

**REQUIRED
SUPPLEMENTARY
INFORMATION**

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2008**

1. BUDGETARY INFORMATION

Through the budget, the City Council sets the direction of the City, allocates its resources and establishes its priorities. The annual budget assures the efficient and effective uses of the City's economic resources, as well as establishing that the highest priority objectives are accomplished.

The annual budget operates from July 1 to June 30, and is a vehicle that accurately and openly communicates these priorities to the community, businesses, vendors, employees, and other public agencies. Additionally, it establishes the foundation of effective financial planning by providing resource planning, performance measures and controls that permit the evaluation and adjustment of the City's performance.

The City follows the procedures below in establishing the budgetary data reflected in the basic financial statements:

- The City Manager submits a proposed budget to the City Council which includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain citizen comments.
- The City Council legally adopts the operating and capital improvement budgets through passage of a resolution.

Once the budget is adopted, legal budgetary control is established by requiring the following transactions to be approved by the City Council:

- Transfers between funds.
- Any budget amendment that would increase a fund's total appropriations.
- Any budget amendment that would increase a fund's total appropriation of operating expenditures.

Management may approve transfers of all other line item appropriations within a fund without the approval of the City Council.

Unencumbered appropriations lapse at fiscal year end. Encumbered appropriations at fiscal year end are reappropriated in the following fiscal year.

Formal budgetary control is integrated into the City's general ledger as a management control device during the fiscal year.

On the following pages are the budget comparison schedules for the General Fund and each major special revenue fund that has a legally adopted annual budget. These schedules are presented with the budgetary basis amounts and reconciled to the Accounting Principles Generally Accepted in the United States of America (USGAAP) basis at the end. The basis adjustments are for the following:

- General Fund - compensated absences are budgeted on the cash basis whereas USGAAP uses the accrual basis.
- Affordable Housing – this Fund makes loans for individuals to purchase low and moderate income housing. Budgetary amounts include principal repayments as income and new loans as expenditures whereas USGAAP treats these as reductions and increases in notes receivable.

CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 6,563,900	\$ 6,577,586	\$ 6,825,888	\$ 248,302
Franchise fees	778,000	778,000	764,894	(13,106)
Fines & forfeitures	61,000	61,000	89,098	28,098
Charges for services	511,540	511,540	476,878	(34,662)
Investment earnings	70,000	70,000	264,995	194,995
Other revenue	303,000	303,000	414,175	111,175
Total Revenue	<u>8,287,440</u>	<u>8,301,126</u>	<u>8,835,928</u>	<u>534,802</u>
Expenditures:				
Legislative	177,230	182,545	182,299	246
Legal	81,550	158,650	157,822	828
General government	799,371	885,796	884,564	1,232
Administration	197,788	338,148	337,061	1,087
Finance	564,995	564,995	564,731	264
Police	3,727,243	3,479,379	3,478,183	1,196
Animal control	100,000	100,000	100,000	0
Emergency services	50,430	43,430	42,506	924
Planning	366,919	379,919	376,003	3,916
Building	169,459	169,459	166,854	2,605
Engineering	420,606	433,856	431,322	2,534
Street maintenence	448,629	419,627	414,298	5,329
Vehicle maintenance	101,845	104,045	103,053	992
Park maintenance	311,270	303,870	298,171	5,699
Building maintenance	222,213	204,213	196,505	7,708
Total Expenditures	<u>7,739,548</u>	<u>7,767,932</u>	<u>7,733,372</u>	<u>34,560</u>
Excess (Deficiency) of Revenues over (under) Expenditures	547,892	533,194	1,102,556	569,362
Other Financing Sources (Uses):				
Operating Transfers In	0	0	0	0
Operating Transfers Out	(116,506)	(116,506)	(135,463)	(18,957)
Proceeds from Debt	0	0	0	0
Premium on Debt Issued	0	0	0	0
Net Change in Fund Balance (Budgetary and USGAAP Basis)	431,386	416,688	967,093	550,405
Beginning Fund Balance	<u>5,995,586</u>	<u>5,995,586</u>	<u>5,995,586</u>	<u>0</u>
Ending Fund Balance	<u>\$ 6,426,972</u>	<u>\$ 6,412,274</u>	<u>\$ 6,962,679</u>	<u>\$ 550,405</u>

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - AFFORDABLE HOUSING
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 1,048,000	\$ 1,048,000	\$ 1,084,891	\$ 36,891
Investment earnings	250,000	250,000	250,383	383
Total Revenues	<u>1,298,000</u>	<u>1,298,000</u>	<u>1,335,274</u>	<u>37,274</u>
Expenditures:				
Planning	<u>1,245,404</u>	<u>1,245,404</u>	<u>259,364</u>	<u>986,040</u>
Total Expenditures	<u>1,245,404</u>	<u>1,245,404</u>	<u>259,364</u>	<u>986,040</u>
Net Changes in Fund Balance (Budgetary and USGAAP Basis)	52,596	52,596	1,075,910	1,023,314
Beginning Fund Balance	<u>5,637,306</u>	<u>5,637,306</u>	<u>5,637,306</u>	<u>0</u>
Ending Fund Balance	<u><u>\$ 5,689,902</u></u>	<u><u>\$ 5,689,902</u></u>	<u><u>\$ 6,713,216</u></u>	<u><u>\$ 1,023,314</u></u>

SUPPLEMENTAL INFORMATION

**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
JUNE 30, 2008**

The following three disclosures are being provided as supplemental information to the financial statements.

1. Major Funds Budgetary Comparison Schedules (pages 63 – 65)

GASB 34 requires budgetary comparison schedules be presented as required supplementary information for the General Fund and each major special revenue fund that has a legally adopted annual budget. Budgetary comparison schedules for the other major funds (listed below) are presented in this section as supplemental information:

	<u>Page</u>
Debt Service Fund:	
Redevelopment Agency Debt Service Fund	63
Proprietary Funds:	
Recreation Fund	64
Wastewater Fund	65

As stated in the footnotes, the Public Financing Authority Fund does not have a legally adopted annual budget and, therefore, no schedule for that fund is presented here.

These schedules are presented with the budgetary basis amounts and then reconciled to the Accounting Principles Generally Accepted in the United States of America (USGAAP) basis. Budgetary amounts are on the cash basis. The basis adjustments for prepaid expenses and compensated absences convert the amounts to the accrual (USGAAP) basis. The capital outlay adjustment is necessary because these items are capitalized and depreciated over time. Principal payments reduce long-term debt. The City does not budget for depreciation; it is a non-cash expense.

2. Non Major Governmental Funds (pages 66 – 105)

All non major funds are presented in the Fund Financial Statements as a total in one column entitled "Other Governmental Funds." Presented in this section are combining schedules for the following statements:

	<u>Page</u>
Balance Sheet	66
Statement of Revenues, Expenditures, and Changes in Fund Balances	74
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual	82

The schedules show separate totals for the special revenue funds, debt service fund, and capital projects funds as well as a grand total.

3. Fiduciary Funds (pages 106 – 109)

The Statement of Fiduciary Net Assets is presented on page 33. Included in this supplemental information section are the Combining Statement of Fiduciary Net Assets and the Combining Statement of Changes of Assets and Liabilities for all Fiduciary Funds.

**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
MAJOR FUND BUDGETARY SCHEDULE - REDEVELOPMENT AGENCY DEBT SERVICE
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 4,195,000	\$ 4,195,000	\$ 4,339,563	\$ 144,563
Investment Earnings	40,000	40,000	60,334	20,334
Total Revenues	4,235,000	4,235,000	4,399,897	164,897
Expenditures:				
Tax Increment Pass-Through	2,805,000	3,320,910	3,320,907	3
Debt Service:				
Principal	275,000	275,000	270,000	5,000
Interest and Finance Charges	334,251	538,251	530,197	8,054
Total Expenditures	3,414,251	4,134,161	4,121,104	13,057
Excess (Deficiency) of Revenues over (under) Expenditures	820,749	100,839	278,793	177,954
Other Financing Sources (Uses):				
Transfers In	0	0	59,000	59,000
Transfers Out	(428,767)	(428,767)	(1,031,698)	(602,931)
Net other Financing Sources (Uses)	(428,767)	(428,767)	(972,698)	(543,931)
Net Change in Fund Balance (Budgetary and USGAAP Basis)	391,982	(327,928)	(693,905)	(365,977)
Beginning Fund Balance	(2,529,678)	(2,529,678)	(2,529,678)	0
Ending Fund Balance	\$ (2,137,696)	\$ (2,857,606)	\$ (3,223,583)	\$ (365,977)

**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
MAJOR FUND BUDGETARY SCHEDULE - RECREATION FUND
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Operating Revenues:				
Fees and Services	\$ 1,007,120	\$ 1,007,120	\$ 986,920	\$ (20,200)
Total Operating Revenues	<u>1,007,120</u>	<u>1,007,120</u>	<u>986,920</u>	<u>(20,200)</u>
Operating Expenses:				
Salaries	546,460	566,828	566,828	0
Taxes and Benefits	171,809	157,926	157,926	0
Maintenance and Operations	128,930	158,487	146,608	11,879
Advertising	2,500	9,519	9,519	0
Professional and Contractual Services	132,822	93,530	93,530	0
Utilities and Communications	20,000	16,331	16,331	0
Insurance and Bonds	4,389	4,289	4,251	38
Total Operating Expenses	<u>1,006,910</u>	<u>1,006,910</u>	<u>994,993</u>	<u>11,917</u>
(Loss) from Operations	210	210	(8,073)	(8,283)
Nonoperating Revenues:				
Interest Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net (Loss) before Transfers	210	210	(8,073)	(8,283)
Transfers In	<u>0</u>	<u>0</u>	<u>40,630</u>	<u>40,630</u>
Change in Net Assets (Budgetary Basis)	210	210	32,557	32,347
Basis Adjustments:				
Prepaid Expenses	0	0	2,069	2,069
Depreciation	<u>0</u>	<u>0</u>	<u>(8,255)</u>	<u>(8,255)</u>
Change in Net Assets (USGAAP Basis)	210	210	26,371	26,161
Total Net Assets - Beginning	<u>(144,202)</u>	<u>(144,202)</u>	<u>(144,202)</u>	<u>0</u>
Total Net Assets - Ending	<u>\$ (143,992)</u>	<u>\$ (143,992)</u>	<u>\$ (117,831)</u>	<u>\$ 26,161</u>

**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
MAJOR FUND BUDGETARY SCHEDULE - WASTEWATER FUND
FOR THE YEAR ENDED JUNE 30, 2008**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues:				
Fees and Services	\$ 1,972,758	\$ 2,164,758	\$ 1,750,667	\$ (414,091)
Total Operating Revenues	<u>1,972,758</u>	<u>2,164,758</u>	<u>1,750,667</u>	<u>(414,091)</u>
Operating Expenses:				
Salaries	514,273	541,283	541,185	98
Taxes and Benefits	275,835	277,385	275,379	2,006
Maintenance and Operations	533,561	693,231	691,167	2,064
Professional and Contractual Services	45,010	46,510	46,469	41
Utilities and Communications	311,500	281,550	281,467	83
Insurance and Bonds	28,338	24,738	24,203	535
Capital Outlay	<u>116,933</u>	<u>223,606</u>	<u>137,367</u>	<u>86,239</u>
Total Operating Expenses	<u>1,825,450</u>	<u>2,088,303</u>	<u>1,997,237</u>	<u>91,066</u>
(Loss) from Operations	147,308	76,455	(246,570)	(323,025)
Nonoperating Revenues (Expenditures):				
Interest Income	192,000	192,000	303,237	111,237
Connection Fees	<u>68,000</u>	<u>68,000</u>	<u>54,344</u>	<u>(13,656)</u>
Change in Net Assets (Budgetary Basis)	407,308	336,455	111,011	(225,444)
Basis Adjustments:				
Capital Outlay	0	0	124,314	124,314
Depreciation	<u>0</u>	<u>0</u>	<u>(823,154)</u>	<u>(823,154)</u>
Change in Net Assets (USGAAP Basis)	407,308	336,455	(587,829)	(924,284)
Total Net Assets - Beginning	<u>24,731,803</u>	<u>24,731,803</u>	<u>24,731,803</u>	<u>0</u>
Total Net Assets - Ending	<u>\$ 25,139,111</u>	<u>\$ 25,068,258</u>	<u>\$ 24,143,974</u>	<u>\$ (924,284)</u>

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2008**

	Special Revenue Funds			
	Recycling	Gas Tax	Drainage Construction	Traffic Impact Mitigation
ASSETS				
Cash and Investments	\$ 412,710	\$ 527,261	\$ 96,798	\$ 889,390
Receivables:				
Due from other Governments	0	70,857	0	0
Other	3,869	0	0	0
Due from other Funds	0	0	0	0
Long-Term Loans Receivable	0	0	0	0
Total Assets	\$ 416,579	\$ 598,118	\$ 96,798	\$ 889,390
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 7,482	\$ 0	\$ 0	\$ 0
Accrued Liabilities	0	0	0	0
Accrued Compensated Absences	0	0	0	0
Due to other Funds	0	0	0	0
Advances Due to other Funds	0	0	0	0
Deferred Revenues	0	0	0	0
Total Liabilities	7,482	0	0	0
Fund Balances (Deficit):				
Reserved	0	0	0	0
Unreserved, report in				
Special Revenue Funds:				
Designated	0	0	0	0
Undesignated	409,097	598,118	96,798	889,390
Debt Service Fund - Designated	0	0	0	0
Total Fund Balances (Deficit)	409,097	598,118	96,798	889,390
Total Liabilities and Fund Balances (Deficit)	\$ 416,579	\$ 598,118	\$ 96,798	\$ 889,390

Special Revenue Funds

Park and Recreation Facilities	General Facility	Police Facility	Senior Center	Natural Disaster Assistance
\$ 200,768	\$ 68,565	\$ 462,552	\$ 4,434	\$ 646,577
0	0	15,000	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$ 200,768</u>	<u>\$ 68,565</u>	<u>\$ 477,552</u>	<u>\$ 4,434</u>	<u>\$ 646,577</u>
\$ 0	\$ 0	\$ 15,322	\$ 2,910	\$ 0
0	0	0	2,884	0
0	0	0	691	0
0	0	0	0	0
0	139,532	0	0	0
0	0	0	0	0
<u>0</u>	<u>139,532</u>	<u>15,322</u>	<u>6,485</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
200,768	(70,967)	462,230	(2,051)	646,577
0	0	0	0	0
<u>200,768</u>	<u>(70,967)</u>	<u>462,230</u>	<u>(2,051)</u>	<u>646,577</u>
<u>\$ 200,768</u>	<u>\$ 68,565</u>	<u>\$ 477,552</u>	<u>\$ 4,434</u>	<u>\$ 646,577</u>

(Continued)

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2008**

	Special Revenue Funds			
	FEMA- El Nino Disaster	Tree Replacement	Pinewood Estates Landscape Maintenance District	Skypark Landscape Maintenance District
ASSETS				
Cash and Investments	\$ 0	\$ 47,434	\$ 19,612	\$ 352,459
Receivables:				
Due from other Governments	0	0	0	0
Other	0	0	0	0
Due from other Funds	0	0	0	0
Long-Term Loans Receivable	0	0	0	0
	0	0	0	0
Total Assets	\$ 0	\$ 47,434	\$ 19,612	\$ 352,459
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 162	\$ 1,356
Accrued Liabilities	0	0	0	0
Accrued Compensated Absences	0	0	0	0
Due to other Funds	0	0	0	0
Advances Due to other Funds	0	0	0	0
Deferred Revenues	0	0	0	0
	0	0	162	1,356
Total Liabilities	0	0	162	1,356
Fund Balances (Deficit):				
Reserved	0	0	0	0
Unreserved, report in				
Special Revenue Funds:				
Designated	0	0	0	350,044
Undesignated	0	47,434	19,450	1,059
Debt Service Fund - Designated	0	0	0	0
	0	47,434	19,450	351,103
Total Fund Balances (Deficit)	0	47,434	19,450	351,103
Total Liabilities and Fund Balances (Deficit)	\$ 0	\$ 47,434	\$ 19,612	\$ 352,459

Special Revenue Funds

Library Fees	SMIP Fees	Community Center Operations	AB2766 Grants	Office of Traffic Safety Grant
\$ 533,231	\$ 2,625	\$ 36,722	\$ 10,199	\$ 0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>533,231</u>	<u>2,625</u>	<u>36,722</u>	<u>10,199</u>	<u>0</u>
\$ 0	\$ 0	\$ 4,484	\$ 0	\$ 0
0	0	244	0	0
0	0	0	0	0
0	0	16,227	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>20,955</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
533,231	2,625	15,767	10,199	0
0	0	0	0	0
<u>533,231</u>	<u>2,625</u>	<u>15,767</u>	<u>10,199</u>	<u>0</u>
<u>\$ 533,231</u>	<u>\$ 2,625</u>	<u>\$ 36,722</u>	<u>\$ 10,199</u>	<u>\$ 0</u>

(Continued)

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2008**

	Special Revenue Funds			
	Supplemental Law Enforcement Services	Surface Transportation Projects Grant	Police Development Fees	CLEEP Grant
ASSETS				
Cash and Investments	\$ 203,798	\$ 25,783	\$ 158,050	\$ 3,027
Receivables:				
Due from other Governments	0	0	0	0
Other	0	0	0	0
Due from other Funds	0	0	0	0
Long-Term Loans Receivable	0	0	0	0
Total Assets	\$ 203,798	\$ 25,783	\$ 158,050	\$ 3,027
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Liabilities	0	0	0	0
Accrued Compensated Absences	0	0	0	0
Due to other Funds	0	0	0	0
Advances Due to other Funds	0	0	0	0
Deferred Revenues	0	0	0	0
Total Liabilities	0	0	0	0
Fund Balances (Deficit):				
Reserved	0	0	0	0
Unreserved, report in				
Special Revenue Funds:				
Designated	0	0	0	0
Undesignated	203,798	25,783	158,050	3,027
Debt Service Fund - Designated	0	0	0	0
Total Fund Balances (Deficit)	203,798	25,783	158,050	3,027
Total Liabilities and Fund Balances (Deficit)	\$ 203,798	\$ 25,783	\$ 158,050	\$ 3,027

<u>Special Revenue Funds</u>			<u>Debt Service Fund</u>
<u>Community Development Block Grant</u>	<u>Homeland Security Grant</u>	<u>Total</u>	<u>COP Debt Service</u>
\$ 536,964	\$ 0	\$ 5,238,959	\$ 1,679,790
0	11,458	97,315	0
0	0	3,869	0
0	0	0	0
<u>400,000</u>	<u>0</u>	<u>400,000</u>	<u>0</u>
<u>\$ 936,964</u>	<u>\$ 11,458</u>	<u>\$ 5,740,143</u>	<u>\$ 1,679,790</u>
0	0	31,716	0
0	0	3,128	0
0	0	691	0
0	11,458	27,685	0
0	0	139,532	0
<u>400,000</u>	<u>0</u>	<u>400,000</u>	<u>0</u>
<u>400,000</u>	<u>11,458</u>	<u>602,752</u>	<u>0</u>
0	0	0	0
0	0	350,044	0
536,964	0	4,787,347	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,679,790</u>
<u>536,964</u>	<u>0</u>	<u>5,137,391</u>	<u>1,679,790</u>
<u>\$ 936,964</u>	<u>\$ 11,458</u>	<u>\$ 5,740,143</u>	<u>\$ 1,679,790</u>

(Continued)

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2008**

	Capital Projects Funds			
	Redevelop- ment Agency	Mt. Hermon Road Improvement Construction	Scotts Valley Drive A Improvement District	FHWA Projects
ASSETS				
Cash and Investments	\$ 97,857	\$ 224,586	\$ 139,388	\$ 0
Receivables:				
Due from other Governments	0	0	0	5,644
Other	0	0	0	0
Due from other Funds	0	0	0	0
Long-Term Loans Receivable	0	0	0	0
 Total Assets	\$ 97,857	\$ 224,586	\$ 139,388	\$ 5,644
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 5,000	\$ 0	\$ 0	\$ 0
Accrued Liabilities	9,325	0	0	0
Accrued Compensated Absences	83,532	0	0	0
Due to other Funds	0	0	0	0
Advances Due to other Funds	0	0	0	0
Deferred Revenues	0	0	0	0
 Total Liabilities	97,857	0	0	0
 Fund Balances (Deficit):				
Reserved	0	224,586	139,388	5,644
Unreserved, report in				
Special Revenue Funds:				
Designated	0	0	0	0
Undesignated	0	0	0	0
Debt Service Fund - Designated	0	0	0	0
 Total Fund Balances (Deficit)	0	224,586	139,388	5,644
 Total Liabilities and Fund Balances (Deficit)	\$ 97,857	\$ 224,586	\$ 139,388	\$ 5,644

Capital Projects Funds

General Capital Improvements	Total	Total Non Major Governmental Funds
\$ 621,387	\$ 1,083,218	\$ 8,001,967
0	5,644	102,959
0	0	3,869
0	0	0
0	0	400,000
\$ 621,387	\$ 1,088,862	\$ 8,508,795
\$ 40,534	\$ 45,534	\$ 77,250
0	9,325	12,453
0	83,532	84,223
0	0	27,685
0	0	139,532
0	0	400,000
40,534	138,391	741,143
580,853	950,471	950,471
0	0	350,044
0	0	4,787,347
0	0	1,679,790
580,853	950,471	7,767,652
\$ 621,387	\$ 1,088,862	\$ 8,508,795

(Concluded)

CITY OF SCOTTS VALLEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

	Special Revenue Funds			
	Recycling	Gas Tax	Drainage Construction	Traffic Impact Mitigation
Revenues:				
Taxes and Assessments	\$ 122,354	\$ 209,817	\$ 0	\$ 0
Intergovernmental Revenues	5,000	0	0	0
Fees and Services	0	0	4,694	66,366
Investment Earnings	17,334	22,257	4,188	38,202
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Total Revenues	144,688	232,074	8,882	104,568
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	0	0	0	0
Public Works	110,365	0	0	0
Capital Outlay	4,438	46,495	0	0
Total Expenditures	114,803	46,495	0	0
Excess of Revenues over (under) Expenditures	29,885	185,579	8,882	104,568
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers (Out)	0	0	0	0
Net Change in Fund Balances	29,885	185,579	8,882	104,568
Beginning Fund Balances (Deficit)	379,212	412,539	87,916	784,822
Ending Fund Balances (Deficit)	\$ 409,097	\$ 598,118	\$ 96,798	\$ 889,390

Special Revenue Funds

Park and Recreation Facilities	General Facility	Police Facility	Senior Center	Natural Disaster Assistance
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	15,000	0	0
7,808	2,408	42,040	48,305	0
9,344	2,963	21,442	124	26,857
0	0	0	3,479	0
0	0	0	1,016	0
17,152	5,371	78,482	52,924	26,857
0	0	0	0	0
0	0	0	0	0
0	0	0	114,060	0
16,559	0	72,294	1,244	0
16,559	0	72,294	115,304	0
593	5,371	6,188	(62,380)	26,857
0	0	0	61,975	88,510
0	0	0	0	0
593	5,371	6,188	(405)	115,367
200,175	(76,338)	456,042	(1,646)	531,210
\$ 200,768	\$ (70,967)	\$ 462,230	\$ (2,051)	\$ 646,577

(Continued)

CITY OF SCOTTS VALLEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

	Special Revenue Funds			
	FEMA- EI Nino Disaster	Tree Replacement	Pinewood Estates Landscape Maintenance District	Skypark Landscape Maintenance District
Revenues:				
Taxes and Assessments	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	191,139	0	0	0
Fees and Services	0	2,280	6,000	40,649
Investment Earnings	0	2,011	935	16,594
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Total Revenues	<u>191,139</u>	<u>4,291</u>	<u>6,935</u>	<u>57,243</u>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	0	0	0	0
Public Works	0	0	9,443	64,235
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>9,443</u>	<u>64,235</u>
Excess of Revenues over (under) Expenditures	191,139	4,291	(2,508)	(6,992)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers (Out)	<u>(147,510)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	43,629	4,291	(2,508)	(6,992)
Beginning Fund Balances (Deficit)	<u>(43,629)</u>	<u>43,143</u>	<u>21,958</u>	<u>358,095</u>
Ending Fund Balances (Deficit)	<u>\$ 0</u>	<u>\$ 47,434</u>	<u>\$ 19,450</u>	<u>\$ 351,103</u>

Special Revenue Funds

Library Fees	SMIP Fees	Community Center Operations	AB 2766	Office of Traffic Safety Grant
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	10,000	0
1,033	0	39,039	0	0
23,434	115	1,345	199	0
0	0	15,000	0	0
0	0	183	0	0
<u>24,467</u>	<u>115</u>	<u>55,567</u>	<u>10,199</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
0	0	42,586	1,475	107
0	0	3,063	0	0
<u>0</u>	<u>0</u>	<u>45,649</u>	<u>1,475</u>	<u>107</u>
24,467	115	9,918	8,724	(107)
0	0	0	0	0
0	0	0	0	0
<u>24,467</u>	<u>115</u>	<u>9,918</u>	<u>8,724</u>	<u>(107)</u>
508,764	2,510	5,849	1,475	107
<u>\$ 533,231</u>	<u>\$ 2,625</u>	<u>\$ 15,767</u>	<u>\$ 10,199</u>	<u>\$ 0</u>

(Continued)

CITY OF SCOTTS VALLEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

	Special Revenue Funds			
	Supplemental Law Enforcement Services	Surface Transportation Projects Grant	Police Development Fees	CLEEP Grant
Revenues:				
Taxes and Assessments	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	100,000	0	0	0
Fees and Services	0	0	0	0
Investment Earnings	6,920	1,132	6,941	186
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Total Revenues	106,920	1,132	6,941	186
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	0	0	0	0
Public Works	0	0	0	0
Capital Outlay	1,742	0	0	1,467
Total Expenditures	1,742	0	0	1,467
Excess of Revenues over (under) Expenditures	105,178	1,132	6,941	(1,281)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers (Out)	0	0	0	0
Net Change in Fund Balances	105,178	1,132	6,941	(1,281)
Beginning Fund Balances (Deficit)	98,620	24,651	151,109	4,308
Ending Fund Balances (Deficit)	\$ 203,798	\$ 25,783	\$ 158,050	\$ 3,027

<u>Special Revenue Funds</u>			<u>Debt Service Fund</u>
<u>Community Development Block Grant</u>	<u>Homeland Security Grant</u>	<u>Total</u>	<u>COP Debt Service</u>
\$ 0	\$ 0	\$ 332,171	\$ 0
0	8,705	329,844	0
0	0	260,622	0
23,583	0	226,106	73,774
0	0	18,479	0
0	0	1,199	0
<u>23,583</u>	<u>8,705</u>	<u>1,168,421</u>	<u>73,774</u>
0	8,705	8,705	0
0	0	0	0
0	0	342,271	0
0	0	147,302	0
<u>0</u>	<u>8,705</u>	<u>498,278</u>	<u>0</u>
23,583	0	670,143	73,774
0	0	150,485	0
0	0	(147,510)	0
23,583	0	673,118	73,774
<u>513,381</u>	<u>0</u>	<u>4,464,273</u>	<u>1,606,016</u>
<u>\$ 536,964</u>	<u>\$ 0</u>	<u>\$ 5,137,391</u>	<u>\$ 1,679,790</u>

(Continued)

CITY OF SCOTTS VALLEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

	Capital Projects Funds			
	Redevelop- ment Agency	Mt. Hermon Road Improvement Construction	Scotts Valley Drive A Improvement District	FHWA Projects
Revenues:				
Taxes and Assessments	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Fees and Services	0	0	0	0
Investment Earnings	0	9,863	6,122	0
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Total Revenues	0	9,863	6,122	0
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	1,031,698	0	0	0
Public Works	0	0	0	0
Capital Outlay	0	0	0	310
Total Expenditures	1,031,698	0	0	310
Excess of Revenues over (under) Expenditures	(1,031,698)	9,863	6,122	(310)
Other Financing Sources (Uses):				
Transfers In	1,031,698	0	0	0
Transfers (Out)	0	0	0	0
Net Change in Fund Balances	0	9,863	6,122	(310)
Beginning Fund Balances (Deficit)	0	214,723	133,266	5,954
Ending Fund Balances (Deficit)	\$ 0	\$ 224,586	\$ 139,388	\$ 5,644

Capital Projects Funds

<u>General Capital Improvements</u>	<u>Total</u>	<u>Total Non Major Governmental Funds</u>
\$ 0	\$ 0	\$ 332,171
630,679	630,679	960,523
0	0	260,622
17,415	33,400	333,280
32,500	32,500	50,979
<u>0</u>	<u>0</u>	<u>1,199</u>
<u>680,594</u>	<u>696,579</u>	<u>1,938,774</u>
0	0	8,705
0	1,031,698	1,031,698
0	0	342,271
<u>336,681</u>	<u>336,991</u>	<u>484,293</u>
<u>336,681</u>	<u>1,368,689</u>	<u>1,866,967</u>
343,913	(672,110)	71,807
32,858	1,064,556	1,215,041
<u>0</u>	<u>0</u>	<u>(147,510)</u>
376,771	392,446	1,139,338
<u>204,082</u>	<u>558,025</u>	<u>6,628,314</u>
<u>\$ 580,853</u>	<u>\$ 950,471</u>	<u>\$ 7,767,652</u>

(Concluded)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Special Revenue Funds		
		Recycling	
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 110,000	\$ 122,354	\$ 12,354
Intergovernmental Revenues	5,000	5,000	0
Fees and Services	0	0	0
Investment Earnings	17,000	17,334	334
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
 Total Revenues	 132,000	 144,688	 12,688
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	113,700	110,365	3,335
Capital Outlay	4,450	4,438	12
 Total Expenditures	 118,150	 114,803	 3,347
 Excess of Revenues over (under) Expenditures	 13,850	 29,885	 16,035
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	0	0
 Excess of Revenues and other Sources over (under) Expenditures and other Uses	 \$ 13,850	 29,885	 \$ 16,035
 Beginning Fund Balances		 379,212	
 Ending Fund Balances		 \$ 409,097	

Special Revenue Funds

<u>Gas Tax</u>			<u>Drainage Construction</u>		
<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
\$ 217,000	\$ 209,817	\$ (7,183)	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	12,000	4,694	(7,306)
16,000	22,257	6,257	5,000	4,188	(812)
0	0	0	0	0	0
0	0	0	0	0	0
<u>233,000</u>	<u>232,074</u>	<u>(926)</u>	<u>17,000</u>	<u>8,882</u>	<u>(8,118)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>46,495</u>	<u>46,495</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>46,495</u>	<u>46,495</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
186,505	185,579	(926)	17,000	8,882	(8,118)
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 186,505</u>	185,579	<u>\$ (926)</u>	<u>\$ 17,000</u>	8,882	<u>\$ (8,118)</u>
	<u>412,539</u>			<u>87,916</u>	
	<u>\$ 598,118</u>			<u>\$ 96,798</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Special Revenue Funds		
	Traffic Impact Mitigation		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	57,000	66,366	9,366
Investment Earnings	22,000	38,202	16,202
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>79,000</u>	<u>104,568</u>	<u>25,568</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures			
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues over (under) Expenditures	79,000	104,568	25,568
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ <u>79,000</u>	\$ 104,568	\$ <u>25,568</u>
Beginning Fund Balances		<u>784,822</u>	
Ending Fund Balances		\$ <u><u>889,390</u></u>	

Special Revenue Funds

<u>Park and Recreation Facilities</u>			<u>General Facility</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
96,000	7,808	(88,192)	5,000	2,408	(2,592)
10,000	9,344	(656)	3,000	2,963	(37)
0	0	0	0	0	0
0	0	0	0	0	0
<u>106,000</u>	<u>17,152</u>	<u>(88,848)</u>	<u>8,000</u>	<u>5,371</u>	<u>(2,629)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>16,600</u>	<u>16,559</u>	<u>41</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>16,600</u>	<u>16,559</u>	<u>41</u>	<u>0</u>	<u>0</u>	<u>0</u>
89,400	593	(88,807)	8,000	5,371	(2,629)
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 89,400</u>	<u>593</u>	<u>\$ (88,807)</u>	<u>\$ 8,000</u>	<u>5,371</u>	<u>\$ (2,629)</u>
	<u>200,175</u>			<u>(76,338)</u>	
	<u>\$ 200,768</u>			<u>\$ (70,967)</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Special Revenue Funds		
	Police Facility		Variance
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	110,000	15,000	(95,000)
Fees and Services	49,000	42,040	(6,960)
Investment Earnings	21,000	21,442	442
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>180,000</u>	<u>78,482</u>	<u>(101,518)</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	250,000	72,294	177,706
	<u>250,000</u>	<u>72,294</u>	<u>177,706</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	(70,000)	6,188	76,188
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses			
	<u>\$ (70,000)</u>	<u>6,188</u>	<u>\$ 76,188</u>
Beginning Fund Balances		<u>456,042</u>	
Ending Fund Balances		<u>\$ 462,230</u>	

Special Revenue Funds

<u>Senior Center</u>			<u>Natural Disaster Assistance</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
58,700	48,305	(10,395)	0	0	0
350	124	(226)	23,000	26,857	3,857
3,000	3,479	479	0	0	0
1,000	1,016	16	0	0	0
<u>63,050</u>	<u>52,924</u>	<u>(10,126)</u>	<u>23,000</u>	<u>26,857</u>	<u>3,856</u>
0	0	0	0	0	0
0	0	0	0	0	0
114,324	114,060	264	0	0	0
1,244	1,244	0	0	0	0
<u>115,568</u>	<u>115,304</u>	<u>264</u>	<u>0</u>	<u>0</u>	<u>0</u>
(52,518)	(62,380)	(9,862)	23,000	26,857	3,856
0	61,975	61,975	0	88,510	88,510
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (52,518)</u>	(405)	<u>\$ 52,113</u>	<u>\$ 23,000</u>	115,367	<u>\$ 92,366</u>
	<u>(1,646)</u>			<u>531,210</u>	
	<u>\$ (2,051)</u>			<u>\$ 646,577</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Special Revenue Funds		
	FEMA-EI Nino Disaster		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	191,139	191,139
Fees and Services	0	0	0
Investment Earnings	0	0	0
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	0	191,139	191,139
Total Revenues	0	191,139	191,139
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	0	0	0
	0	0	0
Total Expenditures	0	0	0
Excess of Revenues over (under) Expenditures	0	191,139	191,139
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	(147,510)	(147,510)
	0	(147,510)	(147,510)
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ 0	43,629	\$ 43,629
	0	43,629	43,629
Beginning Fund Balances		(43,629)	
Ending Fund Balances		\$ 0	

Special Revenue Funds

<u>Tree Replacement</u>			<u>Pinewood Estates Landscape Maintenance</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
2,000	2,280	280	6,000	6,000	0
1,300	2,011	711	1,000	935	(65)
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,300</u>	<u>4,291</u>	<u>991</u>	<u>7,000</u>	<u>6,935</u>	<u>(65)</u>
0	0	0	0	0	0
0	0	0	0	0	0
10,000	0	10,000	13,500	9,443	4,057
0	0	0	0	0	0
<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>13,500</u>	<u>9,443</u>	<u>4,057</u>
(6,700)	4,291	10,991	(6,500)	(2,508)	3,992
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ (6,700)</u>	4,291	<u>\$ 10,991</u>	<u>\$ (6,500)</u>	(2,508)	<u>\$ 3,992</u>
	<u>43,143</u>			<u>21,958</u>	
	<u>\$ 47,434</u>			<u>\$ 19,450</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Special Revenue Funds		
	Skypark Maintenance District		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	56,751	40,649	(16,102)
Investment Earnings	16,000	16,594	594
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
 Total Revenues	 72,751	 57,243	 (15,508)
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	79,250	64,235	15,015
Capital Outlay	0	0	0
 Total Expenditures	 79,250	 64,235	 15,015
 Excess of Revenues over (under) Expenditures	 (6,499)	 (6,992)	 (493)
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	0	0
 Excess of Revenues and other Sources over (under) Expenditures and other Uses	 \$ (6,499)	 (6,992)	 \$ (493)
 Beginning Fund Balances		 358,095	
 Ending Fund Balances		 \$ 351,103	

Special Revenue Funds

<u>Library Fees</u>			<u>SMIP Fees</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
28,000	1,033	(26,967)	50	0	(50)
7,400	23,434	16,034	120	115	(5)
0	0	0	0	0	0
0	0	0	0	0	0
<u>35,400</u>	<u>24,467</u>	<u>(10,933)</u>	<u>170</u>	<u>115</u>	<u>(55)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
35,400	24,467	(10,933)	170	115	(55)
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 35,400</u>	24,467	<u>\$ (10,933)</u>	<u>\$ 170</u>	115	<u>\$ (55)</u>
	<u>508,764</u>			<u>2,510</u>	
	<u>\$ 533,231</u>			<u>\$ 2,625</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Special Revenue Funds		
	Community Center Operations		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	42,400	39,039	(3,361)
Investment Earnings	400	1,345	945
Contributions, Non-Government	0	15,000	15,000
Miscellaneous Revenues	0	183	183
 Total Revenues	 42,800	 55,567	 12,767
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	43,755	42,586	1,169
Capital Outlay	3,070	3,063	7
 Total Expenditures	 46,825	 45,649	 1,176
 Excess of Revenues over (under) Expenditures	 (4,025)	 9,918	 13,943
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	0	0
 Excess of Revenues and other Sources over (under) Expenditures and other Uses	 \$ (4,025)	 9,918	 \$ 13,943
 Beginning Fund Balances		 5,849	
 Ending Fund Balances		 \$ 15,767	

Special Revenue Funds

<u>AB 2766 Programs</u>			<u>Office of Traffic Safety Grant</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	10,000	10,000	0	0	0
0	0	0	0	0	0
0	199	199	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>10,199</u>	<u>10,199</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
1,475	1,475	0	107	107	0
0	0	0	0	0	0
<u>1,475</u>	<u>1,475</u>	<u>0</u>	<u>107</u>	<u>107</u>	<u>0</u>
(1,475)	8,724	10,199	(107)	(107)	0
0	0	0	0	0	0
0	0	0	0	0	0
<u><u>(1,475)</u></u>	8,724	<u><u>10,199</u></u>	<u><u>(107)</u></u>	(107)	<u><u>0</u></u>
	1,475			107	
	<u><u>\$ 10,199</u></u>			<u><u>\$ 0</u></u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Special Revenue Funds		
	Supplemental Law Enforcement Services		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	100,000	100,000	0
Fees and Services	0	0	0
Investment Earnings	3,000	6,920	3,920
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>103,000</u>	<u>106,920</u>	<u>3,920</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	1,742	1,742	0
	<u>1,742</u>	<u>1,742</u>	<u>0</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	101,258	105,178	3,920
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ <u>101,258</u>	105,178	\$ <u>3,920</u>
Beginning Fund Balances		<u>98,620</u>	
Ending Fund Balances		\$ <u>203,798</u>	

Special Revenue Funds

<u>Surface Transportation Projects Grant</u>			<u>Police Development Fees</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
1,250	1,132	(118)	8,000	6,941	(1,059)
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,250</u>	<u>1,132</u>	<u>(118)</u>	<u>8,000</u>	<u>6,941</u>	<u>(1,059)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,250</u>	<u>1,132</u>	<u>(118)</u>	<u>8,000</u>	<u>6,941</u>	<u>(1,059)</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 1,250</u>	<u>1,132</u>	<u>\$ (118)</u>	<u>\$ 8,000</u>	<u>6,941</u>	<u>\$ (1,059)</u>
	<u>24,651</u>			<u>151,109</u>	
	<u>\$ 25,783</u>			<u>\$ 158,050</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Special Revenue Funds		
	CLEEP Grant		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	0	0	0
Investment Earnings	210	186	(24)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
Total Revenues	210	186	(24)
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	1,467	1,467	0
Total Expenditures	1,467	1,467	0
Excess of Revenues over (under) Expenditures	(1,257)	(1,281)	(24)
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	0	0
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ (1,257)	(1,281)	\$ (24)
Beginning Fund Balances		4,308	
Ending Fund Balances		\$ 3,027	

Special Revenue Funds

<u>Community Development Block Grant</u>			<u>Homeland Security Grant</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	8,705	8,705
0	0	0	0	0	0
24,000	23,583	(417)	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>24,000</u>	<u>23,583</u>	<u>(417)</u>	<u>0</u>	<u>8,705</u>	<u>8,705</u>
0	0	0	8,705	8,705	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>8,705</u>	<u>8,705</u>	<u>0</u>
24,000	23,583	(417)	(8,705)	0	8,705
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 24,000</u>	<u>23,583</u>	<u>\$ (417)</u>	<u>\$ (8,705)</u>	<u>0</u>	<u>\$ 8,705</u>
	<u>513,381</u>			<u>0</u>	
	<u>\$ 536,964</u>			<u>\$ 0</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

Special Revenue Funds			
Totals - Special Revenue Funds			
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 327,000	\$ 332,171	\$ 5,171
Intergovernmental Revenues	215,000	329,844	114,844
Fees and Services	412,901	260,622	(152,279)
Investment Earnings	180,030	226,106	46,076
Contributions, Non-Government	3,000	18,479	15,479
Miscellaneous Revenues	1,000	1,199	199
Total Revenues	1,138,931	1,168,421	29,490
Expenditures:			
Current:			
Public Safety	8,705	8,705	0
Planning and Building	0	0	0
Public Works	376,004	342,271	33,733
Capital Outlay	325,068	147,302	177,766
Total Expenditures	709,777	498,278	211,499
Excess of Revenues over (under) Expenditures	429,154	670,143	240,989
Other Financing Sources (Uses):			
Transfers In	0	150,485	150,485
Transfers (Out)	0	(147,510)	(147,510)
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ 429,154	673,118	\$ 243,964
Beginning Fund Balances		4,464,273	
Ending Fund Balances		\$ 5,137,391	

Debt Service Fund

COP Debt Service

Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0
0	0	0
0	0	0
77,000	73,774	(3,226)
0	0	0
0	0	0
77,000	73,774	(3,226)
0	0	0
0	0	0
0	0	0
0	0	0
77,000	73,774	(3,226)
0	0	0
0	0	0
\$ 77,000	73,774	\$ (3,226)
	1,606,016	
	\$ 1,679,790	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Capital Project Funds		
	<u>Redevelopment Agency</u>		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	0	0	0
Investment Earnings	0	0	0
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	1,039,727	1,031,698	8,029
Public Works	0	0	0
Capital Outlay	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>1,039,727</u>	<u>1,031,698</u>	<u>8,029</u>
Excess of Revenues over (under) Expenditures	(1,039,727)	(1,031,698)	8,029
Other Financing Sources (Uses):			
Transfers In	0	1,031,698	1,031,698
Transfers (Out)	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses	<u>\$ (1,039,727)</u>	<u>0</u>	<u>\$ 1,039,727</u>
Beginning Fund Balances		<u>0</u>	
Ending Fund Balances		<u>\$ 0</u>	

Capital Projects Fund

<u>Mt. Hermon Road Improvement</u>			<u>Scotts Valley Drive A Improvement District</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
10,500	9,863	(637)	6,500	6,122	(378)
0	0	0	0	0	0
0	0	0	0	0	0
10,500	9,863	(637)	6,500	6,122	(378)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
10,500	9,863	(637)	6,500	6,122	(378)
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 10,500</u>	9,863	<u>\$ (637)</u>	<u>\$ 6,500</u>	6,122	<u>\$ (378)</u>
	214,723			133,266	
	<u>\$ 224,586</u>			<u>\$ 139,388</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	Capital Project Funds		
	FHWA Projects		Variance
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	0	0	0
Investment Earnings	2,000	0	(2,000)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
Total Revenues	2,000	0	(2,000)
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	310	310	0
Total Expenditures	310	310	0
Excess of Revenues over (under) Expenditures	1,690	(310)	(2,000)
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	0	0
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ 1,690	(310)	\$ (2,000)
Beginning Fund Balances		5,954	
Ending Fund Balances		\$ 5,644	

Capital Project Funds

<u>General Capital Improvements</u>			<u>Totals - Capital Project Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
600,000	630,679	30,679	600,000	630,679	30,679
0	0	0	0	0	0
4,000	17,415	13,415	23,000	33,400	10,400
123,000	32,500	(90,500)	123,000	32,500	(90,500)
0	0	0	0	0	0
<u>727,000</u>	<u>680,594</u>	<u>(46,406)</u>	<u>746,000</u>	<u>696,579</u>	<u>(49,421)</u>
0	0	0	0	0	0
0	0	0	1,039,727	1,031,698	8,029
0	0	0	0	0	0
<u>753,000</u>	<u>336,681</u>	<u>416,319</u>	<u>753,310</u>	<u>336,991</u>	<u>416,319</u>
<u>753,000</u>	<u>336,681</u>	<u>416,319</u>	<u>1,793,037</u>	<u>1,368,689</u>	<u>424,348</u>
(26,000)	343,913	369,913	(1,047,037)	(672,110)	374,927
0	32,858	32,858	0	1,064,556	1,064,556
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (26,000)</u>	376,771	<u>\$ 402,771</u>	<u>\$ (1,047,037)</u>	392,446	<u>\$ 1,439,483</u>
	<u>204,082</u>			<u>558,025</u>	
	<u>\$ 580,853</u>			<u>\$ 950,471</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	<u>Totals - Non Major Funds</u>		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues:			
Taxes and Assessments	\$ 327,000	\$ 332,171	\$ 5,171
Intergovernmental Revenues	815,000	960,523	145,523
Fees and Services	412,901	260,622	(152,279)
Investment Earnings	280,030	333,280	53,250
Contributions, Non-Government	126,000	50,979	(75,021)
Miscellaneous Revenues	<u>1,000</u>	<u>1,199</u>	<u>199</u>
 Total Revenues	 <u>1,961,931</u>	 <u>1,938,774</u>	 <u>(23,157)</u>
Expenditures:			
Current:			
Public Safety	8,705	8,705	0
Planning and Building	1,039,727	1,031,698	8,029
Public Works	376,004	342,271	33,733
Capital Outlay	<u>1,078,378</u>	<u>484,293</u>	<u>594,085</u>
 Total Expenditures	 <u>2,502,814</u>	 <u>1,866,967</u>	 <u>635,847</u>
 Excess of Revenues over (under) Expenditures	 (540,883)	 71,807	 612,690
Other Financing Sources (Uses):			
Transfers In	0	1,215,041	1,215,041
Transfers (Out)	<u>0</u>	<u>(147,510)</u>	<u>(147,510)</u>
 Excess of Revenues and other Sources over (under) Expenditures and other Uses	 <u>\$ (540,883)</u>	 1,139,338	 <u>\$ 1,680,221</u>
 Beginning Fund Balances		 <u>6,628,314</u>	
 Ending Fund Balances		 <u>\$ 7,767,652</u>	
			(Concluded)

**CITY OF SCOTTS VALLEY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2008**

	<u>2002 Consolidated Reassessment District</u>	<u>Valley Commons Assessment District</u>	<u>Scotts Valley Drive Improvement District A</u>
ASSETS			
Restricted Assets:			
Cash and Investments Held for Others	\$ 611,599	\$ 0	\$ 313,434
Cash and Investments Held in Accordance with Bond Indentures	<u>381,274</u>	<u>0</u>	<u>309,174</u>
 Total Assets	 \$ <u>992,873</u>	 \$ <u>0</u>	 \$ <u>622,608</u>
 LIABILITIES			
Payable from Restricted Assets:			
Advance Assessments Collected	\$ 611,599	\$ 0	\$ 313,434
Bond Reserve Payable	381,274	0	309,174
Deposits	<u>0</u>	<u>0</u>	<u>0</u>
 Total Liabilities	 \$ <u>992,873</u>	 \$ <u>0</u>	 \$ <u>622,608</u>

	Scotts Valley Drive Improvement District B	General Trust	Total
	<u> </u>	<u> </u>	<u> </u>
\$	147,535	\$ 245,126	\$ 1,317,694
	<u>133,619</u>	<u>0</u>	<u>824,067</u>
\$	<u><u>281,154</u></u>	<u><u>245,126</u></u>	<u><u>2,141,761</u></u>

\$	147,535	\$ 0	\$ 1,072,568
	133,619	0	824,067
	<u>0</u>	<u>245,126</u>	<u>245,126</u>
\$	<u><u>281,154</u></u>	<u><u>245,126</u></u>	<u><u>2,141,761</u></u>

CITY OF SCOTTS VALLEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008

<u>2002 Consolidated Reassessment District</u>	<u>Balance 7/1/2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2008</u>
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 647,680	\$ 697,826	\$ 733,907	\$ 611,599
Cash and Investments Held in Accordance with Bond Indentures	<u>364,529</u>	<u>16,745</u>	<u>0</u>	<u>381,274</u>
Total Assets	<u>\$ 1,012,209</u>	<u>\$ 714,571</u>	<u>\$ 733,907</u>	<u>\$ 992,873</u>
Liabilities:				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 647,680	\$ 697,826	\$ 733,907	\$ 611,599
Bond Reserve Payable	<u>364,529</u>	<u>16,745</u>	<u>0</u>	<u>381,274</u>
Total Liabilities	<u>\$ 1,012,209</u>	<u>\$ 714,571</u>	<u>\$ 733,907</u>	<u>\$ 992,873</u>
<u>Valley Commons Assessment District</u>				
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 2,173	\$ 11,588	\$ 13,761	\$ 0
Cash and Investments Held in Accordance with Bond Indentures	<u>8,395</u>	<u>0</u>	<u>8,395</u>	<u>0</u>
Total Assets	<u>\$ 10,568</u>	<u>\$ 11,588</u>	<u>\$ 22,156</u>	<u>\$ 0</u>
Liabilities:				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 2,173	\$ 11,588	\$ 13,761	\$ 0
Bond Reserve Payable	<u>8,395</u>	<u>0</u>	<u>8,395</u>	<u>0</u>
Total Liabilities	<u>\$ 10,568</u>	<u>\$ 11,588</u>	<u>\$ 22,156</u>	<u>\$ 0</u>
<u>Scotts Valley Drive Improvement District A</u>				
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 316,022	\$ 284,153	\$ 286,741	\$ 313,434
Cash and Investments Held in Accordance with Bond Indentures	<u>312,287</u>	<u>11,164</u>	<u>14,277</u>	<u>309,174</u>
Total Assets	<u>\$ 628,309</u>	<u>\$ 295,317</u>	<u>\$ 301,018</u>	<u>\$ 622,608</u>
Liabilities:				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 316,022	\$ 284,153	\$ 286,741	\$ 313,434
Deposits	<u>312,287</u>	<u>11,164</u>	<u>14,277</u>	<u>309,174</u>
Total Liabilities	<u>\$ 628,309</u>	<u>\$ 295,317</u>	<u>\$ 301,018</u>	<u>\$ 622,608</u>

<u>Scotts Valley Drive Improvement District B</u>	<u>Balance 7/1/2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2008</u>
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 150,813	\$ 124,409	\$ 127,687	\$ 147,535
Cash and Investments Held in Accordance with Bond Indentures	<u>134,977</u>	<u>4,824</u>	<u>6,182</u>	<u>133,619</u>
Total Assets	<u>\$ 285,790</u>	<u>\$ 129,233</u>	<u>\$ 133,869</u>	<u>\$ 281,154</u>
Liabilities:				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 150,813	\$ 124,409	\$ 127,687	\$ 147,535
Bond Reserve Payable	<u>134,977</u>	<u>4,824</u>	<u>6,182</u>	<u>133,619</u>
Total Liabilities	<u>\$ 285,790</u>	<u>\$ 129,233</u>	<u>\$ 133,869</u>	<u>\$ 281,154</u>

<u>General Trust</u>				
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 50,635	\$ 295,163	\$ 100,672	\$ 245,126
Total Assets	<u>\$ 50,635</u>	<u>\$ 295,163</u>	<u>\$ 100,672</u>	<u>\$ 245,126</u>
Liabilities:				
Payable from Restricted Assets:				
Deposits	\$ 50,635	\$ 295,163	\$ 100,672	\$ 245,126
Total Liabilities	<u>\$ 50,635</u>	<u>\$ 295,163</u>	<u>\$ 100,672</u>	<u>\$ 245,126</u>

<u>All Agency Funds</u>				
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 1,167,323	\$ 1,413,139	\$ 1,262,768	\$ 1,317,694
Cash and Investments Held in Accordance with Bond Indentures	<u>820,188</u>	<u>32,733</u>	<u>28,854</u>	<u>824,067</u>
Total Assets	<u>\$ 1,987,511</u>	<u>\$ 1,445,872</u>	<u>\$ 1,291,622</u>	<u>\$ 2,141,761</u>
Liabilities:				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 1,116,688	\$ 1,117,976	\$ 1,162,096	\$ 1,072,568
Bond Reserve Payable	820,188	32,733	28,854	824,067
Deposits	<u>50,635</u>	<u>295,163</u>	<u>100,672</u>	<u>245,126</u>
Total Liabilities	<u>\$ 1,987,511</u>	<u>\$ 1,445,872</u>	<u>\$ 1,291,622</u>	<u>\$ 2,141,761</u>

