounting Standards Board Statement No. 16, *Accounting for Compensated Absences*. The earned vacation is payable upon termination and is reported at the current balance of the liability.

Non-Classified, Management and Public Service Employee-Supervisory Unit

Earned vacation may be accumulated up to a maximum of 536 hours by non-classified and management personnel. Supervisory employees may accumulate up to 416 hours vacation.

Public Service Employees

The chart below is to be used for unused vacation benefits accrual by all other non-law enforcement personnel.

<u>Continuous County Service</u>	<u>Max. Accrual of Vacation Benefits</u>
Years 1 through 3	240 maximum hours
Years 4 through 10	300 maximum hours
Years 11 or more	400 maximum hours

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

1. Summary of Significant Accounting Policies (continued)

J. **Compensated Absences** (continued)

Law Enforcement Employees (hired before 10/9/2004)

The following chart is to be used for unused vacation benefits accrual by all law enforcement personnel hired before October 9, 2004.

<u>Continuous County Service</u>	<u>Max. Accrual of Vacation Benefits</u>
Years 1 through 10	360 maximum hours
Years 11 or more	400 maximum hours

Law Enforcement Employees (hired after 10/9/2004)

The following chart is to be used for unused vacation benefits accrual by all law enforcement personnel hired after October 9, 2004.

<u>Continuous County Service</u>	<u>Max. Accrual of Vacation Benefits</u>
Years 1 through 3	240 maximum hours
Years 4 through 10	300 maximum hours
Years 11 or more	400 maximum hours

K. **Interfund Transactions**

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate, are subject to elimination upon consolidation and 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 noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

As required by Governmental Accounting Standards Board Statement No. 54, advances from the General Fund, as reported in the fund financial statements, are offset by a corresponding nonspendable portion of fund balance to indicate they are not available for appropriation and are not available financial resources. Advances made from other governmental funds are offset by a corresponding restricted, committed or assigned portion of fund balance dependent upon the constraints placed on the liquidated proceeds.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

1. Summary of Significant Accounting Policies (continued)

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

Pursuant to GASB Statement Number 63 and GASB Statement Number 65, the County recognizes deferred outflows and inflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period.

M. **Estimates**

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

N. **Future Accounting Pronouncements**

Governmental Accounting Standards Board (GASB) Statements Numbers 68-71 listed below will be implemented in future financial statements:

Statement No. 68	<i>Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27</i>	The provisions of this Statement are effective for financial statement periods beginning after June 15, 2014.
Statement No. 69	<i>Government Combinations and Disposals of Government Operations.</i>	The provisions of this statement are effective for financial statements for fiscal years beginning after December 15, 2013.
Statement No. 71	<i>Pension Transition for Contributions Made Subsequent to the Measurement Date</i>	The provisions is an amendment to GASB Statement No. 68 and should be applied concurrently.

O. **Fund Equity**

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based on the extent to which the County is bound to honor various constraints.

- Nonspendable fund balance – amounts that cannot be spent because they are either (1) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance – amounts with constraints placed on the use of resources that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the Board of Supervisors) and which remain in place unless removed by taking the same type of action it employed to commit those amounts. The formal action that commits fund balance to a specific purpose should occur prior to the end of the reporting period.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

1. Summary of Significant Accounting Policies (continued)

O. Fund Equity (continued)

- Assigned fund balance – amounts that are constrained by the County's intent to be used for specific purposes. Intent is expressed by the Board of Supervisors itself or a body (a budget or finance committee, for example) or official to which the governing body has delegated authority to assign amounts to be used for specific purposes. This is also the classification for residual funds in the County's special revenue funds.
- Unassigned fund balance – the residual classification for the General Fund that includes amounts not contained in the preceding classifications. In other governmental funds, the unassigned classification is used when expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The Board of Supervisors establishes, modifies or rescinds fund balance commitments and assignments by passage of a resolution. This can be done through the adoption of the budget and subsequent budget amendments that occur throughout the year.

P. Fund Balance Policy

The County is committed to maintaining adequate reserves to protect against unanticipated events that would otherwise adversely affect the financial condition of the County and jeopardize the continuation of necessary public services. The purpose of the County's fund balance policy is to maintain sufficient levels of fund balance to:

- provide cash flow for daily financial requirements,
- provide reserves to guard against economic downturns,
- provide reserves to protect against unforeseen expenditures related to emergencies, and
- provide reserves to maintain investment grade bond ratings.

In order to accomplish this goal, the County has adopted a policy to achieve and maintain a minimum unrestricted fund balance in the General Fund of 20% of budgeted General Fund and Health and Human Services operating expenditures on an annual basis, which is slightly higher than the recommended minimum level set forth by the Government Finance Officers Association of 17%.

Order of Spending

The fund balance policy also sets the County's order of spending when multiple funding sources are available. When both restricted and unrestricted resources are available for use, expenditures are to be made using restricted resources first, followed in order by committed, assigned and lastly unassigned resources.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

2. Cash and Investments

Cash and investments include the cash balances of substantially all funds, which are pooled and invested by the County Treasurer. The Napa County Treasury Pool (Pool) is not registered as an investment company with the Securities and Exchange Commission (SEC) nor is it an SEC Rule 2a7-like pool. Interest earned on pooled investments is apportioned quarterly to certain participating funds based upon each fund's average daily balance with all remaining interest deposited in the General Fund. The Statements of Net Position and the Balance Sheet include investments that reside outside of the Pool and are held with fiscal agents.

The Pool includes both statutory and voluntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of State statutes and the County's investment policy is primarily to safeguard investment principal by mitigating exposure to risk factors, secondarily maintaining sufficient liquidity to meet cash flow needs, and lastly to attain a return on the funds. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the type of investments in the pool, maturity dates, par value, actual costs and fair value.

At June 30, 2014, total County cash and investments were as follows:

Cash:	
Cash on hand	\$ 22,164,469
Imprest cash	113,091
Certificates of deposit	100,000
Outstanding warrants and reconciliations	<u>(15,774,364)</u>
Total Cash	<u>6,603,196</u>
Investments:	
In Treasurer's pool	523,279,015
With fiscal agents external to the pool	<u>14,736,123</u>
Total Investments	<u>538,015,138</u>
Total Cash and Investments	<u>\$ 544,618,334</u>

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

2. Cash and Investments (continued)

Total cash and investments at June 30, 2014 were presented in the County's financial statements as follows:

Total governmental activities	\$ 246,276,262
Total business-type activities	9,281,831
Investment trust funds	251,775,055
Private purpose trust funds	3,832,784
Agency funds	33,452,402
Total Cash and Investments	\$ 544,618,334

Custodial Credit Risk related to Deposits

Custodial credit risk for deposits is the risk that the County will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. This risk is mitigated in that of the County's total bank balances, \$369,338 is insured by the Federal Depository Insurance Corporation. The remaining \$21,737,722 on deposit is collateralized with securities held by the pledging financial institution's agent. Per Government Code Section 53652, the depository is required to maintain a market value of at least 110% of the pledged collateral.

Investments

The table below identifies the investment types that are authorized for the Pool by the California Government Code or the County's investment policy, where more restrictive. The table also identifies certain provisions of the County's investment policy that address interest rate risk, credit risk, and concentration risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Negotiable Certificates of Deposit	5 years	30%	None
Commercial Paper	270 days	40%	10%
Repurchase Agreements	1 year	None	None
State of California Obligations	5 years	None	None
Local Agency Bonds	5 years	None	None
Local Agency Investment Fund (LAIF)	N/A	\$50 million	None
Medium-Term Notes	5 years	30%	None

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

2. Cash and Investments (continued)

Investments (continued)

At June 30, 2014, the County had the following investments:

	<u>Interest Rates</u>	<u>Maturities</u>	<u>Par</u>	<u>Cost</u>	<u>Fair Value</u>	<u>WAM (Years)</u>
Investments in Investment Pool						
U.S. Agency Obligations - fixed	.35%-1.13%	10/14/14-5/28/19	\$ 265,395,000	\$ 265,367,100	\$ 264,465,109	2.86
U.S. Agency Obligations - discount	.04%-.13%	7/5/13-1/31/14	205,500,000	205,402,208	205,476,112	0.21
Teeter notes	.78%-2.18%	9/1/15-9/1/18	3,337,794	3,337,794	3,337,794	2.91
Local Agency Investment Fund (LAIF)	0.24%	on demand	50,000,000	50,000,000	50,000,000	0.00
Total Treasurer's Pooled Investments			<u>524,232,794</u>	<u>524,107,102</u>	<u>523,279,015</u>	1.55
Investments Controlled by Fiscal Agents						
U.S. Treasury Obligations			<u>14,736,124</u>	<u>14,736,124</u>	<u>14,736,123</u>	
Total Investments			<u>\$ 538,968,918</u>	<u>\$ 538,843,226</u>	<u>\$ 538,015,138</u>	

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Pool manages its exposure to declines in fair values by limiting its long-term investments to only funds that are not needed for current cash flow purposes and holding these securities to maturity. The investment policy also limits the final maturity date of any individual security to a maximum of five years.

The fair values of the County's fixed-maturity investments fluctuate in response to changes in market interest rates. Increases in prevailing interest rates generally translate into decreases in the fair values of those instruments; conversely, decreases in prevailing interest rates generally translate into increases in the fair values of those instruments. The Treasurer-Tax Collector believes the investment portfolio's planned liquidity is sufficient to meet cash flow needs for the next six months and will preclude the Treasurer-Tax Collector from having to sell investments below cost.

Credit Risk

State law and the County's Investment Policy limit investments in commercial paper to the rating of A1 by Standards & Poor's or P-1 by Moody's Investors Service. State law and the County's Investment Policy also limit investments in corporate bonds to the rating of A by Standard & Poor's and Moody's Investment Service. The County does not have credit limits on government agency securities.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

2. Cash and Investments (continued)

Concentration of Credit Risk

The following is a summary of the credit quality distribution and concentration of credit risk by investment type as a percentage of the County Investment Pool's fair value at June 30, 2014.

	S & P	Moody's	% of Portfolio
U.S. Agency Obligations - fixed	AA+	Aaa	50.54%
U.S. Agency Obligations - discount	AA+	Aaa	39.27%
Teeter notes	Unrated	Unrated	0.64%
Local Agency Investment Fund (LAIF)	Unrated	Unrated	9.55%
Total			100.00%

At June 30, 2014, in accordance with State law and the County's Investment Policy, the County did not have 10% or more of its net investment in any one money market mutual fund. Investments in any one issuer (other than U.S. treasury securities, money market mutual funds and external investment pools) that represent 5% or more of the total Pool investments are as follows:

Federal Home Loan Bank	Government Sponsored	\$150,935,761	28.84%
Federal Farm Credit Bank	Government Sponsored	135,461,003	25.88%
Federal National Mortgage Association	Government Sponsored	114,676,436	21.92%
Federal Home Loan Mortgage Corporation	Government Sponsored	68,868,021	13.16%

Local Agency Investment Fund

The Pool's total investment in the Local Agency Investment Fund (LAIF), managed by the Treasurer for the State of California is \$50.0 million at June 30, 2014. The total amount invested by all public agencies in LAIF at June 30, 2014, was \$21.1 billion. LAIF is part of the State of California Pooled Money Investment Account (PMIA), whose balance at June 30, 2014 was \$64.8 billion. Of that amount, 1.09% was invested in medium and short term structured notes and asset-backed securities and 0.77% was invested in short term asset-backed commercial paper. PMIA is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The average maturity of PMIA investments was 232 days as of June 30, 2014. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The value of pool shares in LAIF, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the pooled treasury's portion in the pool.

COUNTY OF NAPA

Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

2. Cash and Investments (continued)

County Investment Pool Condensed Financial Statements

The following represents a condensed statement of net position and changes in net position for the Treasurer's investment pool as of June 30, 2014:

Statement of Net Position

Net position held for pool participants	<u>\$ 529,882,211</u>
Equity of internal pool participants	278,107,156
Equity of external pool participants	<u>251,755,055</u>
Total net position	<u>\$ 529,882,211</u>

Statement of Changes in Net Position

Net position held for pool participants at July 1, 2013	\$ 548,467,628
Net change in investments by pool participants	<u>(18,585,417)</u>
Net position held for pool participants at June 30, 2014	<u>\$ 529,882,211</u>

3. Interfund Transactions

Interfund Receivables/Payables

The composition of interfund balances as of June 30, 2014 are as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 315,974	IHSS cash advance
	Other Enterprise Funds	62,827	Animal Shelter cash advance
Health and Human Services Agency	General Fund	<u>1,619,958</u>	Program related cash advance
		<u>\$ 1,998,759</u>	

The above balances reflect temporary cash advances

The amounts payable to the General Fund and the Capital Improvement Projects Fund reflect loans made to Lake and Napa Berryessa Resort Improvement Districts and the Community Facilities District-Devlin Road to help fund capital improvements and maintenance projects. None of the balances outstanding are scheduled to be repaid in the subsequent year.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

3. Interfund Transactions (continued)

Advance to/from other funds:

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Lake Berryessa Resort Improv.	\$ 500,000	Operating advance
	Napa Berryessa Resort Improv.	2,549,000	Operating & capital advance
	Other Governmental Fund	563,000	Capital advance
Capital Improvement Fund	Napa Berryessa Resort Improv.	45,000	Capital advance
	Other Governmental Fund	1,196,090	Capital advance
Other Governmental Fund	Health & Human Services	150,000	Operating advance
		<u>\$ 5,003,090</u>	

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various County operations and re-allocations of special revenues. The following schedule briefly summarizes the County's transfer activity:

Transfer from	Transfer to	Amount	Purpose
General Fund	Roads Fund	\$ 1,899,117	Road contribution
	Health & Human Services	32,811,756	HHS program contribution
	Capital Improvement Fund	10,161,041	Capital projects
	Lake Berryessa Resort Improvement	672,000	Loan forgiveness
	Other Governmental Funds	5,456,684	Debt service
	Other Governmental Funds	196,625	Library contribution
	Other Governmental Funds	159,467	IHSS contribution
	Internal Service Funds	300,000	Unemployment insurance subsidy
Health & Human Services	Internal Service Funds	15,259	Unused project funds
	General Fund	485,712	Program contribution
Capital Improvement Fund	Other Governmental Funds	332,185	Debt service
	Lake Berryessa Resort Improvement	500,000	Loan forgiveness
Roads Fund	Other Governmental Funds	414,157	Debt service
	Other Governmental Funds	5,402	Debt service
Other Governmental Funds	Other Governmental Funds	688,910	Return of unused project funds
	Health & Human Services	117,000	Public assistance contribution
	Roads	174,758	Road maintenance
	Other Governmental Funds	327,501	Fire protection
	Other Governmental Funds	27,461	Debt service
	Other Enterprise Funds	543,890	Farmworker centers
		<u>\$ 55,288,925</u>	

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

4. Capital Assets

Capital asset activity for the year ended June 30, 2014 was as follows:

	Balance July 1, 2013	Additions	Retirements	Transfers & Adjustments	Balance June 30, 2014
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 7,804,261	\$ -	\$ -	\$ -	\$ 7,804,261
Intangible assets	521,290	95,995	-	-	617,285
Construction in progress	3,335,495	36,914,057	(122,366)	(3,805,785)	36,321,401
Total capital assets, not being depreciated	<u>11,661,046</u>	<u>37,010,052</u>	<u>(122,366)</u>	<u>(3,805,785)</u>	<u>44,742,947</u>
Capital assets, being depreciated:					
Infrastructure	184,698,870	-	-	2,031,090	186,729,960
Structures and improvements	104,812,628	-	-	-	104,812,628
Equipment	30,355,484	1,986,835	(1,087,103)	1,774,695	33,029,911
Intangible assets	667,632	-	-	-	667,632
Total capital assets, being depreciated	<u>320,534,614</u>	<u>1,986,835</u>	<u>(1,087,103)</u>	<u>3,805,785</u>	<u>325,240,131</u>
Less accumulated depreciation for:					
Infrastructure	(157,500,524)	(3,260,300)	-	-	(160,760,824)
Structures and improvements	(31,362,720)	(2,124,646)	-	-	(33,487,366)
Equipment	(22,443,562)	(2,076,393)	949,541	-	(23,570,414)
Intangible assets	(66,763)	(133,526)	-	-	(200,289)
Total accumulated depreciation	<u>(211,373,569)</u>	<u>(7,594,865)</u>	<u>949,541</u>	<u>-</u>	<u>(218,018,893)</u>
Total capital assets, being depreciated, net	<u>109,161,045</u>	<u>(5,608,030)</u>	<u>(137,562)</u>	<u>3,805,785</u>	<u>107,221,238</u>
Government activities capital assets, net	<u>\$ 120,822,091</u>	<u>\$ 31,402,022</u>	<u>\$ (259,928)</u>	<u>\$ -</u>	<u>\$ 151,964,185</u>
Business-type Activities					
Capital assets, not being depreciated:					
Land	\$ 5,365,041	\$ -	\$ -	\$ -	\$ 5,365,041
Construction in progress	5,509,643	6,974,148	(42,323)	(1,392,235)	11,049,233
Total capital assets, not being depreciated	<u>10,874,684</u>	<u>6,974,148</u>	<u>(42,323)</u>	<u>(1,392,235)</u>	<u>16,414,274</u>
Capital assets, being depreciated:					
Structures and improvements	66,810,196	27,035	-	662,603	67,499,834
Equipment	687,757	-	-	729,632	1,417,389
Total capital assets, being depreciated	<u>67,497,953</u>	<u>27,035</u>	<u>-</u>	<u>1,392,235</u>	<u>68,917,223</u>
Less accumulated depreciation for:					
Structures and improvements	(27,621,293)	(2,106,039)	-	-	(29,727,332)
Equipment	(581,159)	(117,542)	-	-	(698,701)
Total accumulated depreciation	<u>(28,202,452)</u>	<u>(2,223,581)</u>	<u>-</u>	<u>-</u>	<u>(30,426,033)</u>
Total capital assets, being depreciated, net	<u>39,295,501</u>	<u>(2,196,546)</u>	<u>-</u>	<u>1,392,235</u>	<u>38,491,190</u>
Business-type activities capital assets, net	<u>\$ 50,170,185</u>	<u>\$ 4,777,602</u>	<u>\$ (42,323)</u>	<u>\$ -</u>	<u>\$ 54,905,464</u>

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

4. Capital Assets (continued)

Transfers and Adjustments

During fiscal year 2013-2014 the following projects were completed and transferred from non depreciable capital assets:

- The County completed the installation of photovoltaic power conversion sites at the County's Sheriff Office and Homeless Shelter resulting in \$1,774,695 being transferred to equipment.
- The Roads Fund completed construction on the Devlin Road Segment C project resulting in \$2,031,090 being transferred to infrastructure.

The Napa County Airport, Lake Berryessa Resort Improvement District and the General Fund all completed improvement projects that failed to reach the County's capitalization threshold. As a result, a total of \$164,689 included as construction in progress at June 30, 2013 was expensed in the current year.

Construction Commitments

As of June 30, 2014, major outstanding construction commitments (in excess of \$1.0 million) were as follows:

Project Description	Outstanding Commitment
Lake Berryessa Resort Improvement District Wastewater storage and disposal expansion project	\$ 3,183,291
Countywide Rutherford Reaches 5, 6, 7 & 9 restoration project	1,648,685
Total	\$ 4,831,976

Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 1,647,011
Public protection	1,745,921
Public ways and facilities	3,585,929
Health and sanitation	395,862
Public assistance	54,191
Education	165,951
Total Depreciation Expense - Governmental Functions	\$ 7,594,865

Depreciation of capital assets held by the County's Internal Service Funds is charged to the various functions based on their usage of the assets being depreciated.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

4. Capital Assets (continued)

Depreciation (continued)

Depreciation expense was charged to business-type functions as follows:

Napa County Airport	\$ 1,400,845
Lake Berryessa Resort Improvement District	284,397
Napa Berryessa Resort Improvement District	33,761
Fifth Street Parking Garage	336,827
Napa County Housing Authority	64,961
Napa County Animal Shelter	102,791
Total Depreciation Expense - Business-Type Functions	\$ 2,223,582

5. Long-Term Liabilities

The following is a summary of long-term liabilities transactions for the year ended June 30, 2014:

	Balance July 1, 2013	Additions	Reductions	Adjustments	Balance June 30, 2014	Amounts Due Within One Year
Governmental Activities:						
Bonds payable	\$ 23,825,000	\$ 5,890,000	\$ (10,155,000)	\$ -	\$ 19,560,000	\$ 4,640,000
Unamortized premiums:						
For issuance premiums	802,787	-	(160,559)	-	642,228	
For refunding	(697,589)	-	697,589	-	-	
Certificates of participation	23,805,000	15,590,000	(6,415,000)	-	32,980,000	2,745,000
Unamortized amounts:						
For issuance premiums	3,036,098	1,486,418	(328,313)	-	4,194,203	
Capital lease obligations	2,313,225	-	(119,916)	-	2,193,309	145,148
Loans payable	159,244	191,057	(51,019)	-	299,282	80,372
Compensated absences	7,207,441	6,456,296	(6,339,853)	-	7,323,884	4,194,081
Liability for unpaid claims	9,079,700	4,395,747	(3,409,457)	-	10,065,990	2,765,655
Total Governmental Activities						
Long-term liabilities	\$ 69,530,906	\$ 34,009,518	\$ (26,281,528)	\$ -	\$ 77,258,896	\$ 14,570,256
Business-type Activities						
Bonds payable	\$ 8,998,058	\$ 5,722,943	\$ (90,000)	\$ -	\$ 14,631,001	\$ 234,938
Capital lease obligations	1,046,393	-	(54,245)	-	992,148	62,259
Loan payable	196,328	-	(39,063)	-	157,265	41,016
Stipulated judgment	240,000	-	(40,000)	-	200,000	40,000
Compensated absences	74,360	62,351	(64,928)	-	71,783	37,530
Total Business-type Activities						
Long-term liabilities	\$ 10,555,139	\$ 5,785,294	\$ (288,236)	\$ -	\$ 16,052,197	\$ 415,743

COUNTY OF NAPA

Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

5. Long-Term Liabilities (continued)

As of June 30, 2014, annual debt service requirements of governmental and business-type activities to maturity are as follows:

Year Ending June 30:	Governmental Activities					
	Bonds Payable		Certificates of Participation		Loan Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 4,640,000	\$ 733,866	\$ 2,745,000	\$ 1,480,917	\$ 80,372	\$ 4,840
2016	4,790,000	589,754	2,930,000	1,304,150	27,853	551
2017	4,965,000	413,466	3,055,000	1,185,350	9,095	1,469
2018	5,165,000	211,371	3,180,000	1,061,100	8,744	1,820
2019	-	-	3,330,000	916,750	8,831	1,732
2020-2024	-	-	17,740,000	2,280,950	45,498	7,318
2025-2029	-	-	-	-	47,819	4,998
2030-2034	-	-	-	-	50,258	2,558
2035-2039	-	-	-	-	20,812	313
	<u>\$ 19,560,000</u>	<u>\$ 1,948,457</u>	<u>\$ 32,980,000</u>	<u>\$ 8,229,217</u>	<u>\$ 299,282</u>	<u>\$ 25,599</u>

Year Ending June 30:	Business-type Activities			
	Special Assessment Bonds Payable		Loans Payable	
	Principal	Interest	Principal	Interest
2015	\$ 228,360	\$ 589,095	\$ 41,016	\$ 8,214
2016	238,192	579,227	42,969	6,072
2017	247,965	568,930	44,922	3,828
2018	258,693	558,169	28,358	1,481
2019	267,511	546,875	-	-
2020-2024	1,534,426	2,542,331	-	-
2025-2029	1,878,846	2,166,092	-	-
2030-2034	2,326,905	1,699,223	-	-
2035-2039	2,534,330	1,114,140	-	-
2040-2044	1,708,758	719,817	-	-
2045-2049	2,021,871	388,676	-	-
2050-2052	1,385,144	240,344	-	-
	<u>\$ 14,631,001</u>	<u>\$ 11,712,919</u>	<u>\$ 157,265</u>	<u>\$ 19,595</u>

Long-term debt at June 30, 2014 consisted of the following:

	Date of Issue	Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2014
Governmental Activities						
Bonds Payable						
2005 Series Refunding (to refund a portion of the Napa County Flood Protection and Watershed Improvement Authority's Limited Tax Bonds, 1999 Series A, and to pay the costs of issuance of the Series 2005 Bonds. The 1999 Series A Bonds were issued to finance or reimburse the Authority for certain costs of the Napa River/Napa Creek Flood Protection Project and other costs associated with the issuance.)	7/1/2005	2018	3.25-5.00%	\$50,000-\$3,870,000	\$ 29,710,000	\$ 14,490,000

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

5. Long-Term Liabilities (continued)

	<u>Date of Issue</u>	<u>Maturity</u>	<u>Interest Rates</u>	<u>Annual Principal Installments</u>	<u>Original Issue Amount</u>	<u>Outstanding at June 30, 2014</u>
<p>2013 Series A Bonds (to refund the Napa County Flood Protection and Watershed Improvement Authority's 2005 Series A Bonds and pay the cost of issuance of the refunding. The Series A Bonds were issued to finance or reimburse certain costs of the City of St. Helena's flood protection and watershed improvement project, pay the premium of a surety bond to be deposited in the Bond Reserve Fund established under the indenture, and pay the costs of issuance of the 2005 Series A Bonds.)</p>						
Bonds Payable	10/1/2013	2018	3.00-4.50%	\$820,000-\$1,295,000	<u>\$ 5,890,000</u>	<u>\$ 5,070,000</u>
Total Bonds Payable					<u>35,600,000</u>	<u>19,560,000</u>
Certificates of Participation						
<p>2012 issue (to refund the County's 2003 COP issue used to fund the construction of a new Sheriff's facility, the construction and renovation of the County's Juvenile Justice Center and refund the 1993 COP issue; to establish a reserve fund for the Certificates; and to pay certain costs incurred in connection with the execution of the Certificates.)</p>						
Certificates of Participation	5/15/2012	2024	2.00-5.00%	\$980,000-\$2,215,000	20,225,000	17,390,000
<p>2014 issue (to finance or reimburse the County for certain costs to construct improvements on the South Napa Campus, acquire land on which to house inmate detention facilities, fund a reserve and to pay certain costs of issuance incurred in connection with the execution of the Certificates.)</p>						
Certificates of Participation	4/1/2014	2024	3.00-4.00%	\$1,250,000-\$1,840,000	<u>15,590,000</u>	<u>15,590,000</u>
Total Certificates of Participation					<u>35,815,000</u>	<u>32,980,000</u>
Loans Payable						
<p>2006 California Energy Commission Loan (to finance energy efficiency improvements for the County Administration Building and Hall of Justice.)</p>						
California Energy Commission Loan	11/17/2006	2016	3.95%	\$20,000 - \$27,853	448,372	108,225
<p>2014 State Water Resources Control Board (to finance construction of a recycled water pipeline to the Milliken-Sarco-Tulocay basin. The principal amount of the bond commitment is \$9,859,434 with \$191,057 issued and \$9,668,377 remaining to be issued as of June 30, 2014. This loan will be paid from amounts levied against property owners benefited by these improvements.)</p>						
State Water Resources Control Board	6/27/2014	2035	1.00%	\$451,211-\$539,715	<u>191,057</u>	<u>191,057</u>
Total Loans Payable					<u>639,429</u>	<u>299,282</u>
Total Governmental Activities					<u>\$ 72,054,429</u>	<u>\$ 52,839,282</u>

COUNTY OF NAPA

Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

5. Long-Term Liabilities (continued)

	<u>Date of Issue</u>	<u>Maturity</u>	<u>Interest Rates</u>	<u>Annual Principal Installments</u>	<u>Original Issue Amount</u>	<u>Outstanding at June 30, 2014</u>
<u>Business-type Activities</u>						
Special Assessment Bonds Payable						
2007 Series A Bonds (to finance or reimburse the Lake Berryessa Resort Improvement District for certain costs to acquire and construct sewer and water treatment improvements; to fund a reserve fund for the Bonds; to pay capitalized interest if necessary; and to pay the costs of issuance of the 2007 Series A Bonds. These bonds will be paid from amounts levied against property owners benefited by these improvements.)						
Bonds Payable	9/2/2007	2037	5.25-5.55%	\$55,841-\$295,000	\$ 4,755,841	\$ 4,200,000
2013 Series A Bonds (to reimburse the Napa Berryessa Resort Improvement District for certain costs to acquire and/or construct wastewater system improvements. The principal amount of the bond commitment is \$8,003,210 with \$7,656,998 issued and \$346,271 remaining to be issued as of June 30, 2014. These bonds will be paid from amounts levied against property owners benefited by these improvements.)						
Bonds Payable	12/5/2012	2052	3.125%	\$110,872-\$352,000	7,656,939	7,656,939
2013 Series B Bonds (to reimburse the Napa Berryessa Resort Improvement District for certain costs to acquire and/or construct water system improvements. The principal amount of the bond commitment is \$2,923,728 with \$2,774,062 issued and \$149,666 remaining to be issued as of June 30, 2014. These bonds will be paid from amounts levied against property owners benefited by these improvements.)						
Bonds Payable	5/8/2013	2052	3.125%	\$40,728-\$129,000	<u>2,774,062</u>	<u>2,774,062</u>
Total Bonds Payable					<u>15,186,842</u>	<u>14,631,001</u>
Loan Payable						
2002 loan agreement (for construction of hangers at the Napa County Airport.)						
Napa County Airport loan	5/8/2002	2018	5.22%	\$20,000-\$44,922	<u>500,000</u>	<u>157,265</u>
Total Loans Payable					<u>500,000</u>	<u>157,265</u>
Total Business-Type Activities					<u>\$15,686,842</u>	<u>\$14,788,266</u>

Certificates of participation retirements and related interest payments are paid from a debt service fund. Bond retirements and related interest payments are paid from the Napa County Flood Protection and Watershed Improvement Authority, the Lake Berryessa Resort Improvement District and the Napa Berryessa Resort Improvement District. Loans payable retirements and related interest payments are paid from the both the General Fund and the Airport Fund. Insurance claims and judgments are paid from the County's Employee/Retiree Benefits and Insurance Liability Funds. Stipulated judgment payments are paid from the Lake Berryessa Resort Improvement District. Compensated absences liabilities will be paid by several of the County's funds, including the General Fund, four special revenue funds, two internal service funds, and two enterprise funds. Historically, 99 percent of these costs have been paid from the County's governmental funds, with the remaining 1 percent paid from its proprietary funds.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

5. Long-Term Liabilities (continued)

Bond Discounts and Bond Premiums

In the governmental funds, bond discounts and premiums are treated as period costs in the year of issue. In the proprietary funds (and for the governmental activities in the government-wide statements) bond discounts and premiums are deferred and amortized over the term of the debt using the straight-line method. Bond discounts and premiums are presented as a reduction and increase, respectively, of the outstanding balance of bonds payable.

Bond Refunding

In October 2013, the County refunded the Napa County Flood Protection and Watershed Improvement Authority 2005 Series A Bonds. The \$6,090,000 liability was paid using \$455,000 available cash, and the remaining \$5,635,000 balance was refunded through the issuance of the Authority's Limited Tax Subordinate Bonds, 2013 Refunding Series A. The new bonds were issued at a 1.38% interest rate, which is a 3.89% reduction from the average coupon rate of the 2005 Bonds. As a result of the refunding, the County reduced its total debt service payments by \$253,486 over the life of the new debt, and obtained an economic gain of \$249,783.

Arbitrage Earnings

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service at least every five years. During the current year, the County reviewed investment earnings on all remaining bond proceeds and does not anticipate a significant arbitrage liability at June 30, 2014.

6. Leases

Operating Leases

The County is committed under various operating leases for facilities, vehicles and photocopy machines. The minimum future lease commitments on these leases are as follows:

<u>June 30,</u>	<u>Payments</u>
2015	\$ 947,140
2016	679,820
2017	214,437
2018	130,522
2019	49,573
2020-2024	124,110
2025-2029	124,110
2030-2034	124,110
2035-2039	124,110
2040-2044	124,110
2045-2046	24,822
Total	<u>\$ 2,666,864</u>

Rent expenditures were \$1,467,630 for the year ended June 30, 2014.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

6. Leases (continued)

Capital Leases

The County has entered into certain capital lease arrangements under which the related equipment will become the property of the County when all terms of the lease agreement are fulfilled. The following is a schedule of minimum capital lease payments, payable from the General Fund, certain special revenue funds and certain enterprise funds, as of June 30, 2014:

Fiscal Year Ending June 30,	Governmental Activities	Business-type Activities
2015	\$ 167,408	\$ 75,728
2016	167,408	75,728
2017	167,408	75,728
2018	167,408	75,728
2019	167,408	75,728
2020-2024	837,043	378,638
2025-2029	753,337	340,774
Total minimum lease payments	2,427,420	1,098,052
Less: Amount representing interest	(234,111)	(105,904)
Net present value of capital lease payments	\$ 2,193,309	\$ 992,148

7. Unearned Revenues and Deferred Inflows of Resources

Under both the accrual and modified accrual basis of accounting, revenue may be recognized only when earned. Therefore, the government-wide statement of net position as well as governmental and enterprise funds delay revenue recognition in connection with resources that have been received as of year-end, but not yet earned. Assets recognized in connection with a transaction before the earning process is complete are offset by a corresponding liability for unearned revenue.

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position" and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," the County recognized deferred inflows of resources in the governmentwide and governmental fund statements. These items are an acquisition of net position by the County that is applicable to a future reporting period. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities.

Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized in the current period. Revenue must also be available to finance expenditures of the current period. Governmental funds report revenues in connection with receivables for revenues not considered available to liquidate as deferred inflows of resources in the current period.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

7. Unearned Revenues and Deferred Inflows of Resources (continued)

As of June 30, 2014, the various components of unearned revenue and unavailable revenues (deferred inflows of resources) are reported were as follows:

	<u>Unearned</u>	<u>Unavailable</u>	<u>Total</u>
Governmental Activities:			
General Fund:			
SB 90 mandated costs	\$ --	\$ 8,816,950	\$ 8,816,950
State grants & reimbursements	35,849	1,428,735	1,464,584
Federal grants & reimbursements	--	337,809	337,809
Other	--	42,553	42,553
Health and Human Services Agency:			
State grants & reimbursements	--	2,440,406	2,440,406
Federal grants & reimbursements	--	1,822,620	1,822,620
Charges for services	--	2,157,833	2,157,833
Roads Fund:			
State disaster assistance	--	76,910	76,910
Nonmajor Governmental Funds:			
State grants & reimbursements	--	157,981	157,981
Federal grants & reimbursements	--	11,525	11,525
Other	50,000	100	50,100
Total unearned and deferred revenue	<u>\$ 85,849</u>	<u>\$ 17,293,422</u>	<u>\$ 17,379,271</u>

8. Net Position

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net position is categorized as invested capital assets (net of related debt), restricted and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Included in total restricted net position at June 30, 2014 is net position restricted by enabling legislation of \$71,158,328.
- *Unrestricted Net Position* – This category represents net position of the County, not restricted for any project or other purpose.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

9. Fund Balances

Classification

In accordance with the provisions of GASB Statement No. 54, governmental funds report fund balance classifications based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances for all major and nonmajor governmental funds as of June 30, 2014, were distributed as follows:

	General Fund	Health & Human Services	Flood Authority	Capital Improvement Fund	Roads	Other Governmental Funds	Total
Nonspendable							
Loans receivable and advances	\$ 3,612,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,612,000
Prepaid items	101,450	1,625	-	-	-	21,626	124,701
Endowment	-	-	-	-	-	19,920	19,920
Deposits	-	-	-	-	-	1,250	1,250
Subtotal	<u>3,713,450</u>	<u>1,625</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,796</u>	<u>3,757,871</u>
Restricted to:							
Purpose of Fund	-	8,390,650	47,012,301	-	2,842,187	49,516,913	107,762,051
General Reserve	24,346,157	-	-	-	-	-	24,346,157
Maintenance Requirement	-	-	13,687,040	-	-	-	13,687,040
South Campus Renovations	-	-	-	9,399,246	-	-	9,399,246
Mental Health Services Act	-	3,317,391	-	-	-	-	3,317,391
2011 Realignment	3,151,087	-	-	-	-	-	3,151,087
Recorder Modernization	2,688,630	-	-	-	-	-	2,688,630
Debt Service	-	-	678,990	-	-	1,756,644	2,435,634
Courthouse Construction	-	-	-	1,896,925	-	-	1,896,925
Civil Penalties	1,648,406	-	-	-	-	-	1,648,406
Allocated for Capital Outlay	-	-	-	1,645,310	-	-	1,645,310
Airport Industrial Mitigation	1,564,729	-	-	-	-	-	1,564,729
Mental Health Managed Care	-	1,550,868	-	-	-	-	1,550,868
Criminal Justice Facilities	-	-	-	1,188,024	-	-	1,188,024
Health Care Enhancement	-	1,126,356	-	-	-	-	1,126,356
Child Welfare Wraparound	-	769,959	-	-	-	-	769,959
Asset Forfeitures	654,609	-	-	-	-	-	654,609
Recorder Micrographics	644,536	-	-	-	-	-	644,536
Fingerprint Identification	583,071	-	-	-	-	-	583,071
Hazardous Waste Enforcement	91,567	393,076	-	-	-	-	484,643
Housing Rehabilitation Programs	439,573	-	-	-	-	-	439,573
Debtor Assessment Fees	362,344	-	-	-	-	-	362,344
Vehicle Registration Assessment	356,986	-	-	-	-	-	356,986
Property Tax Administration	302,204	-	-	-	-	-	302,204
Municipal Court Auto Warrant	284,171	-	-	-	-	-	284,171
Emergency Medical Services	-	267,663	-	-	-	-	267,663
Sheriff Civil Equipment	238,198	-	-	-	-	-	238,198
Consumer Fraud	228,615	-	-	-	-	-	228,615
Alcohol Abuse Education	-	197,961	-	-	-	-	197,961
Vital Records	143,406	11,488	-	-	-	-	154,894
Electronic Document Recording	150,361	-	-	-	-	-	150,361
Inmate Welfare	150,136	-	-	-	-	-	150,136
Telecommunications Program	110,516	-	-	-	-	-	110,516
American Canyon Mitigation	97,051	-	-	-	-	-	97,051
CLEEP Law Enforcement	88,008	-	-	-	-	-	88,008
ADS Drug Fees	-	54,376	-	-	-	-	54,376
Recorder Redaction	45,942	-	-	-	-	-	45,942
Weights and Measures	45,408	-	-	-	-	-	45,408
Sheriff Community Services	45,322	-	-	-	-	-	45,322
Indigent Burial	41,561	-	-	-	-	-	41,561
Auction Napa Valley Grants	-	33,609	-	-	-	-	33,609
Seismic Data Utilization	25,187	-	-	-	-	-	25,187
Rabies Eradication and Control	13,798	-	-	-	-	-	13,798
County Children	-	13,368	-	-	-	-	13,368
AIDS Education	-	12,931	-	-	-	-	12,931
Medical Reserve Corps	-	11,881	-	-	-	-	11,881
Other less than \$10,000	12,479	15,249	-	-	-	-	27,728
Subtotal	<u>38,554,058</u>	<u>16,166,826</u>	<u>61,378,331</u>	<u>14,129,505</u>	<u>2,842,187</u>	<u>51,273,557</u>	<u>184,344,464</u>

COUNTY OF NAPA

**Notes to the Basic Financial Statements
For the Year Ended June 30, 2014**

9. Fund Balances (continued)

Classification (continued)

	General Fund	Health & Human Services	Flood Authority	Capital Improvement Fund	Roads	Other Governmental Funds	Total
Committed to:							
Building and Safety Permitting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,102,716	\$ 3,102,716
Audit Exceptions	-	1,022,813	-	-	-	-	1,022,813
Facilities Refurbishment	866,238	-	-	-	-	-	866,238
Arts & Culture	303,873	-	-	-	-	-	303,873
Subtotal	<u>1,170,111</u>	<u>1,022,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,102,716</u>	<u>5,295,640</u>
Assigned to:							
Capital Outlay	-	-	-	20,820,521	-	-	20,820,521
Health Programs	12,014,883	-	-	-	-	-	12,014,883
Affordable Care Act	1,500,000	-	-	-	-	-	1,500,000
Agriculture Commission projects	1,361,313	-	-	-	-	-	1,361,313
Subtotal	<u>14,876,196</u>	<u>-</u>	<u>-</u>	<u>20,820,521</u>	<u>-</u>	<u>-</u>	<u>35,696,717</u>
Unassigned							
General Fund	38,009,509	-	-	-	-	-	38,009,509
Countywide NVTID	-	-	-	-	-	(399)	(399)
Child Support Services	-	-	-	-	-	(103,726)	(103,726)
IHSS	-	-	-	-	-	(160,426)	(160,426)
Community Facilities District	-	-	-	-	-	(1,759,090)	(1,759,090)
Subtotal	<u>38,009,509</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,023,641)</u>	<u>35,985,868</u>
Total	<u>\$ 96,323,324</u>	<u>\$ 17,191,264</u>	<u>\$ 61,378,331</u>	<u>\$ 36,191,116</u>	<u>\$ 2,842,187</u>	<u>\$ 52,395,428</u>	<u>\$ 266,321,650</u>

Encumbrances

The following is a summary of encumbrances included in fund balance as of June 30, 2014:

	Restricted	Assigned
General Fund		
General government	\$ -	\$ 69,284
Public protection	-	55,267
Public ways and facilities	-	34,713
Total General Fund	<u>-</u>	<u>159,264</u>
Capital Improvement Fund		
General Government	-	23,207
Total Capital Improvement Fund	<u>-</u>	<u>23,207</u>
Other Governmental Funds		
Public protection	265,172	-
Education	22,536	-
Total Other Governmental Funds	<u>287,708</u>	<u>-</u>
Total Governmental Fund Encumbrances	<u>\$ 287,708</u>	<u>\$ 182,471</u>

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

9. **Fund Balances** (continued)

Fiduciary Net Position

- *Net Position held in trust* funds represents cash held in private purpose trust funds and investment funds held for external pool participants and does not represent available spending resources.

Deficit Fund Balance

- In Home Support Services special revenue fund had a deficit fund balance of \$160,426 for the fiscal year ended June 30, 2014. The deficit is expected to be eliminated in future years through the collection and recognition of revenues unavailable in the current year, increase of future revenues and/or transfers from other funds.
- Child Support Services special revenue fund had a deficit fund balance of \$88,643 for the fiscal year ended June 30, 2014. The deficit is expected to be eliminated in future years through the collection and recognition of revenues unavailable in the current year and increases of future revenues.
- Countywide Napa Valley Tourism Improvement District had deficit fund balance of \$399 for the fiscal year ended June 30, 2014. The deficit is the result of the District's share of the Investment Pool's year end market value adjustment. The deficit is expected to be eliminated through investment earnings in the subsequent fiscal year.
- Community Facilities District – Devlin Road had a deficit fund balance of \$1,759,090 as of June 30, 2014. The deficit is expected to be eliminated in future years through assessment collections received from parcel owners included in the newly formed district.

10. **County Employees Retirement Plan (Defined Benefit Pension Plan)**

A. **Plan Description**

The County's defined benefit pension provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and their beneficiaries. The County's Safety and Miscellaneous Plans are part of the California Public Employees Retirement System (PERS), an agent multiple-employer public employee retirement system which acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and other requirements are established by State statute within the Public Employees' Retirement Law. The County selects optional benefit provisions by contract with CalPERS and adopts those benefits through County ordinance. CalPERS issues a separate comprehensive annual financial report; however, a separate report for the County's Safety and Miscellaneous Plans are not available. Copies of CalPERS annual financial reports which include required supplementary information (RSI) for each plan may be obtained from CalPERS Executive Offices, Lincoln Plaza North, 400 Q Street, Sacramento, CA 95811.

Effective January 1, 2013, the County added retirement tiers for both the Safety and Miscellaneous Plans for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

10. County Employees Retirement Plan (Defined Benefit Pension Plan) (continued)

B. Funding Policy and Status

For active plan members in tiers preceding PEPRA, Miscellaneous Plan members pay 7% or 8% of their annual covered salary while Safety Plan members pay 9% of their annual covered salary. The County is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established by CalPERS. Both the Safety and Miscellaneous Plans include cost sharing agreements which determine whether a portion of the members' contribution is paid by the County or whether a portion of the Employer's contribution is paid by the member. The cost sharing component of current Memorandums of Understanding impair portions of PEPRA resulting in cost sharing for all but management members of the Miscellaneous Plan. Results of the cost sharing agreements are as follows:

Plan	Member Share		County Share		Total Member	Total County
	Member	County	Member	County		
Miscellaneous						
Tier 1	5.88%	2.12%	0.00%	16.66%	5.88%	18.78%
Tier 2	5.88%	1.12%	0.00%	16.66%	5.88%	17.78%
Tier 3 - PEPRA	5.88%	0.37%	0.00%	6.25%	5.88%	6.62%
Tier 3 - PEPRA Mgmt	6.25%	0.00%	0.00%	6.25%	6.25%	6.25%
Safety Management						
Tiers 1 and 2	5.88%	3.12%	0.00%	26.20%	5.88%	29.32%
Tier 3	5.88%	3.12%	0.00%	21.67%	5.88%	24.79%
Tier 4 - PEPRA	11.50%	0.00%	0.00%	11.50%	11.50%	11.50%
Safety Non Management						
Tiers 1 and 2	8.70%	0.30%	0.00%	26.20%	8.70%	26.50%
Tier 3	8.70%	0.30%	0.00%	21.67%	8.70%	21.97%
Tier 4 - PEPRA	8.70%	2.80%	0.00%	11.50%	8.70%	14.30%

Employee contributions cannot be withdrawn until separation from employment.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

10. County Employees Retirement Plan (Defined Benefit Pension Plan) (continued)

B. Funding Policy and Status (continued)

The actuarial methods and assumptions used to determine the contributions are as follows:

	Miscellaneous Plan	Safety Plan
Actuarial Valuation:		
Actuarial valuation date	6/30/2013	6/30/2013
Basis for fiscal year 2013-2014 contribution	6/30/2011	6/30/2011
Actuarial cost method	Entry age normal	Entry age normal
Amortization:		
Amortization Method	Level % of payroll	Level % of payroll
New period policy		
Gains/Losses	30 years rolling	30 years rolling
Plan amendments	20 years	20 years
Actuarial assumptions	20 years	20 years
Remaining amortization period	21 years	17-19 years
Asset Valuation Method: ⁽¹⁾	Market Value	Market Value
Actuarial Assumptions:		
Investment rate of return ⁽²⁾	7.50%	7.50%
Projected salary increases	3.30% to 14.20%	3.30% to 14.20%
Inflation	2.75%	2.75%
Payroll growth	3.00%	3.00%

(1) Beginning with the 6/30/2013 valuation, Asset Valuation Method is Market Value per CalPERS Direct Rate Smoothing Policy.

(2) Assumed investment rate of return is net of administrative costs.

Three Year Trend Information

The County's actual contributions, annual pension cost (in thousands), and the percentage of annual pension cost contributed, for the current year and two preceding years, are as follows:

Fiscal Year Ended	Annual Pension Cost Miscellaneous	Annual Pension Cost Safety	Total Annual Pension Cost	County Contribution	Percentage of Annual Pension Cost Contributed	Net Pension Obligation
6/30/2012	\$12,762	\$2,780	\$15,542	\$15,542	100%	\$ -
6/30/2013	14,649	2,846	17,495	17,495	100%	-
6/30/2014	17,490	3,163	20,653	20,653	100%	-

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

10. County Employees Retirement Plan (Defined Benefit Pension Plan) (continued)

B. **Funding Policy and Status** (continued)

The funded status of the County's Plans (in thousands) as of June 30, 2013, the date of the latest actuarial valuation, is as follows:

	Miscellaneous	Safety 3% at 50	Safety 3% at 55
Actuarial accrued liability (AAL)	\$ 592,831	\$ 111,258	\$ 255
Market value of assets (MVA)	439,940	86,251	205
Unfunded actuarial accrued liability (UAAL)	\$ 152,891	\$ 25,007	\$ 50
Funded ratio (MVA/AAL)	74.2%	77.5%	80.4%
Covered payroll (active Plan members)	\$ 90,504	\$ 10,978	\$ 484
Unfunded actuarial accrued liability as a percentage of covered payroll	169%	228%	10%

Because the County's Safety Plan had less than 100 members in at least one valuation since June 30, 2003, information related to the market value of assets and the funded status are contained within a multi-employer Risk Pool. The information above reflects the County's relative share of the Risk Pool's actuarial accrued liability and market value of assets held. A Schedule of Funding for the Risk Pool's actuarial value of assets, accrued liability, their relationship, and the relationship of the UAAL to payroll for the risk pool to which this plan belongs can be obtained from CalPERS, P.O. Box 942709, Sacramento, CA 94229-2709.

The schedules of funding progress, presented as required supplementary information following the notes to the financial statements, present multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

11. Other Post Employment Benefits

In addition to the pension benefits described in Note 10, the County provides an agent multiple-employer postretirement healthcare benefits under the *Retiree Healthcare Plan*. In accordance with Government Code, all employees electing a PERS retirement date within 120 days of retiring from the County are eligible to receive healthcare benefits. The County provides health and/or dental benefits on a pay-as-you-go basis to retirees in three basic categories.

1. Generally, retirees who at the time of retirement have over 120 hours of accumulated unused sick leave receive, for each 8 hours of sick leave, one month of single party insurance benefits paid by the County. For management and law enforcement employees, they are eligible for one month of two-party insurance benefits, paid for by the County for each 16 hours of sick leave.
2. Retirees with 20 or more years of continuous service at the time of retirement receive single party insurance benefits paid for by the County until age 65, regardless of the balance of accumulated sick leave at the time of retirement.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

11. Other Post Employment Benefits (continued)

3. Non-classified (elected officials and department heads) employees with 8 or more years of service shall receive health and dental benefits for themselves and their dependent families for the life of such employees.

The County provides retiree medical benefits through the California Public Employees' Retirement System (CalPERS) Healthcare program. The County contributes the Public Employees Medical and Healthcare Act (PEMHCA) minimum required employer contribution (\$71.40 per month for calendar year 2014) towards the retiree monthly premium for eligible retirees participating in PEMHCA.

Funding Policy. The contribution requirements for plan members and the County are established and may be amended by the County. The County prefunds the plan through the California Employers' Retiree Benefit Trust (CERBT) by contributing at least 100% of the annual required contribution. The County began funding its liability under the Retiree Healthcare Plan in 2007-2008.

The annual required contribution (ARC) is an amount actuarially determined in accordance with the parameters of GASB Statement 45. The County ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial accrued liability (UAAL). The plan's UAAL is being amortized as a level percentage of projected payroll on a closed basis. The plan originally set the amortization period of the UAAL at 14 years. For plan years beginning after June 30, 2009, the County revised the plan by electing a closed 20 year fresh start amortization period. The remaining amortization period as of June 30, 2014 was 15 years.

For the fiscal year ending June 30, 2014, the County's ARC was \$6,473,000 which was fully funded for GASB 45 purposes. The County paid \$2,242,133 to retirees during the year, and \$4,230,867 to the CERBT.

CERBT is a tax-qualified irrevocable trust organized under Internal Revenue Code Section 115 and established to pre-fund retiree healthcare benefits. CERBT issues a publicly available financial report including GASB 43 disclosure information in aggregate with the other CERBT participating employers. That report may be obtained by contacting CalPERS.

Actuarial Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation as well as the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the County's June 30, 2013 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 7.25% investment rate of return (net of investment expenses) which included a 3.0% inflation factor and annual healthcare cost trend rates for HMO and PPO coverage. The Non-Medicare and Medicare cost trend rates start at 7.5% and 7.8%, respectively, and decline to 5% over six years.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

11. Other Post Employment Benefits (continued)

Annual Other Post Employment Benefits (OPEB) Cost and Net OPEB Obligation.

The County's Annual OPEB Cost, the percentage of Annual OPEB Cost contributed to the Plan (as described in the funding policy above), and the Net OPEB Obligation for the past three fiscal years are as follows (dollar amounts in thousands):

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2012	\$ 6,184	100%	\$ -
6/30/2013	6,384	100%	-
6/30/2014	6,473	100%	-

Funded Status and Funding Progress. The funded status of the plan as of June 30, 2013, the plan's most recent actuarial valuation date, was as follows (dollar amounts in thousands):

Actuarial accrued liability (AAL)	\$ 71,369
Actuarial value of plan assets	28,016
Unfunded actuarial accrued liability (UAAL)	\$ 43,353
Funded ratio (actuarial value of plan assets/AAL)	39.3%
Covered payroll (active Plan members)	\$ 94,003
Unfunded actuarial accrued liability as a percentage of covered payroll	46.1%

Healthcare premiums charged by CalPERS are set blending experience for active employees with pre-Medicare retirees and charges both groups the same medical premium. On average, active employees have lower expected claims than their premiums effectively subsidizing retirees who have higher expected claims than their premiums. The implied subsidy is the difference between average retiree claims and premiums charged. The Actuarial Standards Board issued a revised Actuarial Standard of Practice (ASOP #6) which specifies that in almost all circumstances, the actuary must include the value of this implied subsidy for retirees in the OPEB obligation, beginning March 31, 2015. The County has early adopted the revised standard as part of the June 30, 2013 valuation. This early adoption increased the Actuarial Accrued Liability by \$17.5 million.

Actuarial valuations of an ongoing OPEB Plan involve estimate of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Assumptions include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the OPEB Plan and the ARC of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedules of funding progress, presented as required supplementary information to the financial statements, present multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

12. Deferred Compensation Plan

Napa County offers to its employees an optional deferred compensation plan created in accordance with Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). The plan is available to a vast majority of employees and permits participants to defer a portion of their salary until future years. The deferred compensation is not available for withdrawal by employees until termination, retirement, death, or unforeseen non-reimbursed emergency.

The County's Section 457 plan is administered through a contract plan administrator. The County is not responsible for the investing function and has no fiduciary accountability for the plan. Therefore, the assets and associated participants' liability of the plan have been excluded from the County's financial statements.

13. 401(a) Retirement Savings Plan

The County established a profit sharing plan called the 401(a) Retirement Savings Plan for the purpose of providing retirement benefits for eligible employees. Eligible employees are defined as the County's management, confidential and non-classified officers, and elected officials. Once eligible, employees must elect to enter into a one-time irrevocable salary reduction within 30 days. This plan is adopted under the provisions of the Internal Revenue Code Section 401(a). The plan year is the period beginning January 1 and ending on December 31.

The 401(a) Retirement Savings Plan contains provisions which provide for an employer matching contribution to the accounts of each eligible employee who participates in, and has deferred an equivalent amount into the County's 457 deferred compensation plan. The maximum match per eligible employee is required to be established annually on or before January 1st by a duly adopted resolution. The County's policy of contributing up to \$1,000 in matching funds (per employee) was reinstated effective calendar year 2005.

Each participant may allocate the balances of his/her account under both the 457 and 401(a) plans among the investment options provided under each plan. The plan administrator shall maintain an account for each participant to hold any employee pre-tax contributions, employer contributions, and rollover contributions, as well as any gains or losses of such funds. The County is not responsible for the investing function and has no fiduciary accountability for the plan. Therefore, the assets and associated participants' liability of the plan have been excluded from the County's financial statements.

The County reserves the right to amend the Plan at any time, and continuance of this plan is not assumed as a contractual obligation.

The County's actual contributions for the past three fiscal years are as follows:

<u>Fiscal Year</u> <u>Ended</u>	<u>Contributions</u>
6/30/2012	\$ 172,094
6/30/2013	167,782
6/30/2014	158,477

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

14. Risk Management

The County has two risk management programs (Internal Service Funds) to account for and finance its uninsured risks of loss. The County is exposed to various risks of loss related to general liability and workers' compensation. Under this program, the workers' compensation fund provides coverage up to \$350,000 for each workers' compensation claim and the general liability fund provides coverage up to \$300,000 for each general liability claim.

The County participates in pooled insurance programs with other governmental agencies through CSAC Excess Insurance Authority (EIA) for claims in excess of coverage provided by the Internal Service Funds noted in the preceding paragraph. The County has not submitted claims to the EIA in any of the past three years as claims settled during that period have not exceeded the County's self-insured retention. In addition, the County participates in the EIA for its medical malpractice coverage and a comprehensive property program. Commercial insurance is obtained for all other areas of risk.

The unpaid claims liabilities are based on the results of actuarial studies and include amounts for claims incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors. It is the County's practice to obtain full actuarial studies every two years. Contribution to both the workers' compensation and general liability programs included in the Employee/Retiree Benefits and Liability Insurance Internal Service Funds, respectively, are generated from billings to departments based on potential exposure and loss history, in accordance with State Controller's *Handbook of Cost Plan*. The claims liability for the funds reported at June 30, 2014 are based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The County's General Liability and Workers' Compensation claims liabilities are set using confidence levels of 90% and 70%, respectively.

Changes in the funds' claims liability for the last three fiscal years were:

	Beginning Fiscal Year Liability	Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
General Liability:				
2011 - 2012	\$ 2,917,000	\$ 860,879	\$ (1,324,879)	\$ 2,453,000
2012 - 2013	2,453,000	1,204,803	(916,803)	2,741,000
2013 - 2014	2,741,000	492,105	(473,475)	2,759,630
Workers' Compensation:				
2011 - 2012	5,601,000	2,225,712	(1,389,712)	6,437,000
2012 - 2013	6,437,000	1,611,205	(1,709,505)	6,338,700
2013 - 2014	6,338,700	2,917,352	(1,949,692)	7,306,360

COUNTY OF NAPA

Notes to the Basic Financial Statements For the Year Ended June 30, 2014

15. Contingencies

A. Litigation

There are many lawsuits pending in which the County is involved. Some of the lawsuits have been filed solely against the County, while in others, the County is one of a group of defendants. County Counsel has indicated that the potential uninsured claims against the County resulting from such litigation would not materially affect the financial statements of the County.

B. Grants

The County participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental entities. The County participates in other federal and state programs where County costs are recovered on a reimbursable basis. Grant expenditures and reimbursements are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with the relevant regulations, the County may be required to reimburse the appropriate government agency. As of June 30, 2014, significant amounts of grant expenditures and records relating to reimbursements have not been audited by the granting agency, but the County believes that disallowed expenditures and reimbursements, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

16. Subsequent Event

On August 24, 2014, the largest earthquake to hit Northern California in the past 25 years hit Napa County. The 6.1 magnitude earthquake with an epicenter four miles northwest of the City of American Canyon and six miles southwest of the City of Napa caused insured and uninsured damage to Napa County facilities and infrastructure. Approximately 500 County employees were relocated to alternative locations. Governor Jerry Brown subsequently issued an emergency declaration for the State of California which provides the County monetary relief from State Emergency Funds. On September 11, 2014, President Barak Obama declared the earthquake a Federal disaster which provides the County monetary relief from the Federal Emergency Management Agency.



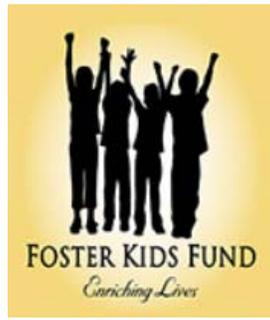
REQUIRED SUPPLEMENTARY INFORMATION

FOSTER KIDS FUND



Mission

Help Napa County foster children achieve their dreams and goals. Support 100+ kids annually to attend school, get tutoring and other educational support, take music, dance and art classes, play sports, attend camps, and participate in recreational activities.



<http://www.fosterkidsfund.org/>

COUNTY OF NAPA

Required Supplementary Information For the Year Ended June 30, 2014

County Employees Retirement Plan (Defined Benefit Pension Plan)

Schedule of Funding Progress

The table below shows a three-year analysis of the actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability (UAAL) as a percentage of the annual covered payroll. Beginning with the 6/30/2013 valuations, Actuarial Value of Assets equals Market Value of Assets per CalPERS Direct Rate Smoothing Policy:

Funded Status of Miscellaneous Plan (Dollar Amounts in Thousands)						
Valuation Date	Entry Age Normal Accrued Liability	Actuarial Value of Assets	Unfunded/ (Overfunded) Liability	Funded Ratio	Annual Covered Payroll	UAAL as a % of Payroll
6/30/2011	\$ 535,067	\$ 442,220	\$ 92,847	82.6%	\$ 90,158	103.0%
6/30/2012	557,578	467,171	90,407	83.8%	85,581	105.6%
6/30/2013	592,831	439,940	152,891	74.2%	90,504	168.9%

Funded status information is only available for the Safety Plans represents the County's relative share of the Pool's Accrued Liabilities and Actuarial Value of Assets

County's Share Funded Status of the Risk Pools which includes the Safety Plan – 3.0% at 50 (Dollar Amounts in Thousands)						
Valuation Date	Entry Age Normal Accrued Liability	Actuarial Value of Assets	Unfunded/ (Overfunded) Liability	Funded Ratio	Annual Covered Payroll	UAAL as a % of Payroll
6/30/2011	\$ 97,405	\$ 76,870	\$ 20,535	78.9%	\$ 11,377	180.5%
6/30/2012	103,643	76,430	27,213	73.7%	10,933	248.9%
6/30/2013	111,258	86,251	25,007	77.5%	10,978	227.8%

COUNTY OF NAPA

Required Supplementary Information For the Year Ended June 30, 2014

County Employees Retirement Plan (Defined Benefit Pension Plan) (continued)

Schedule of Funding Progress (continued)

The following information presents plan specific information for Safety 3% at 55 which is part of a larger cost sharing pool. The three years presented below represent the total life of the plan.

Plan Specific Funded Status of the Risk Pool which includes the Safety Plan – 3.0% at 55

<u>Valuation Date</u>	<u>Entry Age Normal Accrued Liability</u>	<u>Actuarial Value of Assets</u>	<u>Unfunded/ (Overfunded) Liability</u>	<u>Funded Ratio</u>	<u>Annual Covered Payroll</u>	<u>UAAL as a % of Payroll</u>
6/30/2011	\$ 7,365	\$ 5,912	\$ 1,453	80.3%	\$ 92,724	1.6%
6/30/2012	103,179	78,206	24,973	75.8%	483,592	5.2%
6/30/2013	254,748	205,297	49,451	80.6%	625,441	7.9%

Other Post Employment Benefits Plan

Schedule of Funding Progress

The table below shows a three-year analysis of the actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability (UAAL) as a percentage of the annual covered payroll as of June 30:

Funded Status of Retiree Healthcare Plan
(Dollar Amounts in Thousands)

<u>Valuation Date</u>	<u>Entry Age Normal Accrued Liability</u>	<u>Actuarial Value of Assets</u>	<u>Unfunded/ (Overfunded) Liability</u>	<u>Funded Ratio</u>	<u>Annual Covered Payroll</u>	<u>UAAL as a % of Payroll</u>
6/30/2010	\$ 48,008	\$ 12,519	\$ 35,489	26.1%	\$ 86,300	41.1%
6/30/2011	51,697	16,613	35,084	32.1%	89,105	39.4%
6/30/2013	71,369	28,016	43,353	39.3%	94,003	46.1%

IF GIVEN A CHANCE



Mission

Provides financial, educational, emotional and moral support for Napa Valley youths. These youth have experienced homelessness or extreme poverty, suffered abuse, neglect, faced daunting health problems or made poor choices. They may be underprepared for entering either college or vocational training and require the support and guidance that provide life skills crucial for their transition from high school to adult life.



<http://www.ifgivenachance.org/>

COUNTY OF NAPA

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	\$ 78,296,321	\$ 78,296,321	\$ 78,296,321	\$ --
Resources (inflows):				
Taxes	94,908,739	94,908,739	101,128,242	6,219,503
Licenses and permits	4,272,386	4,279,386	4,656,987	377,601
Fines, forfeitures and penalties	2,837,665	2,837,665	3,481,410	643,745
Revenue from use of money and property	537,113	537,113	979,045	441,932
Aid from other governments	33,469,990	34,121,868	26,965,992	(7,155,876)
Charges for services	24,501,256	25,402,920	25,528,669	125,749
Contributions and donations	--	--	77,797	77,797
Other revenue	542,550	542,550	164,029	(378,521)
Other financing sources	626,000	626,000	--	(626,000)
Intrafund transfers	1,245,053	1,629,102	1,710,470	81,368
Transfers in	10,345,802	10,610,715	8,947,954	(1,662,761)
Amounts available for appropriation	173,286,554	175,496,058	173,640,595	(1,855,463)
Charges to appropriatons (outflows):				
<i>General Government:</i>				
Board of Supervisors				
Salaries and benefits	643,260	652,760	652,736	24
Services and supplies	70,584	70,088	65,088	5,000
Subtotal	713,844	722,848	717,824	5,024
County Executive Officer				
Salaries and benefits	2,569,886	2,569,886	2,333,889	235,997
Services and supplies	270,667	283,167	225,434	57,733
Subtotal	2,840,553	2,853,053	2,559,323	293,730
Housing and Intergovernmental Affairs				
Salaries and benefits	664,226	672,326	672,283	43
Services and supplies	244,533	640,896	632,628	8,268
Intrafund transfers	--	40,400	37,154	3,246
Subtotal	908,759	1,353,622	1,342,065	11,557
Human Resources				
Salaries and benefits	1,745,174	1,595,174	1,504,965	90,209
Services and supplies	455,140	605,140	504,427	100,713
Subtotal	2,200,314	2,200,314	2,009,392	190,922
Training and Organizational Development				
Salaries and benefits	135,484	137,984	137,911	73
Services and supplies	116,479	113,979	103,500	10,479
Subtotal	251,963	251,963	241,411	10,552
Records Management				
Salaries and benefits	241,340	246,340	242,677	3,663
Services and supplies	538,055	533,055	417,392	115,663
Subtotal	779,395	779,395	660,069	119,326

continued

COUNTY OF NAPA

Budgetary Comparison Schedule (continued)
 General Fund
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Communications				
Salaries and benefits	\$ 698,292	\$ 638,292	\$ 598,608	\$ 39,684
Services and supplies	508,469	568,469	504,042	64,427
Capital expenditures	125,000	125,000	122,177	2,823
Subtotal	<u>1,331,761</u>	<u>1,331,761</u>	<u>1,224,827</u>	<u>106,934</u>
General Expenditures				
Salaries and benefits	500,000	511,000	510,161	839
Services and supplies	489,923	478,923	423,189	55,734
Other charges	1,705,474	1,705,474	920,507	784,967
Transfers out	25,177,680	35,111,694	34,904,318	207,376
Intrafund transfer	1,149,966	1,534,015	1,534,015	--
Subtotal	<u>29,023,043</u>	<u>39,341,106</u>	<u>38,292,190</u>	<u>1,048,916</u>
Central Services				
Services and supplies	1,481,470	1,479,370	1,256,769	222,601
Other charges	525,000	525,000	89,201	435,799
Other financing uses	245,000	245,000	97,589	147,411
Intrafund transfer	15,000	15,000	19,211	(4,211)
Subtotal	<u>2,266,470</u>	<u>2,264,370</u>	<u>1,462,770</u>	<u>801,600</u>
Tobacco Settlement				
Transfers out	1,115,250	1,115,250	1,045,624	69,626
Subtotal	<u>1,115,250</u>	<u>1,115,250</u>	<u>1,045,624</u>	<u>69,626</u>
Appropriation for Contingencies				
Appropriation for Contingencies	5,500,000	3,722,240	--	3,722,240
Subtotal	<u>5,500,000</u>	<u>3,722,240</u>	<u>--</u>	<u>3,722,240</u>
Auditor-Controller				
Salaries and benefits	2,685,685	2,653,115	2,614,017	39,098
Services and supplies	254,184	288,883	278,212	10,671
Subtotal	<u>2,939,869</u>	<u>2,941,998</u>	<u>2,892,229</u>	<u>49,769</u>
Treasurer-Tax Collector				
Salaries and benefits	1,442,842	1,442,842	1,309,325	133,517
Services and supplies	511,634	511,634	438,775	72,859
Subtotal	<u>1,954,476</u>	<u>1,954,476</u>	<u>1,748,100</u>	<u>206,376</u>
Assessor				
Salaries and benefits	2,491,416	2,491,416	2,399,539	91,877
Services and supplies	499,379	499,379	449,759	49,620
Subtotal	<u>2,990,795</u>	<u>2,990,795</u>	<u>2,849,298</u>	<u>141,497</u>

continued

COUNTY OF NAPA

Budgetary Comparison Schedule (continued)
 General Fund
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Elections				
Salaries and benefits	\$ 501,080	\$ 501,080	\$ 486,328	\$ 14,752
Services and supplies	520,739	520,739	467,880	52,859
Intrafund transfer	5,000	5,000	4,816	184
Subtotal	<u>1,026,819</u>	<u>1,026,819</u>	<u>959,024</u>	<u>67,795</u>
County Counsel				
Salaries and benefits	3,195,920	3,195,920	3,084,749	111,171
Services and supplies	577,683	528,233	373,673	154,560
Transfer out	--	49,450	49,450	--
Subtotal	<u>3,773,603</u>	<u>3,773,603</u>	<u>3,507,872</u>	<u>265,731</u>
Public Works-Purchasing				
Salaries and benefits	303,506	303,506	305,913	(2,407)
Services and supplies	32,846	32,846	30,140	2,706
Subtotal	<u>336,352</u>	<u>336,352</u>	<u>336,053</u>	<u>299</u>
Property Management				
Salaries and benefits	2,792,646	2,802,006	2,698,714	103,292
Services and supplies	2,223,647	2,449,937	2,345,089	104,848
Debt Service	62,599	62,599	56,809	5,790
Other charges	20,000	20,000	20,999	(999)
Capital expenditures	--	--	--	--
Subtotal	<u>5,098,892</u>	<u>5,334,542</u>	<u>5,121,611</u>	<u>212,931</u>
Property Management Maintenance Projects				
Services and supplies	53,000	53,000	9,044	43,956
Subtotal	<u>53,000</u>	<u>53,000</u>	<u>9,044</u>	<u>43,956</u>
<i>Total General Government</i>	<u>65,105,158</u>	<u>74,347,507</u>	<u>66,978,726</u>	<u>7,368,781</u>
<i>Public Protection:</i>				
Emergency Services				
Salaries and benefits	121,952	121,952	120,126	1,826
Services and supplies	211,369	227,387	163,183	64,204
Subtotal	<u>333,321</u>	<u>349,339</u>	<u>283,309</u>	<u>66,030</u>
Recorder-County Clerk				
Salaries and benefits	705,347	705,347	671,267	34,080
Services and supplies	301,431	297,431	211,057	86,374
Intrafund transfer	2,200	6,200	4,000	2,200
Subtotal	<u>1,008,978</u>	<u>1,008,978</u>	<u>886,324</u>	<u>122,654</u>
Grand Jury				
Services and supplies	59,049	59,049	50,478	8,571
Subtotal	<u>59,049</u>	<u>59,049</u>	<u>50,478</u>	<u>8,571</u>
District Attorney				
Salaries and benefits	7,634,225	7,634,225	7,431,406	202,819
Services and supplies	1,211,366	1,211,366	1,105,400	105,966
Intrafund transfer	133,244	133,244	111,274	21,970
Subtotal	<u>8,978,835</u>	<u>8,978,835</u>	<u>8,648,080</u>	<u>330,755</u>

continued

COUNTY OF NAPA

Budgetary Comparison Schedule (continued)
 General Fund
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
District Attorney - Consumer Fraud				
Salaries and benefits	\$ 468,845	\$ 468,845	\$ 381,714	\$ 87,131
Services and supplies	129,850	129,850	69,687	60,163
Subtotal	<u>598,695</u>	<u>598,695</u>	<u>451,401</u>	<u>147,294</u>
Public Defender Services				
Salaries and benefits	3,486,481	3,486,481	3,317,664	168,817
Services and supplies	500,271	500,271	483,701	16,570
Subtotal	<u>3,986,752</u>	<u>3,986,752</u>	<u>3,801,365</u>	<u>185,387</u>
Conflict Public Defender				
Services and supplies	997,375	997,375	952,258	45,117
Subtotal	<u>997,375</u>	<u>997,375</u>	<u>952,258</u>	<u>45,117</u>
Sheriff				
Salaries and benefits	20,303,766	20,858,932	20,858,598	334
Services and supplies	5,176,196	5,133,384	4,951,355	182,029
Capital expenditures	115,638	145,802	122,070	23,732
Subtotal	<u>25,595,600</u>	<u>26,138,118</u>	<u>25,932,023</u>	<u>206,095</u>
Coroner				
Salaries and benefits	333,342	333,342	327,858	5,484
Services and supplies	219,861	219,861	214,621	5,240
Subtotal	<u>553,203</u>	<u>553,203</u>	<u>542,479</u>	<u>10,724</u>
Animal Services				
Salaries and benefits	776,496	766,496	763,171	3,325
Services and supplies	145,767	155,767	151,939	3,828
Other charges	161,684	161,684	161,684	--
Subtotal	<u>1,083,947</u>	<u>1,083,947</u>	<u>1,076,794</u>	<u>7,153</u>
Special Investigations				
Salaries and benefits	635,160	645,160	644,406	754
Services and supplies	245,702	235,702	193,867	41,835
Subtotal	<u>880,862</u>	<u>880,862</u>	<u>838,273</u>	<u>42,589</u>
Corrections				
Salaries and benefits	10,486,732	10,457,732	9,912,880	544,852
Services and supplies	363,027	363,027	3,533,023	(3,169,996)
Other charges	232,196	232,196	229,960	2,236
Capital assets	5,000	62,935	57,947	4,988
Subtotal	<u>11,086,955</u>	<u>11,115,890</u>	<u>13,733,810</u>	<u>(2,617,920)</u>
Probation				
Salaries and benefits	8,676,509	8,854,509	8,852,787	1,722
Services and supplies	2,146,657	1,976,089	1,949,630	26,459
Other charges	--	61,568	46,133	15,435
Subtotal	<u>10,823,166</u>	<u>10,892,166</u>	<u>10,848,550</u>	<u>43,616</u>
Juvenile Hall				
Salaries and benefits	4,396,147	4,356,147	4,296,081	60,066
Services and supplies	767,940	767,940	715,758	52,182
Other charges	104,847	104,847	104,060	787
Subtotal	<u>5,268,934</u>	<u>5,228,934</u>	<u>5,115,899</u>	<u>113,035</u>

continued

COUNTY OF NAPA

Budgetary Comparison Schedule (continued)
 General Fund
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Probation-Care of Juvenile Court Wards				
Services and supplies	\$ 312,400	\$ 312,400	\$ 201,431	\$ 110,969
Subtotal	<u>312,400</u>	<u>312,400</u>	<u>201,431</u>	<u>110,969</u>
Community Corrections Service Center				
Services and supplies	1,252,500	1,252,500	1,249,742	2,758
Subtotal	<u>1,252,500</u>	<u>1,252,500</u>	<u>1,249,742</u>	<u>2,758</u>
Ag Commissioner-Sealer				
Salaries and benefits	3,899,093	3,899,093	3,331,305	567,788
Services and supplies	1,194,608	1,270,569	1,138,719	131,850
Capital assets	5,000	5,000	--	5,000
Subtotal	<u>5,098,701</u>	<u>5,174,662</u>	<u>4,470,024</u>	<u>704,638</u>
PBES-Conservation, Development, & Planning				
Salaries and benefits	3,906,230	3,906,230	3,697,141	209,089
Services and supplies	1,350,293	1,350,293	979,691	370,602
Subtotal	<u>5,256,523</u>	<u>5,256,523</u>	<u>4,676,832</u>	<u>579,691</u>
PBES-Environmental Health				
Salaries and benefits	2,245,634	2,245,634	2,125,753	119,881
Services and supplies	343,165	343,165	343,135	30
Subtotal	<u>2,588,799</u>	<u>2,588,799</u>	<u>2,468,888</u>	<u>119,911</u>
<i>Total Public Protection</i>	<u>85,764,595</u>	<u>86,457,027</u>	<u>86,227,960</u>	<u>229,067</u>
<i>Public Ways and Facilities:</i>				
Public Works				
Salaries and benefits	6,217,559	6,217,559	6,141,779	75,780
Services and supplies	741,048	778,135	719,828	58,307
Subtotal	<u>6,958,607</u>	<u>6,995,694</u>	<u>6,861,607</u>	<u>134,087</u>
Public Works Projects				
Services and supplies	15,324,649	16,533,194	8,352,951	8,180,243
Intrafund transfer	150,000	80,000	--	80,000
Transfers out	--	44,900	15,707	29,193
Subtotal	<u>15,474,649</u>	<u>16,658,094</u>	<u>8,368,658</u>	<u>8,289,436</u>
Road Department				
Services and supplies	30,000	30,000	12,381	17,619
Subtotal	<u>30,000</u>	<u>30,000</u>	<u>12,381</u>	<u>17,619</u>
<i>Total Public Ways and Facilities</i>	<u>22,463,256</u>	<u>23,683,788</u>	<u>15,242,646</u>	<u>8,441,142</u>
<i>Health and Sanitation:</i>				
PBES-Local Enforcement Program				
Salaries and benefits	269,980	275,080	274,990	90
Services and supplies	36,569	38,469	30,303	8,166
Subtotal	<u>306,549</u>	<u>313,549</u>	<u>305,293</u>	<u>8,256</u>
<i>Total Health and Sanitation</i>	<u>306,549</u>	<u>313,549</u>	<u>305,293</u>	<u>8,256</u>

continued

COUNTY OF NAPA

Budgetary Comparison Schedule (continued)
 General Fund
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Education:</i>				
U. C. Cooperative Extension				
Salaries and benefits	\$ 267,977	\$ 272,977	\$ 263,871	\$ 9,106
Services and supplies	189,985	189,985	173,492	16,493
Subtotal	<u>457,962</u>	<u>462,962</u>	<u>437,363</u>	<u>25,599</u>
<i>Total Education</i>	<u>457,962</u>	<u>462,962</u>	<u>437,363</u>	<u>25,599</u>
<i>Recreation and Cultural Services:</i>				
Special Projects				
Services and supplies	960	960	960	--
Other charges	1,193,794	1,193,794	1,153,618	40,176
Subtotal	<u>1,194,754</u>	<u>1,194,754</u>	<u>1,154,578</u>	<u>40,176</u>
<i>Total Recreation and Cultural Services</i>	<u>1,194,754</u>	<u>1,194,754</u>	<u>1,154,578</u>	<u>40,176</u>
Total Charges to Appropriations	<u>175,292,274</u>	<u>186,459,587</u>	<u>170,346,566</u>	<u>16,113,021</u>
Budgetary fund balances, June 30	<u>\$ 76,290,601</u>	<u>\$ 67,332,792</u>	<u>\$ 81,590,350</u>	<u>\$ 14,257,558</u>

continued

COUNTY OF NAPA

Budgetary Comparison Schedule (continued)
 General Fund
 For the Year Ended June 30, 2014

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 173,640,595
Differences - budget to GAAP:	
Reimbursements from other funds are inflows of budgetary resources but not revenues for financial reporting purposes	(6,189,071)
Revenues for funds no longer meeting the special revenue fund requirement which are presented with the General Fund for financial reporting purposes	24,677,690
Transfers from other funds are inflows of budgetary resources but not revenues for financial reporting purposes	(8,947,954)
Transfers within the fund are inflows of budgetary resources but are not revenues for financial reporting purposes.	<u>(1,710,470)</u>
Total revenues as reported on the Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds	<u>\$ 181,470,790</u>

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule	\$ 170,346,566
Differences - budget to GAAP:	
Costs reimbursed by other funds are outflows of budgetary resources but not expenditures for financial reporting purposes	(6,189,071)
Expenditures by funds no longer meeting the special revenue fund requirement which are presented with the General Fund for financial reporting purposes	208,108
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(36,015,099)
Transfers within the fund are outflows of budgetary resources but are not expenditures for financial reporting purposes.	<u>(1,710,470)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	<u>\$ 126,640,034</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
Health and Human Services Fund
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, July 1	<u>\$ 6,518,755</u>	<u>\$ 6,518,755</u>	<u>\$ 6,518,755</u>	<u>\$ --</u>
Resources (inflows):				
Licenses and permits	229,800	229,800	294,909	65,109
Fines, forfeitures and penalties	5,500	5,500	4,506	(994)
Revenue from use of money and property	30,800	30,800	88,075	57,275
Aid from other governments	41,842,779	42,108,634	41,010,768	(1,097,866)
Charges for services	7,664,853	7,664,853	7,480,698	(184,155)
Contributions and donations	48,539	48,539	7,260	(41,279)
Other revenue	1,200	1,200	68,395	67,195
Transfers In	39,731,360	41,277,759	40,179,707	(1,098,052)
Loan proceeds	--	150,000	--	(150,000)
Amounts available for appropriation	<u>89,554,831</u>	<u>91,517,085</u>	<u>89,134,318</u>	<u>(2,382,767)</u>
Charges to appropriations (outflows):				
<i>Health and Sanitation:</i>				
Public Health				
Salaries and benefits	6,084,845	6,118,845	5,833,326	285,519
Services and supplies	2,723,370	2,748,567	2,573,544	175,023
Other Charges	3,062,967	2,402,967	1,225,187	1,177,780
Subtotal	<u>11,871,182</u>	<u>11,270,379</u>	<u>9,632,057</u>	<u>1,638,322</u>
Mental Health				
Salaries and benefits	9,338,389	9,458,389	9,097,164	361,225
Services and supplies	12,530,300	12,396,303	11,441,857	954,446
Transfers out	--	20,000	15,909	4,091
Subtotal	<u>21,868,689</u>	<u>21,874,692</u>	<u>20,554,930</u>	<u>1,319,762</u>
Alcohol and Drug Services				
Salaries and benefits	2,473,609	2,580,609	2,455,059	125,550
Services and supplies	2,254,603	2,301,603	2,244,833	56,770
Subtotal	<u>4,728,212</u>	<u>4,882,212</u>	<u>4,699,892</u>	<u>182,320</u>
Health Care Enhance Program				
Salaries and benefits	617,423	617,423	106,711	510,712
Services and supplies	637,475	779,330	492,325	287,005
Subtotal	<u>1,254,898</u>	<u>1,396,753</u>	<u>599,036</u>	<u>797,717</u>
Agency Administration				
Salaries and benefits	796,958	822,958	755,104	67,854
Services and supplies	490,806	490,781	388,279	102,502
Transfers Out	315,855	315,880	315,878	2
Subtotal	<u>1,603,619</u>	<u>1,629,619</u>	<u>1,459,261</u>	<u>170,358</u>
Fiscal				
Salaries and benefits	2,958,331	2,980,331	2,868,857	111,474
Services and supplies	489,617	511,617	479,751	31,866
Subtotal	<u>3,447,948</u>	<u>3,491,948</u>	<u>3,348,608</u>	<u>143,340</u>
<i>Total Health and Sanitation</i>	<u>44,774,548</u>	<u>44,545,603</u>	<u>40,293,784</u>	<u>4,251,819</u>

continued

COUNTY OF NAPA

Budgetary Comparison Schedule (continued)
 Health and Human Services Fund
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public Assistance:</i>				
Child Welfare Services				
Salaries and benefits	\$ 5,568,984	\$ 5,568,984	\$ 5,402,775	\$ 166,209
Services and supplies	9,511,372	9,262,775	8,828,662	434,113
Subtotal	<u>15,080,356</u>	<u>14,831,759</u>	<u>14,231,437</u>	<u>600,322</u>
Comprehensive Services for Older Adults				
Salaries and benefits	3,648,884	3,648,884	3,635,179	13,705
Services and supplies	4,260,863	4,320,707	4,048,201	272,506
Other Charges	55,000	55,000	51,076	3,924
Subtotal	<u>7,964,747</u>	<u>8,024,591</u>	<u>7,734,456</u>	<u>290,135</u>
Self Sufficiency Services				
Salaries and benefits	8,082,276	8,796,307	8,795,881	426
Services and supplies	8,783,886	8,534,374	7,949,421	584,953
Capital expenditures	--	19,078	--	19,078
Subtotal	<u>16,866,162</u>	<u>17,349,759</u>	<u>16,745,302</u>	<u>604,457</u>
Operations				
Salaries and benefits	1,299,206	1,423,206	1,347,980	75,226
Services and supplies	2,534,680	2,708,180	2,563,229	144,951
Other charges	100,000	252,500	250,179	2,321
Transfers Out	24,836	24,836	16,307	8,529
Subtotal	<u>3,958,722</u>	<u>4,408,722</u>	<u>4,177,695</u>	<u>231,027</u>
Organizational Resource and Development				
Salaries and benefits	777,034	670,034	503,707	166,327
Services and supplies	153,223	153,223	141,239	11,984
Subtotal	<u>930,257</u>	<u>823,257</u>	<u>644,946</u>	<u>178,311</u>
Quality Management				
Salaries and benefits	947,793	1,029,793	1,008,128	21,665
Services and supplies	176,006	211,006	192,125	18,881
Subtotal	<u>1,123,799</u>	<u>1,240,799</u>	<u>1,200,253</u>	<u>40,546</u>
<i>Total Public Assistance</i>	<u>45,924,043</u>	<u>46,678,887</u>	<u>44,734,089</u>	<u>1,944,798</u>
Total Charges to Appropriations	<u>90,698,591</u>	<u>91,224,490</u>	<u>85,027,873</u>	<u>6,196,617</u>
Budgetary fund balances, June 30	<u>\$ 5,374,995</u>	<u>\$ 6,811,350</u>	<u>\$ 10,625,200</u>	<u>\$ 3,813,850</u>

continued

COUNTY OF NAPA

Budgetary Comparison Schedule (continued)
Health and Human Service Fund
For the Year Ended June 30, 2014

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule \$ 89,134,318

Differences - budget to GAAP:

Revenues for funds no longer meeting the special revenue fund requirement which are presented with Health and Human Services for financial reporting purposes 6,584,612

Transfers from other funds are inflows of budgetary resources but not revenues for financial reporting purposes (40,179,707)

Total revenues as reported on the Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds \$ 55,539,223

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule \$ 85,027,873

Differences - budget to GAAP:

Expenditures by funds no longer meeting the special revenue fund requirement which are presented with Health and Human Services for financial reporting purposes 9,689

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes (348,095)

Total expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds \$ 84,689,467

COUNTY OF NAPA

Budgetary Comparison Schedule
 Napa County Flood Protection and Watershed Improvement Authority
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	<u>\$ 56,873,414</u>	<u>\$ 56,873,414</u>	<u>\$ 56,873,414</u>	<u>\$ --</u>
Resources (inflows):				
Taxes	14,254,210	14,254,210	16,582,082	2,327,872
Revenue from use of money and property	223,000	223,000	505,314	282,314
Issuance of refunded debt	--	--	5,890,000	5,890,000
Amounts available for appropriation	<u>14,477,210</u>	<u>14,477,210</u>	<u>22,977,396</u>	<u>8,500,186</u>
Charges to appropriations (outflows):				
Public way and facilities	17,858,050	17,858,050	7,186,327	10,671,723
Debt service	5,446,160	11,694,928	11,286,152	408,776
Total charges to appropriations	<u>23,304,210</u>	<u>29,552,978</u>	<u>18,472,479</u>	<u>11,080,499</u>
Budgetary fund balances, Ending	<u>\$ 48,046,414</u>	<u>\$ 41,797,646</u>	<u>\$ 61,378,331</u>	<u>\$ 19,580,685</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
Roads
For the Year Ended June 30, 2014

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, Beginning	<u>\$ 2,184,807</u>	<u>\$ 2,184,807</u>	<u>\$ 2,184,807</u>	<u>\$ --</u>
Resources (inflows):				
Licenses and permits	40,000	40,000	45,987	5,987
Fines, forfeitures and penalties	16,000	16,000	8,938	(7,062)
Revenue from use of money and property	24,000	24,000	27,760	3,760
Aid from other governments	10,560,668	10,958,172	8,496,745	(2,461,427)
Charges for services	200,000	200,000	144,439	(55,561)
Other	--	--	580	580
Transfers in	<u>4,051,290</u>	<u>2,781,951</u>	<u>2,073,875</u>	<u>(708,076)</u>
Amounts available for appropriation	<u>14,891,958</u>	<u>14,020,123</u>	<u>10,798,324</u>	<u>(3,221,799)</u>
Charges to appropriations (outflows):				
Salaries and employee benefits	3,102,791	3,102,791	2,664,259	438,532
Services and supplies	13,780,481	13,743,837	6,287,726	7,456,111
Other charges	100	32,037	37,533	(5,496)
Capital expenditures	--	41,500	457,114	(415,614)
Transfers out	--	--	694,312	(694,312)
Total charges to appropriations	<u>16,883,372</u>	<u>16,920,165</u>	<u>10,140,944</u>	<u>6,779,221</u>
Budgetary fund balances, Ending	<u>\$ 193,393</u>	<u>\$ (715,235)</u>	<u>\$ 2,842,187</u>	<u>\$ 3,557,422</u>

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

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from Budgetary Comparison Schedule \$ 10,798,324

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (2,073,875)

Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds \$ 8,724,449

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule \$ 10,140,944

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (694,312)

Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds \$ 9,446,632

COUNTY OF NAPA

Note to Required Supplementary Information For the Year Ended June 30, 2014

BUDGETARY BASIS OF ACCOUNTING

In accordance with the provisions of Sections 29000 through 29144 and 30200 of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County adopts a budget for each fiscal year on or before October 2. Budgeted expenditures are enacted into law through the passage of an Appropriation Resolution. This resolution mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County's Board of Supervisors.

An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the division level within budget units for the County. The division level within a budget unit is the level at which expenditures may not legally exceed appropriations. Any amendments or transfers of appropriations between division levels within the same budget unit or between divisions or funds are authorized by the County Executive office and must be approved by the Board of Supervisors. Supplementary appropriations normally financed by unanticipated revenues during the year must be approved by the Board of Supervisors. Pursuant to Board Resolution No. 01-83 adopted as of June 19, 2001 and revised as per Resolution no. 02-122, effective June 18, 2002, transfers of appropriations between line items and subdivisions within the same budget unit are allowed with County Executive Officer approval required for transfers in excess of \$10,000. Budgeted amounts in the budgetary financial schedules are reported as originally adopted and amended during the fiscal year by resolutions approved by the Board of Supervisors.

The County uses an encumbrance system as an extension of normal budgetary accounting for the general, special revenue, and debt service funds and to assist in controlling expenditures of the capital improvement fund. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as reservations of fund balance since they do not constitute expenditures or liabilities. Encumbrances are combined with expenditures for budgetary comparison purposes. Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward in the ensuing year's budget.

The budget approved by the Board of Supervisors for the general fund includes budgeted expenditures and reimbursements for amounts disbursed on behalf of other Governmental Funds. Actual reimbursements for these items have been eliminated in the accompanying budgetary financial schedules. Accordingly, the related budgets for these items have also been eliminated in order to provide a meaningful comparison of actual and budgeted results of operations.

The budgets for the governmental funds may include an object level known as "intrafund transfers" in the charges for appropriations. This object level is an accounting mechanism used by the County to show reimbursements between operations within the same fund (an example would be the General Fund).



SUPPLEMENTARY INFORMATION

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

NAPA HUMANE (THE HUMANE SOCIETY OF NAPA COUNTY & SPCA)



Mission

Promote the welfare of companion animals through protection, advocacy, education, and by example.



<http://www.napahumane.org/>



NONMAJOR GOVERNMENTAL FUNDS

COUNTY OF NAPA

Combining Balance Sheet Nonmajor Governmental Funds June 30, 2014

	Special Revenue	Debt Service	Total
Assets & Deferred Outflows of Resources			
Assets:			
Cash and investments	\$ 34,822,019	\$ --	\$ 34,822,019
Restricted Assets:			
Cash with fiscal agent	264,017	1,756,644	2,020,661
Imprest cash	1,660	--	1,660
Receivable (Net):			
Taxes	1,349,395	--	1,349,395
Special assessments	1,214,892	--	1,214,892
Accounts receivable	181	--	181
Due from other government agencies	830,441	--	830,441
Prepaid items	21,626	--	21,626
Deposits	1,250	--	1,250
Assets held for resale	990,202	--	990,202
Loans receivable, net	15,707,251	--	15,707,251
Advances to other funds	150,000	--	150,000
Total Assets	55,352,934	1,756,644	57,109,578
Total Assets and Deferred Outflows of Resources	\$ 55,352,934	\$ 1,756,644	\$ 57,109,578
Liabilities, Deferred Inflows of Resources & Fund Balances			
Liabilities:			
Accounts payable	\$ 1,701,746	\$ --	\$ 1,701,746
Accrued payroll	481,018	--	481,018
Due to other funds	315,974	--	315,974
Due to other government agencies	236,716	--	236,716
Unearned revenue	50,000	--	50,000
Advances from other funds	1,759,090	--	1,759,090
Total Liabilities	4,544,544	--	4,544,544
Deferred Inflows of Resources:			
Unavailable revenue	169,606	--	169,606
Fund Balances:			
Nonspendable	42,796	--	42,796
Restricted	49,516,913	1,756,644	51,273,557
Committed	3,102,716	--	3,102,716
Unassigned	(2,023,641)	--	(2,023,641)
Total Fund Balances	50,638,784	1,756,644	52,395,428
Total Liabilities, Deferred Inflows of Resources & Fund Balances	\$ 55,352,934	\$ 1,756,644	\$ 57,109,578

COUNTY OF NAPA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended June 30, 2014

	Special Revenue	Debt Service	Total
Revenues:			
Taxes	\$ 16,769,658	\$ --	\$ 16,769,658
Licenses and permits	4,712,493	--	4,712,493
Fines, forfeitures and penalties	161,022	--	161,022
Revenue from use of money and property	373,809	405	374,214
Aid from other governments	4,647,331	139,162	4,786,493
Charges for services	8,946,449	--	8,946,449
Contributions and donations	205,552	--	205,552
Other revenue	5,901	--	5,901
Total Revenues	35,822,215	139,567	35,961,782
Expenditures:			
Current:			
General government	5,071,160	--	5,071,160
Public protection	17,354,800	--	17,354,800
Public ways and facilities	211,735	--	211,735
Health and sanitation	232,999	--	232,999
Public assistance	873,085	--	873,085
Education	7,716,027	--	7,716,027
Debt Service:			
Principal	--	6,534,916	6,534,916
Interest and fiscal charges	--	1,233,516	1,233,516
Administration, issuance and arbitrage fees	--	270,833	270,833
Total Expenditures	31,459,806	8,039,265	39,499,071
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,362,409	(7,899,698)	(3,537,289)
Other Financing Sources (Uses):			
Issuance of certificates of participation	--	1,076,418	1,076,418
Transfers in	1,372,503	6,235,889	7,608,392
Transfers out	(1,190,610)	--	(1,190,610)
Total Other Financing Sources (Uses)	181,893	7,312,307	7,494,200
Net change in fund balances	4,544,302	(587,391)	3,956,911
Fund Balance - Beginning	46,094,482	2,344,035	48,438,517
Fund Balance - Ending	\$ 50,638,784	\$ 1,756,644	\$ 52,395,428

FAMILY SERVICE OF NAPA VALLEY



Mission

Offer affordable mental health services for those who would otherwise be unable to access the support they need. Named Outstanding Nonprofit of the Year 2014 for its success in maintaining a strong community by ensuring the emotional health and well-being of Napa County residents.



<http://familyservicenapa.org/>

NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS:

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Fire Protection

This fund provides appropriations for fire protection services in the unincorporated areas of the County. The Napa County Fire Department contracts with the California Department of Forestry and Fire Protection (Cal Fire) for fire protection services under a County Fire Plan. The County contracts with the City of St. Helena, Napa State Hospital and Schell-Vista Fire Protection District for the provision of fire protection services to specified unincorporated areas adjoining these agencies. The Department provides dispatching for the American Canyon Fire Protection District and Napa State Hospital Fire Department. The County contracts with the California Veterans Home and the Town of Yountville to provide fire services to those jurisdictions.

Affordable Housing

The Affordable Housing Fund is used to provide resources to be used for the development of affordable housing units in appropriate locations within the County of Napa. This fund is supported through the collection of various building fees on residential and commercial construction.

Wildlife Conservation Commission

This fund is completely supported by fines from Fish and Game Code violations. It provides for expenditures related to the propagation and conservation of local fish and game and their habitats. The County Wildlife Conservation Commission, which is appointed by the Board of Supervisors, recommends the program expenditures for the year to the Board of Supervisors.

Building and Code Enforcement

The Building Inspection function was moved from the General Fund to the Building Code Enforcement Fund that was established by the Board of Supervisors in fiscal year 2005-2006. This action is consistent with the Boards' goals of making the Building Inspection function self-sufficient by ensuring that any revenues in excess of expenditures received in a given year are retained in fund balance and can be used to help cover Building Inspection costs in future years.

In-Home Supportive Services (IHSS)

In-Home Supportive Services (IHSS) provides in-home care to those eligible, aged, blind and disabled individuals (including children) who are unable to remain safely in their own homes without assistance. IHSS is an alternative to out-of-home care and is a state-mandated program funded through a combination of federal, state and local funds.

NONMAJOR SPECIAL REVENUE FUNDS (continued):

Zone 1 Garbage

Zone 1 Garbage receives and accounts for franchise and rate surcharge fees collected as a result of the Zone 1 unincorporated garbage franchise agreement. Money received in this fund is utilized to enhance recycling programs in the unincorporated area of Zone 1, reimburse the County's Road Fund for damages caused by collection vehicles, and reimburse various County operating departments to help defray the cost of administering the franchise agreement.

Child Support Services

Child Support Services is a County department with state and federal dollars constituting its revenues. Its mission is to serve the community and enhance the lives of children through establishing paternity, establishing child support orders and collecting support.

Library

The Napa County Library's mission is to enrich people's lives with books and information. It serves Napa County by providing free and equal access to public library facilities, resources, and services which enable the County's diverse population to acquire information, pursue life-long learning, explore ideas, experience recreational and cultural enrichment and enjoy the pleasure of reading. The Library endorses the tenets of the American Library Association Library Bill of Rights and Freedom to Read Statement. The Library's service area is all of Napa County, excluding the City of St. Helena. The Library's main branch is in the City of Napa, with additional branches in the Cities of American Canyon and Calistoga and the Town of Yountville.

Napa Valley Tourism Improvement – Unincorporated

The Napa Valley Tourism Improvement – Unincorporated (NVTID) is charged with increasing tourism throughout the Napa Valley through marketing efforts funded by a 2% assessment on all transient lodgers. The NVTID agreement calls for the County to receive 25% of the assessments collected within the unincorporated areas of the county to be used to increase tourism specifically within the unincorporated areas of the county.

Public, Educational, and Governmental Access Channel

The fund receives a fee of 1% imposed upon the gross revenues of cable companies operating in the unincorporated area of Napa County. Under the terms authorized by Public Utilities Code Section 5800 et seq, the fees collected are to be used for capital expenditures to support Public, Educational, and Governmental access channels.

VARIOUS SPECIAL DISTRICTS UNDER BOARD:

County Service Area No. 3

County Service Area No. 3 was formed in 1979 to provide street sweeping, street and highway lighting, street-side landscaping, and fire protection services to the unincorporated area surrounding the Napa County Airport. These services are funded from annual assessments on parcels located within County Service Area No. 3.

VARIOUS SPECIAL DISTRICTS UNDER BOARD (continued):

County Service Area No. 4

County Service Area No. 4 was created in 2002 to provide funding for farmworker housing in Napa County. Revenues for this fund are derived from an annual assessment on vineyard acreage located within the service area and are used to support publicly operated farmworker housing programs in Napa County.

Silverado Community Services

The Silverado Community Services District was established in 1967. Its service area encompasses the present Silverado Country Club development area. The District provides landscape maintenance, street sweeping, street lighting, and weed abatement services for parcels located within the District. These services are funded from annual assessments on parcels located within the District.

Monticello Public Cemetery

This fund was established for the purpose of providing maintenance and administrative services to the Monticello Public Cemetery District. Revenue for this fund comes from collected Property Tax assessments on parcels located within the district.

Countywide Napa Valley Tourism Improvement District

The Countywide Napa Valley Tourism Improvement District (NVTID) is charged with increasing tourism throughout the Napa Valley through marketing efforts funded by a 2% assessment on all transient lodgers. The NVTID agreement states that the District is to receive 74% of the assessments collected county-wide to improve tourism throughout the Napa Valley and 1% of collections is to be remitted to the tax collectors of each jurisdiction to cover collection costs and the remaining 25% goes to each jurisdiction within NVTID.

Community Facilities District – Devlin Road

The Community Facilities District-Devlin Road (CFD) was established during fiscal year 2012-2013. This is an assessment district which levies and collects assessments on parcel owners within the CFD to fund the construction of the Devlin Road extension to allow access to district parcels.

Community Facilities District – MST

The Community Facilities District-MST (CFD) was established during fiscal year 2012-2013 and commenced operations during fiscal year 2013-2014. The CFD is an assessment district which levies and collects assessments on parcel owners within the CFD to fund the construction of a recycled water pipeline from Napa Sanitation District to the Milliken-Sarco-Tulocay basin.

COUNTY OF NAPA

Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2014

	<u>Fire Protection</u>	<u>Affordable Housing</u>	<u>Wildlife Conservation Commission</u>	<u>Building and Code Enforcement</u>
Assets & Deferred Outflows of Resources				
Assets:				
Cash and investments	\$ 11,527,262	\$ 7,764,684	\$ 98,899	\$ 3,234,178
Restricted Assets:				
Cash with fiscal agent	5,422	--	--	--
Imprest cash	--	--	--	50
Receivable (Net):				
Taxes	108,049	--	--	--
Special assessments	39,786	--	--	--
Accounts receivable	--	--	--	181
Due from other government agencies	468,725	--	--	--
Prepaid items	--	--	--	--
Deposits	--	--	--	--
Assets held for resale	--	990,202	--	--
Loans receivable, net	--	15,707,251	--	--
Advances to other funds	--	150,000	--	--
Total Assets	<u>12,149,244</u>	<u>24,612,137</u>	<u>98,899</u>	<u>3,234,409</u>
Total Assets & Deferred Outflows of Resources	<u><u>\$ 12,149,244</u></u>	<u><u>\$ 24,612,137</u></u>	<u><u>\$ 98,899</u></u>	<u><u>\$ 3,234,409</u></u>
Liabilities, Deferred Inflows of Resources & Fund Balances				
Liabilities:				
Accounts payable	\$ 127,444	\$ 5,405	\$ 16,614	\$ 30,725
Accrued payroll	--	--	--	100,968
Due to other funds	--	--	--	--
Due to other government agencies	225,528	--	10,934	--
Unearned revenue	--	--	--	--
Advances from other funds	--	--	--	--
Total Liabilities	<u>352,972</u>	<u>5,405</u>	<u>27,548</u>	<u>131,693</u>
Deferred Inflows of Resources:				
Unavailable revenue	<u>100</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances:				
Nonspendable	--	--	--	--
Restricted	11,796,172	24,606,732	71,351	--
Committed	--	--	--	3,102,716
Unassigned	--	--	--	--
Total Fund Balances	<u>11,796,172</u>	<u>24,606,732</u>	<u>71,351</u>	<u>3,102,716</u>
Total Liabilities, Deferred Inflows of Resources & Fund Balances	<u><u>\$ 12,149,244</u></u>	<u><u>\$ 24,612,137</u></u>	<u><u>\$ 98,899</u></u>	<u><u>\$ 3,234,409</u></u>

continued

COUNTY OF NAPA

Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
June 30, 2014

	<u>IHSS</u>	<u>Zone 1 Garbage</u>	<u>Child Support Services</u>	<u>Library</u>
Assets & Deferred Outflows of Resources				
Assets:				
Cash and investments	\$ --	\$ 1,045,307	\$ 41,969	\$ 9,526,843
Restricted Assets:				
Cash with fiscal agent	--	--	--	258,595
Imprest cash	--	--	300	1,310
Receivable (Net):				
Taxes	--	--	--	632,819
Special assessments	--	--	--	--
Accounts receivable	--	--	--	--
Due from other government agencies	308,537	--	53,179	--
Prepaid items	--	--	15,083	6,543
Deposits	--	--	--	1,250
Assets held for resale	--	--	--	--
Loans receivable, net	--	--	--	--
Advances to other funds	--	--	--	--
Total Assets	<u>308,537</u>	<u>1,045,307</u>	<u>110,531</u>	<u>10,427,360</u>
Total Assets & Deferred Outflows of Resources	<u><u>\$ 308,537</u></u>	<u><u>\$ 1,045,307</u></u>	<u><u>\$ 110,531</u></u>	<u><u>\$ 10,427,360</u></u>
Liabilities, Deferred Inflows of Resources & Fund Balances				
Liabilities:				
Accounts payable	\$ 2,856	\$ 8,249	\$ 24,257	\$ 51,489
Accrued payroll	--	--	157,509	222,541
Due to other funds	313,974	--	--	--
Due to other government agencies	35	--	--	219
Unearned revenue	--	--	--	50,000
Advances from other funds	--	--	--	--
Total Liabilities	<u>316,865</u>	<u>8,249</u>	<u>181,766</u>	<u>324,249</u>
Deferred Inflows of Resources:				
Unavailable revenue	<u>152,098</u>	<u>--</u>	<u>17,408</u>	<u>--</u>
Fund Balances:				
Nonspendable	--	--	15,083	7,793
Restricted	--	1,037,058	--	10,095,318
Committed	--	--	--	--
Unassigned	<u>(160,426)</u>	<u>--</u>	<u>(103,726)</u>	<u>--</u>
Total Fund Balances	<u>(160,426)</u>	<u>1,037,058</u>	<u>(88,643)</u>	<u>10,103,111</u>
Total Liabilities, Deferred Inflows of Resources & Fund Balances	<u><u>\$ 308,537</u></u>	<u><u>\$ 1,045,307</u></u>	<u><u>\$ 110,531</u></u>	<u><u>\$ 10,427,360</u></u>

continued

COUNTY OF NAPA

Combining Balance Sheet (continued)
 Nonmajor Special Revenue Funds
 June 30, 2014

	Napa Valley Tourism Improvement - Unincorporated	Public, Education, Governmental Access Channel	Various Special Districts Under Board	Total
Assets & Deferred Outflows of Resources				
Assets:				
Cash and investments	\$ 176,325	\$ 137,126	\$ 1,269,426	\$ 34,822,019
Restricted Assets:				
Cash with fiscal agent	--	--	--	264,017
Imprest cash	--	--	--	1,660
Receivable (Net):				
Taxes	--	--	608,527	1,349,395
Special assessments	118,435	--	1,056,671	1,214,892
Accounts receivable	--	--	--	181
Due from other government agencies	--	--	--	830,441
Prepaid items	--	--	--	21,626
Deposits	--	--	--	1,250
Assets held for resale	--	--	--	990,202
Loans receivable, net	--	--	--	15,707,251
Advances to other funds	--	--	--	150,000
Total Assets	<u>294,760</u>	<u>137,126</u>	<u>2,934,624</u>	<u>55,352,934</u>
Total Assets & Deferred Outflows of Resources	<u><u>\$ 294,760</u></u>	<u><u>\$ 137,126</u></u>	<u><u>\$ 2,934,624</u></u>	<u><u>\$ 55,352,934</u></u>
Liabilities, Deferred Inflows of Resources & Fund Balances				
Liabilities:				
Accounts payable	\$ 132,802	\$ --	\$ 1,301,905	\$ 1,701,746
Accrued payroll	--	--	--	481,018
Due to other funds	--	--	2,000	315,974
Due to other government agencies	--	--	--	236,716
Unearned revenue	--	--	--	50,000
Advances from other funds	--	--	1,759,090	1,759,090
Total Liabilities	<u>132,802</u>	<u>--</u>	<u>3,062,995</u>	<u>4,544,544</u>
Deferred Inflows of Resources:				
Unavailable revenue	--	--	--	169,606
Fund Balances:				
Nonspendable	--	--	19,920	42,796
Restricted	161,958	137,126	1,611,198	49,516,913
Committed	--	--	--	3,102,716
Unassigned	--	--	(1,759,489)	(2,023,641)
Total Fund Balances	<u>161,958</u>	<u>137,126</u>	<u>(128,371)</u>	<u>50,638,784</u>
Total Liabilities, Deferred Inflows of Resources & Fund Balances	<u><u>\$ 294,760</u></u>	<u><u>\$ 137,126</u></u>	<u><u>\$ 2,934,624</u></u>	<u><u>\$ 55,352,934</u></u>

COUNTY OF NAPA

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2014

	<u>Fire Protection</u>	<u>Affordable Housing</u>	<u>Wildlife Conservation Commission</u>	<u>Building and Code Enforcement</u>
Revenues:				
Taxes	\$ 8,979,947	\$ --	\$ --	\$ --
Licenses and permits	618,451	1,367,099	--	2,354,940
Fines, forfeitures and penalties	2,837	--	23,361	131,964
Revenue from use of money and property	119,780	113,775	870	15,998
Aid from other governments	192,794	--	--	--
Charges for services	1,012,508	--	--	1,475,256
Contributions and donations	--	--	--	--
Other revenue	5,291	--	--	--
Total Revenues	<u>10,931,608</u>	<u>1,480,874</u>	<u>24,231</u>	<u>3,978,158</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	10,715,485	--	38,064	2,507,165
Public ways and facilities	--	--	--	--
Health and sanitation	--	--	--	--
Public assistance	--	313,686	--	--
Education	--	--	--	--
Total Expenditures	<u>10,715,485</u>	<u>313,686</u>	<u>38,064</u>	<u>2,507,165</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>216,123</u>	<u>1,167,188</u>	<u>(13,833)</u>	<u>1,470,993</u>
Other Financing Sources (Uses):				
Transfers in	327,501	--	--	--
Transfers out	<u>(7,317)</u>	<u>(307,000)</u>	<u>--</u>	<u>--</u>
Total Other Financing Sources (Uses)	<u>320,184</u>	<u>(307,000)</u>	<u>--</u>	<u>--</u>
Net change in fund balances	536,307	860,188	(13,833)	1,470,993
Fund Balance - Beginning	<u>11,259,865</u>	<u>23,746,544</u>	<u>85,184</u>	<u>1,631,723</u>
Fund Balance - Ending	<u>\$ 11,796,172</u>	<u>\$ 24,606,732</u>	<u>\$ 71,351</u>	<u>\$ 3,102,716</u>

continued

COUNTY OF NAPA

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2014

	<u>IHSS</u>	<u>Zone 1 Garbage</u>	<u>Child Support Services</u>	<u>Library</u>
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 6,865,115
Licenses and permits	--	335,281	--	--
Fines, forfeitures and penalties	--	1,000	--	--
Revenue from use of money and property	--	9,567	1,173	99,979
Aid from other governments	374,156	--	4,011,185	69,087
Charges for services	--	--	--	207,101
Contributions and donations	--	--	--	205,552
Other revenue	--	--	514	93
Total Revenues	<u>374,156</u>	<u>345,848</u>	<u>4,012,872</u>	<u>7,446,927</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	--	--	4,044,278	--
Public ways and facilities	--	--	--	--
Health and sanitation	--	232,999	--	--
Public assistance	550,749	--	--	--
Education	--	--	--	7,716,027
Total Expenditures	<u>550,749</u>	<u>232,999</u>	<u>4,044,278</u>	<u>7,716,027</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(176,593)</u>	<u>112,849</u>	<u>(31,406)</u>	<u>(269,100)</u>
Other Financing Sources (Uses):				
Transfers in	159,467	--	--	196,625
Transfers out	--	(174,758)	--	(20,144)
Total Other Financing Sources (Uses)	<u>159,467</u>	<u>(174,758)</u>	<u>--</u>	<u>176,481</u>
Net change in fund balances	(17,126)	(61,909)	(31,406)	(92,619)
Fund Balance - Beginning	<u>(143,300)</u>	<u>1,098,967</u>	<u>(57,237)</u>	<u>10,195,730</u>
Fund Balance - Ending	<u>\$ (160,426)</u>	<u>\$ 1,037,058</u>	<u>\$ (88,643)</u>	<u>\$ 10,103,111</u>

continued

COUNTY OF NAPA

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances (continued)
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2014

	Napa Valley Tourism Improvement - Unincorporated	Public, Educational, Governmental Access Channel	Various Special Districts Under Board	Total
Revenues:				
Taxes	\$ --	\$ --	\$ 924,596	\$ 16,769,658
Licenses and permits	--	36,722	--	4,712,493
Fines, forfeitures and penalties	--	--	1,860	161,022
Revenue from use of money and property	248	936	11,483	373,809
Aid from other governments	--	--	109	4,647,331
Charges for services	437,855	--	5,813,729	8,946,449
Contributions and donations	--	--	--	205,552
Other revenue	--	--	3	5,901
Total Revenues	<u>438,103</u>	<u>37,658</u>	<u>6,751,780</u>	<u>35,822,215</u>
Expenditures:				
Current:				
General government	276,145	--	4,795,015	5,071,160
Public protection	--	--	49,808	17,354,800
Public ways and facilities	--	--	211,734	211,734
Health and sanitation	--	--	--	232,999
Public assistance	--	--	8,652	873,087
Education	--	--	--	7,716,027
Total Expenditures	<u>276,145</u>	<u>--</u>	<u>5,065,209</u>	<u>31,459,807</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>161,958</u>	<u>37,658</u>	<u>1,686,571</u>	<u>4,362,408</u>
Other Financing Sources (Uses):				
Transfers in	--	--	688,910	1,372,503
Transfers out	--	--	(681,391)	(1,190,610)
Total Other Financing Sources (Uses)	<u>--</u>	<u>--</u>	<u>7,519</u>	<u>181,893</u>
Net change in fund balances	161,958	37,658	1,694,090	4,544,301
Fund Balance - Beginning	<u>--</u>	<u>99,468</u>	<u>(1,822,461)</u>	<u>46,094,483</u>
Fund Balance - Ending	<u>\$ 161,958</u>	<u>\$ 137,126</u>	<u>\$ (128,371)</u>	<u>\$ 50,638,784</u>

COUNTY OF NAPA

Combining Balance Sheet
 Nonmajor Special Districts Under the Board of Supervisors
 June 30, 2014

	<u>County Service Area No. 3</u>	<u>County Service Area No. 4</u>	<u>Silverado Community Services</u>	<u>Monticello Public Cemetery</u>
Assets & Deferred Outflows of Resources				
Assets:				
Cash and investments	\$ 362,555	\$ 395,809	\$ 73,236	\$ 183,789
Receivable (Net):				
Taxes	--	--	--	7,062
Special assessments	<u>3,954</u>	<u>8,764</u>	<u>1,026</u>	
Total Assets	<u>366,509</u>	<u>404,573</u>	<u>74,262</u>	<u>190,851</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$ 366,509</u></u>	<u><u>\$ 404,573</u></u>	<u><u>\$ 74,262</u></u>	<u><u>\$ 190,851</u></u>
Liabilities, Deferred Inflows of Resources & Fund Balances				
Liabilities:				
Accounts payable	\$ 3,184	\$ --	\$ 2	\$ 1,356
Advances from other funds	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Liabilities	<u>3,184</u>	<u>--</u>	<u>2</u>	<u>1,356</u>
Fund Balances:				
Nonspendable	--	--	--	19,920
Restricted	363,325	404,573	74,260	169,575
Unassigned	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Fund Balances	<u>363,325</u>	<u>404,573</u>	<u>74,260</u>	<u>189,495</u>
Total Liabilities, Deferred Inflows of Resources & Fund Balances	<u><u>\$ 366,509</u></u>	<u><u>\$ 404,573</u></u>	<u><u>\$ 74,262</u></u>	<u><u>\$ 190,851</u></u>

continued

COUNTY OF NAPA

Combining Balance Sheet (continued)
 Nonmajor Special Districts Under the Board of Supervisors
 June 30, 2014

	Countywide Napa Valley Tourism Improvement District	Community Facilities District - Devlin Road	Community Facilities District - MST	Total
Assets & Deferred Outflows of Resources				
Assets:				
Cash and investments	\$ 254,037	\$ --	\$ --	\$ 1,269,426
Receivable (Net):				
Taxes	--	--	601,465	608,527
Special assessments	1,042,927	--	--	1,056,671
Total Assets	<u>1,296,964</u>	<u>--</u>	<u>601,465</u>	<u>2,934,624</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 1,296,964</u>	<u>\$ --</u>	<u>\$ 601,465</u>	<u>\$ 2,934,624</u>
Liabilities, Deferred Inflows of Resources & Fund Balances				
Liabilities:				
Accounts payable	\$ 1,297,363	\$ -	\$ -	\$ 1,301,905
Due to other funds	--	--	2,000	2,000
Advances from other funds	--	1,759,090	--	1,759,090
Total Liabilities	<u>1,297,363</u>	<u>1,759,090</u>	<u>2,000</u>	<u>3,062,995</u>
Fund Balances:				
Nonspendable	--	--	--	19,920
Restricted	--	--	599,465	1,611,198
Unassigned	(399)	(1,759,090)	--	(1,759,489)
Total Fund Balances	<u>(399)</u>	<u>(1,759,090)</u>	<u>599,465</u>	<u>(128,371)</u>
Total Liabilities, Deferred Inflows of Resources & Fund Balances	<u>\$ 1,296,964</u>	<u>\$ --</u>	<u>\$ 601,465</u>	<u>\$ 2,934,624</u>

COUNTY OF NAPA

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Special Districts Under the Board of Supervisors
For the Year Ended June 30, 2014

	County Service Area No. 3	County Service Area No. 4	Silverado Community Services	Monticello Public Cemetery
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ 29,968
Fines, forfeitures and penalties	1,042	506	312	--
Revenue from use of money and property	2,917	3,090	853	1,798
Aid from other governments	--	--	--	109
Charges for services	440,676	448,690	125,009	7,096
Other revenue	--	--	--	3
Total Revenues	<u>444,635</u>	<u>452,286</u>	<u>126,174</u>	<u>38,974</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public protection	122	--	--	49,686
Public ways and facilities	46,530	--	141,575	--
Public assistance	--	8,652	--	--
Total Expenditures	<u>46,652</u>	<u>8,652</u>	<u>141,575</u>	<u>49,686</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>397,983</u>	<u>443,634</u>	<u>(15,401)</u>	<u>(10,712)</u>
Other Financing Sources (Uses):				
Transfers in	--	--	--	--
Transfers out	<u>(327,501)</u>	<u>(353,890)</u>	<u>--</u>	<u>--</u>
Total Other Financing Sources (Uses)	<u>(327,501)</u>	<u>(353,890)</u>	<u>--</u>	<u>--</u>
Net change in fund balance	70,482	89,744	(15,401)	(10,712)
Fund Balance - Beginning of Year	<u>292,843</u>	<u>314,829</u>	<u>89,661</u>	<u>200,207</u>
Fund Balance - End of Year	<u>\$ 363,325</u>	<u>\$ 404,573</u>	<u>\$ 74,260</u>	<u>\$ 189,495</u>

continued

COUNTY OF NAPA

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances (continued)
Nonmajor Special Districts Under the Board of Supervisors
For the Year Ended June 30, 2014

	Countywide Napa Valley Tourism Improvement District	Community Facilities District - Devlin Road	Community Facilities District - MST	Total
Revenues:				
Taxes	\$ --	\$ 293,163	\$ 601,465	\$ 924,596
Fines, forfeitures and penalties	--	--	--	1,860
Revenue from use of money and property	2,358	467	--	11,483
Aid from other governments	--	--	--	109
Charges for services	4,792,258	--	--	5,813,729
Other revenue	--	--	--	3
Total Revenues	<u>4,794,616</u>	<u>293,630</u>	<u>601,465</u>	<u>6,751,780</u>
Expenditures:				
Current:				
General government	4,795,015	--	--	4,795,015
Public protection	--	--	--	49,808
Public ways and facilities	--	21,630	2,000	211,734
Public assistance	--	--	--	8,652
Total Expenditures	<u>4,795,015</u>	<u>21,630</u>	<u>2,000</u>	<u>5,065,209</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(399)</u>	<u>272,000</u>	<u>599,465</u>	<u>1,686,571</u>
Other Financing Sources (Uses):				
Transfers in	--	688,910	--	688,910
Transfers out	--	--	--	(681,391)
Total Other Financing Sources (Uses)	<u>--</u>	<u>688,910</u>	<u>--</u>	<u>7,519</u>
Net change in fund balance	(399)	960,910	599,465	1,694,090
Fund Balance - Beginning of Year	--	(2,720,000)	--	(1,822,461)
Fund Balance - End of Year	<u>\$ (399)</u>	<u>\$ (1,759,090)</u>	<u>\$ 599,465</u>	<u>\$ (128,371)</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
Fire Protection
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	<u>\$ 11,259,865</u>	<u>\$ 11,259,865</u>	<u>\$ 11,259,865</u>	<u>\$ --</u>
Resources (inflows):				
Taxes	8,507,004	8,507,004	8,979,947	472,943
Licenses and permits	--	--	618,451	618,451
Fines, forfeitures and penalties	--	--	2,837	2,837
Revenue from use of money and property	325,000	325,000	119,780	(205,220)
Aid from other governments	798,682	798,682	192,794	(605,888)
Charges for services	623,682	623,682	1,012,508	388,826
Other revenue	105,000	105,000	5,291	(99,709)
Transfers in	421,427	327,501	327,501	--
Amounts available for appropriation	<u>10,780,795</u>	<u>10,686,869</u>	<u>11,259,109</u>	<u>572,240</u>
Charges to appropriations (outflows):				
Salaries and employee benefits	308,218	308,218	272,963	35,255
Services and supplies	11,302,333	11,693,232	10,073,224	1,620,008
Capital expenditures	779,200	779,200	132,582	646,618
Other charges	243,795	244,035	236,716	7,319
Transfers out	57,628	57,628	7,317	50,311
Total charges to appropriations	<u>12,691,174</u>	<u>13,082,313</u>	<u>10,722,802</u>	<u>2,359,511</u>
Budgetary fund balances, Ending	<u>\$ 9,349,486</u>	<u>\$ 8,864,421</u>	<u>\$ 11,796,172</u>	<u>\$ 2,931,751</u>
Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:				
<u>Sources/inflows of resources</u>				
Actual amounts (budgetary basis) "available for appropriation" from Budgetary Comparison Schedule				\$ 11,259,109
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.				<u>(327,501)</u>
Total revenues as reported on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds				<u>\$ 10,931,608</u>
<u>Uses/outflows of resources</u>				
Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule				\$ 10,722,802
Differences - budget to GAAP:				
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.				<u>(7,317)</u>
Total expenditures as reported on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds				<u>\$ 10,715,485</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
Affordable Housing
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 23,746,544	\$ 23,746,544	\$ 23,746,544	\$ --
Resources (inflows):				
Licenses and permits	660,000	660,000	1,367,099	707,099
Revenue from use of money and property	66,000	66,000	113,775	47,775
Amounts available for appropriation	<u>726,000</u>	<u>726,000</u>	<u>1,480,874</u>	<u>754,874</u>
Charges to appropriations (outflows):				
Services and supplies	265,400	482,246	307,963	174,283
Other Charges	5,723	5,723	5,723	--
Long Term Loan	4,450,189	4,600,189	--	4,600,189
Transfers out	524,189	307,343	307,000	343
Total charges to appropriations	<u>5,245,501</u>	<u>5,395,501</u>	<u>620,686</u>	<u>4,774,815</u>
Budgetary fund balances, Ending	<u>\$ 19,227,043</u>	<u>\$ 19,077,043</u>	<u>\$ 24,606,732</u>	<u>\$ 5,529,689</u>

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

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule

\$ 620,686

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.

(307,000)

Total expenditures as reported on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds

\$ 313,686

COUNTY OF NAPA

Budgetary Comparison Schedule
Wildlife Conservation Commission
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 85,184	\$ 85,184	\$ 85,184	\$ --
Resources (inflows):				
Fines, forfeitures and penalties	6,000	6,000	23,361	17,361
Revenue from use of money and property	800	800	870	70
Amounts available for appropriation	<u>6,800</u>	<u>6,800</u>	<u>24,231</u>	<u>17,431</u>
Charges to appropriations (outflows):				
Other charges	50,000	50,000	38,064	11,936
Total charges to appropriations	<u>50,000</u>	<u>50,000</u>	<u>38,064</u>	<u>11,936</u>
Budgetary fund balances, Ending	<u>\$ 41,984</u>	<u>\$ 41,984</u>	<u>\$ 71,351</u>	<u>\$ 29,367</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
 Building and Code Enforcement
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 1,631,723	\$ 1,631,723	\$ 1,631,723	\$ --
Resources (inflows):				
Licenses and permits	1,700,000	1,700,000	2,354,940	654,940
Fines, forfeitures and penalties	8,000	8,000	131,964	123,964
Revenue from use of money and property	957,000	957,000	15,998	(941,002)
Charges for services	22,000	22,000	1,475,256	1,453,256
Amounts available for appropriation	<u>2,687,000</u>	<u>2,687,000</u>	<u>3,978,158</u>	<u>1,291,158</u>
Charges to appropriations (outflows):				
Salaries and employee benefits	2,049,588	1,894,488	1,894,388	100
Services and supplies	492,458	647,558	612,777	34,781
Total charges to appropriations	<u>2,542,046</u>	<u>2,542,046</u>	<u>2,507,165</u>	<u>34,881</u>
Budgetary fund balances, Ending	<u>\$ 1,776,677</u>	<u>\$ 1,776,677</u>	<u>\$ 3,102,716</u>	<u>\$ 1,326,039</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
IHSS
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Budgetary fund balances, Beginning	\$ (143,302)	\$ (143,302)	\$ (143,302)	\$ --
Resources (inflows):				
Aid from other governments	829,259	829,259	374,156	(455,103)
Transfers in	159,467	159,467	159,467	--
Amounts available for appropriation	988,726	988,726	533,623	(455,103)
Charges to appropriations (outflows):				
Services and supplies	988,726	988,726	550,747	437,979
Total charges to appropriations	988,726	988,726	550,747	437,979
Budgetary fund balances, Ending	\$ (143,302)	\$ (143,302)	\$ (160,426)	\$ (17,124)
Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:				
<u>Sources/inflows of resources</u>				
Actual amounts (budgetary basis) "available for appropriation" from Budgetary Comparison Schedule				\$ 533,623
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.				(159,467)
Total revenues as reported on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds				\$ 374,156

COUNTY OF NAPA

Budgetary Comparison Schedule
 Zone 1 - Garbage
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
Budgetary fund balances, Beginning	\$ 1,098,967	\$ 1,098,967	\$ 1,098,967	\$ --
Resources (inflows):				
Licenses and permits	324,000	324,000	335,281	11,281
Fines, forfeitures and penalties	--	--	1,000	1,000
Revenue from use of money and property	6,500	6,500	9,567	3,067
Amounts available for appropriation	330,500	330,500	345,848	15,348
Charges to appropriations (outflows):				
Services and supplies	50,000	78,200	55,725	22,475
Other charges	226,500	222,500	177,274	45,226
Transfers out	175,000	175,000	174,758	242
Total charges to appropriations	451,500	475,700	407,757	67,943
Budgetary fund balances, Ending	\$ 977,967	\$ 953,767	\$ 1,037,058	\$ 83,291
Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:				
<u>Uses/outflows of resources</u>				
Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule				\$ 407,757
Differences - budget to GAAP:				
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.				(174,758)
Total expenditures as reported on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds				\$ 232,999

COUNTY OF NAPA

Budgetary Comparison Schedule
 Child Support Services
 For the Year Ended June 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, Beginning	<u>\$ (57,237)</u>	<u>\$ (57,237)</u>	<u>\$ (57,237)</u>	<u>\$ --</u>
Resources (inflows):				
Revenue from use of money and property	2,000	2,000	1,173	(827)
Aid from other governments	4,146,265	4,146,265	4,011,185	(135,080)
Other revenue	--	--	514	514
Amounts available for appropriation	<u>4,148,265</u>	<u>4,148,265</u>	<u>4,012,872</u>	<u>(135,393)</u>
Charges to appropriations (outflows):				
Salaries and employee benefits	3,384,210	3,384,210	3,301,116	83,094
Services and supplies	764,054	761,054	740,162	20,892
Other charges	--	3,000	3,000	--
Total charges to appropriations	<u>4,148,264</u>	<u>4,148,264</u>	<u>4,044,278</u>	<u>103,986</u>
Budgetary fund balances, Ending	<u>\$ (57,236)</u>	<u>\$ (57,236)</u>	<u>\$ (88,643)</u>	<u>\$ (31,407)</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
Library
For the Year Ended June 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, Beginning	<u>\$ 10,195,730</u>	<u>\$ 10,195,730</u>	<u>\$ 10,195,730</u>	<u>\$ --</u>
Resources (inflows):				
Taxes	6,142,354	6,142,354	6,865,115	722,761
Revenue from use of money and property	49,000	49,000	99,979	50,979
Aid from other governments	33,213	42,463	69,087	26,624
Charges for services	124,500	131,460	207,101	75,641
Contributions and donations	145,000	155,000	205,552	50,552
Other revenue	200	200	93	(107)
Transfers in	1,744,692	334,190	196,625	(137,565)
Intrafund transfer	--	1,338,906	634,267	(704,639)
Amounts available for appropriation	<u>8,238,959</u>	<u>8,193,573</u>	<u>8,277,819</u>	<u>84,246</u>
Charges to appropriations (outflows):				
Salaries and employee benefits	4,885,348	4,754,943	4,525,731	229,212
Services and supplies	3,499,631	3,834,380	2,901,812	932,568
Capital expenditures	22,600	22,600	--	22,600
Other charges	266,215	291,330	288,484	2,846
Transfers out	1,171,395	20,149	20,144	5
Intrafund transfer	--	1,338,906	634,267	704,639
Total charges to appropriations	<u>9,845,189</u>	<u>10,262,308</u>	<u>8,370,438</u>	<u>1,891,870</u>
Budgetary fund balances, Ending	<u>\$ 8,589,500</u>	<u>\$ 8,126,995</u>	<u>\$ 10,103,111</u>	<u>\$ 1,976,116</u>

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

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from Budgetary Comparison Schedule \$ 8,277,819

Differences - budget to GAAP:

Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (196,625)

Transfers within the fund are inflows of budgetary resources but are not revenues for financial reporting purposes. (634,267)

Total revenues as reported on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds \$ 7,446,927

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule \$ 8,370,438

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (20,144)

Transfers within the fund are outflows of budgetary resources but are not expenditures for financial reporting purposes. (634,267)

Total expenditures as reported on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds \$ 7,716,027

COUNTY OF NAPA

Budgetary Comparison Schedule
 Napa Valley Tourism Improvement - Unincorporated
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Revenue from use of money and property	500	500	248	(252)
Charges for services	450,000	450,000	437,855	(12,145)
Amounts available for appropriation	<u>450,500</u>	<u>450,500</u>	<u>438,103</u>	<u>(12,397)</u>
Charges to appropriations (outflows):				
Services and supplies	450,000	54,000	3,503	50,497
Other charges	--	396,000	272,642	123,358
Total charges to appropriations	<u>450,000</u>	<u>450,000</u>	<u>276,145</u>	<u>173,855</u>
 Budgetary fund balances, Ending	 <u>\$ 500</u>	 <u>\$ 500</u>	 <u>\$ 161,958</u>	 <u>\$ 161,458</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
Public, Educational, Governmental Access Channel
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 99,468	\$ 99,468	\$ 99,468	\$ --
Resources (inflows):				
Licenses and permits	33,600	33,600	36,722	3,122
Revenue from use of money and property	400	400	936	536
Amounts available for appropriation	<u>34,000</u>	<u>34,000</u>	<u>37,658</u>	<u>3,658</u>
Charges to appropriations (outflows):				
Services and supplies	10,000	10,000	--	10,000
Total charges to appropriations	<u>10,000</u>	<u>10,000</u>	<u>--</u>	<u>10,000</u>
Budgetary fund balances, Ending	<u>\$ 123,468</u>	<u>\$ 123,468</u>	<u>\$ 137,126</u>	<u>\$ 13,658</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
 Special Districts Under the Soard of Supervisors
 County Service Area No. 3
 For the Year Ended June 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary fund balances, Beginning	<u>\$ 292,843</u>	<u>\$ 292,843</u>	<u>\$ 292,843</u>	<u>\$ --</u>
Resources (inflows):				
Fines, forfeitures and penalties	7,428	7,428	1,042	(6,386)
Revenue from use of money and property	1,463	1,463	2,917	1,454
Charges for services	<u>392,980</u>	<u>392,980</u>	<u>440,676</u>	<u>47,696</u>
Amounts available for appropriation	<u>401,871</u>	<u>401,871</u>	<u>444,635</u>	<u>42,764</u>
Charges to appropriations (outflows):				
Services and supplies	74,370	74,370	46,652	27,718
Transfers out	<u>327,501</u>	<u>327,501</u>	<u>327,501</u>	<u>--</u>
Total charges to appropriations	<u>401,871</u>	<u>401,871</u>	<u>374,153</u>	<u>27,718</u>
Budgetary fund balances, Ending	<u>\$ 292,843</u>	<u>\$ 292,843</u>	<u>\$ 363,325</u>	<u>\$ 70,482</u>
Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:				
<u>Uses/outflows of resources</u>				
Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule				\$ 374,153
Differences - budget to GAAP:				
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.				<u>(327,501)</u>
Total expenditures as reported on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Districts Under the Board of Supervisors				<u>\$ 46,652</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
 Special Districts Under the Soard of Supervisors
 County Service Area No. 4
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 314,829	\$ 314,829	\$ 314,829	\$ --
Resources (inflows):				
Fines, forfeitures and penalties	--	--	506	506
Revenue from use of money and property	2,000	2,000	3,090	1,090
Charges for services	450,000	450,000	448,690	(1,310)
Amounts available for appropriation	<u>452,000</u>	<u>452,000</u>	<u>452,286</u>	<u>286</u>
Charges to appropriations (outflows):				
Services and supplies	19,000	19,000	8,652	10,348
Transfers out	483,000	483,000	353,890	129,110
Total charges to appropriations	<u>502,000</u>	<u>502,000</u>	<u>362,542</u>	<u>139,458</u>
Budgetary fund balances, Ending	<u>\$ 264,829</u>	<u>\$ 264,829</u>	<u>\$ 404,573</u>	<u>\$ 139,744</u>
Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:				
<u>Uses/outflows of resources</u>				
Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule				\$ 362,542
Differences - budget to GAAP:				
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.				<u>(353,890)</u>
Total expenditures as reported on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Districts Under the Board of Supervisors				<u>\$ 8,652</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
 Special Districts Under the Soard of Supervisors
 Silverado Community Services
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 89,661	\$ 89,661	\$ 89,661	\$ --
Resources (inflows):				
Fines, forfeitures and penalties	465	465	312	(153)
Revenue from use of money and property	559	559	853	294
Charges for services	125,009	125,009	125,009	--
Amounts available for appropriation	<u>126,033</u>	<u>126,033</u>	<u>126,174</u>	<u>141</u>
Charges to appropriations (outflows):				
Services and supplies	107,425	107,425	106,724	701
Capital expenditures	68,116	68,116	34,851	33,265
Total charges to appropriations	<u>175,541</u>	<u>175,541</u>	<u>141,575</u>	<u>33,966</u>
Budgetary fund balances, Ending	<u>\$ 40,153</u>	<u>\$ 40,153</u>	<u>\$ 74,260</u>	<u>\$ 34,107</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
 Special Districts Under the Soard of Supervisors
 Monticello Public Cemetery
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 200,207	\$ 200,207	\$ 200,207	\$ --
Resources (inflows):				
Taxes	31,341	31,341	29,968	(1,373)
Revenue from use of money and property	1,518	1,518	1,798	280
Aid from other governments	140	140	109	(31)
Charges for services	9,616	9,616	7,096	(2,520)
Other revenue	--	--	3	3
Intrafund transfer	20,000	20,000	10,000	(10,000)
Amounts available for appropriation	<u>62,615</u>	<u>62,615</u>	<u>48,974</u>	<u>(13,641)</u>
Charges to appropriations (outflows):				
Services and supplies	68,875	68,875	49,686	19,189
Intrafund transfer	25,330	25,330	10,000	15,330
Total charges to appropriations	<u>94,205</u>	<u>94,205</u>	<u>59,686</u>	<u>34,519</u>
Budgetary fund balances, Ending	<u>\$ 168,617</u>	<u>\$ 168,617</u>	<u>\$ 189,495</u>	<u>\$ 20,878</u>

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

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule

\$ 48,974

Differences - budget to GAAP:

Transfers within the fund are inflows of budgetary resources but are not revenues for financial reporting purposes.

(10,000)

Total revenues as reported on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Districts Under the Board of Supervisors

\$ 38,974

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule

\$ 59,686

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.

(10,000)

Total expenditures as reported on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Districts Under the Board of Supervisors

\$ 49,686

COUNTY OF NAPA

Budgetary Comparison Schedule
 Special Districts Under the Soard of Supervisors
 Napa Valley Tourism Improvement District - Countywide
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Revenue from use of money and property	2,000	2,000	2,358	358
Charges for services	4,210,000	4,793,100	4,792,258	(842)
Amounts available for appropriation	<u>4,212,000</u>	<u>4,795,100</u>	<u>4,794,616</u>	<u>(484)</u>
Charges to appropriations (outflows):				
Services and supplies	4,212,000	4,795,100	4,795,015	85
Total charges to appropriations	<u>4,212,000</u>	<u>4,795,100</u>	<u>4,795,015</u>	<u>85</u>
 Budgetary fund balances, Ending	 <u>\$ --</u>	 <u>\$ --</u>	 <u>\$ (399)</u>	 <u>\$ (399)</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
 Special Districts Under the Soard of Supervisors
 Community Facility District - Devlin Road
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	<u>\$ (2,720,000)</u>	<u>\$ (2,720,000)</u>	<u>\$ (2,720,000)</u>	<u>\$ --</u>
Resources (inflows):				
Taxes	600,000	600,000	293,163	(306,837)
Revenue from use of money and property	--	--	467	467
Transfer in	--	689,000	688,910	(90)
Amounts available for appropriation	<u>600,000</u>	<u>1,289,000</u>	<u>982,540</u>	<u>(306,460)</u>
Charges to appropriations (outflows):				
Services and supplies	--	2,050	2,050	--
Other charges	600,000	1,254,950	19,580	1,235,370
Transfers out	--	--	--	--
Total charges to appropriations	<u>600,000</u>	<u>1,257,000</u>	<u>21,630</u>	<u>1,235,370</u>
 Budgetary fund balances, Ending	 <u>\$ (2,720,000)</u>	 <u>\$ (2,688,000)</u>	 <u>\$ (1,759,090)</u>	 <u>\$ 928,910</u>

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

Sources/inflows of resources

Actual amounts (budgetary basis) "available for appropriation" from budgetary comparison statement \$ 982,540

Differences - budget to GAAP:

 Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes. (688,910)

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - Nonmajor Special Revenue Funds \$ 293,630

COUNTY OF NAPA

Budgetary Comparison Schedule
 Special Districts Under the Soard of Supervisors
 Community Facility District - MST
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balances, Beginning	\$ --	\$ --	\$ --	\$ --
Resources (inflows):				
Taxes	--	601,465	601,465	--
Amounts available for appropriation	--	601,465	601,465	--
Charges to appropriations (outflows):				
Services and supplies	--	12,500	2,000	10,500
Total charges to appropriations	--	12,500	2,000	10,500
Budgetary fund balances, Ending	\$ --	\$ 588,965	\$ 599,465	\$ 10,500

COUNTY OF NAPA

Budgetary Comparison Schedule
 Non-Operating Special Revenue Fund - Inmate Welfare
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 167,468	\$ 167,468	\$ 167,468	\$ --
Resources (inflows):				
Revenue from use of money and property	--	--	649	649
Charges for services	189,000	189,000	170,105	(18,895)
Other charges	--	--	22	22
Amounts available for appropriation	<u>189,000</u>	<u>189,000</u>	<u>170,776</u>	<u>(18,224)</u>
Charges to appropriations (outflows):				
Inmate Welfare Fund				
Services and supplies	203,684	203,684	188,108	15,576
Transfers out	7,500	16,000	16,000	--
Total charges to appropriations	<u>211,184</u>	<u>219,684</u>	<u>204,108</u>	<u>15,576</u>
Budgetary fund balances, Ending	<u>\$ 145,284</u>	<u>\$ 136,784</u>	<u>\$ 134,136</u>	<u>\$ (33,800)</u>
Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:				
<u>Uses/outflows of resources</u>				
Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule				\$ 204,108
Differences - budget to GAAP:				
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.				<u>(16,000)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund				<u>\$ 188,108</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
 Non-Operating Special Revenue Fund - General Government
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 738,102	\$ 738,102	\$ 738,102	\$ --
Resources (inflows):				
Revenue from use of money and property	3,944	3,944	3,053	(891)
Other revenue	1,200	1,200	622	(578)
Amounts available for appropriation	<u>5,144</u>	<u>5,144</u>	<u>3,675</u>	<u>(1,469)</u>
Charges to appropriations (outflows):				
St-Cnty Prop Tax Admin-AB818				
Transfers out	40,000	40,000	--	40,000
Total charges to appropriations	<u>40,000</u>	<u>40,000</u>	<u>--</u>	<u>40,000</u>
Budgetary fund balances, Ending	<u>\$ 703,246</u>	<u>\$ 703,246</u>	<u>\$ 741,777</u>	<u>\$ 38,531</u>

COUNTY OF NAPA

Budgetary Comparison Schedule
 Non-Operating Special Revenue Fund - Public Protection
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 7,872,630	\$ 7,872,630	\$ 7,872,630	\$ --
Resources (inflows):				
Licenses and permits	1,000	1,000	2,058	1,058
Fines, forfeitures and penalties	835,675	886,890	981,648	94,758
Revenue from use of money and property	42,015	42,015	35,131	(6,884)
Aid from other governments	65,550	265,550	265,915	365
Charges for services	514,800	514,800	483,930	(30,870)
Contributions and donations	3,500	3,500	1,500	(2,000)
Amounts available for appropriation	<u>1,462,540</u>	<u>1,713,755</u>	<u>1,770,182</u>	<u>56,427</u>
Charges to appropriations (outflows):				
District Attorney-Asset Forfeitures				
Transfers out	30,000	30,000	19,994	10,006
Subtotal	<u>30,000</u>	<u>30,000</u>	<u>19,994</u>	<u>10,006</u>
District Attorney-Prop 64 Civil Penalties				
Transfers out	553,695	553,695	444,369	109,326
Subtotal	<u>553,695</u>	<u>553,695</u>	<u>444,369</u>	<u>109,326</u>
District Attorney-Hazardous Waste Enforce				
Transfers out	20,000	20,000	--	20,000
Subtotal	<u>20,000</u>	<u>20,000</u>	<u>--</u>	<u>20,000</u>
District Attorney-\$1 Vehicle Reg Assessmnt				
Transfers out	80,000	114,300	114,285	15
Subtotal	<u>80,000</u>	<u>114,300</u>	<u>114,285</u>	<u>15</u>
District Attorney-Consumer Fraud				
Transfers out	25,000	25,000	25,000	--
Subtotal	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>--</u>
Sheriff-Fingerprint ID				
Transfers out	114,000	196,813	194,027	2,786
Subtotal	<u>114,000</u>	<u>196,813</u>	<u>194,027</u>	<u>2,786</u>
Sheriff-Asset Forfeitures				
Transfers out	18,000	18,000	16,650	1,350
Subtotal	<u>18,000</u>	<u>18,000</u>	<u>16,650</u>	<u>1,350</u>
Sheriff-Debtor Assessment Fees				
Transfers out	9,792	9,792	9,792	--
Subtotal	<u>9,792</u>	<u>9,792</u>	<u>9,792</u>	<u>--</u>

continued

COUNTY OF NAPA

Budgetary Comparison Schedule (continued)
 Non-Operating Special Revenue Fund - Public Protection
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Sheriff-Community Services				
Transfers out	\$ -	\$ 5,000	\$ 5,000	\$ -
Subtotal	--	5,000	5,000	--
Sheriff-Indigent Burial				
Transfers out	\$ 1,654	\$ 1,654	\$ 1,654	\$ -
Subtotal	1,654	1,654	1,654	--
Sheriff-Drug Enforcement Agency				
Transfers out	65,000	71,300	66,097	5,203
Subtotal	65,000	71,300	66,097	5,203
Probation-Asset Forfeitures				
Transfers out	6,000	7,000	--	7,000
Subtotal	6,000	7,000	--	7,000
Probation-Chamberlain High				
Transfers out	3,500	3,500	1,950	1,550
Subtotal	3,500	3,500	1,950	1,550
Probation-Community Correction Performance Incentive				
Transfers out	--	238,000	236,871	1,129
Subtotal	--	238,000	236,871	1,129
Recorder-Micrographics				
Transfers out	19,200	19,200	--	19,200
Subtotal	19,200	19,200	--	19,200
Recorder-Modernization				
Transfers out	26,000	26,000	--	26,000
Subtotal	26,000	26,000	--	26,000
Recorder-Vital-Health Statistics Clerk				
Transfers out	40,400	40,400	--	40,400
Subtotal	40,400	40,400	--	40,400
Recorder-SS Truncation Fees				
Transfers out	42,000	42,000	4,000	38,000
Subtotal	42,000	42,000	4,000	38,000
Recorder-Electronic Doc Recording				
Transfers out	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
Subtotal	30,000	30,000	--	30,000
Total charges to appropriations	1,084,241	1,451,654	1,139,689	311,965
Budgetary fund balances, Ending	\$ 8,250,929	\$ 8,134,731	\$ 8,503,123	\$ 368,392

continued

COUNTY OF NAPA

Budgetary Comparison Schedule (continued)
Non-Operating Special Revenue Fund - Public Protection
For the Year Ended June 30, 2014

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

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule \$ 1,134,689

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (1,134,689)

Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund \$ --

COUNTY OF NAPA

Budgetary Comparison Schedule
 Non-Operating Special Revenue Fund - Public Ways and Facilities
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 2,459,796	\$ 2,459,796	\$ 2,459,796	\$ --
Resources (inflows):				
Revenue from use of money and property	21,000	21,000	5,820	(15,180)
Charges for service	200,000	200,000	186,282	(13,718)
Loan repayment	--	657,000	--	(657,000)
Amounts available for appropriation	<u>221,000</u>	<u>878,000</u>	<u>192,102</u>	<u>(685,898)</u>
Charges to appropriations (outflows):				
Mitigation-Airport Industrial				
Services and supplies	--	20,000	20,000	--
Transfers out	<u>2,335,193</u>	<u>2,315,193</u>	<u>407,117</u>	<u>1,908,076</u>
Subtotal	<u>2,335,193</u>	<u>2,335,193</u>	<u>427,117</u>	<u>1,908,076</u>
Budgetary fund balances, Ending	<u>\$ 345,603</u>	<u>\$ 1,002,603</u>	<u>\$ 2,224,781</u>	<u>\$ 1,222,178</u>

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

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule \$ 427,117

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (407,117)

Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund \$ 20,000

COUNTY OF NAPA

Budgetary Comparison Schedule
 Non-Operating Special Revenue Fund - Health & Sanitation
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 7,184,682	\$ 7,184,682	\$ 7,184,682	\$ --
Resources (inflows):				
Fines, forfeitures and penalties	498,500	498,500	581,331	82,831
Revenue from use of money and property	62,810	62,810	36,654	(26,156)
Aid from other governments	3,963,267	4,023,767	4,664,493	640,726
Charges for services	14,000	14,000	14,311	311
Miscellaneous	20,000	20,000	12,189	(7,811)
Amounts available for appropriation	<u>4,558,577</u>	<u>4,619,077</u>	<u>5,308,978</u>	<u>689,901</u>
Charges to appropriations (outflows):				
PH-AIDS Education-HS11350				
Transfers out	<u>15,000</u>	<u>15,000</u>	<u>14,882</u>	<u>118</u>
Subtotal	<u>15,000</u>	<u>15,000</u>	<u>14,882</u>	<u>118</u>
PH-Local Bioterrorism				
Transfers out	<u>200,000</u>	<u>234,000</u>	<u>234,000</u>	<u>--</u>
Subtotal	<u>200,000</u>	<u>234,000</u>	<u>234,000</u>	<u>--</u>
PH-Emergency Medical Svcs				
Transfers out	<u>482,000</u>	<u>482,000</u>	<u>466,376</u>	<u>15,624</u>
Subtotal	<u>482,000</u>	<u>482,000</u>	<u>466,376</u>	<u>15,624</u>
PH-Vital and Health Statistics				
Transfers out	<u>20,000</u>	<u>32,000</u>	<u>31,059</u>	<u>941</u>
Subtotal	<u>20,000</u>	<u>32,000</u>	<u>31,059</u>	<u>941</u>
PH-Health Resources And Services				
Transfers out	<u>170,000</u>	<u>280,000</u>	<u>245,954</u>	<u>34,046</u>
Subtotal	<u>170,000</u>	<u>280,000</u>	<u>245,954</u>	<u>34,046</u>
MH-MHSA Planning Expenses				
Transfers out	<u>5,737,483</u>	<u>5,737,483</u>	<u>5,569,871</u>	<u>167,612</u>
Subtotal	<u>5,737,483</u>	<u>5,737,483</u>	<u>5,569,871</u>	<u>167,612</u>

continued

COUNTY OF NAPA

Budgetary Comparison Schedule (continued)
 Non-Operating Special Revenue Fund - Health & Sanitation
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
ADS-Alcohol Abuse Education Prevention				
Transfers out	\$ 67,000	\$ 67,000	\$ -	\$ 67,000
Subtotal	<u>67,000</u>	<u>67,000</u>	<u>--</u>	<u>67,000</u>
ADS-Drug Fees-HS11372.7				
Transfers out	10,000	10,000	--	10,000
Subtotal	<u>10,000</u>	<u>10,000</u>	<u>--</u>	<u>10,000</u>
ADS-Tobacco Control				
Transfers out	150,250	154,750	148,940	5,810
Subtotal	<u>150,250</u>	<u>154,750</u>	<u>148,940</u>	<u>5,810</u>
Total charges to appropriations	<u>6,851,733</u>	<u>7,012,233</u>	<u>6,711,082</u>	<u>301,151</u>
Budgetary fund balances, Ending	<u>\$ 4,891,526</u>	<u>\$ 4,791,526</u>	<u>\$ 5,782,578</u>	<u>\$ 991,052</u>

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

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule \$ 6,711,082

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (6,711,082)

Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Health and Human Services Fund \$ --

COUNTY OF NAPA

Budgetary Comparison Schedule
 Non-Operating Special Revenue Fund - Public Assistance
 For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balances, Beginning	\$ 527,213	\$ 527,213	\$ 527,213	\$ --
Resources (inflows):				
Revenue from use of money and property	3,375	3,375	4,638	1,263
Aid from other governments	1,553,264	1,553,264	1,220,649	(332,615)
Charges for services	58,000	64,100	28,707	(35,393)
Contributions and donations	19,000	19,000	21,640	2,640
Amounts available for appropriation	<u>1,633,639</u>	<u>1,639,739</u>	<u>1,275,634</u>	<u>(364,105)</u>
Charges to appropriations (outflows):				
Probation-Title IV E				
Transfers out	650,000	650,000	342,196	307,804
Subtotal	<u>650,000</u>	<u>650,000</u>	<u>342,196</u>	<u>307,804</u>
CWS-County Children Fund				
Transfers out	46,000	51,000	39,316	11,684
Subtotal	<u>46,000</u>	<u>51,000</u>	<u>39,316</u>	<u>11,684</u>
CWS-SB163 Wraparound				
Transfers out	893,626	893,626	628,159	265,467
Subtotal	<u>893,626</u>	<u>893,626</u>	<u>628,159</u>	<u>265,467</u>
SS-Clerk Domestic Violence				
Services and supplies	34,000	40,100	9,689	30,411
Subtotal	<u>34,000</u>	<u>40,100</u>	<u>9,689</u>	<u>30,411</u>
Total charges to appropriations	<u>1,623,626</u>	<u>1,634,726</u>	<u>1,019,360</u>	<u>615,366</u>
Budgetary fund balances, Ending	<u>\$ 537,226</u>	<u>\$ 532,226</u>	<u>\$ 783,487</u>	<u>\$ 251,261</u>

continued

COUNTY OF NAPA

Budgetary Comparison Schedule
Non-Operating Special Revenue Fund - Public Assistance (continued)
For the Year Ended June 30, 2014

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

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule \$ 1,019,360

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (1,009,671)

Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Health and Human Services Fund \$ 9,689

COUNTY OF NAPA

Budgetary Comparison Schedule
 Non-Operating Special Revenue Fund - 2011 Realignment Revenues
 For the Year Ended June 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, Beginning	\$ 3,144,488	\$ 3,144,488	\$ 3,144,488	\$ --
Resources (inflows):				
Aid from other governments	<u>21,660,830</u>	<u>22,256,830</u>	<u>22,540,955</u>	<u>284,125</u>
Amounts available for appropriation	<u>21,660,830</u>	<u>22,256,830</u>	<u>22,540,955</u>	<u>284,125</u>
Charges to appropriations (outflows):				
Transfers out	<u>22,324,212</u>	<u>23,544,212</u>	<u>22,556,537</u>	<u>987,675</u>
Subtotal	<u>22,324,212</u>	<u>23,544,212</u>	<u>22,556,537</u>	<u>987,675</u>
Budgetary fund balances, Ending	<u>\$ 2,481,106</u>	<u>\$ 1,857,106</u>	<u>\$ 3,128,906</u>	<u>\$ 1,271,800</u>

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

Uses/outflows of resources

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule \$ 22,556,537

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes. (22,556,537)

Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund

\$ --

MAJOR GOVERNMENTAL FUNDS

Capital projects funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds).

MAJOR

Capital Improvement Fund

This Capital Improvement Fund accounts for the following capital programs:

- Accounts for the financing of various improvements including the renovation, acquisition and construction of major capital projects.
- Provides for the appropriation of State authorized surcharges on fines for non-parking and other criminal cases, which are statutorily designated for renovation and/or construction of courtroom facilities.
- Provides for the appropriation of certain fine and forfeiture revenues, restricted by Government Code Section 76101 for the support of construction, reconstruction, expansion, improvement, operation or maintenance of County criminal justice and Court facilities, and for improvement of criminal justice automated information systems.
- Provides for the accumulation of assigned reserves, by the Board of Supervisors, for future capital needs.

COUNTY OF NAPA

Budgetary Comparison Schedule
Capital Improvement Fund
For the Year Ended June 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Budgetary fund balances, Beginning	\$ 44,235,022	\$ 44,235,022	\$ 44,235,022	\$ --
Resources (inflows):				
Fines, forfeitures and penalties	440,600	440,600	496,694	56,094
Revenue from use of money and property	155,700	155,700	311,039	155,339
Transfers in	26,998,604	603,890	10,161,041	9,557,151
Proceeds from long-term debt issuance	--	16,000,000	16,000,000	--
Amounts available for appropriation	<u>27,594,904</u>	<u>17,200,190</u>	<u>26,968,774</u>	<u>9,768,584</u>
Charges to appropriations (outflows):				
Accumulated Capital Outlay				
Services and supplies	--	--	92,145	(92,145)
Transfers out	26,998,604	603,890	500,000	103,890
Subtotal	<u>26,998,604</u>	<u>603,890</u>	<u>592,145</u>	<u>11,745</u>
Capital Improvement Projects				
Capital expenditures	33,037,299	41,227,073	35,233,479	5,993,594
Subtotal	<u>33,037,299</u>	<u>41,227,073</u>	<u>35,233,479</u>	<u>5,993,594</u>
Courthouse Construction				
Services and supplies	25,000	25,000	13,989	11,011
Transfers out	184,285	414,157	414,157	--
Subtotal	<u>209,285</u>	<u>439,157</u>	<u>428,146</u>	<u>11,011</u>
Total charges to appropriations	<u>60,245,188</u>	<u>42,270,120</u>	<u>36,253,770</u>	<u>6,016,350</u>
Budgetary fund balances, Ending	<u>\$ 11,584,738</u>	<u>\$ 19,165,092</u>	<u>\$ 34,950,026</u>	<u>\$ 15,784,934</u>
Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:				
<u>Sources/inflows of resources</u>				
Actual amounts (budgetary basis) "available for appropriation" from Budgetary Comparison Schedule				\$ 26,968,774
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.				<u>(10,161,041)</u>
Total revenues as reported on the Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds				<u>\$ 16,807,733</u>
<u>Uses/outflows of resources</u>				
Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule				\$ 36,253,770
Differences - budget to GAAP:				
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.				<u>(914,157)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds				<u>\$ 35,339,613</u>

NAPA VALLEY YOUTH SYMPHONY



Mission

Challenge and inspire young Napa Valley musicians, ages 8–18, with exciting opportunities for personal and artistic growth. Weekly rehearsals culminate in performances in professional venues such as the Lincoln Theater and Jarvis Conservatory.



<http://www.nvyso.org/>

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

COUNTY OF NAPA

Budgetary Comparison Schedule
Debt Service Fund
For the Year Ended June 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	Final Budget
				Positive
				(Negative)
Budgetary fund balances, Beginning	<u>\$ 2,344,035</u>	<u>\$ 2,344,035</u>	<u>\$ 2,344,035</u>	<u>\$ --</u>
Resources (inflows):				
Revenue from use of money and property	--	--	405	405
Aid from other governments	--	139,162	139,162	--
Other financing sources	--	1,076,000	1,076,418	418
Transfers in	3,936,711	6,160,523	6,235,889	75,366
Amounts available for appropriation	<u>3,936,711</u>	<u>7,375,685</u>	<u>7,451,874</u>	<u>76,189</u>
Charges to appropriations (outflows):				
Debt service	<u>3,936,711</u>	<u>8,163,317</u>	<u>8,039,265</u>	<u>124,052</u>
Total charges to appropriations	<u>3,936,711</u>	<u>8,163,317</u>	<u>8,039,265</u>	<u>124,052</u>
Budgetary fund balances, Ending	<u>\$ 2,344,035</u>	<u>\$ 1,556,403</u>	<u>\$ 1,756,644</u>	<u>\$ 200,241</u>
Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:				
<u>Sources/inflows of resources</u>				
Actual amounts (budgetary basis) "available for appropriation" from Budgetary Comparison Schedule				\$ 7,451,874
Differences - budget to GAAP:				
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.				(6,235,889)
Proceeds from debt issuances are inflows of budgetary resources but are not revenues for financial reporting purposes.				<u>(1,076,418)</u>
Total revenues as reported on the Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds				<u>\$ 139,567</u>

VINE VILLAGE



Mission

Vine Village is a 501(c)(3) non-profit organization dedicated to providing people with developmental disabilities the quality of life that should be the birthright of every person. Located on a beautiful 25-acre ranch in Napa Valley, our residential and art/country day programs are designed to meet each individual's needs for a balance between support and independence.



<http://www.vinevillage.org/>

NONMAJOR ENTERPRISE FUNDS

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed primarily through user charges; or where the County has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Napa County Housing Authority

The Napa County Housing Authority is used to provide safe and sanitary dwelling conditions for low income people. The Authority funds operations, maintenance and capital improvements for Napa County's farm worker housing system which currently includes three (3) centers – one near Yountville, one near St. Helena and one near Calistoga – with a collective capacity of 180 beds. The purpose of these centers is to house and feed farm workers that are not permanent local residents. The Authority is partially funded through a special, self imposed, assessment on producing vineyard land. Additional funding is received through the collection of fees from the lodgers at each of the centers.

Napa County Animal Shelter

The Napa County Animal Shelter is used to protect the health of domestic animals and the public through various programs which have their basis in State or local legislation. Its responsibilities include receiving, housing, and caring for stray and unwanted animals; conducting/encouraging adoption and spay and neuter programs; and issuing dog licenses and kennel permits. Major revenue sources include municipal contributions and charges for the services provided.

COUNTY OF NAPA

Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2014

	Napa County Housing Authority	Napa County Animal Shelter	Total
Assets			
Current Assets:			
Cash and investments	\$ 721,070	\$ 42,005	\$ 763,075
Restricted Assets:			
Cash with fiscal agent	--	17,973	17,973
Imprest cash	--	175	175
Accounts receivable	18,809	--	18,809
Due from other government agencies	--	380,989	380,989
Total Current Assets	<u>739,879</u>	<u>441,142</u>	<u>1,181,021</u>
Noncurrent Assets:			
Capital Assets:			
Nondepreciable:			
Land	2,700,000	336,422	3,036,422
Depreciable:			
Structures and improvements	2,247,404	5,265,788	7,513,192
Accumulated depreciation	(376,248)	(1,081,389)	(1,457,637)
Total Noncurrent Assets	<u>4,571,156</u>	<u>4,520,821</u>	<u>9,091,977</u>
Total Assets	<u>5,311,035</u>	<u>4,961,963</u>	<u>10,272,998</u>
Liabilities			
Current Liabilities:			
Accounts payable	50,021	16,592	66,613
Accrued salaries and benefits	--	29,285	29,285
Customer deposits	4,555	--	4,555
Due to other funds	--	62,827	62,827
Capital lease obligations	--	16,351	16,351
Liability for compensated absences	--	17,225	17,225
Total Current Liabilities	<u>54,576</u>	<u>142,280</u>	<u>196,856</u>
Noncurrent Liabilities:			
Capital lease obligations	--	244,218	244,218
Liability for compensated absences	--	12,561	12,561
Total Noncurrent Liabilities	<u>--</u>	<u>256,779</u>	<u>256,779</u>
Total Liabilities	<u>54,576</u>	<u>399,059</u>	<u>453,635</u>
Net Position			
Net investment in capital assets	4,571,156	4,260,252	8,831,408
Unrestricted	685,303	302,652	987,955
Total Net Position	<u>\$ 5,256,459</u>	<u>\$ 4,562,904</u>	<u>\$ 9,819,363</u>

COUNTY OF NAPA

Combining Statement of Revenues, Expenses and Changes in Net Position Nonmajor Enterprise Funds For the Year Ended June 30, 2014

	Napa County Housing Authority	Napa County Animal Shelter	Total
Operating Revenues:			
Charges for services	\$ 703,591	\$ 1,231,726	\$ 1,935,317
Other revenue	7,745	6,037	13,782
Total Operating Revenues	<u>711,336</u>	<u>1,237,763</u>	<u>1,949,099</u>
Operating Expenses:			
Salaries and employee benefits	--	624,742	624,742
Services and supplies	1,290,472	389,338	1,679,810
Insurance	--	691	691
Depreciation and amortization	64,961	102,791	167,752
Total Operating Expenses	<u>1,355,433</u>	<u>1,117,562</u>	<u>2,472,995</u>
Operating Loss	<u>(644,097)</u>	<u>120,201</u>	<u>(523,896)</u>
Non-Operating Revenues (Expenses):			
Other revenues	148,705	24,023	172,728
Investment income	5,737	--	5,737
Interest expense	--	(7,362)	(7,362)
Other expense	(59,838)	(240)	(60,078)
Total Non-Operating Revenues (Expenses)	<u>94,604</u>	<u>16,421</u>	<u>111,025</u>
Net Income (Loss) Before Transfers	<u>(549,493)</u>	<u>136,622</u>	<u>(412,871)</u>
Capital contributions, grants and assessments	12,086	--	12,086
Transfers in	543,890	--	543,890
Change in Net Position	<u>6,483</u>	<u>136,622</u>	<u>143,105</u>
Net Position - Beginning	<u>5,249,976</u>	<u>4,426,282</u>	<u>9,676,258</u>
Net Position - Ending	<u>\$ 5,256,459</u>	<u>\$ 4,562,904</u>	<u>\$ 9,819,363</u>

COUNTY OF NAPA

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2014

	<u>Napa County Housing Authority</u>	<u>Napa County Animal Shelter</u>	<u>Total</u>
CASH FLOWS FROM			
OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 722,842	\$ 1,038,293	\$ 1,761,135
Cash paid to suppliers for goods and services	(1,299,803)	(381,848)	(1,681,651)
Cash paid to employees for services	--	(623,757)	(623,757)
Other receipts	<u>88,867</u>	<u>23,783</u>	<u>112,650</u>
Net Cash Provided (Used) by Operating Activities	<u>(488,094)</u>	<u>56,471</u>	<u>(431,623)</u>
CASH FLOWS FROM NONCAPITAL			
FINANCING ACTIVITIES:			
Transfers in	543,890	--	543,890
Due to other funds	<u>--</u>	<u>(230,968)</u>	<u>(230,968)</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>543,890</u>	<u>(230,968)</u>	<u>312,922</u>
CASH FLOWS FROM CAPITAL AND			
RELATED FINANCING ACTIVITIES:			
Payments related to the acquisition of capital assets	(14,949)	(13,236)	(28,185)
Principal repayments on capital leases	--	(14,247)	(14,247)
Interest repayments related to capital purposes	<u>--</u>	<u>(7,362)</u>	<u>(7,362)</u>
Net Cash Used by Capital and Related Financing Activities	<u>(14,949)</u>	<u>(34,845)</u>	<u>(49,794)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment gain	<u>5,737</u>	<u>--</u>	<u>5,737</u>
Net Cash Provided by Investing Activities	<u>5,737</u>	<u>--</u>	<u>5,737</u>
Net Increase (Decrease) in Cash and Cash Equivalents	46,584	(209,342)	(162,758)
Cash and Cash Equivalents, Beginning of Year	<u>674,486</u>	<u>269,495</u>	<u>943,981</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 721,070</u></u>	<u><u>\$ 60,153</u></u>	<u><u>\$ 781,223</u></u>

continued

COUNTY OF NAPA

Statement of Cash Flows (continued)
 Nonmajor Enterprise Funds
 For the Year Ended June 30, 2014

	<u>Napa County Housing Authority</u>	<u>Napa County Animal Shelter</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (644,097)	\$ 120,201	\$ (523,896)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization	64,961	102,791	167,752
Other non-operating income	88,867	23,783	112,650
Changes in assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	11,414	509	11,923
Due from other government agencies	--	(199,979)	(199,979)
Deposits	--	2,500	2,500
Increase (decrease) in:			
Accounts payable	(9,331)	5,681	(3,650)
Customer deposits	92	--	92
Accrued salaries	--	5,292	5,292
Compensated absences	--	(4,307)	(4,307)
	<u> </u>	<u> </u>	<u> </u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (488,094)</u>	<u>\$ 56,471</u>	<u>\$ (431,623)</u>
 Schedule of Noncash Capital Activities:			
Capital contributions	<u>\$ 12,086</u>	<u>\$ --</u>	<u>12,086</u>
 Total Noncash Capital Activities	<u>\$ 12,086</u>	<u>\$ --</u>	<u>\$ 12,086</u>

THE PATHWAY HOME



Mission

Provides comprehensive treatment for our Nation's military personnel who have served in Iraq and Afghanistan. We assist those impacted by Post Traumatic Stress (PTS), Traumatic Brain Injury (TBI), and other post-combat mental health challenges to successfully reintegrate into their families and the community at large.



<http://thepathwayhome.org/>

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments on a cost-reimbursement basis. Internal Service Funds used at the County are listed below:

Fleet Management

This is a working capital fund for the acquisition, operation and maintenance of the County-owned vehicle fleet and road maintenance equipment. Vehicles purchased are assigned to the operating departments. The departments are then charged mileage for the use of the vehicles. The revenue offsets the cost of the program.

Information Technology Services

Information Technology Services is responsible for the development, operation and maintenance of all County information technology systems (computer network and voice communications). Appropriations are offset by revenue derived from charges for services to all departments and outside agencies that use the County's information technology systems.

Employee/Retiree Benefits

Employee/Retiree Benefits Fund tracks annual other postemployment benefit costs required for postretirement healthcare benefits under the Retiree Healthcare Plan. The County provides retiree medical benefits through the California Public Employees' Retirement System (CalPERS) Healthcare program. Additionally, a self-insured Workers' Compensation Program was established in 1978 to partially self-insure against work-related losses. The current self-insured level is \$350,000 per claim occurrence. Coverage in excess of this limit, up to the statutory limit, is provided through participation in the California State Association of Counties Excess Insurance Authority (CSAC EIA). Annual charges for services for each department are based on a formula calculated from past claims experience and an assigned risk exposure for each employee/job classification within the department.

Liability Insurance

The self-insured Liability program provides liability coverage for an initial portion of all losses resulting from tort or inverse condemnation. The current self-insured level is \$300,000 per claim occurrence. Excess liability coverage is provided through participation in the California State Association of Counties Excess Insurance Authority (CSAC EIA). Annual charges for services for each department are based on a formula calculated from past claims experience and an assigned risk exposure for each department.

COUNTY OF NAPA

Combining Statement of Net Position
Internal Service Funds
June 30, 2014

Assets	Fleet Management	Information Technology Services	Employee/ Retiree Benefits	Liability Insurance	Total
Current Assets:					
Cash and investments	\$ 6,104,145	\$ 4,245,543	\$ 8,031,595	\$ 3,475,220	\$ 21,856,503
Imprest cash	--	--	--	30,098	30,098
Accounts receivable	7,286	40,871	16,554	--	64,711
Prepaid items	--	6,045	979,486	5,722	991,253
Deposits	--	--	69,309	--	69,309
Total Current Assets	<u>6,111,431</u>	<u>4,292,459</u>	<u>9,096,944</u>	<u>3,511,040</u>	<u>23,011,874</u>
Noncurrent Assets:					
Capital Assets					
Nondepreciable:					
Intangible assets	--	617,286	--	--	617,286
Depreciable:					
Equipment	11,205,119	1,792,416	--	--	12,997,535
Intangible assets	--	667,632	--	--	667,632
Accumulated depreciation	<u>(5,589,494)</u>	<u>(1,787,729)</u>	--	--	<u>(7,377,223)</u>
Total Noncurrent Assets	<u>5,615,625</u>	<u>1,289,605</u>	--	--	<u>6,905,230</u>
Total Assets	<u>11,727,056</u>	<u>5,582,064</u>	<u>9,096,944</u>	<u>3,511,040</u>	<u>29,917,104</u>
Liabilities					
Current Liabilities:					
Accounts payable	66,543	459,943	211,284	15,199	752,969
Accrued salaries and benefits	16,793	299,679	88,601	--	405,073
Liability for unpaid insurance claims	--	--	1,727,870	1,037,785	2,765,655
Liability for compensated absences	11,325	186,414	--	--	197,739
Total Current Liabilities	<u>94,661</u>	<u>946,036</u>	<u>2,027,755</u>	<u>1,052,984</u>	<u>4,121,436</u>
Noncurrent Liabilities:					
Liability for unpaid insurance claims	--	--	5,578,490	1,721,845	7,300,335
Liability for compensated absences	16,657	175,666	--	--	192,323
Total Noncurrent Liabilities	<u>16,657</u>	<u>175,666</u>	<u>5,578,490</u>	<u>1,721,845</u>	<u>7,492,658</u>
Total Liabilities	<u>111,318</u>	<u>1,121,702</u>	<u>7,606,245</u>	<u>2,774,829</u>	<u>11,614,094</u>
Net Position					
Net investment in capital assets	5,615,625	1,289,605	--	--	6,905,230
Unrestricted	6,000,113	3,170,757	1,490,699	736,211	11,397,780
Total Net Position	<u>\$ 11,615,738</u>	<u>\$ 4,460,362</u>	<u>\$ 1,490,699</u>	<u>\$ 736,211</u>	<u>\$ 18,303,010</u>

COUNTY OF NAPA

Combining Statement of Revenues, Expenses
and Changes in Net Position
Internal Service Funds
For the Year Ended June 30, 2014

	Fleet Management	Information Technology Services	Employee/ Retiree Benefits	Liability Insurance	Total
Operating Revenues:					
Charges for services	\$ 22,110	\$ 10,276,486	\$ 13,278,620	\$ 367,122	\$ 23,944,338
Maintenance Charges:					
Equipment	593,616	--	--	--	593,616
Vehicle	1,208,869	--	--	--	1,208,869
Replacement charges	767,836	--	--	--	767,836
 Total Operating Revenues	<u>2,592,431</u>	<u>10,276,486</u>	<u>13,278,620</u>	<u>367,122</u>	<u>26,514,659</u>
Operating Expenses:					
Salaries and employee benefits	355,083	5,773,264	10,282,337	--	16,410,684
Services and supplies	1,310,113	3,972,675	421,272	557,950	6,262,010
Claims expense	--	--	2,917,352	1,583,753	4,501,105
Depreciation and amortization	767,836	290,513	--	--	1,058,349
 Total Operating Expenses	<u>2,433,032</u>	<u>10,036,452</u>	<u>13,620,961</u>	<u>2,141,703</u>	<u>28,232,148</u>
Operating Income (Loss)	<u>159,399</u>	<u>240,034</u>	<u>(342,341)</u>	<u>(1,774,581)</u>	<u>(1,717,489)</u>
Non-Operating Revenues (Expenses):					
Investment income	54,198	37,247	51,560	128,504	271,509
Gain on disposition of capital assets	45,131	--	--	--	45,131
Other income	--	--	53,115	40	53,155
Other expenses	(8,895)	--	--	--	(8,895)
 Total Non-Operating Revenues (Expenses)	<u>90,434</u>	<u>37,247</u>	<u>104,675</u>	<u>128,544</u>	<u>360,900</u>
Net Income Before Transfers	249,833	277,281	(237,666)	(1,646,037)	(1,356,589)
Transfers in	--	--	300,000	15,259	315,259
Change in Net Position	249,833	277,281	62,334	(1,630,778)	(1,041,330)
Net Position - Beginning	11,365,905	4,183,081	1,428,365	2,366,989	19,344,340
Net Position - Ending	<u>\$ 11,615,738</u>	<u>\$ 4,460,362</u>	<u>\$ 1,490,699</u>	<u>\$ 736,211</u>	<u>\$ 18,303,010</u>

COUNTY OF NAPA

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2014

	<u>Fleet Management</u>	<u>Information Technology Services</u>	<u>Employee/ Retiree Benefits</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from internal services provided	\$ 2,585,320	\$ 10,235,615	\$ 13,273,149
Cash paid to suppliers for goods and services	(1,303,077)	(3,574,552)	(2,370,964)
Cash paid to employees for services	<u>(352,553)</u>	<u>(5,735,494)</u>	<u>(11,251,503)</u>
Net Cash Provided (Used) by Operating Activities	<u>929,690</u>	<u>925,569</u>	<u>(349,318)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Other non-operating income (expense)	(8,895)	--	53,115
Transfers in	<u>--</u>	<u>--</u>	<u>300,000</u>
Net Cash Provided by Noncapital Financing Activities	<u>(8,895)</u>	<u>--</u>	<u>353,115</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds of sales of capital assets	182,693	--	--
Payments related to the acquisition of capital assets	<u>(965,946)</u>	<u>(225,025)</u>	<u>--</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(783,253)</u>	<u>(225,025)</u>	<u>--</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income received	<u>54,198</u>	<u>37,247</u>	<u>51,560</u>
Net Cash Provided by Investing Activities	<u>54,198</u>	<u>37,247</u>	<u>51,560</u>
Net Increase (Decrease) in Cash and Cash Equivalents	191,740	737,791	55,357
Cash and Cash Equivalents, Beginning of Year	<u>5,912,405</u>	<u>3,507,752</u>	<u>7,976,238</u>
Cash and Cash Equivalents, End of Year	<u>\$ 6,104,145</u>	<u>\$ 4,245,543</u>	<u>\$ 8,031,595</u>

continued

COUNTY OF NAPA

Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Year Ended June 30, 2014

	<u>Liability Insurance</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from internal services provided	\$ 372,422	\$ 26,466,506
Cash paid to suppliers for goods and services	(2,127,392)	(9,375,985)
Cash paid to employees for services	<u>--</u>	<u>(17,339,550)</u>
Net Cash Provided (Used) by Operating Activities	<u>(1,754,970)</u>	<u>(249,029)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Other non-operating income (expense)	40	44,260
Transfers in	<u>15,259</u>	<u>315,259</u>
Net Cash Provided by Noncapital Financing Activities	<u>15,299</u>	<u>359,519</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds of sales of capital assets	--	182,693
Payments related to the acquisition of capital assets	<u>--</u>	<u>(1,190,971)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>--</u>	<u>(1,008,278)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income received	<u>128,504</u>	<u>271,509</u>
Net Cash Provided by Investing Activities	<u>128,504</u>	<u>271,509</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,611,167)	(626,279)
Cash and Cash Equivalents, Beginning of Year	<u>5,116,485</u>	<u>22,512,880</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 3,505,318</u></u>	<u><u>\$ 21,886,601</u></u>

continued

COUNTY OF NAPA

Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Year Ended June 30, 2014

	<u>Fleet Management</u>	<u>Information Technology Services</u>	<u>Employee/ Retiree Benefits</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 159,399	\$ 240,034	\$ (342,341)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	767,836	290,513	--
Changes in assets and liabilities:			
(Increase) decrease in:			
Accounts receivable	(7,111)	(40,871)	(5,471)
Deposits	--	--	(23,860)
Prepaid items	--	61,645	(957,438)
Increase (decrease) in:			
Accounts payable	7,036	351,628	(76,469)
Accrued salaries	2,893	42,293	88,601
Due to other governments	--	(15,150)	--
Compensated absences	(363)	(4,523)	--
Claims liability	--	--	967,660
	<u> </u>	<u> </u>	<u> </u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 929,690</u></u>	<u><u>\$ 925,569</u></u>	<u><u>\$ (349,318)</u></u>

continued

COUNTY OF NAPA

Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Year Ended June 30, 2014

	<u>Liability Insurance</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	\$ (1,774,581)	\$ (1,717,489)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	--	1,058,349
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	5,300	(48,153)
Deposits	--	(23,860)
Prepaid items	5,723	(890,070)
Increase (decrease) in:		
Accounts payable	(10,042)	272,153
Accrued salaries	--	133,787
Due to other governments	--	(15,150)
Compensated absences	--	(4,886)
Claims liability	18,630	986,290
	<u>18,630</u>	<u>986,290</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,754,970)</u>	<u>\$ (249,029)</u>

NAPA VALLEY HOSPICE & ADULT DAY SERVICES



Mission

Our team of staff and volunteers is committed to providing exceptional, professional healthcare and expert resources as we care for the whole person and family – body, mind, and spirit – through chronic conditions, illness, death and bereavement.



<http://nhads.org/>

FIDUCIARY FUNDS

INVESTMENT TRUST FUNDS

These funds are used by the County to account for the assets of legally separate entities who deposit cash with the County Treasurer. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, courts and pass through funds for tax collections for cities. These funds represent the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand.

School Districts

School districts are legally separate primary governmental units. The financial reporting for these governmental entities, which are independent of the County of Napa, is limited to the total amount of cash and investments and the related fiduciary responsibilities of the County for disbursement of these assets. Activities of the school districts are administered by boards which are separately elected and which are independent of the County Board of Supervisors and have been excluded from the County's basic financial statements.

Independent Special Districts

Special districts are legally separate primary governmental units. The financial reporting for these governmental entities is limited to the total amount of cash and investments and the related fiduciary responsibilities of the County for disbursement of these assets. Activities of the local board governed districts are administered by boards which are separately elected and independent of the County Board of Supervisors and therefore, have been excluded from the County's basic financial statements.

AGENCY FUNDS

Agency funds are custodial in nature and do not involve the measurement of results of operations. Such funds have no equity accounts since all assets are due to local governments and individuals at some future time.

COUNTY OF NAPA

Combining Statement of Fiduciary Net Position
Investment Trust Funds
June 30, 2014

Assets	<u>School Districts</u>	<u>Independent Special Districts</u>	<u>Total</u>
Current Assets:			
Cash and investments	<u>\$ 162,695,972</u>	<u>\$ 89,079,083</u>	<u>\$ 251,775,055</u>
Total Current Assets	<u>162,695,972</u>	<u>89,079,083</u>	<u>251,775,055</u>
Net Position			
Net position held in trust	<u>162,695,972</u>	<u>89,079,083</u>	<u>251,775,055</u>
Total Net Position	<u><u>\$ 162,695,972</u></u>	<u><u>\$ 89,079,083</u></u>	<u><u>\$ 251,775,055</u></u>

COUNTY OF NAPA

Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
For the Year Ended June 30, 2014

	School Districts	Independent Special Districts	Total
	<u> </u>	<u> </u>	<u> </u>
<u>ADDITIONS</u>			
Contributions:			
Contributions to investment pool	\$ 728,381,630	\$ 132,913,580	\$ 861,295,210
Total Contributions	<u>728,381,630</u>	<u>132,913,580</u>	<u>861,295,210</u>
Net Investment Income:			
Interest	427,689	259,223	686,912
Net Investment Income	<u>427,689</u>	<u>259,223</u>	<u>686,912</u>
 Total Additions	 <u>728,809,319</u>	 <u>133,172,803</u>	 <u>861,982,122</u>
<u>DEDUCTIONS</u>			
Distributions from investment pool	743,912,316	146,030,709	889,943,025
Total Deductions	<u>743,912,316</u>	<u>146,030,709</u>	<u>889,943,025</u>
 Change in Net Position	 (15,102,997)	 (12,857,906)	 (27,960,903)
 Net Position - Beginning	 <u>177,798,969</u>	 <u>101,936,989</u>	 <u>279,735,958</u>
 Net Position - Ending	 <u>\$ 162,695,972</u>	 <u>\$ 89,079,083</u>	 <u>\$ 251,775,055</u>

COUNTY OF NAPA

Combining Statement of Changes in Assets and Liabilities
 Agency Funds
 For the Year Ended June 30, 2014

ASSETS	<u>June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2014</u>
Current Assets:				
Cash and investments	\$ 28,395,527	\$ 855,958,275	\$ 850,901,400	\$ 33,452,402
Taxes receivable	12,244,697	--	175,369	12,069,328
Total Current Assets	<u>\$ 40,640,224</u>	<u>\$ 855,958,275</u>	<u>\$ 851,076,769</u>	<u>\$ 45,521,730</u>
LIABILITIES				
Agency funds held for others	\$ 40,640,224	\$ 855,958,275	\$ 851,076,769	\$ 45,521,730
Total Liabilities	<u>\$ 40,640,224</u>	<u>\$ 855,958,275</u>	<u>\$ 851,076,769</u>	<u>\$ 45,521,730</u>

ENCHANTED HILLS CAMP FOR THE BLIND



Mission

Build community for blind, deaf-blind, and multi-disabled campers from Napa and beyond with unparalleled camp experiences. Provide Napa kids and families with opportunities to learn vital skills and gain confidence as they explore, create, and try new things with blind mentors. Open since 1950.

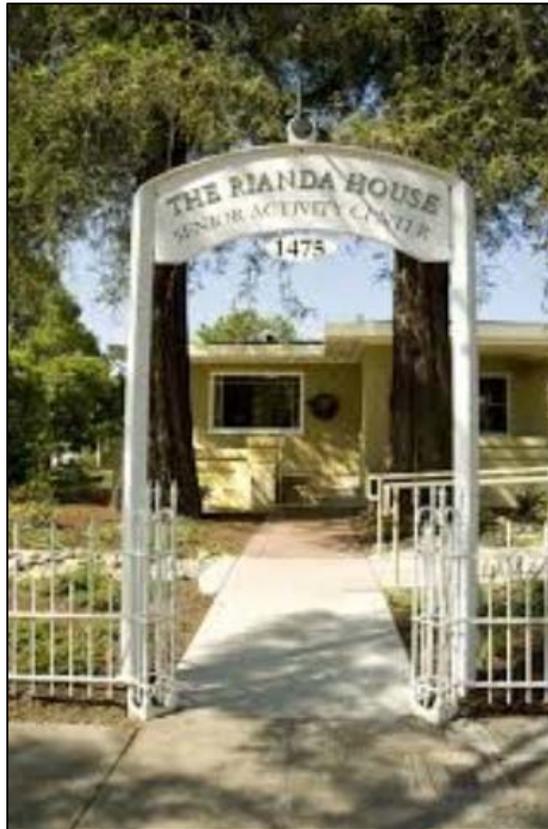


<http://lighthouse-sf.org/programs/enchanted-hills/>



Statistical Section

RIANDA HOUSE SENIOR ACTIVITY CENTER



Mission

Allow the golden years to shine as brightly as possible by boosting senior independence. Help those from 50-100+ years old age gracefully with 22 weekly low-to-no cost health and wellness activities, lifelong learning and enrichment classes, entertaining social activities, and crucial connections to local senior support services.



<http://www.riandahouse.org/>

COUNTY OF NAPA

Statistical Section

This part of the County of Napa's comprehensive annual financial report presents detailed information as a context for understanding this year's financial statements, note disclosures, and required supplementary information.

	<u>Page</u>
Financial Trends Information	
These schedules contain trend information that may assist the reader in assessing the County's current financial performance by placing it in historical perspective	173
Revenue Capacity Information	
These schedules contain information that may assist the reader in assessing the viability of the County's two most significant local revenue sources; property taxes and sales taxes	179
Debt Capacity Information	
These schedules present information that may assist the reader in analyzing the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future	184
Demographic & Economic Information	
These schedules offer economic and demographic indicators that are commonly used for financial analysis and that can enhance a reader's understanding of the County's present and ongoing financial status.....	189
Operating Information	
These schedules contain service and infrastructure indicators about how the information in the County's financial statements relates to the services the County provides and the activities it performs	192

COMMUNITY RESOURCES FOR CHILDREN



Mission

Provide resources for the early care and education of children in Napa County.



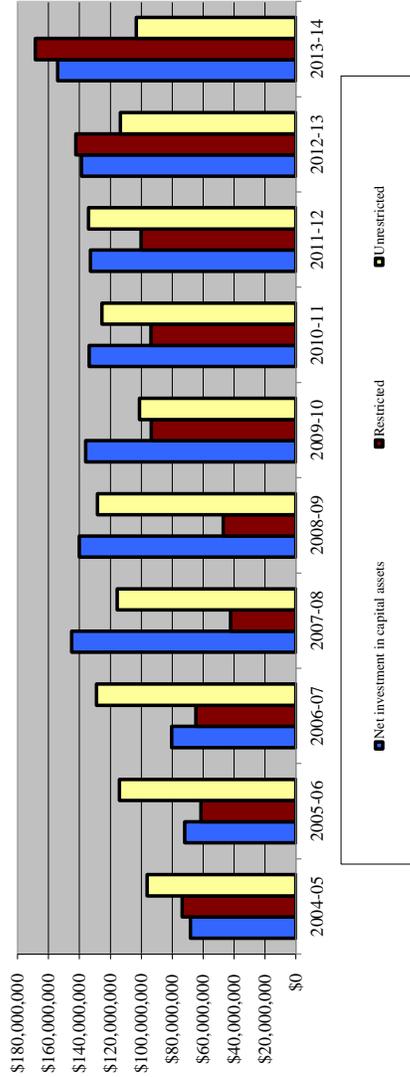
<http://www.crcnapa.org/>

COUNTY OF NAPA

Government-wide Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Governmental activities										
Net investment in capital assets	\$ 55,998,181	\$ 57,639,390	\$ 61,332,361	\$ 116,608,083	\$ 99,084,559	\$ 90,854,959	\$ 89,334,032	\$ 87,909,143	\$ 93,821,749	\$ 112,855,468
Restricted	73,543,466	61,499,414	64,749,020	41,873,741	46,450,508	93,346,896	93,328,683	99,747,182	142,245,692	168,453,737
Unrestricted	92,878,429	110,659,585	127,517,769	114,441,572	126,903,650	99,555,367	123,253,612	132,197,809	112,826,612	98,010,041
Total governmental activities net position	\$222,420,076	\$ 229,798,389	\$ 253,599,150	\$ 272,925,396	\$ 272,438,717	\$ 283,757,222	\$ 305,916,327	\$ 319,854,134	\$ 348,894,053	\$ 379,319,246
Business-type activities										
Net investment in capital assets	\$ 12,139,129	\$ 14,259,931	\$ 18,962,458	\$ 28,470,449	\$ 40,970,781	\$ 45,096,401	\$ 44,264,844	\$ 45,007,945	\$ 44,915,048	\$ 41,157,817
Restricted	-	-	-	480,549	479,333	293,479	328,155	325,929	-	-
Unrestricted	3,254,322	3,403,166	1,374,931	1,051,188	1,472,144	1,605,575	2,157,444	1,862,729	776,798	5,171,560
Total business-type activities net position	\$ 15,393,451	\$ 17,663,097	\$ 20,337,389	\$ 30,002,186	\$ 42,922,258	\$ 46,995,455	\$ 46,750,443	\$ 47,196,603	\$ 45,691,846	\$ 46,329,377
Primary government										
Net investment in capital assets	\$ 68,137,310	\$ 71,899,321	\$ 80,294,819	\$ 145,078,532	\$ 140,055,340	\$ 135,951,360	\$ 133,598,876	\$ 132,917,088	\$ 138,736,797	\$ 154,013,285
Restricted	73,543,466	61,499,414	64,749,020	42,356,290	46,929,841	93,640,375	93,656,838	100,073,111	142,245,692	168,453,737
Unrestricted	96,132,751	114,062,751	128,892,700	115,492,760	128,375,794	101,160,942	125,411,056	134,060,538	113,603,410	103,181,601
Total primary government net position ¹	\$237,813,527	\$ 247,461,486	\$ 273,936,539	\$ 302,927,582	\$ 315,360,975	\$ 330,752,677	\$ 352,666,770	\$ 367,050,737	\$ 394,585,899	\$ 425,648,623
Percent of increase (decrease) in primary government net position	7.48%	4.06%	10.70%	10.58%	4.10%	4.88%	6.63%	4.08%	7.50%	7.87%

Components of County Net Position



Notes:

¹ Accounting standards require that net assets be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position is considered restricted only when an external party, such as the state or federal government, places a restriction on how the resources may be used, or through enabling legislation enacted by the County.

Capital assets include land, easements, infrastructure, construction in progress, structures and improvements, and equipment.

Source: Basic Financial Statements and Comprehensive Annual Financial Reports - County of Napa, California

COUNTY OF NAPA

Changes in Net Position, Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Expenses										
Governmental activities:										
General government	\$ 24,611,200	\$ 28,808,510	\$ 30,344,422	\$ 36,965,695	\$ 33,245,999	\$ 32,201,273	\$ 37,039,022	\$ 40,649,466	\$ 34,111,801	\$ 30,890,442
Public protection	70,316,699	77,954,632	82,810,854	85,291,842	92,994,974	92,847,859	100,258,399	99,879,755	99,504,956	106,241,422
Public ways and facilities	28,269,848	40,796,290	27,263,089	23,234,238	24,440,620	23,542,661	23,825,672	25,605,034	30,772,914	32,533,108
Health and sanitation	29,561,078	32,373,467	35,941,958	38,670,267	40,845,070	39,642,405	40,838,624	38,684,095	42,910,252	41,016,116
Public assistance	31,683,117	29,420,309	28,526,647	30,468,421	32,383,758	34,553,156	37,018,759	40,218,330	43,305,879	45,703,486
Education	5,194,812	5,628,848	5,716,827	6,025,556	6,646,817	7,207,944	7,541,241	7,198,100	7,452,168	7,856,347
Recreational and cultural services	1,021,586	120,152	206,468	876,547	1,164,588	1,222,282	1,264,678	615,265	1,291,241	1,154,578
Debt service:										
Interest and fiscal charges	3,882,913	4,180,859	3,799,558	3,624,153	3,371,954	3,141,097	2,916,514	3,164,637	2,100,643	1,817,300
Administration and arbitrage fees	1,507,883	459,566	14,770	6,315	17,570	36,684	15,745	560,067	94,904	426,561
Total governmental activities expenses	196,049,136	219,742,633	214,624,593	225,163,034	235,111,350	234,395,361	250,718,654	256,574,749	261,544,758	267,639,360
Business-type activities:										
Airport	1,676,592	1,935,407	2,152,164	2,527,682	2,608,377	2,800,254	2,678,008	3,052,810	2,727,509	3,151,600
Lake Berryessa Resort Improvement	710,296	886,976	642,997	845,030	959,387	1,132,055	1,177,938	1,175,728	1,611,862	1,259,463
Napa Berryessa Public Improvement	634,032	709,907	657,015	1,238,425	737,780	765,839	949,895	889,276	1,029,072	1,215,339
Fifth Street Parking Garage	-	-	-	-	221,177	436,478	454,693	475,932	464,416	467,120
Napa County Housing Authority	-	-	242,779	1,033,262	1,206,167	1,164,243	1,249,285	1,258,235	1,229,762	1,415,271
Napa County Animal Shelter	3,020,920	3,532,290	3,694,955	5,644,399	5,732,888	7,264,293	7,597,868	8,018,188	8,264,555	8,633,957
Total business-type activities expenses	\$ 199,070,056	\$ 223,274,923	\$ 218,319,548	\$ 230,807,433	\$ 240,844,238	\$ 241,659,654	\$ 258,316,522	\$ 264,592,937	\$ 269,809,313	\$ 276,273,317
Program Revenues										
Governmental activities:										
Fees, fines & charges for services										
General government	\$ 3,305,175	\$ 3,689,381	\$ 6,487,957	\$ 8,195,676	\$ 11,941,868	\$ 7,740,846	\$ 10,993,039	\$ 11,519,193	\$ 14,000,963	\$ 14,455,084
Public protection	15,100,425	15,670,287	19,003,569	15,414,106	19,439,874	20,256,916	20,750,613	21,754,326	21,032,037	21,453,559
Other activities	9,947,969	11,345,970	14,895,429	10,701,991	11,395,384	14,453,216	14,316,131	14,322,003	14,855,654	16,467,249
Operating grants and contributions	73,472,534	75,847,921	78,904,254	77,170,135	76,692,630	87,069,423	96,231,883	97,658,233	105,550,422	109,302,149
Capital grants and contributions	-	5,298,042	1,016,938	4,498,647	2,652,478	1,911,433	1,237,179	1,180,867	5,437,538	936,533
Total governmental activities program revenues	101,826,103	111,851,601	120,308,147	115,980,555	122,122,234	131,431,834	143,528,845	146,434,622	\$ 160,876,614	\$ 162,612,574
Business-type activities:										
Fees, fines & charges for services										
Airport	1,571,022	1,590,342	1,645,614	1,773,937	1,788,110	1,913,565	2,059,834	1,789,025	1,829,210	1,570,261
Lake Berryessa Resort Improvement	557,551	658,117	543,516	446,722	517,297	566,054	508,481	591,915	342,638	562,641
Napa Berryessa Public Improvement	576,164	676,043	389,059	627,018	619,520	519,467	671,659	819,750	824,798	814,147
Fifth Street Parking Garage	-	-	-	-	162,287	111,205	128,774	82,245	160,190	152,469
Napa County Housing Authority	-	-	-	480,869	482,226	484,904	558,671	539,460	633,530	711,336
Napa County Animal Shelter	-	-	-	-	-	878,181	977,607	631,633	1,015,767	1,237,763
Operating grants and contributions	2,975,901	2,730,512	84,114	210,446	169,041	1,065,762	1,611,969	2,681,208	1,185,189	1,896,142
Capital grants and contributions	5,680,638	5,655,014	3,241,463	10,618,507	1,183,867	1,655,762	1,531,602	1,777,800	1,498,828	1,777,725
Total business-type activities program revenues	\$ 107,506,741	\$ 117,506,615	\$ 126,211,913	\$ 130,138,054	\$ 127,044,582	\$ 137,217,380	\$ 150,198,942	\$ 153,747,638	\$ 167,017,764	\$ 169,735,058

(Continued)

Source: Basic Financial Statements and Comprehensive Annual Financial Reports - County of Napa, California

COUNTY OF NAPA

Changes in Net Position, Last Ten Fiscal Years (continued)
(accrual basis of accounting)

	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Net (Expense)/Revenue ¹										
Governmental activities	\$ (94,223,033)	\$ (107,891,032)	\$ (94,316,446)	\$ (109,182,479)	\$ (112,989,116)	\$ (102,963,527)	\$ (107,189,809)	\$ (110,140,127)	\$ (100,668,144)	\$ (105,026,786)
Business-type activities	2,659,718	2,122,724	2,208,811	8,513,100	(810,540)	(1,478,747)	(927,771)	(705,172)	(2,123,405)	(1,511,473)
Total primary government net expense	<u>\$ (91,563,315)</u>	<u>\$ (105,768,308)</u>	<u>\$ (92,107,635)</u>	<u>\$ (100,669,379)</u>	<u>\$ (113,799,656)</u>	<u>\$ (104,442,274)</u>	<u>\$ (108,117,580)</u>	<u>\$ (110,845,299)</u>	<u>\$ (102,791,549)</u>	<u>\$ (106,538,259)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 44,667,099	\$ 63,266,398	\$ 69,224,026	\$ 75,712,896	\$ 85,733,529	\$ 91,575,314	\$ 99,139,621	\$ 92,482,789	\$ 98,363,416	\$ 99,062,736
Sales and use taxes	27,065,296	29,109,022	30,597,528	31,188,494	28,460,170	16,794,850	18,009,925	20,015,566	20,915,704	23,306,821
Transient occupancy taxes	5,743,951	7,045,286	8,076,701	9,681,766	8,452,117	7,557,503	8,299,325	9,226,611	9,673,355	10,543,464
Property transfer taxes	1,790,692	2,253,151	1,576,809	1,128,851	919,282	743,267	1,233,273	1,429,927	1,213,949	1,566,961
Other	400	3,165	352	-	-	40	-	-	-	-
Motor vehicle in lieu taxes ²	9,417,773	-	-	-	-	-	-	-	-	-
Unrestricted interest and investment earnings	3,713,125	5,258,985	6,968,520	8,413,728	5,584,576	2,534,248	1,849,337	1,621,798	(307,935)	2,391,888
Miscellaneous	2,535,650	8,265,641	336,689	1,999,522	778,508	423,790	1,314,079	350,270	376,432	295,999
Special items	-	-	-	-	-	-	-	-	-	-
Transfers	85,840	67,697	(131,796)	(651,193)	(17,425,745)	(5,346,980)	(496,646)	(1,049,027)	(526,858)	(1,715,890)
Total governmental activities	95,019,826	115,269,345	116,648,829	127,474,064	112,502,437	114,282,032	129,348,914	124,077,934	129,708,063	135,451,979
Business-type activities:										
Taxes	13,362	28,267	96,377	110,558	123,196	116,564	124,640	98,999	360,700	341,015
Investment earnings	69,232	117,305	115,832	303,146	185,110	76,093	59,244	46,920	(23,248)	80,183
Miscellaneous	106,447	69,047	121,476	86,800	-	12,307	2,229	(43,614)	-	11,916
Change in estimation- capital assets ³	-	-	-	-	(3,603,439)	-	-	-	-	-
Special items ⁴	-	-	-	-	(400,000)	-	-	-	-	-
Transfers	(85,840)	(67,697)	131,796	651,193	17,425,745	5,346,980	496,646	1,049,027	526,858	1,715,890
Total business-type activities	103,201	146,922	465,481	1,151,697	13,730,612	5,551,944	682,759	1,151,332	864,310	2,149,004
Total primary government	<u>\$ 95,123,027</u>	<u>\$ 115,416,267</u>	<u>\$ 117,114,310</u>	<u>\$ 128,625,761</u>	<u>\$ 126,233,049</u>	<u>\$ 119,833,976</u>	<u>\$ 130,031,673</u>	<u>\$ 125,229,266</u>	<u>\$ 130,572,373</u>	<u>\$ 137,600,983</u>
Change in Net Position										
Governmental activities	\$ 796,793	\$ 7,378,313	\$ 22,332,383	\$ 18,291,585	\$ (486,679)	\$ 11,318,505	\$ 22,159,105	\$ 13,937,807	\$ 29,039,919	\$ 30,425,193
Business-type activities	2,762,919	2,269,646	2,674,292	9,664,797	12,920,072	4,073,197	(245,012)	446,160	(1,259,095)	637,531
Total primary government	<u>\$ 3,559,712</u>	<u>\$ 9,647,959</u>	<u>\$ 25,006,675</u>	<u>\$ 27,956,382</u>	<u>\$ 12,433,393</u>	<u>\$ 15,391,702</u>	<u>\$ 21,914,093</u>	<u>\$ 14,383,967</u>	<u>\$ 27,780,824</u>	<u>\$ 31,062,724</u>

Notes:

¹ Net (expense)/revenue is the difference between the expenses and program revenues of a function or program. It indicates the degree to which a function or program supports itself with its own fees and grants versus its reliance upon funding from taxes and other general revenues. Numbers in parentheses are net expenses, indicating that expenses were greater than program revenues and therefore general revenues were needed to finance that function or program. Numbers without parentheses are net revenues, indicating program revenues were greater than expenses.

² Beginning in 2006, motor vehicle in-lieu fee revenue is reported under property tax due to the Triple-Flip legislation.

³ Change in estimation - capital assets of \$3.6m change in farmworker housing centers valuation for the Napa County Housing Authority.

⁴ Special item of \$0.4m stipulated judgement against Lake Berryessa Resort Improvement.

Source: Basic Financial Statements and Comprehensive Annual Financial Reports - County of Napa, California

COUNTY OF NAPA

**Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
(modified accrual basis of accounting)**

Fiscal Year ending June 30	Property Tax¹	Sales & Use Tax²	Transient Occupancy Tax³	Property Transfer Tax⁴	Other Taxes⁵	Total
2005	\$ 44,667,099	\$ 27,065,296	\$ 5,743,951	\$ 1,790,692	\$ 400	\$ 79,267,438
2006	63,266,398	29,109,022	7,045,286	2,253,151	3,165	101,677,022
2007	69,224,026	30,597,528	8,076,701	1,576,809	352	109,475,416
2008	75,712,794	31,188,494	9,681,766	1,128,851	102	117,712,007
2009	85,733,402	28,460,170	8,452,117	919,282	127	123,565,098
2010	91,575,314	16,794,850	7,557,503	743,267	40	116,670,974
2011	99,139,621	18,009,925	8,299,325	1,233,273	-	126,682,144
2012	92,482,789	20,015,566	9,226,611	1,429,927	-	123,154,893
2013	98,363,416	20,915,704	9,673,355	1,213,949	-	130,166,424
2014	99,062,736	23,306,821	10,543,464	1,566,961	-	134,479,982
Change 2005-2014	121.8%	-13.9%	83.6%	-12.5%	-100.0%	69.7%

Notes:

- ¹ Property tax revenues increased 121.8% in the last 10 fiscal years due to additional assessed values added by the Assessor's Office based on reappraisals of real property due to changes in ownership or completion of new construction. Beginning in 2006, motor vehicle in-lieu fee revenue is reported under property tax due to the Triple-Flip legislation.
- ² Sales and use tax revenues decreased 13.9% in the last ten years due to Proposition 172 Sales Tax Augmentation Revenues previously recorded as Sales & Use Tax is now recorded as Operating Grants and Contributions.
- ³ Transient Occupancy Tax (12% as of January 1, 2005) increased 83.6% in the last ten years due to an increase in tourism.
- ⁴ Property transfer tax revenues decreased 12.5% in the last 10 years due to a decrease in sales activity.
- ⁵ Other Taxes (timber and racehorse taxes) have been included with Property Taxes effective with fiscal year 2010-2011.

Source: Auditor-Controller's Office - County of Napa, California

COUNTY OF NAPA

**Fund Balances, Governmental Funds
Last Ten Fiscal Years**

(modified accrual basis of accounting)
(in thousands)

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u> ¹	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
General Fund										
Reserved	\$ 7,394	\$ 11,136	\$ 11,696	\$ 9,662	\$ 10,397	\$ 10,511	\$ -	\$ -	\$ -	\$ -
Unreserved	57,574	62,817	63,431	40,309	40,570	50,863	-	-	-	-
Nonspendable	-	-	-	-	-	-	1,590	2,210	4,989	3,713
Restricted	-	-	-	-	-	-	28,631	42,509	36,378	38,554
Committed	-	-	-	-	-	-	1,009	1,357	1,162	1,170
Assigned	-	-	-	-	-	-	34,081	35,946	36,901	14,876
Unassigned	-	-	-	-	-	-	23,137	13,767	13,249	38,010
Total general fund	<u>\$ 64,968</u>	<u>\$ 73,953</u>	<u>\$ 75,127</u>	<u>\$ 49,971</u>	<u>\$ 50,967</u>	<u>\$ 61,374</u>	<u>\$ 88,448</u>	<u>\$ 95,789</u>	<u>\$ 92,679</u>	<u>\$ 96,323</u>
All Other Governmental Funds										
Reserved	\$ 17,551	\$ 17,497	\$ 18,872	\$ 17,723	\$ 16,741	\$ 16,735	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	61,985	53,213	60,407	95,038	107,942	110,556	-	-	-	-
Capital projects funds	7,124	15,945	22,711	21,294	18,748	20,602	-	-	-	-
Debt service funds	1,490	1,541	3,407	1,550	1,501	1,502	-	-	-	-
Nonspendable	-	-	-	-	-	-	570	866	324	44
Restricted	-	-	-	-	-	-	107,011	107,180	125,124	145,790
Committed	-	-	-	-	-	-	-	-	2,654	4,126
Assigned	-	-	-	-	-	-	35,304	35,671	40,793	20,821
Unassigned	-	-	-	-	-	-	(265)	(176)	(2,933)	(2,024)
Total all other governmental funds	<u>\$ 88,150</u>	<u>\$ 88,196</u>	<u>\$ 105,397</u>	<u>\$ 135,605</u>	<u>\$ 144,932</u>	<u>\$ 149,395</u>	<u>\$ 142,620</u>	<u>\$ 143,541</u>	<u>\$ 165,962</u>	<u>\$ 168,757</u>

Notes:

¹ Starting in FY 2010 - 2011, fund balances are presented in accordance with the General Accounting Standards Board Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions. As a result, certain funds previously shown as special revenue funds are reported under the General Fund.

Source: Basic Financial Statements and Comprehensive Annual Financial Reports - County of Napa, California

COUNTY OF NAPA

**Changes in Fund Balance, Governmental Funds
Last Ten Fiscal Years**

(modified accrual basis of accounting)
(in thousands)

	Fiscal year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11 ¹	2011-12	2012-13	2013-14
Revenues:										
Taxes	\$ 88,685	\$ 101,677	\$ 109,475	\$ 117,712	\$ 123,565	\$ 116,671	\$ 126,682	\$ 123,155	\$ 130,166	\$ 134,480
Licenses, fees and permits	3,981	4,293	5,286	5,023	4,426	4,566	4,400	6,626	8,215	9,712
Fines, forfeits and penalties	1,385	2,941	2,617	1,946	2,748	3,665	3,777	3,923	5,253	5,716
Use of money and property	3,312	4,277	6,278	7,657	5,089	2,471	1,961	1,630	(126)	2,371
Aid from other governments	73,473	82,455	80,589	74,639	77,127	89,189	99,079	96,937	105,815	109,952
Charges for services	22,988	23,472	32,460	26,089	31,944	32,596	35,960	34,135	38,908	36,795
Contributions and donations	-	-	250	3,797	1,255	896	717	769	875	314
Other	4,101	8,360	1,249	1,713	1,065	420	1,293	344	346	252
Total Revenues	197,925	227,925	238,204	238,576	247,219	250,474	273,869	267,519	289,452	299,592
Expenditures:										
Current:										
General government	24,887	27,565	30,797	34,968	30,181	30,282	35,071	38,337	32,411	28,960
Public protection	69,203	76,328	83,403	84,436	92,552	91,329	98,958	97,817	99,186	103,716
Public ways and facilities	22,298	34,410	22,037	18,394	20,340	18,380	19,780	21,530	27,367	29,184
Health and sanitation	29,404	32,076	35,863	38,411	40,692	39,647	40,911	38,651	42,764	40,592
Public assistance	31,566	29,211	28,478	30,159	32,111	34,273	36,811	39,775	43,528	45,601
Education	5,075	5,506	5,611	5,963	6,547	7,148	7,456	7,051	7,418	7,692
Recreational and cultural services	1,022	120	207	877	1,165	1,222	1,265	615	1,291	1,155
Capital Outlay	20,048	4,162	5,518	11,046	3,921	3,367	3,415	4,629	8,681	37,806
Debt Service:										
Principal	4,365	5,495	5,627	5,790	6,007	6,234	6,455	6,682	6,749	10,651
Interest	3,941	3,977	3,796	3,622	3,393	3,162	2,936	2,747	2,413	2,215
Administration and arbitrage fees	1,508	581	15	27	18	37	15	560	95	427
Total Expenditures	213,317	219,431	221,352	233,693	236,927	235,081	253,073	258,394	271,903	307,999
Excess of revenue over (under) expenditures	(15,392)	8,494	16,852	4,883	10,292	15,393	20,796	9,125	17,549	(8,407)
Other Financing Sources (Uses)										
Proceeds from borrowing, net	14,002	450	1,000	-	-	-	-	1,624	2,313	16,876
Transfers in	5,857	10,490	21,851	38,588	16,535	19,719	20,687	9,878	64,910	53,258
Transfers out	(5,468)	(10,403)	(21,329)	(38,419)	(16,503)	(20,244)	(21,184)	(12,364)	(65,462)	(55,289)
Total other financing sources (uses)	14,391	537	1,522	169	32	(525)	(497)	(862)	1,761	14,845
Net change in fund balances	\$ (1,001)	\$ 9,031	\$ 18,374	\$ 5,052	\$ 10,324	\$ 14,868	\$ 20,299	\$ 8,263	\$ 19,310	\$ 6,438
Debt service as a percentage of noncapital expenditures	4.30%	4.40%	4.37%	4.23%	4.03%	4.05%	3.76%	3.72%	3.48%	4.76%

Notes:

¹ Beginning in FY 2010-2011, certain funds previously shown as special revenue funds are reported under the General Fund in accordance with the General Accounting Standards Board Statement Number 54.

Source: Basic Financial Statements and Comprehensive Annual Financial Reports - County of Napa, California

COUNTY OF NAPA

**Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)**

Fiscal Years ended June 30	Real Property	Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value ¹	Total Direct Tax Rate	Net Increase	
						Amount	Percentage
2005	\$ 18,805,536	\$ 794,875	\$ 736,767	\$ 18,863,644	1.0%	\$ 18,863,644	9.42%
2006	20,927,596	843,571	792,749	20,978,418	1.0%	2,114,774	11.21%
2007	23,145,479	907,930	802,511	23,250,898	1.0%	2,272,480	10.83%
2008	25,277,127	1,035,647	857,734	25,455,040	1.0%	2,204,142	9.48%
2009	26,664,701	1,232,835	917,154	26,980,382	1.0%	1,525,342	5.99%
2010	26,820,705	1,297,812	914,739	27,203,778	1.0%	223,396	0.83%
2011	26,905,706	1,266,041	956,256	27,215,491	1.0%	11,713	0.04%
2012	27,239,488	1,220,297	946,505	27,513,280	1.0%	297,789	1.09%
2013	27,797,953	1,286,858	994,259	28,090,552	1.0%	577,272	2.10%
2014	29,358,164	1,311,038	1,079,312	29,589,890	1.0%	1,499,338	5.34%

Notes:

¹ Article XIII A, added to California Constitution by Proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased:

- a. To reflect annual inflation up to two percent,
- b. To reflect current market value at time of ownership change, and
- c. To reflect market value for new construction

Source: Assessor's Office - County of Napa
Megabyte Report: ASR70-4885-100

COUNTY OF NAPA

Direct and Overlapping Property Tax Rates ¹ Last Ten Fiscal Years (rate per \$100 of assessed value)

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>Overlapping Rates ²</u>			<u>Total Direct and Overlapping ²</u>
		<u>Local Special Districts</u>	<u>Schools</u>	<u>Cities</u>	
2005	1.00	0.28	0.16	0.03	1.47
2006	1.00	0.28	0.15	0.03	1.46
2007	1.00	0.28	0.16	0.03	1.47
2008	1.00	0.28	0.18	0.03	1.49
2009	1.00	0.28	0.17	0.02	1.47
2010	1.00	0.28	0.21	0.02	1.51
2011	1.00	0.28	0.19	0.02	1.49
2012	1.00	0.28	0.24	0.03	1.55
2013	1.00	0.28	0.23	0.03	1.54
2014	1.00	0.28	0.26	0.03	1.57

Notes:

¹ California voters, on June 6, 1978, approved a constitutional amendment to Article XIII A of the California Constitution, commonly known as Proposition 13, which limits the taxing power of California public agencies. Legislation enacted by the California Legislature to implement Article XIII A (Statutes of 1978, Chapter 292, as amended) provides that notwithstanding any other law, local agencies may not levy property tax except to pay debt service on indebtedness approved by voters prior to July 1, 1978, and that each County will levy the maximum tax permitted by Article XIII A of \$1 per \$100 of full cash value. Assessed value is equal to full cash value, pursuant to Senate Bill 1656, Statutes of 1978. The rates shown above are percentages of assessed valuation.

² These rates represent the maximum rate charged to taxpayers if all rates applied to them. In reality, the rates applicable to tax rate areas will vary at amounts lower than these totals.

Source: Auditor-Controller's Office - County of Napa, California.

COUNTY OF NAPA

Principal Property Tax Payers Current Year and Nine Years Ago

	2013/14			2004/05		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
<u>Taxpayer</u>						
Realty Income Properties 2 LLC (Diageo/IDV)	\$ 415,431,885	1	1.40%	\$ 100,444,717	2	0.53%
Kaiser Foundation Hospitals	213,242,187	2	0.72%			
Robert Mondavi Properties Inc (Constellation)	206,819,112	3	0.70%			0.00%
Treasury Wine Estates (Beringer)	196,187,878	4	0.66%	192,126,911	1	1.02%
Pacific Gas & Electric Company	184,971,386	5	0.63%	99,523,208	3	0.53%
Sutter Home Winery Inc	163,792,704	6	0.55%	49,276,056	6	0.26%
Schoendorf Joseph P & Nancy J TR	103,944,851	7	0.35%			
Laird Kenneth E & Gail S TR	100,170,762	8	0.34%			
SPP Napa Vineyards LLC	97,495,883	9	0.33%			
Dey Laboratories LP	87,745,237	10	0.30%	87,018,110	5	0.46%
Sterling Vineyards Inc				88,444,824	4	0.47%
Pacific Bell				39,338,901	7	0.21%
Domaine Chandon Inc				37,979,346	8	0.20%
Codorniu Napa Inc				36,345,160	9	0.19%
Pokka USA Inc				36,084,650	10	0.19%
Oregon Steel Mills Inc				35,069,994	11	0.19%
Domaine Mumm Inc Etal				34,330,370	12	0.18%
Silverado County Club				33,962,300	13	0.18%
Sunstone napa				33,184,433	14	0.18%
Yahome Vineyards				33,327,046	15	0.18%
Carneros Inn				32,732,623	16	0.17%
Total	\$ 1,769,801,885		5.98%	\$ 969,522,649		5.14%
Total Assessed Value	\$ 29,589,890,472			\$ 18,863,644,430		

Source: Auditor-Controller's Office - County of Napa, California.

COUNTY OF NAPA

Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year		Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Total Cumulative	
	Amount	Percentage of Levy	Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
2005	\$ 218,702,960	98.23%	214,839,853	98.23%	\$ 3,718,672	\$ 218,558,525	99.93%	\$ 144,435	0.07%
2006	243,824,070	98.42%	239,976,480	98.42%	3,716,778	243,693,258	99.95%	130,812	0.05%
2007	267,685,364	97.77%	261,718,230	97.77%	5,789,422	267,507,652	99.93%	177,712	0.07%
2008	300,429,889	96.75%	290,670,671	96.75%	9,530,396	300,201,067	99.92%	228,822	0.08%
2009	318,954,517	96.71%	308,467,460	96.71%	10,089,563	318,557,023	99.88%	397,494	0.12%
2010	321,484,624	97.35%	312,972,756	97.35%	7,854,423	320,827,179	99.80%	657,445	0.20%
2011	317,195,661	97.93%	310,620,179	97.93%	5,643,022	316,263,201	99.71%	932,460	0.29%
2012	327,160,447	97.64%	319,454,138	97.64%	6,562,554	326,016,692	99.65%	1,143,755	0.35%
2013	335,020,627	98.26%	329,194,485	98.26%	4,307,937	333,502,422	99.55%	1,518,205	0.45%
2014	354,360,824	98.42%	348,756,143	98.42%	-	348,756,143	98.42%	5,604,681	1.58%

Source: Auditor-Controller's Office - County of Napa, California

COUNTY OF NAPA

Direct and Overlapping Sales Tax Rates Last Ten Fiscal Years

Fiscal Year	General			Local Revenue			State			Education			Fiscal Recovery			Direct Government			Overlapping Government		
	Fund	Rate	%	Fund	Rate	%	Fund	Rate	%	Fund	Rate	%	Fund	Rate	%	Operations	County	Transportation	Flood	Authority	Total
2005	5.00%			0.50%			0.50%			0.00%			0.25%			0.75%		0.25%	0.50%		7.75%
2006	5.00%			0.50%			0.50%			0.00%			0.25%			0.75%		0.25%	0.50%		7.75%
2007	5.00%			0.50%			0.50%			0.00%			0.25%			0.75%		0.25%	0.50%		7.75%
2008	5.00%			0.50%			0.50%			0.00%			0.25%			0.75%		0.25%	0.50%		7.75%
2009	6.00%			0.50%			0.50%			0.00%			0.25%			0.75%		0.25%	0.50%		8.75%
2010	6.00%			0.50%			0.50%			0.00%			0.25%			0.75%		0.25%	0.50%		8.75%
2011	6.00%			0.50%			0.50%			0.00%			0.25%			0.75%		0.25%	0.50%		8.75%
2012	3.94%			1.56%			0.50%			0.00%			0.25%			0.75%		0.25%	0.50%		7.75%
2013	3.94%			1.56%			0.50%			0.25%			0.25%			0.75%		0.25%	0.50%		8.00%
2014	3.94%			1.56%			0.50%			0.25%			0.25%			0.75%		0.25%	0.50%		8.00%

Source: California State Board of Equalization

County of Napa

Ratios of Total Debt Outstanding by Type Last Ten Fiscal Years (dollars in thousands, except per capita)

Fiscal Year	Governmental Activities					Business-Type Activities					Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	Sales Tax Revenue Bonds	Certificates of Participation	Capital Leases	Term Loan Payable	Total	Improvement Bonds	Capital Leases	Term Loan Payable	Total				
2005	\$ 53,025	\$ 44,925	\$ -	\$ -	\$ 97,950	\$ -	\$ -	\$ 439	\$ -	\$ 98,389	1.70%	743	
2006	49,845	42,665	-	-	92,510	-	-	415	-	92,925	1.49%	697	
2007	46,565	40,340	-	1,407	88,312	-	-	390	-	88,702	1.32%	660	
2008	43,150	38,005	-	1,386	82,541	4,711	-	362	-	87,614	1.25%	644	
2009	39,585	35,605	-	1,323	76,513	4,655	-	333	-	81,501	1.20%	592	
2010	35,865	33,135	-	1,278	70,278	4,570	-	302	-	75,150	1.10%	541	
2011	32,000	30,590	-	1,255	63,845	4,495	-	269	-	68,609	0.97%	498	
2012	28,000	26,330	-	1,208	55,538	4,405	-	233	-	60,176	0.81%	435	
2013	23,825	23,805	2,313	159	50,102	8,998	1,047	196	-	60,343	0.74%	436	
2014	19,560	32,980	2,193	108	54,841	14,631	992	157	-	70,621	0.84%	507	

Notes: 1

See the Demographic and Economic Statistics Schedule for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year. Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Source: Auditor-Controller's Office - County of Napa

COUNTY OF NAPA

Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2005	n/a	n/a	\$ -	n/a	n/a
2006	n/a	n/a	-	n/a	n/a
2007	n/a	n/a	-	n/a	n/a
2008	n/a	n/a	-	n/a	n/a
2009	n/a	n/a	-	n/a	n/a
2010	n/a	n/a	-	n/a	n/a
2011	n/a	n/a	-	n/a	n/a
2012	n/a	n/a	-	n/a	n/a
2013	n/a	n/a	-	n/a	n/a
2014	n/a	n/a	-	n/a	n/a

Notes: The County of Napa does not have any general obligation bonds.

COUNTY OF NAPA

**Direct and Overlapping Debt
As of June 30, 2014**

Assessed Valuation (including unitary utility valuation)	\$ 29,745,725,474		
	<u>\$ 29,745,725,474</u>		
 DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:	Total Debt	Percentage	County's Share of
	6/30/2014	Applicable¹	6/30/14 Debt
Direct General Fund Obligation Debt			
Napa County Certificates of Participation	\$ 36,765,000	100.000%	\$ 36,765,000
Total Direct Obligation Debt	<u>36,765,000</u>		<u>36,765,000</u>
Overlapping General Fund Obligation Debt			
<i>School Districts</i>			
Napa County Board of Education Certificates of Participation	2,945,000	100.000%	2,945,000
Calistoga Joint Unified School District Certificates of Participation	700,000	87.355%	611,485
Fairfield-Suisun Unified School District Certificates of Participation	1,480,810	0.843%	12,483
<i>Cities</i>			
City of American Canyon General Fund Obligations	1,792,000	100.000%	1,792,000
City of Calistoga General Fund Obligations	4,188,353	100.000%	4,188,353
Town of Yountville General Fund Obligations	13,865,000	100.000%	13,865,000
Total Overlapping General Fund Obligation Debt	<u>24,971,163</u>		<u>23,414,321</u>
Total Direct and Overlapping Obligation Debt	<u>61,736,163</u>		<u>60,179,321</u>
 OVERLAPPING TAX AND ASSESSMENT DEBT:			
<i>School Districts</i>			
Napa Valley Community College District	130,878,005	99.110%	129,713,191
Calistoga Joint Unified School District	17,420,316	87.355%	15,217,517
Fairfield-Suisun Joint Unified School District	78,365,000	0.843%	660,617
Napa Valley Unified School District	267,165,000	100.000%	267,165,000
St. Helena Unified School District	64,606,232	100.000%	64,606,232
Howell Mountain School District	2,377,492	100.000%	2,377,492
<i>Cities</i>			
City of St. Helena	505,000	100.000%	505,000
City of American Canyon 1915 Act Bonds	21,345,000	100.000%	21,345,000
Lake Berryessa Resort Improvement Assessment District No. 2006-1	4,200,000	100.000%	4,200,000
Napa Berryessa Resort Improvement Assessment District No. 2012-1	8,003,210	100.000%	8,003,210
California Statewide Community Development Authority Assessment Districts	2,287,470	100.000%	2,287,470
Total Overlapping Tax and Assessment Debt	<u>597,152,725</u>		<u>516,080,729</u>
OVERLAPPING TAX INCREMENT DEBT:	<u>13,575,000</u>	100.000%	<u>13,575,000</u>
 COMBINED TOTAL DEBT	<u>\$ 658,888,888</u>		<u>\$ 589,835,050</u> ²

Ratio to 2012-13 Assessed Valuation:

Total Overlapping Tax and Assessment Debt.....	1.73%
Total Direct Debt (\$36,765,000).....	0.12%
Combined Total Debt.....	1.98%

Ratios to Redevelopment Incremental Valuation (\$641,298,682):

Total Overlapping Tax Increment Debt.....	2.12%
---	-------

Notes:

¹ The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

² Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Source: California Municipal Statistics, Inc.

COUNTY OF NAPA

Legal Debt Margin Information As of June 30, 2014 (dollars in thousands)

	Fiscal Year 2014	
	1.25%	3.75%
Debt limit	\$ 396,856	\$ 1,190,569
Total net debt applicable to limit	31,969	50,850
Legal debt margin	\$ 364,887	\$ 1,139,719
 Total net debt applicable to the limit as a percentage of debt limit	 8.06%	 4.27%

Legal Debt Margin Calculation:

Assessed value	\$ 30,669,202	\$ 30,669,202
Less: Exempt real property	1,079,312	1,079,312
Total assessed value	\$ 31,748,514	\$ 31,748,514

CERTIFICATES OF PARTICIPATION

Debt limit (1.25% and 3.75% of total assessed value) ¹	\$ 396,856	\$ 1,190,569
Debt applicable to limit:		
Certificates of Participation	32,980	32,980
Less: Amount set aside for repayment of outstanding debt	(1,011)	(1,011)
Total net debt applicable to limit	31,969	
Legal debt margin	\$ 364,887	

SALES TAX REVENUE BONDS

Debt applicable to limit:		
Sales Tax Revenue Bonds		19,560
Less: Amount set aside for repayment of outstanding debt		(679)
Total net debt applicable to limit		50,850
Legal debt margin		\$ 1,139,719

Notes:

- ¹ Using the California Attorney General's Opinion regarding Revenue and Taxation Code section 135 and applying that opinion to the California Government Code Section 29909, the County of Napa's outstanding bonded debt should not exceed 1.25% of total assessed property value. However, for flood control purposes, Napa County's outstanding bonded debt may exceed 1.25% but shall not exceed 3.75% of the total assessed property value. By law, the bonded debt subject to these limitations may be offset by amounts set aside for repaying bonded debt.

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Source: Auditor-Controller's Office - County of Napa, California

COUNTY OF NAPA

**Pledged Revenue Bond Coverage
Last Ten Fiscal Years**
(dollars in thousands)

Fiscal Year	Revenue Bonds - Measure A					Improvement Bonds				
	Sales Tax Revenue	Less: Administrative Cost	Net Available Revenue	Debt Service		Property Tax Collection and Special Assessments ¹	Debt Service		Coverage	
				Principal	Interest		Principal	Interest		
2005	\$ 11,593	\$ 146	\$ 11,447	\$ 1,974	\$ 2,326	-	\$ -	-	-	-
2006	13,125	123	13,002	3,305	1,646	-	-	-	-	-
2007	14,167	131	14,036	3,280	2,151	-	-	-	-	-
2008	14,404	151	14,253	3,415	2,026	345	45	215	1.33	1.33
2009	12,929	154	12,775	3,565	1,879	372	56	256	1.19	1.19
2010	12,416	153	12,263	3,720	1,739	333	85	252	0.99	0.99
2011	13,015	147	12,868	3,865	1,574	329	75	248	1.02	1.02
2012	14,516	135	14,381	4,000	1,434	365	85	244	1.11	1.11
2013	15,330	156	15,174	4,175	1,259	299	90	237	0.91	0.91
2014	16,769	187	16,582	4,065	975	289	90	232	0.90	0.90

Notes:

¹ Property tax collections are adjusted annually to cover debt requirements. This is accomplished through the establishment of a tax rate applied to the secured and unsecured tax rolls. There are fund balances and reserves that ensure payment of the improvement bonds. The reserve accounts are liquidated in the final year of payment.

Special Assessments are levied on real property located within the Lake Berryessa Resort Improvement District Assessment District 2006-1. Upon receipt, these annual assessment installments are to be paid into the Redemption Fund to be held by the Fiscal Agent and used to pay debt service on the Bonds as it becomes due.

Details regarding the County's debt can be found in the notes to the financial statements. Administrative cost is equal to the California State Board of Equalization's administrative charge for collecting the 1/2 % sales tax for flood improvements.

Source: Auditor-Controller's Office - County of Napa, California

COUNTY OF NAPA

Demographic & Economic Statistics Last Ten Fiscal years

<u>Fiscal Year</u>	<u>Population ¹</u>	<u>Personal Income ²</u>	<u>Per Capita Personal Income³</u>	<u>School Enrollment ⁴</u>	<u>Unemployment Rate ⁵</u>
2005	133,294	\$ 5,787,000,000	\$ 43,669	19,654	4.2%
2006	131,920	7,493,847,520	56,806	19,908	3.7%
2007	133,155	7,595,427,510	57,042	20,087	3.8%
2008	134,786	7,519,171,796	55,786	20,108	4.7%
2009	135,664	7,171,334,704	52,861	20,370	8.5%
2010	136,798	7,201,867,508	52,646	20,515	9.3%
2011	137,631	7,428,908,487	53,977	20,584	9.0%
2012	138,032	7,787,765,440	56,420	20,593	7.7%
2013	139,099	8,201,833,436	58,964	20,725	6.1%
2014	139,983	8,441,394,849	60,303	20,868	4.7%

Sources:

¹⁻³ California State Department of Transportation - http://www.dot.ca.gov/hq/tpp/offices/eab/socio_economic_files/2014/Napa.pdf

⁴ California Department of Education, Educational Demographics Office - www.ed-data.k12.ca.us

⁵ Employment Development Department, Labor Market Information - www.labormarketinfo.edd.ca.gov.

COUNTY OF NAPA

Principal Employers Current Fiscal Year and Ten Years Prior

	2014		2004	
	<u>Employees</u>	<u>Percentage of Total County Employment¹</u>	<u>Employer</u>	<u>Employees</u> <u>Percentage of Total County Employment</u>
Napa State Hospital	2,367	3.12%	Napa State Hospital	3,000 4.45%
Napa Valley Unified School District	1,637	2.16%	Napa Valley Unified School District	1,650 2.45%
County of Napa	1,356	1.79%	Napa County	1,375 2.04%
Queen of the Valley Hospital	1,229	1.62%	Queen of the Valley Hospital	1,300 1.93%
St. Helena Hospital	1,041	1.37%	Veterans' Home of California	1,100 1.63%
Treasury Wine Estates	975	1.28%	St. Helena Hospital	991 1.47%
Veterans' Home of California	920	1.21%	Cultured Stone	800 1.19%
Trinchero Family Estates	897	1.18%	Napa Valley Community College	800 1.19%
Wal-Mart	768	1.01%	Dey Laboratories, Inc.	670 0.99%
Silverado Resort	499	0.66%	Silverado Country Club	600 0.89%
Total	<u>11,689</u>	<u>15.40%</u>	Total	<u>12,286</u> <u>18.22%</u>

Notes:

¹ Total Napa County Employment 2013-2014: 75,900

Sources: Napa Chamber of Commerce

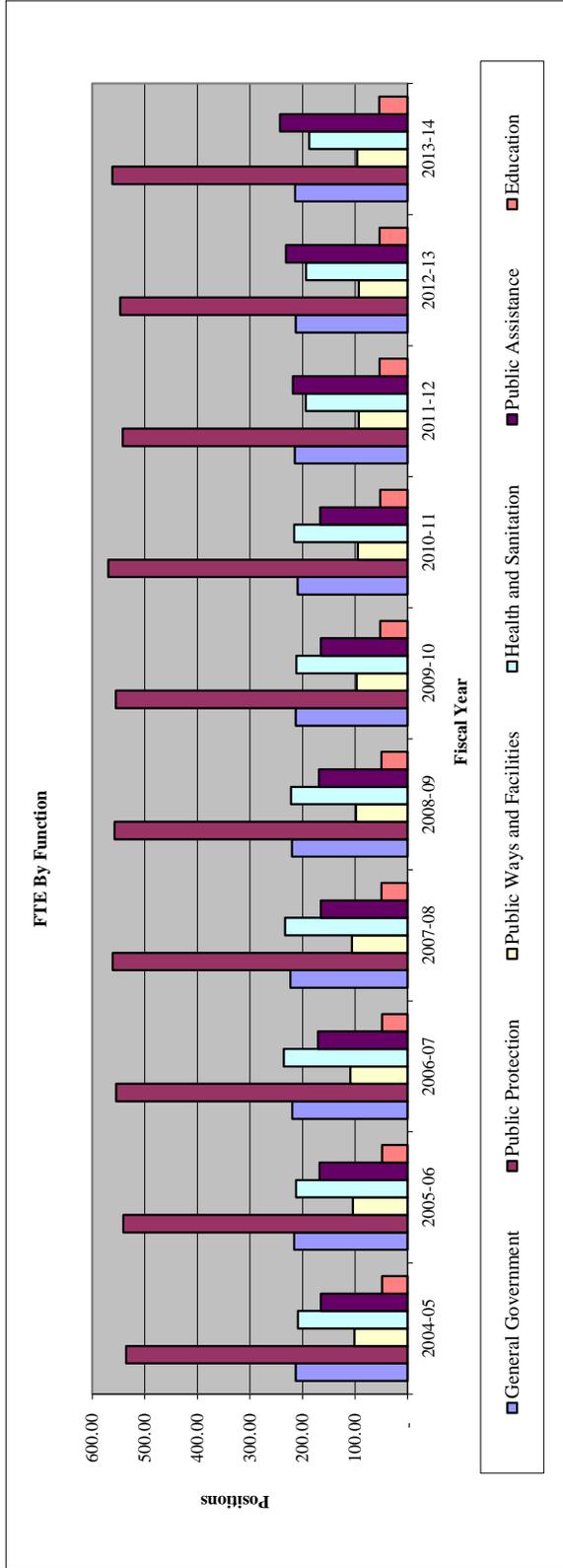
State of California Employment Development Department: <http://www.calmis.ca.gov/htmlfile/county/napa.htm>

Direct phone survey Napa County Auditor-Controller's Office

COUNTY OF NAPA

Full-time Equivalent County Government Employees by Function Last Ten Fiscal Years

Function/program	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
General Government	213.2	216.0	219.2	223.2	219.9	213.1	209.1	214.4	212.8	213.8
Public Protection	535.7	540.9	554.4	561.1	557.4	555.4	569.6	542.1	546.6	562.0
Public Ways and Facilities	101.0	104.0	109.0	106.0	98.0	96.8	94.8	92.8	92.8	95.8
Health and Sanitation	208.5	212.5	235.7	233.4	222.0	212.0	215.6	193.9	193.4	187.4
Public Assistance	165.3	167.3	170.3	165.3	168.8	165.3	166.5	218.5	231.5	243.0
Education	48.4	48.9	48.9	50.1	50.1	52.1	52.1	53.1	53.1	54.1
Total full-time equivalent employees	1,272.0	1,289.4	1,337.3	1,339.0	1,316.1	1,294.5	1,307.7	1,314.8	1,330.2	1,356.1



Source: Auditor-Controller's Office - County of Napa, California.

COUNTY OF NAPA

**Operating Indicators by Function
Last Seven Fiscal Years**

Function	Fiscal Year						
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Airport							
Annual Arrivals and Departures	126,444	109,121	87,412	50,283	56,281	43,045	44,667
Avigation Easements issued	2	5	3	2	-	-	1
Hangar leases	172	171	171	163	153	149	151
Culture and recreation							
Athletic field permits issued	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Community center admissions	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Education							
Library branches located in the county	4	4	4	4	4	4	4
Items checked out	813,824	910,000	988,549	1,022,969	1,092,028	1,058,318	1,006,019
Active library cardholders	47,147	47,715	49,609	50,992	48,616	47,041	51,541
Number of computers provided for public use	58	58	71	85	85	84	90
Fire							
Number of calls answered	3,072	3,049	3,444	3,091	3,471	3,844	3,530
Inspections	3,252	2,563	2,272	2,156	2,216	1,740	1,325
Health & Human Services							
Public Guardian total clients (conservatees + additional referrals)	65	68	67	80	90	88	90
Veterans Service Officer number of benefit claims filed	319	455	616	512	432	338	417
Public Health							
Women, Infants, and Children (WIC) visits	26,543	26,567	25,898	24,052	23,876	22,117	21,678
Public Health home visiting program visits	3,752	3,816	4,238	3,317	3,115	2,812	2,622
Immunizations ¹	8,021	8,584	17,821	15,083	8,884	7,149	7,778
Mental Health							
Emergency Response clients	998	1,135	841	792	944	869	877
Adult Medication Clinic clients	540	509	469	467	467	489	476
Children's Medication Support clients	173	198	236	235	194	157	160
Total Mental Health clients served	2,120	2,653	2,411	2,590	2,615	2,827	2915
Alcohol and Drug Services - Division Restructured 9/2007							
Adult Outpatient Treatment and Recovery Services Program clients	867	616	573	375	319	344	414
Prevention (school-based youth) groups	272	580	534	814	802	1,773	998
PC 1210 STOP (formerly Proposition 36) clients	120	217	154	359	95	79	111
Total Alcohol and Drug Services clients served	1,259	1,413	1,261	1,548	1,216	1,299	1,322
Social Services							
Adult Protective Services total clients served	314	364	389	381	437	387	481
CalWORKs average caseload	554	635	791	902	801	654	593
Child Welfare Services total child abuse referrals received	1,061	993	1,028	1,065	1,235	1,279	1407
Child Welfare Services percent timely investigations:							
% Timely immediate investigations	100	99	100	100	99	98	99
% Timely ten day investigations	97	100	100	100	99	99	98
County Medical Services Program average number of continuing cases/eligibles	779	849	1,082	1,209	1,109	1,101	705
Food Stamps average caseload	1,305	1,710	2,009	3,081	3,429	3,476	3,425
Foster care average number of cases	110	109	124	143	120	107	124
In Home Supportive Services total clients served	722	841	838	852	917	990	1,053
Medi-Cal average number of eligibles	12,698	13,420	14,445	15,766	17,055	13,537	14,967
Workforce Investment Act total number enrolled	176	270	307	237	163	246	292
Highways and streets							
Street resurfacing (miles)	8	8	6	35	6	25	-
Potholes repaired	1214	1278	1470	1,900	2,300	2,475	1,975
Sheriff							
Physical arrests	1849	1,475	1,570	1,431	1,531	1,729	1,844
Parking violations	1450	1,447	1,478	1,405	1,238	1,179	1,361
Traffic violations	3600	2,809	2,585	3,127	3,139	2,310	1,795
Water							
New connections	2	-	-	-	-	-	-
Water mains breaks	2	-	-	1	3	2	2
Average daily consumption (thousands of gallons)	234	231	151	139	121	146	136
Wastewater							
Average daily sewage treatment (thousands of gallons)	118	95	57	72	62	66	62

Notes:

¹ Immunizations in FY2009-10 included H1N1 immunization campaign.

Source: County Departments

COUNTY OF NAPA

Capital Asset Statistics by Function
Last Seven Fiscal Years

Function	Fiscal Year						
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Public Safety							
Sheriff:							
Stations (Headquarters and 4 substations)	5	5	5	5	5	5	5
Patrol units	29	29	29	29	29	29	29
Fire stations:							
Stations	13	13	13	13	13	13	13
Fire Engines	30	31	31	31	31	31	31
Fire Trucks	2	2	2	2	2	2	2
Culture and recreation							
Parks acreage	61	61	61	61	61	61	61
Parks	2	2	2	2	2	2	2
Education							
Library branches	4	4	4	4	4	4	4
Library books and materials							
Health & Sanitation							
	205,063	204,460	200,260	168,617	240,869	175,189	170,811
Public Health							
10" Kaultronics Dish System (satellite dish)	1	1	1	1	1	1	1
Lab refrigerator	1	1	1	1	1	1	1
7x4' trailers	4	4	4	4	4	4	4
Cysco Analog Phone Gateway	1	1	1	1	1	1	1
Digital Logging Recorder	1	1	1	1	1	1	1
2011 Ford Felix SE	-	-	-	-	-	-	-
Video Conferencing System	-	-	-	-	-	-	-
Mental Health							
Power Edge Servers	4	4	4	4	4	4	4
Substance Abuse							
Wolf range	1	1	1	1	1	1	1
Stero dishwasher	1	1	1	1	1	1	1
Victory freezer	1	1	1	1	1	1	1
Victory refrigerator	1	1	1	1	1	1	1
Health & Human Services Administration							
Cisco VG248 Analog Phone	2	2	2	2	2	2	2
Social Services (TEC)							
Micro Vax Server	1	1	1	1	1	1	1

(Continued)

Source: County Departments

COUNTY OF NAPA

**Capital Asset Statistics by Function
Last Seven Fiscal Years**

Function	Fiscal Year						
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Public Ways & Facilities							
Airport							
Runway miles	2.6	2.6	2.6	2.6	2.6	2.6	2.6
Taxiway miles	3.6	3.6	3.6	3.6	3.6	3.6	3.6
Highways and streets							
Streets (miles) ¹	466	446	446	446	446	446	446
Street lights (approximate number)	70	70	0	0	6	6	6
Traffic signals	32	32	32	32	32	32	32
Water							
Water mains (miles)	13	13	13	13	13	13	13
Fire hydrants	109	109	109	109	109	109	109
Maximum daily capacity (thousands of gallons)	536	536	536	536	536	536	638
Wastewater							
Sanitary sewers (miles)	14	14	14	14	14	14	14
Storm sewers (miles)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Maximum daily treatment capacity (thousands of gallons)	210	210	210	210	210	210	310

Notes:

¹ In FY 2008-2009, certain roadways were assumed by various cities

Source: County Departments



List of Napa Valley Coalition of Nonprofit Agencies



Members List

Aldea Children and Family Services

Napa, CA 94559

(707) 224-8266

www.aldeainc.org

Aldea Children and Family Services mission is to improve lives and create bright futures for people we serve by providing professional mental health, child welfare and support services in a manner which respects each the dignity and diversity of each person.

Alternatives for Better Living

Napa, CA 94559

(707) 226-1248

<http://www.a4bl.org/>

Alternatives, a nonprofit agency, offers anger management, parenting, substance abuse treatment, drug testing and counseling in Napa, California. We work with adults and adolescents. We provide prevention and training for employers, employees and family members affected by substance abuse or anger.

American Canyon Family Resource Center

American Canyon, CA 94503

(707) 980-7024

www.americancanyonfrc.org

The American Canyon Family Resource Center (ACFRC) is a key prevention strategy for addressing many of the challenges facing American Canyon (AC) families. Our mission is to serve families and enhance their quality of life by coordinating access to resources and by providing programs which integrate and strengthen community.

Andrea's Voice Foundation

Napa, CA 94558

(707) 224-8032

www.andreasvoice.org

Andrea's Voice Foundation is dedicated to promoting education and understanding toward the prevention, identification, diagnosis and treatment of disordered eating and related issues.

Area Agency on Aging serving Napa and Solano Counties

Vallejo, CA 94590

(707) 644-6612

www.aaans.org

The mission of the Area Agency on Aging Serving Napa and Solano is to provide leadership in addressing issues that relate to older persons, persons with disabilities and their caregivers; to develop community-based systems of care that provide services which support independence within our interdependent society, and which protect the quality of life of older persons and persons with functional impairments; and to promote citizen involvement in the planning and delivery of services.

The Area Agency on Aging Serving Napa and Solano works to provide or procure services to maintain and or enhance the independence, health, safety, and dignity of seniors, persons with disabilities and their caregivers living in Napa and Solano Counties by funding a wide array of essential services provided by a close-knit network of public and private community-based organizations and the Area Agency. The Area Agency also works to promote the central role of it's Advisory Council as a primary Advocate for the needs of all seniors, with particular attention to the needs of low income and/or minority seniors.

Arts Council Napa Valley

Napa, CA 94559

(707) 257-2117

www.artscouncilnapavalley.org

Arts Council Napa Valley provides leadership that unites, supports, and advances our exceptional arts and cultural community.

Big Brothers Big Sisters of the North Bay

Napa, CA 94558

(707) 258-6346

www.bbbsnorthbay.org

As the nation's premier mentoring organization, our mission is "to provide children facing adversity with strong and professionally supported 1-to-1 relationships that change a child's life for the better, forever".

Boys & Girls Clubs of St. Helena - Calistoga

St. Helena, CA 94574

(707) 963-8944

www.bgcshc.org

To provide all young people a safe, positive and unique place to develop their natural talents and to inspire them to achieve their full potential.

Buckelew Programs

Napa, CA 94559

(707) 253-2655

www.buckelew.org

Buckelew Programs' mission is to enhance the quality of life of individuals and families in our community by providing mental health and addiction services that promote recovery, resilience, and hope.

California Grower Foundation

St. Helena, CA 94574

(707) 963-7191

www.calgrower.org

To provide employee benefit programs and educational services to the local agricultural community.

Calistoga Affordable Housing, Inc.

Calistoga, CA 94515

(707) 942-5920

www.calistogaaffordablehousing.org

Neighborhoods are more than clusters of houses. Calistoga's neighborhoods embody both its roots and its cultural, commercial, spiritual and recreational opportunities. CAH advocates for financially attainable housing and builds neighborhoods that encourage residents to engage in a vibrant vision of their own, and Calistoga's, future.

Canine Guardians Assistance Dogs

Napa, CA 94559

(707) 363-0773

www.canineguardians.org

Canine Guardians trains service dogs to assist wounded veterans, veterans with PTSD, children and adults with physical disabilities and special needs, diabetics, foster children, children with cancer and children with reading difficulties.

Catholic Charities

Napa, CA 94558

(707) 528-8712

www.srcharities.org

The mission of Catholic Charities is to reach out to those in need, offer hope through service, and build better communities.

Child Start, Inc.

Napa, CA 94558

(707) 252-8931

www.childstartinc.org

To support the educational, social and emotional development of children, ages 0-5, by providing high quality, comprehensive and family focused early childhood services in partnership with the community.

Children's Health Initiative

Napa, CA 94559

(707) 227-0830

www.napachi.org

To ensure that all of Napa County's children and families have access to affordable health insurance and access to comprehensive, quality healthcare.

Circle of Friends - People Empowering People

Vallejo, CA 94591

(707) 643-0435

Our underlying goal is to help mental health consumers get healthier, stay well, and become a vital part of the community through empowerment, employment, volunteering and social and recreational activities.

Clinic Ole Foundation

Napa, CA 94558

(707) 603-7105

www.clinicole.org

Community Action of Napa Valley (CANV)

Napa, CA 94559

(707) 253-6100

www.canv.org

The Mission of Community Action of Napa Valley is to increase the self-determination and self-sufficiency of individuals and families who are economically disadvantaged or are senior citizens.

Programs:

Napa Valley Shelter Project

Napa Valley Food Bank

Napa County Tobacco Education & Quit Smoking Program

Napa Senior Nutrition Program

Los Ninos Child Development & Family Program

Community Health Clinic Ole

Napa, CA 94558

(707) 254-1770

www.clinicole.org

Community Health Clinic Ole is dedicated to providing high-quality primary health care to our entire community.

Community Resources for Children

Napa, CA 94558

(707) 253-0376

www.crcnapa.org

The Mission of Community Resources for Children is to provide resources for the early care and education of children throughout Napa County.

Connolly Ranch

Napa, CA 94558

(415) 609-4362

www.connollyranch.org

Connolly Ranch connects kids and families to nature through farm-based education. A rich reminder of Napa's agricultural past, Connolly Ranch serves the Napa Valley as a unique educational center providing hands-on experiences through subsidized field trips, camps, classes, events, and adult workshops.

Cope Family Center

Napa, CA 94559

(707) 252-1123

www.copefamilycenter.org

Cope Family Center's mission is to empower families to create happy, healthy lives for their children through child abuse prevention, parent education and self-sufficiency services.

Disability Services and Legal Center

Napa, CA 94559

(707) 258-0270

www.disabilityserviceandlegal.org

Advancing the rights of people with disabilities to equal justice, access, opportunity and participation in our communities.

Enchanted Hills Camp for the Blind - a project of the LightHouse for the Blind

Napa, CA 94558

(707) 224-4023

www.lighthouse-sf.org

The LightHouse promotes the independence, equality and self-reliance of people who are blind or visually impaired through rehabilitation training, vocational programs and other relevant services. Founded in 1902 as San Francisco's first progressive blind charity, the LightHouse now assists more than 3,000 individuals annually and is the most comprehensive organization serving people who are blind and visually impaired in Northern California. Our programs give people the tools to love independently with blindness or visual impairment and foster an environment where they are defined by their character and personality rather than their disability. Our crown jewel, Enchanted Hills Camp, which we've owned and operated for 62 years as the West's oldest established blind youth camp.

Fair Housing Napa Valley

Napa, CA 94559

(707) 224-9720

www.napafairhousing.org

FHNV works to eliminate housing discrimination and to ensure equal housing opportunities for all people through leadership, education, facilitation, outreach, and enforcement.

Family Service of Napa Valley

Napa, CA 94559

(707) 255-0966

www.familyservicenapa.org

Family Service of Napa Valley is dedicated to the emotional health and wellness of our community by providing affordable and professional mental health services for people of all ages living in Napa County.

Friends & Foundation, St. Helena Public Library

St. Helena, CA 94574

(707) 307-3706

www.shpl.org

Family Service of Napa Valley is dedicated to the emotional health and wellness of our community by providing affordable and professional mental health services for people of all ages living in Napa County.

Girls on the Run Napa & Solano

Napa, CA 94558

(707) 637-8909

www.gotrnasolano.org

Girls on the Run Napa & Solano is a local nonprofit council of Girls on the Run International. GOTR is a healthy and fun, empowerment program that creatively combines life skill curriculum with experiential activities and running or just moving it to inspire the girls to be joyful, caring, healthy and confident.

Healthy Cooking with Kids, Inc.

Benicia, CA 94510

(707) 205-5572

www.healthycookingwithkids.net

Healthy Cooking with Kids, Inc. promotes healthy living and reduction of childhood obesity by developing cohesive partnerships and providing innovative and comprehensive nutrition education.

If Given A Chance

www.ifgivenachance.org

If Given A Chance discovers high school graduates who have overcome extraordinary challenges and mentors them to achieve success.

The Learning Oasis

Napa, CA 94558

(888) 766-1770

www.TheLearningOasis.com

The Learning Oasis provides career resources, education and guidance for those in need. We do this through a combination of private funding and grants.

Legal Aid of Napa Valley

Napa, CA 94559

(707) 259-0579

www.legalaidnapa.org

Legal Aid of Napa Valley is a nonprofit organization whose mission is to provide free legal assistance to senior, immigrants and low-income residents of Napa County. Legal Aid represents clients before courts and agencies, helps them obtain benefits and protects their rights through advocacy, consultation, education and referrals.

Moving Forward Towards Independence

Napa, CA 94559

(707) 259-1125

www.moving-forward.org

Moving Forward Towards Independence, a nonprofit residential program, is committed to guiding each individual to achieve his or her highest potential. By providing a safe environment that maintains a balance of challenges and support, Moving Forward fosters growth in social, vocational and interpersonal skills. Working in partnership with residents and their families, Moving Forward offers a caring and responsive community where adults with learning differences can enjoy productive, fulfilling and healthy lives.

Napa County Family & Foster Parent Association

Napa, CA 94558

(707) 483-6811

Napa County Red Cross

Napa, CA 94559

(707) 257-2900

www.napacountyredcross.org

The American Red Cross prevents and alleviates human suffering in the face of emergencies by mobilizing the power of volunteers and the generosity of donors.

Napa Emergency Women's Services

Napa, CA 94559

(707) 252-3687

www.napanews.org

To provide a nurturing refuge for women and children suffering from domestic violence and/or sexual assault, and to be a catalyst for change through prevention, intervention and advocacy.

Napa Humane (Humane Society of Napa County & SPCA)

Napa, CA 94559

(707) 255-8118

www.napahumane.org

To promote the welfare of companion animals through protection, advocacy, education, and by example.

Napa Valley CanDo

Napa, CA 94559

(707) 252-7743

<http://nvcando.org/>

Napa Valley CanDo is a diverse group of Napans inspired to serve and committed to bettering our community. We seek to expand the pool of local community activists through education about volunteer opportunities and by developing mechanisms to help ease the path from intent to action. Ours is a network that fosters service, advocacy and social connections. It is an issue-oriented organization welcoming all who want to make a difference.

Napa Valley CanDo responds to requests for volunteer assistance from existing service organizations and originates service projects as well. We also facilitate discussion and advocacy on topics deemed integral to bettering our community, state and nation.

Napa Valley Community Housing

Napa, CA 94558

(707) 253-6140

www.nvch.org

Napa Valley Community Housing's mission is to develop, preserve and manage affordable homes and, through our Resident Services Program, teach successful life and leadership skills.

Napa Valley Education Foundation

Napa, CA 94558

(707) 253-3563

www.nvef.org

The Napa Valley Education Foundation is committed to creating an environment and providing the means to ensure all children in the Napa Valley have the opportunity, the skills, the preparation and the education needed to reach their potential and become vital members of our community.

Napa Valley Hospice & Adult Day Services

Napa, CA 94559

(707) 258-9080

www.napavalleyhospice-ads.org

Our team of staff and volunteers is committed to providing exceptional, professional healthcare and expert resources as we care for the whole person and family - body, mind and spirit - through chronic conditions, illness, death and bereavement.

Napa Valley TV

(707) 257-0574

www.napavalleytv.org

Napa Public Access Cable Television's mission is to provide anyone living or working in Napa County the opportunity to exercise his or her First Amendment right to expression through access to the cable television system.

*In support of this mission, NPACT has adopted the following vision:
Napa Valley TV will be recognized statewide as a model for public access cable television.*

Napa Valley Youth Advocacy Center

(707) 965-7050

St. Helena, CA 94574

www.nvyac.org

NVYAC provides a distinctive community for healthy youth empowerment.

NapaLearns

Napa, CA 94559

www.napalearns.org

In Partnership with Napa County schools and the County Office of Education, NapaLearns encourages the success of EVERY student by providing resources, funding, and support to help district staff adopt new teaching methods focused on the demands of the future.

North Bay Housing Coalition

Napa, CA 94559

(707) 289-7000

www.northbayhousing.org

Create affordable housing for persons with developmental disabilities.

On the Move / VOICES

Napa, CA 94558

707-251-9432

www.voicesyouthcenter.org

On The Move develops young people as leaders by building exceptional programs that challenge inequities in their communities.

VOICES Napa exists to empower under served youth, 16-24, by utilizing holistic services throughout their transition from systems care, while building a loving community to call home and establishing a solid foundation for a satisfying life.

Our Town St. Helena

St. Helena, CA 94574

(707) 963-1548

www.ourtownstheleena.org

We are a group of citizens who have joined together as a catalyst for action to provide the low and moderate priced housing that is essential to retain and enhance the structure of St. Helena. We will initiate activity to provide rental units, home ownership and non-traditional housing opportunities for the unskilled, skilled and professional work forces that are vital to our community yet can't afford housing here.

ParentsCAN

Napa, CA 94559

(707) 253-7444

www.parentscan.org

ParentsCAN is a professional, parent-led organization that helps families of children with special needs. We connect parents and caregivers to trained advocates who understand their challenges and compassionately guide them to services that strengthen and support the entire family.

PDI Surgery Center

Windsor, CA 95492

(707) 838-6560

www.pedidental.org

To maintain a sustainable dentistry resource that will serve the low income children of Northern California who need safe sedation for dental treatment, and to provide prevention education and promote oral health.

Planned Parenthood Shasta Pacific

Napa, CA 94559

(707) 252-8050

<http://www.plannedparenthood.org/shasta-pacific/>

Planned Parenthood Shasta Pacific champions healthy communities and increases access to quality health care, information and reproductive freedom by providing medical services, education and advocacy.

Progress Foundation

Napa, CA 94558

(707) 255-9028

www.progressfoundation.org

To provide voluntary, community-based alternatives to institutional treatment and housing for persons with psychiatric disabilities and co-occurring disorders.

Puertas Abiertas Community Resource Center

Napa, CA 94559

(707) 224-1786

www.puertasabiernasapa.org

To work hand in hand with Latinos to inspire and achieve healthy living, self-sufficiency and opportunities for leadership and community engagement.

Queen of the Valley Medical Center Community Outreach

Napa, CA 94558

(707) 251-2000

www.thequeen.org/view/CommunityOutreach/default

To extend the healing ministry of Jesus in the tradition of the Sisters of St. Joseph of Orange by continually improving the health and quality of life of people in the communities we serve.

Rianda House Senior Activity Center

St. Helena, CA 94574

(707) 963-8555

www.riandahouse.org

Rianda House Senior Activity Center is committed to providing seniors with an environment that stimulates minds, strengthens bodies and promotes independent living through education, recreation and social involvement.

Salvation Army

Napa, CA 9559

(707) 226-8150

www.tsatoday.org

The Salvation Army, an international movement, is an evangelical part of the universal Christian Church. Its message is based on the Bible. Its ministry is motivated by the love of God. Its mission is to preach the gospel of Jesus Christ and to meet human needs in His name without discrimination.

Solano-Napa Habitat for Humanity

Suisun City, CA 94585

(707) 422-1948

www.solanonapahabitat.org

We bring people together to build decent, affordable homes and empower families through home ownership.

St. Helena Hospital

St. Helena, CA 94574

(707) 967-7516

www.sthelenahospitals.org

Sharing God's love by providing physical, mental and spiritual healing.

Sustainable Napa County

Napa, CA 94559

(707) 927-3858

www.sustainablenapacounty.org

Our vision is for a thriving community; our mission is to take action for economic vitality, environmental health, and community engagement. These three elements of sustainability are integral to, and reflected in, each of our goals and strategies.

Teacher Resource Center of the North Bay

Napa, CA 94558

(707) 815-7132

www.teacherresourcecenter.org

Teacher Resource Center of the North Bay's mission is to provide FREE classroom supplies to all public school teachers throughout Napa County so that their students will have the necessary tools to succeed in the classroom.

United Cerebral Palsy of the North Bay, Inc.

Petaluma, CA 94954

(707) 766-9990

www.UCPNB.org

To enhance the quality of life of people with cerebral palsy and other developmental disabilities, their families and their communities. We also promote full inclusion in the community life by providing resource and referral, advocacy, and community integration services.

UpValley Family Centers of Napa County

St. Helena, CA 94574

(707) 963-1919

www.upvalleyfamilycenters.org

Our mission is to ensure that community members have the resources to create healthy, happy lives for their families, to achieve self-sufficiency, and to develop the skills they need to participate fully in the community.

Volunteer Napa

Napa, CA 94559

(707) 252-6222

www.cvnl.org

We advance nonprofits and volunteerism by strengthening leadership, encouraging innovation and empowering individuals in our community.

Wildlife Rescue Center of Napa County

Napa, CA

(707) 224-HAWK

www.napawildliferescue.org

To save, support and protect the beautiful Napa Valley wildlife that add so much to our quality of life.

BOYS & GIRLS CLUBS OF NAPA VALLEY



Mission

Enable all young people, especially those who need us the most, to reach their full potential as productive, caring, responsible citizens. We serve 1,200 Napa and American Canyon youth every day after school at our Napa Clubhouse, American Canyon Clubhouse, Club 1515 Teen Center, and 8 additional school-based locations.



www.thepositiveplace.org/