

**REQUIRED  
SUPPLEMENTARY  
INFORMATION**



**CITY OF SCOTTS VALLEY  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2009**

**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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u> <u>Positive (Negative)</u>
<b>Revenues:</b>				
Taxes	\$ 6,757,500	\$ 6,757,500	\$ 6,295,416	\$ (462,084)
Franchise fees	785,000	785,000	784,264	(736)
Fines & forfeitures	74,000	74,000	63,080	(10,920)
Charges for services	593,609	593,609	360,703	(232,906)
Investment earnings	122,400	122,400	139,448	17,048
Other revenue	300,000	300,000	357,255	57,255
Total Revenue	<u>8,632,509</u>	<u>8,632,509</u>	<u>8,000,166</u>	<u>(632,343)</u>
<b>Expenditures:</b>				
Legislative	206,070	206,070	189,080	16,990
Legal	82,800	239,820	239,799	21
General government	930,694	1,001,614	1,001,498	116
Administration	213,571	216,071	213,356	2,715
Finance	579,578	453,078	413,119	39,959
Police	3,972,600	3,901,980	3,837,408	64,572
Animal control	100,000	115,861	115,860	1
Emergency services	49,430	52,710	51,951	759
Planning	406,198	406,198	398,391	7,807
Building	155,678	146,858	131,195	15,663
Engineering	458,188	467,008	464,527	2,481
Street maintenence	460,403	422,383	401,872	20,511
Vehicle maintenance	107,470	107,470	105,809	1,661
Park maintenance	336,966	321,466	312,037	9,429
Building maintenance	214,817	248,337	244,207	4,130
Total Expenditures	<u>8,274,463</u>	<u>8,306,924</u>	<u>8,120,109</u>	<u>186,815</u>
Excess (Deficiency) of Revenues over (under) Expenditures	358,046	325,585	(119,943)	(445,528)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers Out	<u>(93,240)</u>	<u>(93,240)</u>	<u>(48,285)</u>	<u>44,955</u>
Net Change in Fund Balance (Budgetary and USGAAP Basis)	264,806	232,345	(168,228)	(400,573)
Beginning Fund Balance	<u>6,962,679</u>	<u>6,962,679</u>	<u>6,962,679</u>	<u>0</u>
Ending Fund Balance	<u>\$ 7,227,485</u>	<u>\$ 7,195,024</u>	<u>\$ 6,794,451</u>	<u>\$ (400,573)</u>

**CITY OF SCOTTS VALLEY  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - AFFORDABLE HOUSING  
FOR THE YEAR ENDED JUNE 30, 2009**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 1,089,500	\$ 1,089,500	\$ 1,090,129	\$ 629
Affordable Housing In Lieu Fees	0	0	8,644	8,644
Facility/Building Rental	0	0	5,300	5,300
Investment earnings	255,000	255,000	102,530	(152,470)
Other Revenue	0	0	1,516	1,516
Total Revenues	<u>1,344,500</u>	<u>1,344,500</u>	<u>1,208,119</u>	<u>(136,381)</u>
Expenditures:				
Planning	1,304,576	1,304,576	313,538	991,038
Capital Outlay	0	3,711,517	3,711,517	0
Total Expenditures	<u>1,304,576</u>	<u>5,016,093</u>	<u>4,025,055</u>	<u>991,038</u>
Net Changes in Fund Balance (Budgetary and USGAAP Basis)	39,924	(3,671,593)	(2,816,936)	854,657
Beginning Fund Balance	<u>6,713,216</u>	<u>6,713,216</u>	<u>6,713,216</u>	<u>0</u>
Ending Fund Balance	<u>\$ 6,753,140</u>	<u>\$ 3,041,623</u>	<u>\$ 3,896,280</u>	<u>\$ 854,657</u>

**CITY OF SCOTTS VALLEY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 FOR THE YEAR ENDED JUNE 30, 2009**

**2. OTHER POSTEMPLOYMENT BENEFITS SCHEDULE OF FUNDING PROGRESS**

Actuarial						
Valuation Date	Value of Assets	Entry Age Accrued	Unfunded Liability	Funding Ratio	Annual Covered Payroll	Unfunded Liability as % of Payroll
2008	\$ 0	\$ 5,423,272	\$ 5,423,272	0%	\$ 4,849,851	112%

# **SUPPLEMENTAL INFORMATION**



**CITY OF SCOTTS VALLEY  
SUPPLEMENTAL INFORMATION  
JUNE 30, 2009**

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

**1. Major Funds Budgetary Comparison Schedules (pages 65 – 67)**

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	65
Proprietary Funds:	
Recreation Fund	66
Wastewater Fund	67

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 68 – 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	68
Statement of Revenues, Expenditures, and Changes in Fund Balances	76
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual	84

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, 2009**

	<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	\$ 4,358,100	\$ 4,358,100	\$ 4,360,514	\$ 2,414
Investment Earnings	50,000	50,000	16,478	(33,522)
<b>Total Revenues</b>	<u>4,408,100</u>	<u>4,408,100</u>	<u>4,376,992</u>	<u>(31,108)</u>
Expenditures:				
Tax Increment Pass-Through	2,991,000	3,016,000	3,015,135	865
Debt Service:				
Principal	285,000	285,000	285,000	0
Interest and Finance Charges	324,437	400,437	400,047	390
<b>Total Expenditures</b>	<u>3,600,437</u>	<u>3,701,437</u>	<u>3,700,182</u>	<u>1,255</u>
Excess (Deficiency) of Revenues over (under) Expenditures	807,663	706,663	676,810	(29,853)
Other Financing Sources (Uses):				
Transfers Out	(712,997)	(712,997)	(694,932)	18,065
<b>Net other Financing Sources (Uses)</b>	<u>(712,997)</u>	<u>(712,997)</u>	<u>(694,932)</u>	<u>18,065</u>
Net Change in Fund Balance (Budgetary and USGAAP Basis)	94,666	(6,334)	(18,122)	(11,788)
Beginning Fund Balance	(3,223,583)	(3,223,583)	(3,223,583)	0
<b>Ending Fund Balance</b>	<u>\$ (3,128,917)</u>	<u>\$ (3,229,917)</u>	<u>\$ (3,241,705)</u>	<u>\$ (11,788)</u>

**CITY OF SCOTTS VALLEY  
SUPPLEMENTAL INFORMATION  
MAJOR FUND BUDGETARY SCHEDULE - RECREATION FUND  
FOR THE YEAR ENDED JUNE 30, 2009**

	<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	\$ 1,037,190	\$ 1,039,190	\$ 888,210	\$ (150,980)
Total Operating Revenues	<u>1,037,190</u>	<u>1,039,190</u>	<u>888,210</u>	<u>(150,980)</u>
Operating Expenses:				
Salaries	594,692	580,992	573,474	7,518
Taxes and Benefits	174,602	177,302	177,211	91
Maintenance and Operations	120,930	163,930	163,432	498
Advertising	2,500	10,100	10,060	40
Professional and Contractual Services	121,000	88,400	87,212	1,188
Utilities and Communications	20,000	13,000	12,665	335
Insurance and Bonds	3,427	3,427	3,372	55
Total Operating Expenses	<u>1,037,151</u>	<u>1,037,151</u>	<u>1,027,426</u>	<u>9,725</u>
(Loss) from Operations	39	2,039	(139,216)	(141,255)
Transfers In	<u>0</u>	<u>0</u>	<u>142,584</u>	<u>142,584</u>
Change in Net Assets (Budgetary Basis)	39	2,039	3,368	1,329
Basis Adjustments:				
Prepaid Expenses	0	0	9,888	9,888
Depreciation	<u>0</u>	<u>0</u>	<u>(7,168)</u>	<u>(7,168)</u>
Change in Net Assets (USGAAP Basis)	39	2,039	6,088	4,049
Total Net Assets - Beginning	<u>(117,831)</u>	<u>(117,831)</u>	<u>(117,831)</u>	<u>0</u>
Total Net Assets - Ending	<u>\$ (117,792)</u>	<u>\$ (115,792)</u>	<u>\$ (111,743)</u>	<u>\$ 4,049</u>

**CITY OF SCOTTS VALLEY  
SUPPLEMENTAL INFORMATION  
MAJOR FUND BUDGETARY SCHEDULE - WASTEWATER FUND  
FOR THE YEAR ENDED JUNE 30, 2009**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget - Positive (Negative)
Operating Revenues:				
Fees and Services	\$ 1,826,400	\$ 1,826,400	\$ 1,786,907	\$ (39,493)
Total Operating Revenues	<u>1,826,400</u>	<u>1,826,400</u>	<u>1,786,907</u>	<u>(39,493)</u>
Operating Expenses:				
Salaries	530,845	530,845	521,288	9,557
Taxes and Benefits	312,592	312,592	302,419	10,173
Maintenance and Operations	550,608	582,608	577,555	5,053
Professional and Contractual Services	55,010	60,010	59,687	323
Utilities and Communications	350,500	310,500	289,995	20,505
Insurance and Bonds	29,867	29,867	20,666	9,201
Capital Outlay	458,915	461,915	381,562	80,353
Total Operating Expenses	<u>2,288,337</u>	<u>2,288,337</u>	<u>2,153,172</u>	<u>135,165</u>
(Loss) from Operations	(461,937)	(461,937)	(366,265)	95,672
Nonoperating Revenues (Expenditures):				
Interest Income	297,000	297,000	141,786	(155,214)
Connection Fees	182,000	182,000	56,526	(125,474)
Change in Net Assets (Budgetary Basis)	17,063	17,063	(167,953)	(185,016)
Basis Adjustments:				
Capital Outlay	0	0	327,570	327,570
Depreciation	0	0	(803,203)	(803,203)
Change in Net Assets (USGAAP Basis)	17,063	17,063	(643,586)	(660,649)
Total Net Assets - Beginning	<u>24,143,973</u>	<u>24,143,973</u>	<u>24,143,973</u>	<u>0</u>
Total Net Assets - Ending	<u>\$ 24,161,036</u>	<u>\$ 24,161,036</u>	<u>\$ 23,500,387</u>	<u>\$ (660,649)</u>

**CITY OF SCOTTS VALLEY  
COMBINING BALANCE SHEET  
NON MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2009**

	Special Revenue Funds			
	Recycling	Gas Tax	Drainage Construction	Traffic Impact Mitigation
<b>ASSETS</b>				
Cash and Investments	\$ 382,271	\$ 644,746	\$ 76,786	\$ 1,042,714
Receivables:				
Due from other Governments	0	41,146	0	0
Other	0	0	0	0
Long-Term Loans Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$ 382,271</b>	<b>\$ 685,892</b>	<b>\$ 76,786</b>	<b>\$ 1,042,714</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 16,614	\$ 4,913	\$ 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
<b>Total Liabilities</b>	<b>16,614</b>	<b>4,913</b>	<b>0</b>	<b>0</b>
Fund Balances (Deficit):				
Reserved	0	0	0	0
Unreserved, report in				
Special Revenue Funds:				
Designated	0	0	0	0
Undesignated	365,657	680,979	76,786	1,042,714
Debt Service Fund - Designated	0	0	0	0
Capital Project Funds - Undesignated	0	0	0	0
<b>Total Fund Balances (Deficit)</b>	<b>365,657</b>	<b>680,979</b>	<b>76,786</b>	<b>1,042,714</b>
<b>Total Liabilities and Fund Balances (Deficit)</b>	<b>\$ 382,271</b>	<b>\$ 685,892</b>	<b>\$ 76,786</b>	<b>\$ 1,042,714</b>

Special Revenue Funds

Park and Recreation Facilities	General Facility	Police Facility	Senior Center	Natural Disaster Assistance
\$ 219,280	\$ 49,449	\$ 311,256	\$ 3,255	\$ 670,906
0	0	0	0	0
0	0	3,500	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 219,280</u>	<u>\$ 49,449</u>	<u>\$ 314,756</u>	<u>\$ 3,255</u>	<u>\$ 670,906</u>
\$ 0	\$ 0	\$ 1,699	\$ 4,390	\$ 0
0	0	0	3,632	0
0	0	0	688	0
0	0	0	0	0
0	139,532	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>139,532</u>	<u>1,699</u>	<u>8,710</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
219,280	(90,083)	313,057	(5,455)	670,906
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>219,280</u>	<u>(90,083)</u>	<u>313,057</u>	<u>(5,455)</u>	<u>670,906</u>
<u>\$ 219,280</u>	<u>\$ 49,449</u>	<u>\$ 314,756</u>	<u>\$ 3,255</u>	<u>\$ 670,906</u>

(Continued)

**CITY OF SCOTTS VALLEY  
COMBINING BALANCE SHEET  
NON MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2009**

	Special Revenue Funds			
	Green Building Fees	Tree Replacement	Pinewood Estates Landscape Maintenance District	Skypark Landscape Maintenance District
<b>ASSETS</b>				
Cash and Investments	\$ 1,399	\$ 48,978	\$ 19,180	\$ 372,576
Receivables:				
Due from other Governments	0	0	0	0
Other	0	0	0	0
Long-Term Loans Receivable	0	0	0	0
 Total Assets	\$ 1,399	\$ 48,978	\$ 19,180	\$ 372,576
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 255	\$ 1,963
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	255	1,963
 Fund Balances (Deficit):				
Reserved	0	0	0	0
Unreserved, report in Special Revenue Funds:				
Designated	0	0	0	370,613
Undesignated	1,399	48,978	18,925	0
Debt Service Fund - Designated	0	0	0	0
Capital Project Funds - Undesignated	0	0	0	0
 Total Fund Balances (Deficit)	1,399	48,978	18,925	370,613
 Total Liabilities and Fund Balances (Deficit)	\$ 1,399	\$ 48,978	\$ 19,180	\$ 372,576

Special Revenue Funds

Library Fees	SMIP Fees	Community Center Operations	AB2766 Grants
\$ 546,295	\$ 2,682	\$ 29,449	\$ 0
0	0	0	0
0	0	0	0
0	0	0	0
<u>\$ 546,295</u>	<u>\$ 2,682</u>	<u>\$ 29,449</u>	<u>\$ 0</u>
\$ 0	\$ 0	\$ 1,009	\$ 0
0	0	347	0
0	0	0	0
0	0	16,227	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>17,583</u>	<u>0</u>
0	0	0	0
0	0	0	0
546,295	2,682	11,866	0
0	0	0	0
0	0	0	0
<u>546,295</u>	<u>2,682</u>	<u>11,866</u>	<u>0</u>
<u>\$ 546,295</u>	<u>\$ 2,682</u>	<u>\$ 29,449</u>	<u>\$ 0</u>

(Continued)

**CITY OF SCOTTS VALLEY  
COMBINING BALANCE SHEET  
NON MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2009**

	Special Revenue Funds			
	Supplemental Law Enforcement Services	Surface Transportation Projects Grant	Police Development Fees	CLEEP Grant
<b>ASSETS</b>				
Cash and Investments	\$ 192,289	\$ 26,338	\$ 161,450	\$ 0
Receivables:				
Due from other Governments	50,000	0	0	0
Other	0	0	0	0
Long-Term Loans Receivable	0	0	0	0
 Total Assets	<u>\$ 242,289</u>	<u>\$ 26,338</u>	<u>\$ 161,450</u>	<u>\$ 0</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
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	242,289	26,338	161,450	0
Debt Service Fund - Designated	0	0	0	0
Capital Project Funds - Undesignated	0	0	0	0
 Total Fund Balances (Deficit)	242,289	26,338	161,450	0
 Total Liabilities and Fund Balances (Deficit)	<u>\$ 242,289</u>	<u>\$ 26,338</u>	<u>\$ 161,450</u>	<u>\$ 0</u>

<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>
\$ 548,516	\$ 0	\$ 5,349,815	\$ 1,715,930
0	0	91,146	0
0	0	3,500	0
<u>400,000</u>	<u>0</u>	<u>400,000</u>	<u>0</u>
<u>\$ 948,516</u>	<u>\$ 0</u>	<u>\$ 5,844,461</u>	<u>\$ 1,715,930</u>
0	0	30,843	0
0	0	3,979	0
0	0	688	0
0	0	16,227	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>0</u>	<u>591,269</u>	<u>0</u>
0	0	0	0
0	0	370,613	0
548,516	0	4,882,579	0
0	0	0	1,715,930
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>548,516</u>	<u>0</u>	<u>5,253,192</u>	<u>1,715,930</u>
<u>\$ 948,516</u>	<u>\$ 0</u>	<u>\$ 5,844,461</u>	<u>\$ 1,715,930</u>

(Continued)

**CITY OF SCOTTS VALLEY  
COMBINING BALANCE SHEET  
NON MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2009**

	Capital Projects Funds			
	Redevelop- ment Agency	Mt. Hermon Road Improvement Construction	Scotts Valley Drive A Improvement District	FHWA Projects
<b>ASSETS</b>				
Cash and Investments	\$ 32,828	\$ 229,419	\$ 142,387	\$ 0
Receivables:				
Due from other Governments	0	0	0	5,644
Other	0	0	0	0
Long-Term Loans Receivable	0	0	0	0
 Total Assets	 \$ 32,828	 \$ 229,419	 \$ 142,387	 \$ 5,644
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 26,289	\$ 0	\$ 0	\$ 0
Accrued Liabilities	6,539	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	 32,828	 0	 0	 0
 Fund Balances (Deficit):				
Reserved	0	229,419	0	0
Unreserved, report in				
Special Revenue Funds:				
Designated	0	0	0	0
Undesignated	0	0	0	0
Debt Service Fund - Designated	0	0	0	0
Capital Project Funds - Undesignated	0		142,387	5,644
 Total Fund Balances (Deficit)	 0	 229,419	 142,387	 5,644
 Total Liabilities and Fund Balances (Deficit)	 \$ 32,828	 \$ 229,419	 \$ 142,387	 \$ 5,644

Capital Projects Funds

<u>General Capital Improvements</u>	<u>Total</u>	<u>Total Non Major Governmental Funds</u>
\$ 101,418	\$ 506,052	\$ 7,571,797
0	5,644	96,790
0	0	3,500
<u>0</u>	<u>0</u>	<u>400,000</u>
<u>\$ 101,418</u>	<u>\$ 511,696</u>	<u>\$ 8,072,087</u>

\$ 32,400	\$ 58,689	\$ 89,532
0	6,539	10,518
0	0	688
0	0	16,227
0	0	139,532
<u>0</u>	<u>0</u>	<u>400,000</u>

<u>32,400</u>	<u>65,228</u>	<u>656,497</u>
---------------	---------------	----------------

69,018	298,437	298,437
--------	---------	---------

0	0	370,613
0	0	4,882,579
0	0	1,715,930
<u>0</u>	<u>148,031</u>	<u>148,031</u>

<u>69,018</u>	<u>446,468</u>	<u>7,415,590</u>
---------------	----------------	------------------

<u>\$ 101,418</u>	<u>\$ 511,696</u>	<u>\$ 8,072,087</u>
-------------------	-------------------	---------------------

(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, 2009**

	Special Revenue Funds			
	Recycling	Gas Tax	Drainage Construction	Traffic Impact Mitigation
Revenues:				
Taxes and Assessments	\$ 123,458	\$ 291,551	\$ 0	\$ 0
Intergovernmental Revenues	5,000	0	0	0
Fees and Services	0	0	6,412	132,206
Investment Earnings	8,353	14,032	2,176	21,118
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Total Revenues	136,811	305,583	8,588	153,324
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	0	0	0	0
Public Works	172,679	2,280	0	0
Capital Outlay	7,572	27,996	0	0
Total Expenditures	180,251	30,276	0	0
Excess of Revenues over (under) Expenditures	(43,440)	275,307	8,588	153,324
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers (Out)	0	(192,446)	(28,600)	0
Net Change in Fund Balances	(43,440)	82,861	(20,012)	153,324
Beginning Fund Balances (Deficit)	409,097	598,118	96,798	889,390
Ending Fund Balances (Deficit)	\$ 365,657	\$ 680,979	\$ 76,786	\$ 1,042,714

Special Revenue Funds

Park and Recreation Facilities	General Facility	Police Facility	Senior Center	Natural Disaster Assistance
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	161,398	0	0
15,715	2,048	26,160	50,701	0
4,410	1,087	9,175	65	13,942
0	0	0	2,484	0
0	0	3,500	1,547	0
<u>20,125</u>	<u>3,135</u>	<u>200,233</u>	<u>54,797</u>	<u>13,942</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	127,919	0
<u>1,613</u>	<u>22,251</u>	<u>349,406</u>	<u>0</u>	<u>0</u>
<u>1,613</u>	<u>22,251</u>	<u>349,406</u>	<u>127,919</u>	<u>0</u>
18,512	(19,116)	(149,173)	(73,122)	13,942
0	0	0	69,718	10,387
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18,512	(19,116)	(149,173)	(3,404)	24,329
<u>200,768</u>	<u>(70,967)</u>	<u>462,230</u>	<u>(2,051)</u>	<u>646,577</u>
<u>\$ 219,280</u>	<u>\$ (90,083)</u>	<u>\$ 313,057</u>	<u>\$ (5,455)</u>	<u>\$ 670,906</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, 2009**

	Special Revenue Funds			
	Green Building Fees	Tree Replacement	Pinewood Estates Landscape Maintenance District	Skypark Landscape Maintenance District
Revenues:				
Taxes and Assessments	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Fees and Services	1,914	520	6,000	42,080
Investment Earnings	24	1,024	394	7,590
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	0	0	0	0
<b>Total Revenues</b>	<b>1,938</b>	<b>1,544</b>	<b>6,394</b>	<b>49,670</b>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	539	0	0	0
Public Works	0	0	6,919	30,160
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>539</b>	<b>0</b>	<b>6,919</b>	<b>30,160</b>
Excess of Revenues over (under) Expenditures	1,399	1,544	(525)	19,510
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers (Out)	0	0	0	0
Net Change in Fund Balances	1,399	1,544	(525)	19,510
Beginning Fund Balances (Deficit)	0	47,434	19,450	351,103
Ending Fund Balances (Deficit)	<u>\$ 1,399</u>	<u>\$ 48,978</u>	<u>\$ 18,925</u>	<u>\$ 370,613</u>

Special Revenue Funds

---

Library Fees	SMIP Fees	Community Center Operations	AB 2766
\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0
1,581	0	30,854	0
11,483	57	631	188
0	0	0	0
0	0	3,573	0
13,064	57	35,058	188
0	0	0	0
0	0	0	0
0	0	38,778	0
0	0	181	0
0	0	38,959	0
13,064	57	(3,901)	188
0	0	0	0
0	0	0	(10,387)
13,064	57	(3,901)	(10,199)
533,231	2,625	15,767	10,199
\$ 546,295	\$ 2,682	\$ 11,866	\$ 0

(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, 2009**

	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	4,243	555	3,400	46
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	0	0	0	0
<b>Total Revenues</b>	<b>104,243</b>	<b>555</b>	<b>3,400</b>	<b>46</b>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	0	0	0	0
Public Works	0	0	0	0
Capital Outlay	65,752	0	0	3,073
<b>Total Expenditures</b>	<b>65,752</b>	<b>0</b>	<b>0</b>	<b>3,073</b>
Excess of Revenues over (under) Expenditures	38,491	555	3,400	(3,027)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers (Out)	0	0	0	0
Net Change in Fund Balances	38,491	555	3,400	(3,027)
Beginning Fund Balances (Deficit)	203,798	25,783	158,050	3,027
Ending Fund Balances (Deficit)	<u>\$ 242,289</u>	<u>\$ 26,338</u>	<u>\$ 161,450</u>	<u>\$ 0</u>

<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	\$ 415,009	\$ 0
0	0	266,398	0
0	0	316,191	0
11,552	0	115,545	36,140
0	0	2,484	0
0	1,765	10,385	0
<u>11,552</u>	<u>1,765</u>	<u>1,126,012</u>	<u>36,140</u>
0	1,765	1,765	0
0	0	539	0
0	0	378,735	0
0	0	477,844	0
<u>0</u>	<u>1,765</u>	<u>858,883</u>	<u>0</u>
11,552	0	267,129	36,140
0	0	80,105	0
0	0	(231,433)	0
11,552	0	115,801	36,140
<u>536,964</u>	<u>0</u>	<u>5,137,391</u>	<u>1,679,790</u>
<u>\$ 548,516</u>	<u>\$ 0</u>	<u>\$ 5,253,192</u>	<u>\$ 1,715,930</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, 2009**

	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	4,833	2,999	0
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	310	0	0	0
<b>Total Revenues</b>	<b>310</b>	<b>4,833</b>	<b>2,999</b>	<b>0</b>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	645,832	0	0	0
Public Works	0	0	0	0
Capital Outlay	49,410	0	0	0
<b>Total Expenditures</b>	<b>695,242</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues over (under) Expenditures	(694,932)	4,833	2,999	0
Other Financing Sources (Uses):				
Transfers In	694,932	0	0	0
Transfers (Out)	0	0	0	0
Net Change in Fund Balances	0	4,833	2,999	0
Beginning Fund Balances (Deficit)	0	224,586	139,388	5,644
Ending Fund Balances (Deficit)	<u>\$ 0</u>	<u>\$ 229,419</u>	<u>\$ 142,387</u>	<u>\$ 5,644</u>

Capital Projects Funds

<u>General Capital Improvements</u>	<u>Total</u>	<u>Total Non Major Governmental Funds</u>
\$ 0	\$ 0	\$ 415,009
257,400	257,400	523,798
0	0	316,191
5,849	13,681	165,366
0	0	2,484
0	310	10,695
<u>263,249</u>	<u>271,391</u>	<u>1,433,543</u>
0	0	1,765
0	645,832	646,371
0	0	378,735
<u>832,113</u>	<u>881,523</u>	<u>1,359,367</u>
<u>832,113</u>	<u>1,527,355</u>	<u>2,386,238</u>
(568,864)	(1,255,964)	(952,695)
57,029	751,961	832,066
0	0	(231,433)
(511,835)	(504,003)	(352,062)
<u>580,853</u>	<u>950,471</u>	<u>7,767,652</u>
<u>\$ 69,018</u>	<u>\$ 446,468</u>	<u>\$ 7,415,590</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, 2009**

	Special Revenue Funds		
	Budget	Recycling Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes and Assessments	\$ 120,000	\$ 123,458	\$ 3,458
Intergovernmental Revenues	5,000	5,000	0
Fees and Services	0	0	0
Investment Earnings	15,000	8,353	(6,647)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>140,000</u>	<u>136,811</u>	<u>(3,189)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	176,150	172,679	3,471
Capital Outlay	10,000	7,572	2,428
	<u>186,150</u>	<u>180,251</u>	<u>5,899</u>
Total Expenditures	<u>186,150</u>	<u>180,251</u>	<u>5,899</u>
Excess of Revenues over (under) Expenditures	(46,150)	(43,440)	2,710
<b>Other Financing Sources (Uses):</b>			
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>\$ (46,150)</u>	<u>(43,440)</u>	<u>\$ 2,710</u>
Beginning Fund Balances		<u>409,097</u>	
Ending Fund Balances		<u>\$ 365,657</u>	

Special Revenue Funds

<u>Gas Tax</u>			<u>Drainage Construction</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 237,500	\$ 291,551	\$ 54,051	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	35,500	6,412	(29,088)
20,000	14,032	(5,968)	4,000	2,176	(1,824)
0	0	0	0	0	0
0	0	0	0	0	0
<u>257,500</u>	<u>305,583</u>	<u>48,083</u>	<u>39,500</u>	<u>8,588</u>	<u>(30,912)</u>
0	0	0	0	0	0
0	0	0	0	0	0
2,500	2,280	220	0	0	0
28,000	27,996	4	47,250	0	47,250
<u>30,500</u>	<u>30,276</u>	<u>224</u>	<u>47,250</u>	<u>0</u>	<u>47,250</u>
227,000	275,307	48,307	(7,750)	8,588	16,338
0	0	0	0	0	0
0	(192,446)	(192,446)	0	(28,600)	(28,600)
<u>\$ 227,000</u>	82,861	<u>\$ (144,139)</u>	<u>\$ (7,750)</u>	(20,012)	<u>\$ (12,262)</u>
	<u>598,118</u>			<u>96,798</u>	
	<u>\$ 680,979</u>			<u>\$ 76,786</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, 2009**

	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	200,000	132,206	(67,794)
Investment Earnings	40,000	21,118	(18,882)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
 Total Revenues	 240,000	 153,324	 (86,676)
 Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	10,000	0	10,000
 Total Expenditures	 10,000	 0	 10,000
 Excess of Revenues over (under) Expenditures	 230,000	 153,324	 (76,676)
 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	 \$ 230,000	 \$ 153,324	 \$ (76,676)
 Beginning Fund Balances		889,390	
 Ending Fund Balances		 \$ 1,042,714	

Special Revenue Funds

<u>Park and Recreation Facilities</u>			<u>General Facility</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
180,000	15,715	(164,285)	32,900	2,048	(30,852)
9,000	4,410	(4,590)	3,000	1,087	(1,913)
0	0	0	0	0	0
0	0	0	0	0	0
<u>189,000</u>	<u>20,125</u>	<u>(168,875)</u>	<u>35,900</u>	<u>3,135</u>	<u>(32,765)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>35,000</u>	<u>1,613</u>	<u>33,387</u>	<u>35,000</u>	<u>22,251</u>	<u>12,749</u>
<u>35,000</u>	<u>1,613</u>	<u>33,387</u>	<u>35,000</u>	<u>22,251</u>	<u>12,749</u>
154,000	18,512	(135,488)	900	(19,116)	(20,016)
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>\$ 154,000</u>	18,512	<u>\$ (135,488)</u>	<u>\$ 900</u>	(19,116)	<u>\$ (20,016)</u>
	<u>200,768</u>			<u>(70,967)</u>	
	<u>\$ 219,280</u>			<u>\$ (90,083)</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, 2009**

	Special Revenue Funds		
	Police Facility		Variance
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	200,000	161,398	(38,602)
Fees and Services	34,500	26,160	(8,340)
Investment Earnings	20,000	9,175	(10,825)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	3,500	3,500
	<u>254,500</u>	<u>200,233</u>	<u>(54,267)</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	440,000	349,406	90,594
	<u>440,000</u>	<u>349,406</u>	<u>90,594</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	(185,500)	(149,173)	36,327
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>(185,500)</u>	(149,173) \$	<u>36,327</u>
Beginning Fund Balances		<u>462,230</u>	
Ending Fund Balances		\$ <u><u>313,057</u></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
63,700	50,701	(12,999)	0	0	0
100	65	(35)	26,000	13,942	(12,058)
3,000	2,484	(516)	0	0	0
1,200	1,547	347	0	0	0
<u>68,000</u>	<u>54,797</u>	<u>(13,203)</u>	<u>26,000</u>	<u>13,942</u>	<u>(12,059)</u>
0	0	0	0	0	0
0	0	0	0	0	0
129,300	127,919	1,381	0	0	0
0	0	0	0	0	0
<u>129,300</u>	<u>127,919</u>	<u>1,381</u>	<u>0</u>	<u>0</u>	<u>0</u>
(61,300)	(73,122)	(11,822)	26,000	13,942	(12,059)
0	69,718	69,718	0	10,387	10,387
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (61,300)</u>	<u>(3,404)</u>	<u>\$ 57,896</u>	<u>\$ 26,000</u>	<u>24,329</u>	<u>\$ (1,672)</u>
	<u>(2,051)</u>			<u>646,577</u>	
	<u>\$ (5,455)</u>			<u>\$ 670,906</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, 2009**

	Special Revenue Funds		
	<u>Green Building Fees</u>		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	550	1,914	1,364
Investment Earnings	0	24	24
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>550</u>	<u>1,938</u>	<u>1,388</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	550	539	11
Public Works	0	0	0
Capital Outlay	0	0	0
	<u>550</u>	<u>539</u>	<u>11</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	0	1,399	1,399
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	\$ 0	1,399	\$ 1,399
Beginning Fund Balances		0	
Ending Fund Balances		\$ 1,399	

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	520	(1,480)	6,200	6,000	(200)
800	1,024	224	900	394	(506)
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,800</u>	<u>1,544</u>	<u>(1,256)</u>	<u>7,100</u>	<u>6,394</u>	<u>(706)</u>
0	0	0	0	0	0
0	0	0	0	0	0
10,000	0	10,000	13,500	6,919	6,581
0	0	0	0	0	0
<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>13,500</u>	<u>6,919</u>	<u>6,581</u>
(7,200)	1,544	8,744	(6,400)	(525)	5,875
0	0	0	0	0	0
0	0	0	0	0	0
<u><u>(7,200)</u></u>	1,544	<u><u>8,744</u></u>	<u><u>(6,400)</u></u>	(525)	<u><u>5,875</u></u>
	<u>47,434</u>			<u>19,450</u>	
	<u><u>\$ 48,978</u></u>			<u><u>\$ 18,925</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, 2009**

	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	55,300	42,080	(13,220)
Investment Earnings	17,000	7,590	(9,410)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>72,300</u>	<u>49,670</u>	<u>(22,630)</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	41,000	30,160	10,840
Capital Outlay	0	0	0
	<u>41,000</u>	<u>30,160</u>	<u>10,840</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	31,300	19,510	(11,790)
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>\$ 31,300</u>	<u>19,510</u>	<u>\$ (11,790)</u>
Beginning Fund Balances		<u>351,103</u>	
Ending Fund Balances		<u>\$ 370,613</u>	

Special Revenue Funds

<u>Library Fees</u>			<u>SMIP Fees</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
52,700	1,581	(51,119)	100	0	(100)
25,000	11,483	(13,517)	50	57	7
0	0	0	0	0	0
0	0	0	0	0	0
<u>77,700</u>	<u>13,064</u>	<u>(64,636)</u>	<u>150</u>	<u>57</u>	<u>(93)</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>
77,700	13,064	(64,636)	150	57	(93)
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>\$ 77,700</u>	13,064	<u>\$ (64,636)</u>	<u>150</u>	57	<u>\$ (93)</u>
	<u>533,231</u>			<u>2,625</u>	
	<u>\$ 546,295</u>			<u>\$ 2,682</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, 2009**

	Special Revenue Funds		
	Community Center Operations		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	39,200	30,854	(8,346)
Investment Earnings	1,200	631	(569)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	240	3,573	3,333
	<u>40,640</u>	<u>35,058</u>	<u>(5,582)</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	39,779	38,778	1,001
Capital Outlay	200	181	19
	<u>39,979</u>	<u>38,959</u>	<u>1,020</u>
<b>Total Expenditures</b>	<u>39,979</u>	<u>38,959</u>	<u>1,020</u>
Excess of Revenues over (under) Expenditures	661	(3,901)	(4,562)
<b>Other Financing Sources (Uses):</b>			
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>\$ 661</u>	<u>(3,901)</u>	<u>\$ (4,562)</u>
Beginning Fund Balances		<u>15,767</u>	
Ending Fund Balances		<u>\$ 11,866</u>	

Special Revenue Funds

<u>AB 2766 Programs</u>			<u>Supplemental Law Enforcement Services</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	100,000	100,000	0
0	0	0	0	0	0
0	188	188	5,600	4,243	(1,357)
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>188</u>	<u>188</u>	<u>105,600</u>	<u>104,243</u>	<u>(1,357)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	66,000	65,752	248
<u>0</u>	<u>0</u>	<u>0</u>	<u>66,000</u>	<u>65,752</u>	<u>248</u>
0	188	188	39,600	38,491	(1,109)
0	0	0	0	0	0
<u>0</u>	<u>(10,387)</u>	<u>(10,387)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>(10,199)</u>	<u>\$ (10,199)</u>	<u>\$ 39,600</u>	<u>38,491</u>	<u>\$ (1,109)</u>
	<u>10,199</u>			<u>203,798</u>	
	<u>\$ 0</u>			<u>\$ 242,289</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, 2009**

Special Revenue Funds			
Surface Transportation Projects 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	1,100	555	(545)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>1,100</u>	<u>555</u>	<u>(545)</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			
Excess of Revenues over (under) Expenditures	1,100	555	(545)
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>\$ 1,100</u>	<u>555</u>	<u>\$ (545)</u>
Beginning Fund Balances		<u>25,783</u>	
Ending Fund Balances		<u>\$ 26,338</u>	

Special Revenue Funds

<u>Police Development Fees</u>			<u>CLEEP Grant</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
0	3,400	3,400	90	46	(44)
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>3,400</u>	<u>3,400</u>	<u>90</u>	<u>46</u>	<u>(44)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	3,500	3,073	427
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,500</u>	<u>3,073</u>	<u>427</u>
0	3,400	3,400	(3,410)	(3,027)	383
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 0</u>	<u>3,400</u>	<u>\$ 3,400</u>	<u>\$ (3,410)</u>	<u>(3,027)</u>	<u>\$ 383</u>
	<u>158,050</u>			<u>3,027</u>	
	<u>\$ 161,450</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, 2009**

	Special Revenue Funds		
	Community Development Block 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	25,000	11,552	(13,448)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>25,000</u>	<u>11,552</u>	<u>(13,448)</u>
Total Revenues			
	<u>25,000</u>	<u>11,552</u>	<u>(13,448)</u>
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	25,000	11,552	(13,448)
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>25,000</u>	11,552	\$ <u>(13,448)</u>
Beginning Fund Balances		<u>536,964</u>	
Ending Fund Balances		<u>\$ 548,516</u>	

Special Revenue Funds

<u>Homeland Security Grant</u>			<u>Totals - Special Revenue 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	\$ 357,500	\$ 415,009	\$ 57,509
0	0	0	305,000	266,398	(38,602)
0	0	0	702,650	316,191	(386,459)
0	0	0	213,840	115,545	(98,295)
0	0	0	3,000	2,484	(516)
<u>1,800</u>	<u>1,765</u>	<u>(35)</u>	<u>3,240</u>	<u>10,385</u>	<u>7,145</u>
<u>1,800</u>	<u>1,765</u>	<u>(35)</u>	<u>1,585,230</u>	<u>1,126,012</u>	<u>(459,218)</u>
1,800	1,765	35	1,800	1,765	35
0	0	0	550	539	11
0	0	0	412,229	378,735	33,494
<u>0</u>	<u>0</u>	<u>0</u>	<u>674,950</u>	<u>477,844</u>	<u>197,106</u>
<u>1,800</u>	<u>1,765</u>	<u>35</u>	<u>1,089,529</u>	<u>858,883</u>	<u>230,646</u>
0	0	0	495,701	267,129	(228,572)
0	0	0	0	80,105	80,105
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(231,433)</u>	<u>(231,433)</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 495,701</u>	115,801	<u>\$ (379,900)</u>
	<u>0</u>			<u>5,137,391</u>	
	<u>\$ 0</u>			<u>\$ 5,253,192</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, 2009**

	Debt Service Fund		
	<u>COP Debt Service</u>		
	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	80,000	36,140	(43,860)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
Total Revenues	80,000	36,140	(43,860)
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	0	0	0
Total Expenditures	0	0	0
Excess of Revenues over (under) Expenditures	80,000	36,140	(43,860)
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	\$ 80,000	36,140	\$ (43,860)
Beginning Fund Balances		1,679,790	
Ending Fund Balances		\$ 1,715,930	

Capital Project Funds

<u>Redevelopment Agency</u>			<u>Mt. Hermon Road Improvement</u>		
<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	9,500	4,833	(4,667)
0	0	0	0	0	0
0	310	310	0	0	0
<u>0</u>	<u>310</u>	<u>310</u>	<u>9,500</u>	<u>4,833</u>	<u>(4,667)</u>
0	0	0	0	0	0
654,897	645,832	9,065	0	0	0
0	0	0	0	0	0
60,600	49,410	11,190	0	0	0
<u>715,497</u>	<u>695,242</u>	<u>20,255</u>	<u>0</u>	<u>0</u>	<u>0</u>
(715,497)	(694,932)	20,565	9,500	4,833	(4,667)
0	694,932	694,932	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (715,497)</u>	0	<u>\$ 715,497</u>	<u>\$ 9,500</u>	4,833	<u>\$ (4,667)</u>
	<u>0</u>			<u>224,586</u>	
	<u>\$ 0</u>			<u>\$ 229,419</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, 2009**

Capital Project Funds			
Scotts Valley Drive A Improvement District			
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	0	0	0
Investment Earnings	6,500	2,999	(3,501)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
Total Revenues	6,500	2,999	(3,501)
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	0	0	0
Total Expenditures	0	0	0
Excess of Revenues over (under) Expenditures	6,500	2,999	(3,501)
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	0	0
Transfers (Out)	0	0	0
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ 6,500	2,999	\$ (3,501)
Beginning Fund Balances		139,388	
Ending Fund Balances		\$ 142,387	

Capital Project Funds

<u>FHWA Projects</u>			<u>General Capital Improvements</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	748,400	257,400	(491,000)
0	0	0	0	0	0
0	0	0	9,300	5,849	(3,451)
0	0	0	18,000	0	(18,000)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	775,700	263,249	(512,451)
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>838,000</u>	<u>832,113</u>	<u>5,887</u>
0	0	0	838,000	832,113	5,887
0	0	0	(62,300)	(568,864)	(506,564)
0	0	0	0	57,029	57,029
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	0	<u>\$ 0</u>	<u>\$ (62,300)</u>	(511,835)	<u>\$ (449,535)</u>
	<u>5,644</u>			<u>580,853</u>	
	<u>\$ 5,644</u>			<u>\$ 69,018</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, 2009**

	Totals - Capital Project Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	748,400	257,400	(491,000)
Fees and Services	0	0	0
Investment Earnings	25,300	13,681	(11,619)
Contributions, Non-Government	18,000	0	(18,000)
Miscellaneous Revenues	0	310	310
	<u>791,700</u>	<u>271,391</u>	<u>(520,309)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety	0	0	0
Planning and Building	654,897	645,832	9,065
Public Works	0	0	0
Capital Outlay	898,600	881,523	17,077
	<u>1,553,497</u>	<u>1,527,355</u>	<u>26,142</u>
Excess of Revenues over (under) Expenditures	(761,797)	(1,255,964)	(494,167)
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	751,961	751,961
Transfers (Out)	0	0	0
	<u>0</u>	<u>751,961</u>	<u>751,961</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses	<u><u>\$ (761,797)</u></u>	<u><u>(504,003)</u></u>	<u><u>\$ 257,794</u></u>
Beginning Fund Balances		<u>950,471</u>	
Ending Fund Balances		<u><u>\$ 446,468</u></u>	

Totals - Non Major Funds

Budget	Actual	Variance Favorable (Unfavorable)
\$ 357,500	\$ 415,009	\$ 57,509
1,053,400	523,798	(529,602)
702,650	316,191	(386,459)
319,140	165,366	(153,774)
21,000	2,484	(18,516)
3,240	10,695	7,455
2,456,930	1,433,543	(1,023,387)
1,800	1,765	35
655,447	646,371	9,076
412,229	378,735	33,494
1,573,550	1,359,367	214,183
2,643,026	2,386,238	256,788
(186,096)	(952,695)	(766,599)
0	832,066	832,066
0	(231,433)	(231,433)
\$ (186,096)	(352,062)	\$ (165,966)
	7,767,652	
	\$ 7,415,590	
		(Concluded)

**CITY OF SCOTTS VALLEY  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 JUNE 30, 2009**

	<u>2002 Consolidated Reassessment District</u>	<u>Scotts Valley Drive Improvement District A</u>
<b>ASSETS</b>		
Restricted Assets:		
Cash and Investments Held for Others	\$ 241,841	\$ 277,471
Cash and Investments Held in Accordance with Bond Indentures	<u>389,477</u>	<u>307,371</u>
 Total Assets	 <u>\$ 631,318</u>	 <u>\$ 584,842</u>
 <b>LIABILITIES</b>		
Payable from Restricted Assets:		
Advance Assessments Collected	\$ 241,841	\$ 277,471
Bond Reserve Payable	389,477	307,371
Deposits	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>\$ 631,318</u>	 <u>\$ 584,842</u>

<u>Scotts Valley Drive Improvement District B</u>	<u>General Trust</u>	<u>Total</u>
\$ 134,399	\$ 147,630	\$ 801,341
<u>132,840</u>	<u>0</u>	<u>829,688</u>
<u>\$ 267,239</u>	<u>\$ 147,630</u>	<u>\$ 1,631,029</u>
\$ 134,399	\$ 0	\$ 653,711
132,840	0	829,688
<u>0</u>	<u>147,630</u>	<u>147,630</u>
<u>\$ 267,239</u>	<u>\$ 147,630</u>	<u>\$ 1,631,029</u>

**CITY OF SCOTTS VALLEY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>2002 Consolidated</u> <u>Reassessment District</u>	<u>Balance</u> <u>7/1/2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>6/30/2009</u>
<b>Assets:</b>				
Restricted Assets:				
Cash and Investments Held for Others	\$ 611,599	\$ 397,611	\$ 767,369	\$ 241,841
Cash and Investments Held in Accordance with Bond Indentures	<u>381,274</u>	<u>8,203</u>	<u>0</u>	<u>389,477</u>
<b>Total Assets</b>	<b><u>\$ 992,873</u></b>	<b><u>\$ 405,814</u></b>	<b><u>\$ 767,369</u></b>	<b><u>\$ 631,318</u></b>

<b>Liabilities:</b>				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 611,599	\$ 397,611	\$ 767,369	\$ 241,841
Bond Reserve Payable	<u>381,274</u>	<u>8,203</u>	<u>0</u>	<u>389,477</u>
<b>Total Liabilities</b>	<b><u>\$ 992,873</u></b>	<b><u>\$ 405,814</u></b>	<b><u>\$ 767,369</u></b>	<b><u>\$ 631,318</u></b>

<u>Scotts Valley Drive</u> <u>Improvement District A</u>				
<b>Assets:</b>				
Restricted Assets:				
Cash and Investments Held for Others	\$ 313,434	\$ 271,950	\$ 307,913	\$ 277,471
Cash and Investments Held in Accordance with Bond Indentures	<u>309,174</u>	<u>1,873</u>	<u>3,676</u>	<u>307,371</u>
<b>Total Assets</b>	<b><u>\$ 622,608</u></b>	<b><u>\$ 273,823</u></b>	<b><u>\$ 311,589</u></b>	<b><u>\$ 584,842</u></b>

<b>Liabilities:</b>				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 313,434	\$ 271,950	\$ 307,913	\$ 277,471
Deposits	<u>309,174</u>	<u>1,873</u>	<u>3,676</u>	<u>307,371</u>
<b>Total Liabilities</b>	<b><u>\$ 622,608</u></b>	<b><u>\$ 273,823</u></b>	<b><u>\$ 311,589</u></b>	<b><u>\$ 584,842</u></b>

<u>Scotts Valley Drive</u> <u>Improvement District B</u>				
<b>Assets:</b>				
Restricted Assets:				
Cash and Investments Held for Others	\$ 147,535	\$ 118,780	\$ 131,916	\$ 134,399
Cash and Investments Held in Accordance with Bond Indentures	<u>133,619</u>	<u>809</u>	<u>1,588</u>	<u>132,840</u>
<b>Total Assets</b>	<b><u>\$ 281,154</u></b>	<b><u>\$ 119,589</u></b>	<b><u>\$ 133,504</u></b>	<b><u>\$ 267,239</u></b>

<b>Liabilities:</b>				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 147,535	\$ 118,780	\$ 131,916	\$ 134,399
Bond Reserve Payable	<u>133,619</u>	<u>809</u>	<u>1,588</u>	<u>132,840</u>
<b>Total Liabilities</b>	<b><u>\$ 281,154</u></b>	<b><u>\$ 119,589</u></b>	<b><u>\$ 133,504</u></b>	<b><u>\$ 267,239</u></b>

<u>General Trust</u>	Balance 7/1/2008	Additions	Deductions	Balance 6/30/2009
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 245,126	\$ 187,417	\$ 284,913	\$ 147,630
Total Assets	<u>\$ 245,126</u>	<u>\$ 187,417</u>	<u>\$ 284,913</u>	<u>\$ 147,630</u>
Liabilities:				
Payable from Restricted Assets:				
Deposits	\$ 245,126	\$ 187,417	\$ 284,913	\$ 147,630
Total Liabilities	<u>\$ 245,126</u>	<u>\$ 187,417</u>	<u>\$ 284,913</u>	<u>\$ 147,630</u>

<u>All Agency Funds</u>				
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 1,317,694	\$ 975,758	\$ 1,492,111	\$ 801,341
Cash and Investments Held in Accordance with Bond Indentures	<u>824,067</u>	<u>10,885</u>	<u>5,264</u>	<u>829,688</u>
Total Assets	<u>\$ 2,141,761</u>	<u>\$ 986,643</u>	<u>\$ 1,497,375</u>	<u>\$ 1,631,029</u>
Liabilities:				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 1,072,568	\$ 788,341	\$ 1,207,198	\$ 653,711
Bond Reserve Payable	824,067	10,885	5,264	829,688
Deposits	<u>245,126</u>	<u>187,417</u>	<u>284,913</u>	<u>147,630</u>
Total Liabilities	<u>\$ 2,141,761</u>	<u>\$ 986,643</u>	<u>\$ 1,497,375</u>	<u>\$ 1,631,029</u>

