



## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Honorable Mayor and Members of the City Council  
of the City of Scotts Valley  
Scotts Valley, California

Management is responsible for the accompanying Annual Financial Transactions Report of the City of Scotts Valley (City), California as of and for the year ended June 30, 2019, included in the accompanying prescribed form in accordance with the requirements of Government Code Section 53891 and the California State Controller's Officer's Financial Transaction Report Instructions dated 11/2019. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial information included in the accompanying Annual Financial Transactions Report prescribed for nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial information included in the accompanying Annual Financial Transactions Report prescribed form.

The financial information included in the accompanying Annual Financial Transactions Report prescribed form are presented in accordance with the requirements of the California State Controller's Office, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management has omitted the disclosures ordinarily included in the financial statements prepared in accordance with accounting principles generally accepted in the United States of America, because such disclosures are not a requirement of the Annual Financial Transactions Report prescribed form.

This report is intended solely for the information and use of City Council, management, and the State of California State Controller's Office, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads 'Badawi &amp; Associates' in a cursive script.

Badawi and Associates  
Certified Public Accountants  
Berkeley, California  
January 31, 2020

The Required Forms must be completed. Optional Forms must be completed if applicable.

Type: City		Fiscal Year: 2019	Entity: Scotts Valley	Go			
Form #	Forms	Form Description	Type	Data Entered	Completed	Date	
01	General Information	General Information	Required	Yes	Yes	1/31/20	
02	Report Comments	Enter Comments for City Report	Optional	No	No	1/31/20	
03	Internal Service Fund	Statement of Revenues, Expenses and Change in Fund Net Position	Required	Yes	Yes	1/31/20	
	Enterprise Fund -						
04	Enterprise Fund	Airport Enterprise Fund	Optional	No	No	1/31/20	
05	Enterprise Fund	Electric Enterprise Fund	Optional	No	No	1/31/20	
06	Enterprise Fund	Gas Enterprise Fund	Optional	No	No	1/31/20	
07	Enterprise Fund	Harbor and Port Enterprise Fund	Optional	No	No	1/31/20	
08	Enterprise Fund	Hospital Enterprise Fund	Optional	No	No	1/31/20	
09	Enterprise Fund	Sewer Enterprise Fund	Required	Yes	Yes	1/31/20	
10	Enterprise Fund	Solid Waste Enterprise Fund	Optional	No	No	1/31/20	
11	Enterprise Fund	Transit Enterprise Fund	Optional	No	No	1/31/20	
12	Enterprise Fund	Water Enterprise Fund	Optional	No	No	1/31/20	
13	Enterprise Fund	Other Enterprise Fund	Required	Yes	Yes	1/31/20	
14	Conduit Financing	Conduit Financing	Optional	No	No	1/31/20	
15	Functional Revenue Details	Functional Revenue Details - Governmental Funds	Required	Yes	Yes	1/31/20	
16	Revenues - Governmental Funds	Taxes	Required	Yes	Yes	1/31/20	
17	Revenues - Governmental Funds	Special Benefit Assessments	Required	Yes	Yes	1/31/20	
18	Revenues - Governmental Funds	Licenses and Permits	Required	Yes	Yes	1/31/20	
19	Revenues - Governmental Funds	Fines and Forfeitures and Revenue from Use of Money and Property	Required	Yes	Yes	1/31/20	
20	Revenues - Governmental Funds	Intergovernmental – State	Required	Yes	Yes	1/31/20	
21	Revenues - Governmental Funds	Intergovernmental – Federal, County, and Other Taxes In-Lieu	Required	Yes	Yes	1/31/20	
22	Revenues - Governmental Funds	Charges for Current Services	Required	Yes	Yes	1/31/20	
23	Revenues - Governmental Funds	Miscellaneous Revenues and Grand Totals	Required	Yes	Yes	1/31/20	
24	Expenditures - Governmental Funds	General Government and Public Safety	Required	Yes	Yes	1/31/20	
25	Expenditures - Governmental Funds	Transportation and Community Development	Required	Yes	Yes	1/31/20	
26	Expenditures - Governmental Funds	Health and Culture and Leisure	Required	Yes	Yes	1/31/20	
27	Expenditures - Governmental Funds	Public Utilities and Other Expenditures	Required	Yes	Yes	1/31/20	
28	Expenditures - Governmental Funds	Debt Service, Capital Outlay, and Grand Totals	Required	Yes	Yes	1/31/20	
29	Major Object Classification	Major Object Classification - Governmental Funds	Required	Yes	Yes	1/31/20	
30	Other Financing - Governmental Funds	Other Financing Sources (Uses) and Change in Fund Balance	Required	Yes	Yes	1/31/20	
30.5	Changes in Fiduciary Net Position	Fiduciary Funds	Required	Yes	Yes	1/31/20	
31	Long-Term Debt	Bonds and COPs	Required	Yes	Yes	1/31/20	
32	Other Long-Term Debt	Loans, Notes, and Other	Required	Yes	Yes	1/31/20	
33	Construction Financing	Federal and State	Optional	No	No	1/31/20	
34	Lease Obligations	Lease Obligations	Required	Yes	Yes	1/31/20	
35	Debt Service Reconciliation	Debt Service Reconciliation	Required	Yes	Yes	1/31/20	
36	Check List of Services Provided	Service Codes	Required	Yes	Yes	1/31/20	
37	Balance Sheet	Governmental Funds	Required	Yes	Yes	1/31/20	
38	Statement of Net Position	Proprietary Funds	Required	Yes	Yes	1/31/20	
39	Statement of Fiduciary Net Position	Fiduciary Funds	Required	Yes	Yes	1/31/20	
40	Noncurrent Assets and Liabilities	Noncurrent Assets and Liabilities, Deferred Out/Inflows Governmental Funds	Required	Yes	Yes	1/31/20	
41	Summary and Statistics	Summary and Statistics	Required	Yes	Yes	1/31/20	
42	Parcel Tax	Parcel Tax - Statistical Data	Optional	Yes	Yes	1/31/20	

City of Scotts Valley  
Cities Financial Transactions Report  
General Information

Fiscal Year: 2019

Form #1

Members of the Governing Body

	First Name	M. I.	Last Name
Mayor	<input type="text" value="Randy"/>	<input type="text"/>	<input type="text" value="Johnson"/>
Member 1	<input type="text" value="Derek"/>	<input type="text"/>	<input type="text" value="Timm"/>
Member 2	<input type="text" value="Jack"/>	<input type="text"/>	<input type="text" value="Dilles"/>
Member 3	<input type="text" value="Donna"/>	<input type="text"/>	<input type="text" value="Lind"/>
Member 4	<input type="text" value="Jim"/>	<input type="text"/>	<input type="text" value="Reed"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>

City Fiscal Officer

First Name	<input type="text" value="Tony"/>	M. I.	<input type="text"/>	Last Name	<input type="text" value="McFarlane"/>
Title	<input type="text" value="Administrative Services Director"/>	Telephone	<input type="text" value="(831) 440-5615"/>		
Email	<input type="text" value="tmcfarlane@scottsvalley.org"/>	Fax No.	<input type="text" value="(831) 438-2793"/>		

City Mailing Address

Street 1	<input type="text" value="One Civic Center Drive"/>	<input type="checkbox"/> Has Address Changed?
Street 2	<input type="text"/>	
City	<input type="text" value="Scotts Valley"/>	State <input type="text" value="CA"/> Zip <input type="text" value="95066"/>

Report Prepared By

Firm Name	<input type="text" value="Badawi and Associates"/>				
First Name	<input type="text" value="Mitesh"/>	M. I.	<input type="text"/>	Last Name	<input type="text" value="Desai"/>
Title	<input type="text" value="Principal"/>	Telephone	<input type="text" value="(510) 768-8245"/>		
Email	<input type="text" value="mdesai@b-acpa.com"/>	Fax No.	<input type="text" value="(510) 768-8249"/>		

1. Does the report contain data from audited financial statements?  Yes  No

2. Does this city have blended component unit(s) (BCU(s))? Refer to the Cities Financial Transactions Report (FTR) instructions for the definition of this term. If "Yes", answer questions 3 and 4.

Yes  No

3. Is financial data of the BCU(s) included in this city's financial statements or Comprehensive Annual Financial Report (CAFR)?

Yes  No

4. Is financial data of the BCU(s) included in this city's FTR? If "Yes", answer question 5.  Yes  No

5. Specify the name(s) of the BCU(s).

BCU 1

BCU



City of Scotts Valley  
 Cities Financial Transactions Report  
 Internal Service Fund  
 Statement of Revenues, Expenses and Change in Fund Net Position

Fiscal Year: 2019

Form #3

R01.	<b>Internal Service Fund Name (Specify)</b> (1 of 1) (Record Completed)	Dental Insurance Fund ▼
	<b>Operating Revenues</b>	
R02.	Charges for Services	58,538
R03.	Other Operating Revenues	
R04.	<b>Total Operating Revenues</b>	<b>\$58,538</b>
	<b>Operating Expenses</b>	
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	60,382
R11.	<b>Total Operating Expenses</b>	<b>\$60,382</b>
R12.	<b>Operating Income (Loss)</b>	<b>\$-1,844</b>
	<b>Nonoperating Revenues</b>	
R13.	Investment Earnings	662
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	<b>Total Nonoperating Revenues</b>	<b>\$662</b>
	<b>Nonoperating Expenses</b>	
R17.	Interest Expense	
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	<b>Total Nonoperating Expenses</b>	<b>0</b>
R21.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$-1,182</b>
	<b>Capital Contributions</b>	
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	<b>Total Capital Contributions</b>	<b>\$0</b>
R26.	<b>Transfers In</b>	
R27.	<b>Transfers Out</b>	
	<b>Special and Extraordinary Items</b>	
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	<b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R28.	<b>Change in Net Position</b>	<b>\$-1,182</b>

R29.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$31,787
R30.	<b>Adjustment</b>	
R31.	Reason for Adjustment	
R32.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$30,605
	<b>Net Position (Deficit)</b>	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	30,605
R36.	<b>Total Net Position (Deficit)</b>	\$30,605

City of Scotts Valley  
 Cities Financial Transactions Report  
 Sewer Enterprise Fund  
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

Form #9

<b>Operating Revenues</b>		
R01.	Service Charges	2,615,638
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	1,456
R07.	Other Operating Revenues	
R08.	<b>Total Operating Revenues</b>	<b>\$2,617,094</b>
<b>Operating Expenses</b>		
R09.	Transmission	1,889,877
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	82,860
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	482,520
R16.	Depreciation and Amortization Expenses	794,353
R17.	Other Operating Expenses	
R18.	<b>Total Operating Expenses</b>	<b>\$3,249,610</b>
R19.	<b>Operating Income (Loss)</b>	<b>\$-632,516</b>
<b>Nonoperating Revenues</b>		
R20.	Investment Earnings	36,476
R21.	Rents, Leases, and Franchises	
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	<b>Total Nonoperating Revenues</b>	<b>\$36,476</b>
<b>Nonoperating Expenses</b>		
R42.	Interest Expense	

R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	<b>Total Nonoperating Expenses</b>	\$0
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$-596,040
	<b>Capital Contributions</b>	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	225,624
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	<b>Total Capital Contributions</b>	\$225,624
R54.	<b>Transfers In</b>	
R55.	<b>Transfers Out</b>	-120,362
	<b>Special and Extraordinary Items</b>	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	<b>Total Special and Extraordinary Items</b>	\$0
R56.	<b>Change in Net Position</b>	\$-490,778
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$11,191,050
R58.	<b>Adjustment</b>	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$10,700,272
	<b>Net Position (Deficit)</b>	
R61.	Net Investment in Capital Assets	11,132,280
R62.	Restricted	722,596
R63.	Unrestricted	-1,154,604
R64.	<b>Total Net Position (Deficit)</b>	\$10,700,272
R65.	Are sewer services provided by other than the local agency? (Report Yes or No)	No ▼



City of Scotts Valley  
 Cities Financial Transactions Report  
 Other Enterprise Fund  
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

Form #13

R01.	Enterprise Fund Name (Specify) (1 of 1) (Record Completed)	Recreation Program ▼
<b>Operating Revenues</b>		
R02.	Charges for Services	1,092,527
R03.	Other Operating Revenues	
R04.	<b>Total Operating Revenues</b>	<b>\$1,092,527</b>
<b>Operating Expenses</b>		
R05.	Personnel Services	1,001,956
R06.	Contractual Services	129,100
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	287,357
R09.	Depreciation and Amortization Expenses	1,000
R10.	Other Operating Expenses	
R11.	<b>Total Operating Expenses</b>	<b>\$1,419,413</b>
R12.	<b>Operating Income (Loss)</b>	<b>-\$326,886</b>
<b>Nonoperating Revenues</b>		
R13.	Investment Earnings	
R14.	Rents, Leases, and Franchises	
	Intergovernmental – Federal	
R23.	Aid for Construction	
R24.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R25.	Aid for Construction	
R28.	In-Lieu Taxes	
R29.	Other Intergovernmental – State	
R30.	Intergovernmental – County	
R31.	Intergovernmental – Other	
R32.	Gain on Disposal of Capital Assets	
R33.	Other Nonoperating Revenues	
R34.	<b>Total Nonoperating Revenues</b>	<b>\$0</b>
<b>Nonoperating Expenses</b>		
R35.	Interest Expense	
R36.	Loss on Disposal of Capital Assets	
R37.	Other Nonoperating Expenses	
R38.	<b>Total Nonoperating Expenses</b>	<b>\$0</b>
R39.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>-\$326,886</b>
<b>Capital Contributions</b>		
R40.	Federal	

R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	<b>Total Capital Contributions</b>	\$0
R46.	<b>Transfers In</b>	97,084
R47.	<b>Transfers Out</b>	-30,133
	<b>Special and Extraordinary Items</b>	
R47.5	Special Item	
R47.6	Extraordinary Item	
R47.7	<b>Total Special and Extraordinary Items</b>	\$0
R48.	<b>Change in Net Position</b>	\$-259,935
R49.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$-1,774,191
R50.	<b>Adjustment</b>	
R51.	Reason for Adjustment	
R52.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$-2,034,126
	<b>Net Position (Deficit)</b>	
R53.	Net Investment in Capital Assets	500
R54.	Restricted	
R55.	Unrestricted	-2,034,626
R56.	<b>Total Net Position (Deficit)</b>	\$-2,034,126

City of Scotts Valley  
 Cities Financial Transactions Report  
 Functional Revenue Details Report  
 Governmental Funds

Back to Form: [Functional Revenue Details](#)

**Fiscal Year: 2019**

Form #15

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
Taxes	Transportation Taxes – Transit	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	287,756
			<b>Sub Total:</b>	\$287,756
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	472,347
			<b>Sub Total:</b>	\$472,347
LicensesPermits	Street and Curb Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	19,285
			<b>Sub Total:</b>	\$19,285
FinesForfeituresRevenue	Forfeitures and Penalties	TransportationCommunityDevelopment	Construction and Engineering Regulation	9,295
			<b>Sub Total:</b>	\$9,295
FinesForfeituresRevenue	Investment Earnings	HealthCultureLeisure	Community Centers and Auditoriums	1,458
		TransportationCommunityDevelopment	Community Promotion	13,730
		TransportationCommunityDevelopment	Construction and Engineering Regulation	7,572
		TransportationCommunityDevelopment	Housing	15,591
		HealthCultureLeisure	Libraries	19,220
		HealthCultureLeisure	Other Culture and Leisure 1	38
		HealthCultureLeisure	Other Health 1	566
		HealthCultureLeisure	Parks and Recreation	15,825
		GeneralGovernmentPublicSafety	Police	11,853
		TransportationCommunityDevelopment	Streets – Trees/Landscaping	10,421
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	32,008
			<b>Sub Total:</b>	\$128,282
FinesForfeituresRevenue	Rents and Concessions	HealthCultureLeisure	Community Centers and Auditoriums	113,935
		TransportationCommunityDevelopment	Housing	33,170
		HealthCultureLeisure	Other Culture and Leisure 1	13,055
			<b>Sub Total:</b>	\$160,160
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	3,280
			<b>Sub Total:</b>	\$3,280
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	475,346
			<b>Sub Total:</b>	\$475,346
IntergovernmentalState	Peace Officers Standards and Training	GeneralGovernmentPublicSafety	Police	11,647
			<b>Sub Total:</b>	\$11,647
IntergovernmentalState	Public Safety – Prop. 172	GeneralGovernmentPublicSafety	Police	67,417
			<b>Sub Total:</b>	\$67,417
ChargesforCurrentServices	Engineering Fees, Inspection and Other Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation	151,084
			<b>Sub Total:</b>	\$151,084

ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	46,438
			<b>Sub Total:</b>	<u>\$46,438</u>
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police	35,201
			<b>Sub Total:</b>	<u>\$35,201</u>
ChargesforCurrentServices	Zoning Fees and Subdivision Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	299,005
		TransportationCommunityDevelopment	Streets – Trees/Landscaping	1,057
			<b>Sub Total:</b>	<u>\$300,062</u>
MiscellaneousRevenues	Contributions from Nongovernmental Sources	HealthCultureLeisure	Other Culture and Leisure 1	13,818
		HealthCultureLeisure	Parks and Recreation	4,650
			<b>Sub Total:</b>	<u>\$18,468</u>
MiscellaneousRevenues	Development Impact Fees	TransportationCommunityDevelopment	Housing	128,297
		HealthCultureLeisure	Libraries	39,176
		HealthCultureLeisure	Parks and Recreation	362,711
		GeneralGovernmentPublicSafety	Police	87,045
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	505,184
			<b>Sub Total:</b>	<u>\$1,122,413</u>
			<b>Functional Revenue Total:</b>	\$3,308,481
			<b>Other Functional Revenue Total:</b>	\$1,960,966
			<b>Functional Revenue Grand Total:</b>	\$5,269,447

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Taxes

Fiscal Year: 2019

Form #16

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
R01. Secured and Unsecured Property Taxes		958,736	958,736
R02. Supplemental Roll Secured and Unsecured Property Taxes		34,480	34,480
R03. Property Tax In-Lieu of Vehicle License Fees		1,152,360	1,152,360
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior		1,654	1,654
R07. Supplemental Roll Property Taxes – Prior		945	945
R08. Pass-through Property Taxes (ABX1 26)		2,988	2,988
R09. Residual Property Taxes (ABX1 26)		531,518	531,518
R11. Parcel Tax			
R12. Other Property Taxes		716,022	716,022
R13. Interest, Penalties, and Delinquent Taxes		5,475	5,475
R14. Sales and Use Taxes		2,541,075	2,541,075
R16. Transportation Taxes – Transit	287,756		287,756
R17. Transportation Taxes – Nontransit			
R18. Transient Occupancy Taxes		1,907,567	1,907,567
R19. Franchises		1,013,694	1,013,694
R20. Business License Taxes		372,098	372,098
R21. Real Property Transfer Taxes		122,142	122,142
R22. Utility Users Taxes		778,650	778,650
R23. Construction Development Taxes			
<b>Taxes – Other</b>			
R24. Admission Tax			
R25. Parking Tax			
R27. Other Taxes – Other (Specify)		1,516,939	1,516,939

R27a. **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>
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R27b. **Specify General Revenues**      **General Revenues**

Measure U	1,479,418	<input type="button" value="Delete"/>	
PEG Franchise Tax	37,521	<input type="button" value="Delete"/>	
<input type="text"/>		<input type="button" value="Add"/>	

**Functional Revenues    General Revenues    Total Revenues**

	A	B	C
R28. <b>Total Taxes</b>	\$287,756	\$11,656,343	\$11,944,099

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Special Benefit Assessments

Fiscal Year: 2019

Form #17

**Functional Revenues**

**Special Benefit Assessments**

R01. Fire	<input type="text"/>
R02. Paramedics	<input type="text"/>
R03. Police	<input type="text"/>
R04. Lighting	<input type="text"/>
R05. Other Special Benefit Assessments (Specify)	<input type="text" value="236,580"/>

R05a. **Specify Functional Revenues**      **Select Expenditure Function**

<input type="text" value="Measure S - Special Assessment"/>	<input type="text" value="Libraries"/>	<input type="text" value="188,045"/>	<input type="button" value="Delete"/>
<input type="text" value="Landscape Maintenance"/>	<input type="text" value="Streets - Trees/Landscaping"/>	<input type="text" value="48,535"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:		<input type="text" value="236,580"/>	

R06. **Total Special Benefit Assessments**

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Licenses and Permits

Fiscal Year: 2019

Form #18

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Licenses and Permits</b>			
R01. Animal Licenses	0		
R02. Bicycle Licenses	0		
R03. Construction Permits	472,347		472,347
R04. Street and Curb Permits	19,285		19,285
R05. Other Licenses and Permits (Specify)	302		302

R05a. **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

<input type="text" value="Entertainment Permits"/>	<input type="text" value="Other Culture and Leisure 1"/>	<input type="text" value="302"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:		<input type="text" value="302"/>	

R05b. **Specify General Revenues**      **General Revenues**

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
----------------------	----------------------	------------------------------------

	Functional Revenues A	General Revenues B	Total Revenues C
R06. <b>Total Licenses and Permits</b>	\$491,934	\$0	\$491,934



City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Fines and Forfeitures and Revenue from Use of Money and Property

Fiscal Year: 2019

Form #19

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines and Forfeitures</b>			
R01. Vehicle Code Fines	3,280		3,280
R02. Other Fines		31,701	31,701
R03. Forfeitures and Penalties	9,295		9,295
R04. <b>Total Fines and Forfeitures</b>	<b>\$12,575</b>	<b>\$31,701</b>	<b>\$44,276</b>
<b>Revenue from Use of Money and Property</b>			
R05. Investment Earnings	128,282	55,288	183,570
R06. Rents and Concessions	160,160	65,888	226,048
R07. Royalties			
R08. Other Revenue from Use of Money and Property 1			
R09. Other Revenue from Use of Money and Property 2			
R10. <b>Total Revenue from Use of Money and Property</b>	<b>\$288,442</b>	<b>\$121,176</b>	<b>\$409,618</b>

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Intergovernmental – State

Fiscal Year: 2019

Form #20

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Intergovernmental – State</b>			
R01. Homeowners Property Tax Relief		5,625	5,625
R03. Gasoline Tax	475,346		475,346
R04. Peace Officers Standards and Training	11,647		11,647
R05. Off-Highway Motor Vehicle In-Lieu Fee			
R06. Other Intergovernmental – State 1			
R07. Other Intergovernmental – State 2			
<b>State Grants – Other</b>			
R08. Mandated Cost			
R09. Public Safety – Prop. 172	67,417		67,417
R10. Public Safety – 2011			
R31. Other State Grants – Other (Specify)	1,251,039		1,251,039

R31a.

**Specify Functional Revenues**

**Select Expenditure Function**

**Functional Revenues**

Recycle	Other Health 1	83,803	Delete
Other State Grants - Homeland Security	Police	63,906	Delete
Other State Grants - Supp. Law Enforcement	Police	100,000	Delete
Surface Transportation	Streets/Highways/Storm Drains	1,003,330	Delete
	Select		Add
Total:		1,251,039	

	Functional Revenues A	General Revenues B	Total Revenues C
R32. <b>Total Intergovernmental – State</b>	\$1,805,449	\$5,625	\$1,811,074

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Intergovernmental – Federal, County, and Other Taxes In-Lieu

Fiscal Year: 2019

Form #21

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Intergovernmental – Federal</b>			
R13. Community Development Block Grant	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14. Workforce Investment Act (WIA)	<input type="text"/>	<input type="text"/>	<input type="text"/>
R15. Other Federal Grants (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>

R15a. **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

Select ▾

	Functional Revenues A	General Revenues B	Total Revenues C
R16. <b>Total Intergovernmental – Federal</b>	\$0		\$0
<b>Intergovernmental – County</b>			
R17. County Grants of State Gasoline Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>
R18. Other County Grants	<input type="text"/>	<input type="text"/>	<input type="text"/>
R19. <b>Total Intergovernmental – County</b>	\$0		\$0
R20. <b>Other Taxes In-Lieu</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Charges for Current Services

Go to Form: [Functional Revenue Detail](#)

Fiscal Year: 2019

Form #22

Charges for Current Services	Functional Revenues
R01. Zoning Fees and Subdivision Fees	300,062
R04. Special Police Department Services	35,201
R06. Special Fire Department Services	
R07. Plan Checking Fees	46,438
R09. Animal Shelter Fees and Charges	
R10. Engineering Fees, Inspection and Other Charges	151,084
R11. Street, Sidewalk, and Curb Repairs Charges	
R12. Weed and Lot Cleaning Charges	
R13. Sewer Service Charges	
R14. Sewer Connection Fees	
R15. Solid Waste Revenues	
R16. Sales of Refuse	
R17. First Aid and Ambulance Charges	
R20. Library Fines and Fees	
R23. Parking Facility Charges	
R24. Parks and Recreation Fees	
R25. Golf Course Fees	
R26. Water Service Charges	
R27. Water Connection Fees	
R28. Electric Revenues	
R29. Gas Revenues	
R30. Airport Revenues	
R31. Cemetery Revenues	
R32. Housing Revenues	
R33. Ports and Harbor Revenues	
R34. Hospital Revenues	
R35. Transit Revenues	
R36. Stadium Revenues	
R40. Quasi-External Transactions	
R41. Other Charges for Current Services (Specify)	61,476

R41a. **Specify Functional Revenues**      **Select Expenditure Function**

Senior Center Fees	Other Culture and Leisure 1	51,696	Delete
Membership Fees	Other General Government 1	460	Delete
Landscape Maintenance Premium Fees	Streets – Trees/Landscaping	9,000	Delete

Tree Replacement Fees	Streets – Trees/Landscaping ▼	320	Delete
	Select ▼		Add
		Total:	61,476

R42. **Total Charges for Current Services**

\$594,261

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Miscellaneous Revenues and Grand Totals

Fiscal Year: 2019

Form #23

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Miscellaneous Revenues</b>			
R01. Development Impact Fees	1,122,413	42,817	1,165,230
R04. Contributions from Nongovernmental Sources	18,468		18,468
R05. Other Miscellaneous Revenues (Specify)	411,569	301,363	712,932

R05a. **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

Loan Repayment	Housing	210,000	Delete
Loan/Note Interest	Housing	45,742	Delete
Water Diversion	Other Community Development 1	155,827	Delete
	Select		Add
<b>Total:</b>		411,569	

R05b. **Specify General Revenues**      **General Revenues**

Collection Fees	3,333	Delete
Cost Allocation	224,799	Delete
Cost Reimbursements - Successor Agency	69,669	Delete
Legal Reimbursements	683	Delete
Other Revenue	-3,801	Delete
Returned Check Fees	50	Delete
Sale of Maps	260	Delete
SMIP Fees	6,370	Delete
		Add
<b>Total:</b>		301,363

	Functional Revenues A	General Revenues B	Total Revenues C
R10. <b>Total Miscellaneous Revenues</b>	\$1,552,450	\$344,180	\$1,896,630
R11. <b>Grand Totals</b>	\$5,269,447	\$12,159,025	\$17,428,472

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 General Government and Public Safety

Fiscal Year: 2019

Form #24

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>General Government</b>			
R01. Legislative	246,355		246,355
R02. Management and Support	2,449,691		2,449,691
R10. Other General Government 1		460	-460
R11. Other General Government 2			
R12. <b>Total General Government</b>	<b>\$2,696,046</b>	<b>\$460</b>	<b>\$2,695,586</b>
<b>Public Safety</b>			
R13. Police	5,023,481	380,349	4,643,132
R24. Fire			
R25. Emergency Medical Service			
R26. Animal Regulation	116,790		116,790
R27. Weed Abatement			
R28. Street Lighting	47,461		47,461
R29. Disaster Preparedness	98,382		98,382
R33. Other Public Safety 1			
R34. Other Public Safety 2			
R35. <b>Total Public Safety</b>	<b>\$5,286,114</b>	<b>\$380,349</b>	<b>\$4,905,765</b>

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 Transportation and Community Development

Go to Form: [Functional Revenue Details](#)

Fiscal Year: 2019

Form #25

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Transportation</b>			
R01. Streets/Highways/Storm Drains	575,979	2,303,624	-1,727,645
R02. Streets – Trees/Landscaping	24,196	69,333	-45,137
R03. Parking Facility			
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1			
R08. Other Transportation 2			
R09. <b>Total Transportation</b>	<b>\$600,175</b>	<b>\$2,372,957</b>	<b>\$-1,772,782</b>
<b>Community Development</b>			
R10. Planning	596,150		596,150
R11. Construction and Engineering Regulation	1,188,330	1,005,026	183,304
R12. Redevelopment			
R13. Housing	165,636	432,800	-267,164
R14. Employment			
R15. Community Promotion	8,850	13,730	-4,880
R16. Other Community Development 1		155,827	-155,827
R17. Other Community Development 2			
R18. <b>Total Community Development</b>	<b>\$1,958,966</b>	<b>\$1,607,383</b>	<b>\$351,583</b>



City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 Health and Culture and Leisure

Fiscal Year: 2019

Form #26

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Health</b>			
R01. Physical and Mental Health			
R06. Hospitals and Sanitariums			
R07. Solid Waste			
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1		84,369	-84,369
R18. Other Health 2			
R19. <b>Total Health</b>	\$0	\$84,369	\$-84,369
<b>Culture and Leisure</b>			
R20. Parks and Recreation	283,878	383,186	-99,308
R21. Marina and Wharfs			
R22. Libraries	23,856	246,441	-222,585
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums	134,654	115,393	19,261
R27. Other Culture and Leisure 1		78,909	-78,909
R28. Other Culture and Leisure 2			
R29. <b>Total Culture and Leisure</b>	\$442,388	\$823,929	\$-381,541

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 Public Utilities and Other Expenditures

Fiscal Year: 2019

Form #27

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Public Utilities</b>			
R01. Water	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Gas	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03. Electric	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04. Other Public Utilities 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Other Public Utilities 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
R06. <b>Total Public Utilities</b>	\$0	\$0	\$0
<b>Other Expenditures</b>			
R07. Other Expenditures 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
R08. Other Expenditures 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
R09. <b>Total Other Expenditures</b>	\$0	\$0	\$0

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 Debt Service, Capital Outlay, and Grand Totals

Go to Form: [Functional Revenue Details](#)

Fiscal Year: 2019

Form #:

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
<b>Debt Service</b>			
R01. Principal Payments on Long-Term Debt	630,000		630,000
R02. Interest Payments on Long-Term Debt	351,483		351,483
R02.5 Lease Principal			
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service			
R05. <b>Total Debt Service</b>	<b>\$981,483</b>		<b>\$981,483</b>
<b>Capital Outlay</b>			
R06. General Government	1,984		1,984
R07. Public Safety	127,487		127,487
R08. Transportation	1,732,158		1,732,158
R09. Community Development			
R10. Health			
R11. Culture and Leisure	40,203		40,203
R12. Public Utilities			
R13. Other Expenditures			
R14. <b>Total Capital Outlay</b>	<b>\$1,901,832</b>		<b>\$1,901,832</b>
R15. <b>Grand Totals</b>	<b>\$13,867,004</b>	<b>\$5,269,447</b>	<b>\$8,597,557</b>

City of Scotts Valley  
 Cities Financial Transactions Report  
 Governmental Funds  
 Major Object Classification

Fiscal Year: 2019

Form #29

<b>Operating Expenditures</b>		
R01.	Salaries and Wages	4,317,337
R02.	Retirement Benefits	1,819,309
R03.	Other Employee Benefits	1,620,398
	Contract Services	
R04.	Private	1,884,882
R05.	Governmental Agencies	
R06.	Materials and Supplies	1,341,763
R07.	Other Operating Expenditures	
R08.	<b>Total Operating Expenditures</b>	<b>\$10,983,689</b>
<b>Debt Service</b>		
R09.	Principal Payments on Long-Term Debt	630,000
R10.	Interest Payments on Long-Term Debt	351,483
R11.	Lease Principal	
R11.5	Principal and Interest on Short-Term Notes and Warrants	
R12.	Other Debt Service	
R13.	<b>Total Debt Service</b>	<b>\$981,483</b>
<b>Capital Outlay</b>		
R14.	Land	
R15.	Buildings and Improvements	1,768,361
R16.	Equipment	133,471
R17.	Other Capital Outlay	
R18.	<b>Total Capital Outlay</b>	<b>\$1,901,832</b>
R19.	<b>Grand Total Expenditures</b>	<b>\$13,867,004</b>
<b>Supplemental Data</b>		
Major Project Expenditures		
R20.	Pursuant to Competitive Bidding	1,501,883
R21.	Other than Competitive Bidding	0
R22.	<b>Total Major Project Expenditures</b>	<b>\$1,501,883</b>

City of Scotts Valley  
 Cities Financial Transactions Report  
 Other Financing Sources (Uses) and Change in Fund Balance - Governmental Funds

Fiscal Year: 2019

Form #30

R01.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	3,561,468
	<b>Other Financing Sources (Uses)</b>	
R02.	Long-Term Debt Proceeds	
R03.	Other Long-Term Debt Proceeds	
R03.5	Lease Obligations Proceeds	
R03.6	Proceeds from Refinancing on Loans, Notes, and Other	
R03.7	Payments to Refinanced Loans, Notes, and Other	
R04.	Refunding Bonds Proceeds	
R05.	Premium on Bonds Issued	
R06.	Discount on Bonds Issued	
R07.	Payment to Refunded Bond Escrow Agent	
R08.	Demand Bonds	
R09.	Proceeds from Sale of Capital Assets	
R10.	Capital Leases	
R11.	Insurance Recoveries	
R12.	Transfers In	1,270,373
R13.	Transfers Out	-1,216,962
R13.5	Other Financing Sources (Uses) – Other	
R14.	<b>Total Other Financing Sources (Uses)</b>	\$53,411
	<b>Special and Extraordinary Items</b>	
R15.	Special Item	
R16.	Extraordinary Item	
R17.	<b>Total Special and Extraordinary Items</b>	\$0
R18.	<b>Net Change in Fund Balance</b>	\$3,614,879
R19.	<b>Fund Balance (Deficit), Beginning of Fiscal Year</b>	\$10,733,787
R20.	<b>Adjustment</b>	-24,599
R21.	Reason for Adjustment	Prior period adjustment to correct accounts receivable
R22.	<b>Fund Balance (Deficit), End of Fiscal Year</b>	\$14,324,067

**Note:**

(R21) Reason for Adjustment: Prior period adjustment to correct accounts receivable.

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of Changes in Fiduciary Net Position  
 Fiduciary Funds

Fiscal Year: 2019

Form #30.5

	Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
<b>Additions</b>			
Contributions			
R01. Employer			
R02. Plan Members			
R03. Private Contributions			
R04. Contributions to Pooled Investments			
R05. Other Contributions			1,928,008
R06. <b>Total Contributions</b>	\$0	\$0	\$1,928,008
Investment Income (Loss)			
R07. Net Appreciation (Depreciation) in Fair Value of Investments			
R08. Interest			
R09. Dividends			
R10. Other Investment Income			
R11. (Investment Expense)			
Securities Lending Income (Loss)			
R12. Securities Lending Income			
R13. (Securities Lending Expense)			
R14. <b>Net Securities Lending Income (Loss)</b>	\$0	\$0	\$0
R15. <b>Net Investment Income (Loss)</b>	\$0	\$0	\$0
R16. Receipts from Depositors			
R17. Other Additions			
R18. <b>Total Additions</b>	\$0	\$0	\$1,928,008
<b>Deductions</b>			
R19. Benefit Payments			
R20. Refunds of Contributions			
R21. Administrative Expenses			80,072
R22. Payments to and for Depositors			
R23. Distributions from Pooled Investments			
R24. Other Deductions			1,674,661
R25. <b>Total Deductions</b>	\$0	\$0	\$1,754,733
R26. <b>Change in Net Position</b>	\$0	\$0	\$173,275
R27. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$-5,875,421
R28. Adjustment			-94,474
R29. Reason for Adjustment			To recognize deferred loss or
R30. <b>Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$-5,796,620

**Note:**

*(R29) Pri-Reason for Adjustment: To recognize deferred loss on refunding of bonds in prior year.*

City of Scotts Valley  
 Cities Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: [Detail Summary of Long-Term Debt](#)

**Fiscal Year: 2019**

Form #31

R03. Purpose of Debt (1 of 2) (Record Completed)	Pension Obligation Bonds - 2012
R04. Nature of Revenue Pledged	Finance Pension Obligation Cost
R05. Percent of Pledge	100%
R06. Debt Type	Pension Obligation Bonds
R07. Fund Type	Governmental
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2025
R12. Principal Authorized	4,460,000
R13. Principal Issued to Date	4,460,000
R14. Principal Unspent	
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	<b>\$2,675,000</b>
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	340,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	<b>\$2,335,000</b>
R22. Principal Payable, Current Portion	355,000
R23. <b>Principal Payable, Noncurrent Portion</b>	<b>\$1,980,000</b>
R24. Interest Paid in Current Fiscal Year	100,325
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	



City of Scotts Valley  
 Cities Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: [Detail Summary of Long-Term Debt](#)

**Fiscal Year: 2019**

Form #31

R03.	Purpose of Debt (2 of 2) (Record Completed)	2003 Capital Improvement Project COP ▼
R04.	Nature of Revenue Pledged	Purchase Community Center Building
R05.	Percent of Pledge	100%
R06.	Debt Type	Certificates of Participation ▼
R07.	Fund Type	Governmental ▼
R09.	Year of Issue	2003
R10.	Beginning Maturity Year	2003
R11.	Ending Maturity Year	2027
R12.	Principal Authorized	1,000,000
R13.	Principal Issued to Date	1,000,000
R14.	Principal Unspent	
R15.	<b>Principal Payable, Beginning of Fiscal Year</b>	<b>\$885,000</b>
R16.	Adjustment to Principal in Current Fiscal Year	
R17.	Reason for Adjustment to Principal in Current Fiscal Year	
R18.	Principal Issued in Current Fiscal Year	
R18.5	Bond Discount/Premium at Issuance in Current Fiscal Year	
R19.	Principal Paid in Current Fiscal Year	135,000
R19.5	Bond Discount/Premium Amortized in Current Fiscal Year	
R20.	Principal Defeased in Current Fiscal Year	
R21.	<b>Principal Payable, End of Fiscal Year</b>	<b>\$750,000</b>
R22.	Principal Payable, Current Portion	150,000
R23.	<b>Principal Payable, Noncurrent Portion</b>	<b>\$600,000</b>
R24.	Interest Paid in Current Fiscal Year	39,501
R25.	Principal Delinquent, End of Fiscal Year	
R26.	Interest Delinquent, End of Fiscal Year	
R27.	Amount Held in Reserve	

City of Scotts Valley  
 Cities Financial Transactions Report  
 Detail Summary of Long-Term Debt

Back to Form: [Long-Term Debt](#)

**Fiscal Year: 2019**

Summary Form #31

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion
<b>Governmental</b>							
<b>Certificates of Participation</b>							
2003 Capital Improvement Project COP	2003	885,000	0	135,000	750,000	150,000	600,000
<b>Pension Obligation Bonds</b>							
Pension Obligation Bonds - 2012	2012	2,675,000	0	340,000	2,335,000	355,000	1,980,000
<b>Total Governmental Debt:</b>		<b>\$3,560,000</b>	<b>\$0</b>	<b>\$475,000</b>	<b>\$3,085,000</b>	<b>\$505,000</b>	<b>\$2,580,000</b>

City of Scotts Valley  
 Cities Financial Transactions Report  
 Other Long-Term Debt  
 Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

**Fiscal Year: 2019**

Form #32

R01. Purpose of Debt (1 of 1) (Record Completed)	<input type="text" value="Scotts Valley Water District"/>
R02. Nature of Revenue Pledged	<input type="text" value="Capital Improvements"/>
R03. Debt Type	<input type="text" value="Notes"/>
R04. Fund Type	<input type="text" value="Governmental"/>
R06. Year of Issue	<input type="text" value="1997"/>
R07. Beginning Maturity Year	<input type="text" value="1997"/>
R08. Ending Maturity Year	<input type="text" value="2028"/>
R09. Principal Authorized	<input type="text" value="165,000"/>
R10. Principal Received to Date	<input type="text" value="165,000"/>
R11. Principal Unspent	<input type="text"/>
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	<input type="text" value="\$95,000"/>
R13. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R14. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R15. Principal Received in Current Fiscal Year	<input type="text"/>
R16. Principal Paid in Current Fiscal Year	<input type="text" value="10,000"/>
R17. Principal Refinanced in Current Fiscal Year	<input type="text"/>
R18. <b>Principal Outstanding, End of Fiscal Year</b>	<input type="text" value="\$85,000"/>
R19. Principal Outstanding, Current Portion	<input type="text" value="10,000"/>
R20. <b>Principal Outstanding, Noncurrent Portion</b>	<input type="text" value="\$75,000"/>
R21. Interest Paid in Current Fiscal Year	<input type="text" value="5,400"/>
R22. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R23. Interest Delinquent, End of Fiscal Year	<input type="text"/>

City of Scotts Valley  
 Cities Financial Transactions Report  
 Detail Summary of Other Long-Term Debt

Back to Form: [Other Long-Term Debt](#)

**Fiscal Year: 2019**

Summary Form #32

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
<b>Governmental</b>							
<b>Notes</b>							
Scotts Valley Water District	1997	95,000	0	10,000	85,000	10,000	75,000
<b>Total Governmental Debt:</b>		\$95,000	\$0	\$10,000	\$85,000	\$10,000	\$75,000

City of Scotts Valley  
 Cities Financial Transactions Report  
 Lease Obligations

Go to Report: [Detail Summary of Lease Obligations](#)

**Fiscal Year: 2019**

Form #34

R01. Purpose of Debt (1 of 2) (Record Completed)	<input type="text" value="City Hall and Sewer Treatment Plant"/>
R02. Debt Type	<input type="text" value="Lease"/>
R03. Fund Type	<input type="text" value="Governmental"/>
R05. Name of Lessor	<input type="text" value="Scotts Valley Public Financing Authority"/>
R06. Name of Person or Organization	<input type="text" value="City of Scotts Valley"/>
R07. Original Debt Term (years)	<input type="text" value="31"/>
R08. Beginning Maturity Year (YYYY)	<input type="text" value="1996"/>
R09. Ending Maturity Year	<input type="text" value="2027"/>
R10. Initial Debt Obligation	<input type="text" value="4,940,588"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. <b>Beginning Balances of Current Fiscal Year</b>	\$1,250,588	\$4,034,412	\$5,285,000
R13. Prior-Year Adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14. Principal Paid in Current Fiscal Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
R15. Interest Paid in Current Fiscal Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
R16. Adjustments in Current Fiscal Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
R17. <b>Ending Balances of Current Fiscal Year</b>	\$1,250,588	\$4,034,412	\$5,285,000
R18. Ending Balances, Current Portion	145,354	344,646	490,000
R19. <b>Ending Balances, Noncurrent Portion</b>	\$1,105,234	\$3,689,766	\$4,795,000
R20. Reason for Adjustment to Principal	<input type="text"/>		
R21. Reason for Adjustment to Interest	<input type="text"/>		

1. Report leases individually (Do not combine leases).
2. Report on this form only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this form until the lease is defeased or fully matured.
3. Report on the "Other Long-Term Debt Form" leases with an original term greater than one year but less than 10 years.
4. The "Initial Debt Obligation" includes principal and interest.

City of Scotts Valley  
 Cities Financial Transactions Report  
 Lease Obligations

Go to Report: [Detail Summary of Lease Obligations](#)

**Fiscal Year: 2019**

Form #34

R01. Purpose of Debt (2 of 2) (Record Completed)	Scotts Valley 2013 Refunding COP ▼
R02. Debt Type	Lease ▼
R03. Fund Type	Governmental ▼
R05. Name of Lessor	Scotts Valley Public Financing Authority
R06. Name of Person or Organization	City of Scotts Valley
R07. Original Debt Term (years)	12
R08. Beginning Maturity Year (YYYY)	2013
R09. Ending Maturity Year	2025
R10. Initial Debt Obligation	4,605,000
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. <b>Beginning Balances of Current Fiscal Year</b>	\$4,055,000	\$3,859,187	\$7,914,187
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	145,000		145,000
R15. Interest Paid in Current Fiscal Year		206,257	206,257
R16. Adjustments in Current Fiscal Year			
R17. <b>Ending Balances of Current Fiscal Year</b>	\$3,910,000	\$3,652,930	\$7,562,930
R18. Ending Balances, Current Portion		204,445	204,445
R19. <b>Ending Balances, Noncurrent Portion</b>	\$3,910,000	\$3,448,485	\$7,358,485
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest			

1. Report leases individually (Do not combine leases).
2. Report on this form only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this form until the lease is defeased or fully matured.
3. Report on the "Other Long-Term Debt Form" leases with an original term greater than one year but less than 10 years.
4. The "Initial Debt Obligation" includes principal and interest.

City of Scotts Valley  
 Cities Financial Transactions Report  
 Detail Summary of Lease Obligations

Back to Form: [Lease Obligations](#)

**Fiscal Year: 2019**

Summary Form #34

	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
<b>Governmental</b>						
<b>Lease</b>						
City Hall and Sewer Treatment Plant	Scotts Valley Public Financing Authority	0	0	5,285,000	145,354	1,105,234
Scotts Valley 2013 Refunding COP	Scotts Valley Public Financing Authority	145,000	206,257	7,562,930	0	3,910,000
<b>Total Governmental Debt:</b>		<b>\$145,000</b>	<b>\$206,257</b>	<b>\$12,847,930</b>	<b>\$145,354</b>	<b>\$5,015,234</b>

City of Scotts Valley  
 Cities Financial Transactions Report  
 Debt Service Reconciliation

Go to Report: [Debt Summary](#)

Fiscal Year: 2019

Form #35

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt	614,826		
R02. Other Long-Term Debt	15,400		
R03. Construction Financing			
R04. Lease Obligations	351,257		
R05. <b>Total Debt Payments from Debt Forms</b>	\$981,483	\$0	\$0
R06. <b>Debt Service</b>	981,483		
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			



City of Scotts Valley  
 Cities Financial Transactions Report  
 Check List of Services Provided  
 Service

Fiscal Year: 2019

Form #36

**Service**

(Please see \* below for codes to enter)

R01. Police	<input type="text" value="AB"/>
R02. Fire	<input type="text" value="H"/>
R03. Emergency Medical	<input type="text" value="HJ"/>
R04. Street Lighting	<input type="text" value="A"/>
R05. Public Transit	<input type="text" value="H"/>
R06. Community Development - Planning	<input type="text" value="A"/>
R07. Solid Waste	<input type="text" value="J"/>
R08. Sewers	<input type="text" value="A"/>
R09. Parks and Recreation	<input type="text" value="A"/>
R10. Libraries	<input type="text" value="GI"/>
R11. Water	<input type="text" value="H"/>

**\* Service Codes**

- |  |  |
|--|--|
| <b>A = Provided by Paid City Employees</b>         | <b>B = Provided by City Volunteers</b>             |
| <b>C = Another City</b>                            | <b>G = Another City</b>                            |
| <b>D = County</b>                                  | <b>H = Special District or Other Public Agency</b> |
| <b>E = Private Sector</b>                          | <b>I = County</b>                                  |
| <b>F = Special District or Other Public Agency</b> | <b>J = Private Sector</b>                          |
|  | <b>K = Service not provided within city</b>        |

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	C
R12. Police Protection	<input type="text" value="19"/>	<input type="text" value="4"/>	<input type="text" value="23"/>
R13. Police Officers	<input type="text" value="19"/>	<input type="text" value="4"/>	<input type="text" value="23"/>
R14. Fire Protection	<input type="text"/>	<input type="text"/>	<input type="text"/>
R15. Fire Fighters	<input type="text"/>	<input type="text"/>	<input type="text"/>
R16. Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text"/>

City of Scotts Valley  
 Cities Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2019						Form
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	4,194,637	6,586,922	975,684	1,235,648		12,9
R02. Investments						
R03. Accounts Receivable (net)		166,511				1
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	1,171					
R08. Due from Other Governments	1,193,534					1,1
R09. Advances to Other Funds	139,532					1
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable		1,200,000				1,2
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$5,528,874</b>	<b>\$7,953,433</b>	<b>\$975,684</b>	<b>\$1,235,648</b>	<b>\$0</b>	<b>\$15,6</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$5,528,874</b>	<b>\$7,953,433</b>	<b>\$975,684</b>	<b>\$1,235,648</b>	<b>\$0</b>	<b>\$15,6</b>
<b>Liabilities</b>						
R19. Accounts Payable	194,151	38,864		77,470		3
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		1,171				
R23. Due to Other Governments						
R24. Advances from Other Funds		139,532				1
R25. Deposits and Advances		721,095				7
R26. Loans and Notes Payable						
R27. Other Liabilities 1	196,339	950				1
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	<b>\$390,490</b>	<b>\$901,612</b>	<b>\$0</b>	<b>\$77,470</b>	<b>\$0</b>	<b>\$1,3</b>
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$390,490</b>	<b>\$901,612</b>	<b>\$0</b>	<b>\$77,470</b>	<b>\$0</b>	<b>\$1,3</b>
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	139,532					1

R34. Restricted	101,461	6,793,383		1,158,178		8.0
R35. Committed						
R36. Assigned		323,815	975,684			1.2
R37. Unassigned	4,897,391	-65,377				4.8
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$5,138,384</b>	<b>\$7,051,821</b>	<b>\$975,684</b>	<b>\$1,158,178</b>	<b>\$0</b>	<b>\$14.3</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$5,528,874</b>	<b>\$7,953,433</b>	<b>\$975,684</b>	<b>\$1,235,648</b>	<b>\$0</b>	<b>\$15.6</b>

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

Fiscal Year: 2019

Form #38

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
Cash and Investments			
R01.	Unrestricted	2,616,206	34,184
R02.	Restricted		
R03.	Accounts Receivable (net)	300,199	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$2,916,405	\$34,184
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable	1,600,000	
Capital Assets			
R16.	Land	529,416	
R17.	Buildings and Improvements <i>(Report at cost.)</i>	5,287,273	
R18.	Equipment <i>(Report at cost.)</i>	6,671,326	
R18.5	Infrastructure <i>(Report at cost.)</i>	23,112,053	
R19.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20.	Construction in Progress	119,343	
R21.	Intangible Assets – Nonamortizable	178,000	
R22.	Other Capital Assets <i>(Report at cost.)</i>		
R23.	Less: Accumulated Depreciation/Amortization	-24,764,631	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$12,732,780	\$0
R27.	<b>Total Assets</b>	\$15,649,185	\$34,184
<b>Deferred Outflows of Resources</b>			
R28.	Related to Pensions	1,031,090	

R28.5	Related to OPEB	97,845	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$1,128,935	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$16,778,120	\$34,184

**Liabilities**

Current Liabilities

R32.	Accounts Payable	148,444	3,579
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	127,385	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	61,477	
R42.	Other Current Liabilities 2	141,736	
R43.	<b>Total Current Liabilities</b>	\$479,042	\$3,579

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	3,784,779	
R57.	Net OPEB Liability	3,231,744	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$7,016,523	\$0
R61.	<b>Total Liabilities</b>	\$7,495,565	\$3,579

**Deferred Inflows of Resources**

R62.	Related to Pensions	238,222	
R62.5	Related to OPEB	378,187	
R62.6	Related to Debt Refunding		

R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$616,409	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$8,111,974	\$3,579
R66.	<b>Total Net Position (Deficit)</b>	\$8,666,146	\$30,605
	<b>Net Position (Deficit)</b>		
R67.	Net Investment in Capital Assets	11,132,780	
R68.	Restricted	722,596	
R69.	Unrestricted	-3,189,230	30,605
R70.	<b>Total Net Position (Deficit)</b>	\$8,666,146	\$30,605
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$16,778,120	\$34,184

City of Scotts Valley  
 Cities Financial Transactions Report  
 Statement of Fiduciary Net Position  
 Fiduciary Funds

Fiscal Year: 2019

Form #39

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
<b>Assets</b>				
R01. Cash and Investments			1,440,843	1,098,390
Investments, at Fair Value				
R02. Short-Term Investments				
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks				
R08. International Stocks				
R09. Real Estate				
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments				
R13. Total Investments	\$0	\$0	\$0	\$0
R14. Receivables (net)				
R15. Due from Other Governments				
R16. Other Assets 1			10,908,748	
R17. Other Assets 2				
R18. Other Assets 3				
R19. Total Assets	\$0	\$0	\$12,349,591	\$1,098,390
R20. Deferred Outflows of Resources			1,085,630	
R21. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$13,435,221	
<b>Liabilities</b>				
R22. Accounts Payable				
R23. Deposits and Advances				273,498
R24. Due to Other Governments				
R25. Other Liabilities 1			352,431	465,551
R26. Other Liabilities 2			18,879,410	359,341
R27. Other Liabilities 3				
R28. Total Liabilities	\$0	\$0	\$19,231,841	\$1,098,390
R29. Deferred Inflows of Resources				
R30. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$19,231,841	

Net Position Held in Trust for

R31. Pension and Other Employee Benefits			
R32. Investment Trust			
R33. Private-Purpose Trust			-5,796,620
R34. <b>Total Net Position Held in Trust</b>	\$0	\$0	\$-5,796,620



City of Scotts Valley  
 Cities Financial Transactions Report  
 Noncurrent Assets, Deferred Outflows of Resources,  
 Noncurrent Liabilities, and Deferred Inflows of Resources  
 Governmental Funds

Fiscal Year: 2019

Form #40

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
Capital Assets			
R01.	Land	7,011,920	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	5,940,144	
R03.	Equipment <i>(Report at cost.)</i>	3,503,738	
R04.	Infrastructure <i>(Report at cost.)</i>	43,253,441	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06.	Construction in Progress	476,492	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>		
R09.	Less: Accumulated Depreciation/Amortization	-28,823,117	
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1		
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	<b>\$31,362,618</b>	
<b>Deferred Outflows of Resources</b>			
R16.	Related to Pensions	3,002,541	
R17.	Related to OPEB	382,487	
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	<b>\$3,385,028</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$34,747,646</b>	
<b>Noncurrent Liabilities</b>			
R22.	Deposits and Advances		
R23.	Compensated Absences		610,213
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		750,000
R27.	Other Bonds		2,335,000
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		85,000
R30.	Other (Other Long-Term Debt)		

R31. Construction Financing – Federal		
R32. Construction Financing – State		
R33. Lease Principal		5,160,588
R34. Net Pension Liability		13,237,020
R35. Net OPEB Liability		10,871,067
R36. Other Noncurrent Liabilities 1		3,423,420
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$36,472,308</b>
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$0</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$36,472,308</b>

City of Scotts Valley  
Cities Financial Transactions Report  
Summary and Statistics

Fiscal Year: 2019

Form #41

**Summary**

	Governmental Funds	Proprietary Funds
R01. Revenues	17,428,472	3,805,297
R02. Expenditures/Expenses	13,867,004	4,729,405
R03. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$3,561,468	
R04. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>		\$-924,108
R05. Other Financing Sources (Uses)	53,411	
R06. Capital Contributions		225,624
R07. Proprietary Fund Transfers In (Out)		-53,411
R08. Special and Extraordinary Items		
R09. <b>Change in Fund Balance/Net Position</b>	\$3,614,879	\$-751,895
R10. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$10,733,787	\$9,448,646
R11. Adjustments (Specify)	-24,599	0

R11a. **Specify Governmental Fund Adjustments**

<input type="text" value="Prior period adjustment to correct beginning of year AR"/>	-24,599	<input type="button" value="Delete"/>
<input type="text"/>		<input type="button" value="Add"/>
<b>Total:</b>	-24,599	

R11b. **Specify Proprietary Fund Adjustments**

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
----------------------	----------------------	------------------------------------

R12. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$14,324,067	\$8,696,751
---	--------------	-------------

**Statistics**

R13. Current Transient Occupancy Tax Rate	10
R14. Effective Date of Current Transient Occupancy Tax Rate	07/01/1978
R15. Current Utility User Tax Rate	4
R16. Appropriations Limit	199,673,216
R17. Total Annual Appropriations Subject to the Limit	9,680,457

City of Scotts Valley  
 Cities Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2019

Form #42

Parcel Tax Name (1 of 1) (Record Completed)

Community Facilities District No 97-1

**A. The Type and Rate of Parcel Tax Imposed**

Mobile Homes Delete Type

**Parcel Tax Rate**

Dollar Amount	Base	Notes
\$27.06	Unit	
	Select	

Delete

Add

Multi-Family Delete Type

**Parcel Tax Rate**

Dollar Amount	Base	Notes
\$31.29	Unit	
	Select	

Delete

Add

Single-Family Delete Type

**Parcel Tax Rate**

Dollar Amount	Base	Notes
\$32.98	Unit	
	Select	

Delete

Add

Select Add Type

- B. The Number of Parcels Subject to the Parcel Tax 3,629
- C. The Number of Parcels Exempt from the Parcel Tax
- D. The Sunset Date of the Parcel Tax, if any
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 412,299

**F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used**

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/> Agriculture and Fair	<input type="checkbox"/> Library Services
<input type="checkbox"/> Air Quality and Pollution Control	<input type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Airport Purpose	<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Ambulance Service and Emergency Medical Services	<input type="checkbox"/> Memorial
<input type="checkbox"/> Amusement	<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Animal Control	<input type="checkbox"/> Parking
<input type="checkbox"/> Broadband and Cable Services	<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/> Cemetery	<input type="checkbox"/> Police Protection, Personal Safety, and Public Safety

<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input checked="" type="checkbox"/>	Landscaping

<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input checked="" type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input checked="" type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

City of Scotts Valley  
 Cities Financial Transactions Report  
 Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R10)OtherOperatingExpenses	(Dental Insurance Fund) Employee dental service payments.
SewerEnterpriseFund	(R18)TotalOperatingExpenses	Decrease due to staffing vacancies.
SewerEnterpriseFund	(R53)TotalCapitalContributions	Due to decrease in anticipated development activity.
SewerEnterpriseFund	(R55)TransfersOut	Transfers out for development activities and debt service to General Capital Improvement Fund and nonmajor governmental funds.
OtherEnterpriseFund	(R46)TransfersIn	(Recreation Program) Transfer In from General Fund to cover negative cash.
OtherEnterpriseFund	(R47)TransfersOut	(Recreation Program) Transfer Out to Pension Obligation Debt Service Fund.
OtherEnterpriseFund	(R52)NetPosition(Deficit)EndofFiscalYear	(Recreation Program) Due to continuing losses for Recreation Program.
Taxes	(R09)Gen-ResidualPropertyTaxes(ABX126)	Due to excess distribution in tax increment revenue due to pay down of recognized obligations by other successor agencies.
Taxes	(R12)Gen-OtherPropertyTaxes	Special Assessment Taxes and TEA.
Taxes	(R14)Gen-SaleandUseTaxes	Due to greater payments from state attributable to improved economy.
Taxes	(R17)Func-TransportationTaxesNontransit	Due to nonrecurring TDA revenues includes in prior year balance.
Taxes	(R18)Gen-TransientOccupancyTaxes	Due to increase in TOT rate and opening of new hotel.
Taxes	(R20)Gen-BusinessLicenseTaxes	Due to increased collection efforts.
FinesForfeituresRevenue	(R02)Gen-OtherFines	General fines and parking fines.
FinesForfeituresRevenue	(R05)Func-InvestmentEarnings	Due to increased earnings rate and pooled cash available.
IntergovernmentalState	(R03)Func-GasolineTax	Due mainly to RMRA being earned for all months of FY2019.
MiscellaneousRevenues	(R01)Func-DevelopmentImpactFees	Due to greater impact fee revenue.
MiscellaneousRevenues	(R04)Func-ContributionsfromNongovernmentalSources	Due to nonrecurring contribution from developer in FY2018.
TransportationCommunityDevelopment	(R01)CurrExp-StreetsHighwaysStormDrains	Due to vacant positions during FY2019.
TransportationCommunityDevelopment	(R02)CurrExp-StreetsTreesLandscaping	Due to less Skypark maintenance expenditures.
TransportationCommunityDevelopment	(R13)CurrExp-Housing	Due to City provided affordable housing assistance for two units in amount of approx. \$130,000.
HealthCultureLeisure	(R26)CurrExp-CommunityCentersAuditoriums	Due to Senior Center expenditures being included in Other Culture and Leisure 1 in prior year.
DebtServiceCapitalOutlayGrandTotals	(R08)CurrExp-Transportation	Due to completion of projects started in prior year.
DebtServiceCapitalOutlayGrandTotals	(R09)CurrExp-CommunityDevelopment	Due to projects being deferred due to staffing vacancies.
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	Due to projects being deferred due to staffing vacancies.
MajorObjectClassification	(R03)OtherEmployeeBenefits	Includes health insurance, workers' compensation, and uniform allowance.
MajorObjectClassification	(R21)OtherthanCompetitiveBidding	None for FY2019.
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	Transfers In were mainly from the General Fund and for purposes including capital improvement projects, debt service, operating costs, and negative cash balance in Recreation Fund.
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Transfers Out were mainly to the General Capital Improvement Fund, Recreation Enterprise Fund, and Nonmajor Governmental Funds, and for purposes including capital improvement projects, debt service, operating costs, and covering negative cash balance in the Recreation Fund.
ChangesNetPositionFiduciaryFund	(R05)Pri-OtherContributions	Redevelopment Property Tax Trust Fund revenue.
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Includes Enforceable Obligations, depreciation expense, interest expense, and amortization expense.
ChangesNetPositionFiduciaryFund	(R30)Pri-NetPosition(Deficit)EndofFiscalYear	Due to negative net position for Successor Agency.
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Scotts Valley Water District) Current portion is same as last year.
LeaseObligations	(R14)Principal-PrincipalPaidinCurrentFiscalYear	(1_City Hall and Sewer Treatment Plant) No principal payments were due in FY2019.
LeaseObligations	(R15)Interest-InterestPaidinCurrentFiscalYear	(1_City Hall and Sewer Treatment Plant) No interest payments were due in FY2019.
LeaseObligations	(R14)Principal-PrincipalPaidinCurrentFiscalYear	(2_Scotts Valley 2013 Refunding COP) Principal payment amount for FY2019 was same as for FY2018.
LeaseObligations	(R18)Principal-EndingBalancesCurrentPortion	(2_Scotts Valley 2013 Refunding COP) No principal is due in FY2020.
Service	(R01)Police	Police service is provided.

Service	(R10)Libraries	Library service is provided.
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Increase was due mainly to cash inflows from transfers in and revenue.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Increase was due mainly to cash inflows from transfers in and revenue.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued payroll
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Accrued payroll.
ProprietaryFunds	(R01)Entpr-Unrestricted	Due mainly to net cash provided by operating activities.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued payroll.
ProprietaryFunds	(R42)Entpr-OtherCurrentLiabilities2	Unearned revenue.
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	N/A
FiduciaryFunds	(R16)PriTrust-OtherAssets1	Capital assets, net of depreciation.
FiduciaryFunds	(R20)PriTrust-DeferredOutflowsofResources	Deferred loss on refunding of debt.
FiduciaryFunds	(R25)AgnTrust-OtherLiabilities1	Advance assessments collected.
FiduciaryFunds	(R25)PriTrust-OtherLiabilities1	Accrued interest payable.
FiduciaryFunds	(R26)AgnTrust-OtherLiabilities2	Bond reserve payable.
FiduciaryFunds	(R26)PriTrust-OtherLiabilities2	Long-term debt of Successor Agency.
FiduciaryFunds	(R34)PriTrust-TotalNetPositionHeldinTrust	Successor Agency negative net position.
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Accrued interest.

Total Footnote: 55