

**REQUIRED
SUPPLEMENTARY
INFORMATION**

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2010**

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, 2010**

	<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	\$ 5,913,700	\$ 5,913,700	\$ 5,319,657	\$ (594,043)
Franchise fees	794,000	794,000	791,649	(2,351)
Fines & forfeitures	63,000	63,000	98,056	35,056
Charges for services	350,300	350,300	460,786	110,486
Investment earnings	82,500	82,500	46,777	(35,723)
Other revenue	325,000	325,000	355,493	30,493
Total Revenue	<u>7,528,500</u>	<u>7,528,500</u>	<u>7,072,418</u>	<u>(456,082)</u>
Expenditures:				
Legislative	184,692	173,692	169,678	4,014
Legal	82,800	245,600	245,517	83
General government	1,078,895	1,166,495	1,161,486	5,009
Administration	198,667	198,667	198,417	250
Finance	394,750	378,750	376,378	2,372
Police	4,081,865	4,006,165	3,991,967	14,198
Animal control	104,028	104,028	104,028	-
Emergency services	50,778	50,778	48,711	2,067
Planning	411,125	300,125	295,771	4,354
Building	139,147	155,747	151,220	4,527
Engineering	465,497	465,497	454,825	10,672
Street maintenance	449,120	422,520	316,639	105,881
Vehicle maintenance	110,397	110,397	100,144	10,253
Park maintenance	324,765	301,765	283,195	18,570
Building maintenance	201,291	197,591	187,352	10,239
Total Expenditures	<u>8,277,817</u>	<u>8,277,817</u>	<u>8,085,328</u>	<u>192,489</u>
Excess (Deficiency) of Revenues over (under) Expenditures	(749,317)	(749,317)	(1,012,910)	(263,593)
Other Financing Sources (Uses):				
Operating Transfers Out	<u>(84,631)</u>	<u>(84,631)</u>	<u>(67,899)</u>	<u>16,732</u>
Net Change in Fund Balance (Budgetary and USGAAP Basis)	(833,948)	(833,948)	(1,080,809)	(246,861)
Beginning Fund Balance	<u>6,794,451</u>	<u>6,794,451</u>	<u>6,794,451</u>	<u>0</u>
Ending Fund Balance	<u>\$ 5,960,503</u>	<u>\$ 5,960,503</u>	<u>\$ 5,713,642</u>	<u>\$ (246,861)</u>

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - AFFORDABLE HOUSING
FOR THE YEAR ENDED JUNE 30, 2010**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 1,088,500	\$ 1,088,500	\$ 1,058,289	\$ (30,211)
Affordable Housing In Lieu Fees	0	0	0	0
Facility/Building Rental	0	0	30,000	30,000
Investment earnings	65,000	65,000	61,006	(3,994)
Other Revenue	0	0	33,179	33,179
Total Revenues	<u>1,153,500</u>	<u>1,153,500</u>	<u>1,182,474</u>	<u>28,974</u>
Expenditures:				
Planning	<u>1,312,020</u>	<u>1,312,020</u>	<u>246,849</u>	<u>1,065,171</u>
Total Expenditures	<u>1,312,020</u>	<u>1,312,020</u>	<u>246,849</u>	<u>1,065,171</u>
Net Changes in Fund Balance (Budgetary and USGAAP Basis)	(158,520)	(158,520)	935,625	1,094,145
Beginning Fund Balance	<u>3,896,280</u>	<u>3,896,280</u>	<u>3,896,280</u>	<u>0</u>
Ending Fund Balance	<u><u>\$ 3,737,760</u></u>	<u><u>\$ 3,737,760</u></u>	<u><u>\$ 4,831,905</u></u>	<u><u>\$ 1,094,145</u></u>

**CITY OF SCOTTS VALLEY
 REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED JUNE 30, 2010**

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, 2010**

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, 2010**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 4,356,000	\$ 4,356,000	\$ 4,233,156	\$ (122,844)
Investment Earnings	14,000	14,000	6,173	(7,827)
Total Revenues	<u>4,370,000</u>	<u>4,370,000</u>	<u>4,239,329</u>	<u>(130,671)</u>
Expenditures:				
Tax Increment Pass-Through	3,005,000	4,263,000	4,262,521	479
Debt Service:				
Principal	285,000	285,000	285,000	0
Interest and Finance Charges	314,357	557,357	556,617	740
Refunding Bond Issuance Costs	0	361,000	360,606	394
Total Expenditures	<u>3,604,357</u>	<u>5,466,357</u>	<u>5,464,744</u>	<u>1,613</u>
Excess (Deficiency) of Revenues over (under) Expenditures	765,643	(1,096,357)	(1,225,415)	(129,058)
Other Financing Sources (Uses):				
Transfers Out	(449,273)	(7,105,273)	(7,104,597)	676
Proceeds from Debt	0	8,518,000	8,760,000	242,000
Premium on Debt Issued	0	0	30,188	30,188
Net other Financing Sources (Uses)	<u>(449,273)</u>	<u>1,412,727</u>	<u>1,685,591</u>	<u>272,864</u>
Net Change in Fund Balance (Budgetary and USGAAP Basis)	316,370	316,370	460,176	143,806
Beginning Fund Balance	<u>(3,241,705)</u>	<u>(3,241,705)</u>	<u>(3,241,705)</u>	<u>0</u>
Ending Fund Balance	<u>\$ (2,925,335)</u>	<u>\$ (2,925,335)</u>	<u>\$ (2,781,529)</u>	<u>\$ 143,806</u>

**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
MAJOR FUND BUDGETARY SCHEDULE - RECREATION FUND
FOR THE YEAR ENDED JUNE 30, 2010**

	<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	\$ 976,500	\$ 976,500	\$ 811,764	\$ (164,736)
Total Operating Revenues	<u>976,500</u>	<u>976,500</u>	<u>811,764</u>	<u>(164,736)</u>
Operating Expenses:				
Salaries	572,532	555,432	541,489	13,943
Taxes and Benefits	195,431	197,931	197,889	42
Maintenance and Operations	110,930	110,930	110,382	548
Advertising	2,500	9,100	9,034	66
Professional and Contractual Services	86,000	94,000	93,933	67
Utilities and Communications	15,000	15,000	11,767	3,233
Insurance and Bonds	3,427	3,427	2,205	1,222
Total Operating Expenses	<u>985,820</u>	<u>985,820</u>	<u>966,699</u>	<u>19,121</u>
(Loss) from Operations	(9,320)	(9,320)	(154,935)	(145,615)
Transfers In	<u>0</u>	<u>0</u>	<u>160,694</u>	<u>160,694</u>
Change in Net Assets (Budgetary Basis)	(9,320)	(9,320)	5,759	15,079
Basis Adjustments:				
OPEB Obligation	0	0	(41,270)	(41,270)
Depreciation	<u>0</u>	<u>0</u>	<u>(6,541)</u>	<u>(6,541)</u>
Change in Net Assets (USGAAP Basis)	(9,320)	(9,320)	(42,052)	(32,732)
Total Net Assets - Beginning	<u>(145,137)</u>	<u>(145,137)</u>	<u>(145,137)</u>	<u>0</u>
Total Net Assets - Ending	<u>\$ (154,457)</u>	<u>\$ (154,457)</u>	<u>\$ (187,189)</u>	<u>\$ (32,732)</u>

**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
MAJOR FUND BUDGETARY SCHEDULE - WASTEWATER FUND
FOR THE YEAR ENDED JUNE 30, 2010**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
Operating Revenues:				
Fees and Services	\$ 1,791,000	\$ 1,791,000	\$ 1,649,206	\$ (141,794)
Total Operating Revenues	<u>1,791,000</u>	<u>1,791,000</u>	<u>1,649,206</u>	<u>(141,794)</u>
Operating Expenses:				
Salaries	556,833	556,833	519,560	37,273
Taxes and Benefits	366,841	366,841	353,776	13,065
Maintenance and Operations	604,100	632,100	632,071	29
Professional and Contractual Services	55,000	55,000	25,702	29,298
Utilities and Communications	325,500	297,500	295,072	2,428
Insurance and Bonds	29,870	29,870	22,074	7,796
Capital Outlay	115,000	115,000	52,991	62,009
Total Operating Expenses	<u>2,053,144</u>	<u>2,053,144</u>	<u>1,901,246</u>	<u>151,898</u>
(Loss) from Operations	(262,144)	(262,144)	(252,040)	10,104
Nonoperating Revenues (Expenditures):				
Interest Income	160,000	160,000	38,255	(121,745)
Connection Fees	277,000	277,000	18,204	(258,796)
Net Income before Transfers	174,856	174,856	(195,581)	(370,437)
Transfers In	<u>0</u>	<u>0</u>	<u>67,486</u>	<u>67,486</u>
Change in Net Assets (Budgetary Basis)	174,856	174,856	(128,095)	(302,951)
Basis Adjustments:				
OPEB Obligation	0	0	(39,438)	(39,438)
Capital Outlay	0	0	38,362	38,362
Depreciation	0	0	(796,696)	(796,696)
Change in Net Assets (USGAAP Basis)	174,856	174,856	(925,867)	(1,100,723)
Total Net Assets - Beginning	<u>23,461,427</u>	<u>23,461,427</u>	<u>23,461,427</u>	<u>0</u>
Total Net Assets - Ending	<u>\$ 23,636,283</u>	<u>\$ 23,636,283</u>	<u>\$ 22,535,560</u>	<u>\$ (1,100,723)</u>

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010**

	Special Revenue Funds			
	Recycling	Gas Tax	Drainage Construction	Traffic Impact Mitigation
ASSETS				
Cash and Investments	\$ 207,488	\$ 729,487	\$ 55,296	\$ 1,215,073
Receivables:				
Due from other Governments	0	49,828	0	0
Other	0	0	0	0
Restricted Assets				
Cash and Investments Held for Others	0	0	0	0
Total Assets	\$ 207,488	\$ 779,315	\$ 55,296	\$ 1,215,073
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 16,088	\$ 5,865	\$ 0	\$ 0
Accrued Liabilities	0	0	0	0
Accrued Compensated Absences	0	0	0	0
Interfund Long Term Payable (Note 7)	0	0	0	0
Due to other Funds	0	0	0	0
Advances Due to other Funds	0	0	0	0
Total Liabilities	16,088	5,865	0	0
Fund Balances (Deficit):				
Reserved	0	773,450	0	1,215,073
Unreserved, report in				
Special Revenue Funds:				
Designated	0	0	0	0
Undesignated	191,400	0	55,296	0
Debt Service Fund - Designated	0	0	0	0
Capital Project Funds - Undesignated	0	0	0	0
Total Fund Balances (Deficit)	191,400	773,450	55,296	1,215,073
Total Liabilities and Fund Balances (Deficit)	\$ 207,488	\$ 779,315	\$ 55,296	\$ 1,215,073

Special Revenue Funds

Park and Recreation Facilities	General Facility	Police Facility	Senior Center	Natural Disaster Assistance
\$ 190,828	\$ 51,845	\$ 257,970	\$ 3,274	\$ 680,206
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>\$ 190,828</u>	<u>\$ 51,845</u>	<u>\$ 257,970</u>	<u>\$ 3,274</u>	<u>\$ 680,206</u>
\$ 825	\$ 0	\$ 3,197	\$ 1,751	\$ 0
0	0	0	3,313	0
0	0	0	92	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>139,532</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>825</u>	<u>139,532</u>	<u>3,197</u>	<u>5,156</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
190,003	(87,687)	254,773	(1,882)	680,206
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>190,003</u>	<u>(87,687)</u>	<u>254,773</u>	<u>(1,882)</u>	<u>680,206</u>
<u>\$ 190,828</u>	<u>\$ 51,845</u>	<u>\$ 257,970</u>	<u>\$ 3,274</u>	<u>\$ 680,206</u>

(Continued)

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010**

	Special Revenue Funds			
	Green Building Fees	Tree Replacement	Pinewood Estates Landscape Maintenance District	Skypark Landscape Maintenance District
ASSETS				
Cash and Investments	\$ 21,158	\$ 49,431	\$ 20,223	\$ 389,773
Receivables:				
Due from other Governments	0	0	0	0
Other	0	0	0	0
Restricted Assets				
Cash and Investments Held for Others	0	0	0	0
Total Assets	\$ 21,158	\$ 49,431	\$ 20,223	\$ 389,773
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 62	\$ 2,094
Accrued Liabilities	0	0	0	0
Accrued Compensated Absences	0	0	0	0
Interfund Long Term Payable (Note 7)	0	0	0	0
Due to other Funds	0	0	0	0
Advances Due to other Funds	0	0	0	0
Total Liabilities	0	0	62	2,094
Fund Balances (Deficit):				
Reserved	0	0	0	0
Unreserved, report in				
Special Revenue Funds:				
Designated	0	0	0	387,679
Undesignated	21,158	49,431	20,161	0
Debt Service Fund - Designated	0	0	0	0
Capital Project Funds - Undesignated	0	0	0	0
Total Fund Balances (Deficit)	21,158	49,431	20,161	387,679
Total Liabilities and Fund Balances (Deficit)	\$ 21,158	\$ 49,431	\$ 20,223	\$ 389,773

Special Revenue Funds

Library Fees	SMIP Fees	Community Center Operations	AB2766 Grants
\$ 554,559	\$ 2,698	\$ 30,882	\$ 0
0	0	0	0
0	0	0	0
0	0	0	0
\$ 554,559	\$ 2,698	\$ 30,882	\$ 0
\$ 0	\$ 0	\$ 1,019	\$ 0
0	0	378	0
0	0	0	0
0	0	0	0
0	0	16,227	0
0	0	0	0
0	0	17,624	0
0	0	0	0
0	0	0	0
554,559	2,698	13,258	0
0	0	0	0
0	0	0	0
554,559	2,698	13,258	0
\$ 554,559	\$ 2,698	\$ 30,882	\$ 0

(Continued)

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010**

	Special Revenue Funds		
	Supplemental Law Enforcement Services	Surface Transportation Projects Grant	Police Development Fees
ASSETS			
Cash and Investments	\$ 299,433	\$ 26,495	\$ 162,411
Receivables:			
Due from other Governments	17,853	0	0
Other	0	0	0
Restricted Assets			
Cash and Investments Held for Others	0	0	0
 Total Assets	 \$ 317,286	 \$ 26,495	 \$ 162,411
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 0	\$ 0	\$ 0
Accrued Liabilities	0	0	0
Accrued Compensated Absences	0	0	0
Interfund Long Term Payable (Note 7)	0	0	0
Due to other Funds	0	0	0
Advances Due to other Funds	0	0	0
 Total Liabilities	 0	 0	 0
 Fund Balances (Deficit):			
Reserved	0	0	0
Unreserved, report in			
Special Revenue Funds:			
Designated	0	0	0
Undesignated	317,286	26,495	162,411
Debt Service Fund - Designated	0	0	0
Capital Project Funds - Undesignated	0	0	0
 Total Fund Balances (Deficit)	 317,286	 26,495	 162,411
 Total Liabilities and Fund Balances (Deficit)	 \$ 317,286	 \$ 26,495	 \$ 162,411

<u>Special Revenue Funds</u>			<u>Debt Service Fund</u>
<u>EDG - Revolving Loan Fund</u>	<u>Homeland Security Grant</u>	<u>Total</u>	<u>COP Debt Service</u>
\$ 551,781	\$ 0	\$ 5,500,311	\$ 1,726,145
0	13,586	81,267	0
0	0	0	0
0	0	0	0
<u>\$ 551,781</u>	<u>\$ 13,586</u>	<u>\$ 5,581,578</u>	<u>\$ 1,726,145</u>
0	9,898	40,799	0
0	0	3,691	0
0	0	92	0
0	0	0	0
0	14,143	30,370	0
0	0	139,532	0
0	24,041	214,484	0
0	0	1,988,523	0
0	0	387,679	0
551,781	(10,455)	2,990,892	0
0	0	0	1,726,145
0	0	0	0
<u>551,781</u>	<u>(10,455)</u>	<u>5,367,094</u>	<u>1,726,145</u>
<u>\$ 551,781</u>	<u>\$ 13,586</u>	<u>\$ 5,581,578</u>	<u>\$ 1,726,145</u>

(Continued)

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010**

	Capital Projects Funds			
	Redevelop- ment Agency	Mt. Hermon Road Improvement Construction	Scotts Valley Drive A Improvement District	FHWA Projects
ASSETS				
Cash and Investments	\$ 25,945	\$ 230,784	\$ 143,234	\$ 0
Receivables:				
Due from other Governments	0	0	0	5,644
Other	88,896	0	0	0
Restricted Assets				
Cash and Investments Held for Others	3,484,732	0	0	0
Total Assets	\$ 3,599,573	\$ 230,784	\$ 143,234	\$ 5,644
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 108,396	\$ 0	\$ 0	\$ 0
Accrued Liabilities	6,445	0	0	0
Accrued Compensated Absences	0	0	0	0
Long Term Note Payable (Note 7)	1,600,000	0	0	0
Due to other Funds	0	0	0	0
Advances Due to other Funds	0	0	0	0
Total Liabilities	1,714,841	0	0	0
Fund Balances (Deficit):				
Reserved	1,884,732	0	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	230,784	143,234	5,644
Total Fund Balances (Deficit)	1,884,732	230,784	143,234	5,644
Total Liabilities and Fund Balances (Deficit)	\$ 3,599,573	\$ 230,784	\$ 143,234	\$ 5,644

Capital Projects Funds

General Capital Improvements	Total	Total Non Major Governmental Funds
\$ 0	\$ 399,963	\$ 7,626,419
644,628	650,272	731,539
0	88,896	88,896
0	3,484,732	3,484,732
<u>\$ 644,628</u>	<u>\$ 4,623,863</u>	<u>\$ 11,931,586</u>
\$ 160,072	\$ 268,468	\$ 309,267
0	6,445	10,136
0	0	92
0	1,600,000	1,600,000
336,328	336,328	366,698
0	0	139,532
496,400	2,211,241	2,425,725
148,228	2,032,960	4,021,483
0	0	387,679
0	0	2,990,892
0	0	1,726,145
0	379,662	379,662
148,228	2,412,622	9,505,861
<u>\$ 644,628</u>	<u>\$ 4,623,863</u>	<u>\$ 11,931,586</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, 2010

	Special Revenue Funds			
	Recycling	Gas Tax	Drainage Construction	Traffic Impact Mitigation
Revenues:				
Taxes and Assessments	\$ 70,079	\$ 303,636	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Fees and Services	0	0	3,056	166,026
Investment Earnings	1,731	4,415	454	6,333
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	1,586	0	0	0
Total Revenues	73,396	308,051	3,510	172,359
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	0	0	0	0
Public Works	171,120	0	0	0
Capital Outlay	9,047	14,260	0	0
Total Expenditures	180,167	14,260	0	0
Excess of Revenues over (under) Expenditures	(106,771)	293,791	3,510	172,359
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers (Out)	(67,486)	(201,320)	(25,000)	0
Net Change in Fund Balances	(174,257)	92,471	(21,490)	172,359
Beginning Fund Balances (Deficit)	365,657	680,979	76,786	1,042,714
Ending Fund Balances (Deficit)	\$ 191,400	\$ 773,450	\$ 55,296	\$ 1,215,073

Special Revenue Funds

Park and Recreation Facilities	General Facility	Police Facility	Senior Center	Natural Disaster Assistance
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
45,011	2,097	4,846	47,078	0
1,155	299	1,682	18	4,000
0	0	0	3,883	0
0	0	0	6,538	0
<u>46,166</u>	<u>2,396</u>	<u>6,528</u>	<u>57,517</u>	<u>4,000</u>
0	0	0	0	0
60,728	0	0	0	0
0	0	0	113,485	0
<u>14,715</u>	<u>0</u>	<u>64,812</u>	<u>1,910</u>	<u>0</u>
<u>75,443</u>	<u>0</u>	<u>64,812</u>	<u>115,395</u>	<u>0</u>
(29,277)	2,396	(58,284)	(57,878)	4,000
0	0	0	61,451	5,300
0	0	0	0	0
(29,277)	2,396	(58,284)	3,573	9,300
<u>219,280</u>	<u>(90,083)</u>	<u>313,057</u>	<u>(5,455)</u>	<u>670,906</u>
<u>\$ 190,003</u>	<u>\$ (87,687)</u>	<u>\$ 254,773</u>	<u>\$ (1,882)</u>	<u>\$ 680,206</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, 2010

	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	19,744	160	6,148	41,449
Investment Earnings	15	293	114	2,243
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Total Revenues	<u>19,759</u>	<u>453</u>	<u>6,262</u>	<u>43,692</u>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	0	0	0	0
Public Works	0	0	5,026	26,626
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>5,026</u>	<u>26,626</u>
Excess of Revenues over (under) Expenditures	19,759	453	1,236	17,066
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers (Out)	0	0	0	0
Net Change in Fund Balances	19,759	453	1,236	17,066
Beginning Fund Balances (Deficit)	<u>1,399</u>	<u>48,978</u>	<u>18,925</u>	<u>370,613</u>
Ending Fund Balances (Deficit)	<u>\$ 21,158</u>	<u>\$ 49,431</u>	<u>\$ 20,161</u>	<u>\$ 387,679</u>

Special Revenue Funds

Library Fees	SMIP Fees	Community Center Operations	AB 2766
\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	5,300
5,000	0	37,572	0
3,264	16	168	0
0	0	0	0
0	0	24	0
8,264	16	37,764	5,300
0	0	0	0
0	0	0	0
0	0	36,372	0
0	0	0	0
0	0	36,372	0
8,264	16	1,392	5,300
0	0	0	0
0	0	0	(5,300)
8,264	16	1,392	0
546,295	2,682	11,866	0
\$ 554,559	\$ 2,698	\$ 13,258	\$ 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, 2010

	Special Revenue Funds		
	Supplemental Law Enforcement Services	Surface Transportation Projects Grant	Police Development Fees
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	108,139	0	0
Fees and Services	0	0	0
Investment Earnings	1,584	157	961
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>109,723</u>	<u>157</u>	<u>961</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	34,726	0	0
	<u>34,726</u>	<u>0</u>	<u>0</u>
Total Expenditures			
	<u>34,726</u>	<u>0</u>	<u>0</u>
Excess of Revenues over (under) Expenditures	74,997	157	961
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	74,997	157	961
Beginning Fund Balances (Deficit)	<u>242,289</u>	<u>26,338</u>	<u>161,450</u>
Ending Fund Balances (Deficit)	<u>\$ 317,286</u>	<u>\$ 26,495</u>	<u>\$ 162,411</u>

<u>Special Revenue Funds</u>			<u>Debt Service Fund</u>
<u>EDG - Revolving Loan Fund</u>	<u>Homeland Security Grant</u>	<u>Total</u>	<u>COP Debt Service</u>
\$ 0	\$ 0	\$ 373,715	\$ 0
0	13,586	127,025	0
0	0	378,187	0
3,265	0	32,167	10,215
0	0	3,883	0
0	0	8,148	0
<u>3,265</u>	<u>13,586</u>	<u>923,125</u>	<u>10,215</u>
0	23,484	23,484	0
0	0	60,728	0
0	0	352,629	0
0	557	140,027	0
<u>0</u>	<u>24,041</u>	<u>576,868</u>	<u>0</u>
3,265	(10,455)	346,257	10,215
0	0	66,751	0
0	0	(299,106)	0
<u>3,265</u>	<u>(10,455)</u>	<u>113,902</u>	<u>10,215</u>
<u>548,516</u>	<u>0</u>	<u>5,253,192</u>	<u>1,715,930</u>
<u>\$ 551,781</u>	<u>\$ (10,455)</u>	<u>\$ 5,367,094</u>	<u>\$ 1,726,145</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, 2010

	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	1,365	847	0
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	334,474	0	0	0
Total Revenues	334,474	1,365	847	0
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	534,137	0	0	0
Public Works	0	0	0	0
Capital Outlay	5,020,202	0	0	0
Total Expenditures	5,554,339	0	0	0
Excess of Revenues over (under) Expenditures	(5,219,865)	1,365	847	0
Other Financing Sources (Uses):				
Transfers In	7,104,597	0	0	0
Transfers (Out)	0	0	0	0
Net Change in Fund Balances	1,884,732	1,365	847	0
Beginning Fund Balances (Deficit)	0	229,419	142,387	5,644
Ending Fund Balances (Deficit)	\$ 1,884,732	\$ 230,784	\$ 143,234	\$ 5,644

Capital Projects Funds

<u>General Capital Improvements</u>	<u>Total</u>	<u>Total Non Major Governmental Funds</u>
\$ 0	\$ 0	\$ 373,715
1,009,628	1,009,628	1,136,653
0	0	378,187
0	2,212	44,594
0	0	3,883
<u>17,290</u>	<u>351,764</u>	<u>359,912</u>
<u>1,026,918</u>	<u>1,363,604</u>	<u>2,296,944</u>
0	0	23,484
0	534,137	594,865
0	0	352,629
<u>1,019,782</u>	<u>6,039,984</u>	<u>6,180,011</u>
<u>1,019,782</u>	<u>6,574,121</u>	<u>7,150,989</u>
7,136	(5,210,517)	(4,854,045)
72,074	7,176,671	7,243,422
<u>0</u>	<u>0</u>	<u>(299,106)</u>
79,210	1,966,154	2,090,271
<u>69,018</u>	<u>446,468</u>	<u>7,415,590</u>
<u>\$ 148,228</u>	<u>\$ 2,412,622</u>	<u>\$ 9,505,861</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, 2010

	Special Revenue Funds		
		Recycling	
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 120,000	\$ 70,079	\$ (49,921)
Intergovernmental Revenues	5,000	0	(5,000)
Fees and Services	0	0	0
Investment Earnings	9,000	1,731	(7,269)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	1,586	1,586
	<u>134,000</u>	<u>73,396</u>	<u>(60,604)</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	162,650	171,120	(8,470)
Capital Outlay	5,000	9,047	(4,047)
	<u>167,650</u>	<u>180,167</u>	<u>(12,517)</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	(33,650)	(106,771)	(73,121)
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	(67,486)	(67,486)
	<u>0</u>	<u>(67,486)</u>	<u>(67,486)</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ <u>(33,650)</u>	(174,257)	\$ <u>(140,607)</u>
Beginning Fund Balances		<u>365,657</u>	
Ending Fund Balances		<u>\$ 191,400</u>	

Special Revenue Funds

<u>Gas Tax</u>			<u>Drainage Construction</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 160,000	\$ 303,636	\$ 143,636	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	20,600	3,056	(17,544)
13,000	4,415	(8,585)	2,000	454	(1,546)
0	0	0	0	0	0
0	0	0	0	0	0
<u>173,000</u>	<u>308,051</u>	<u>135,051</u>	<u>22,600</u>	<u>3,510</u>	<u>(19,090)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
10,000	14,260	(4,260)	0	0	0
<u>10,000</u>	<u>14,260</u>	<u>(4,260)</u>	<u>0</u>	<u>0</u>	<u>0</u>
163,000	293,791	130,791	22,600	3,510	(19,090)
0	0	0	0	0	0
0	(201,320)	(201,320)	0	(25,000)	(25,000)
<u>\$ 163,000</u>	<u>92,471</u>	<u>\$ (70,529)</u>	<u>\$ 22,600</u>	<u>(21,490)</u>	<u>\$ (44,090)</u>
	<u>680,979</u>			<u>76,786</u>	
	<u>\$ 773,450</u>			<u>\$ 55,296</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, 2010

	Special Revenue Funds		
	<u>Traffic Impact Mitigation</u>		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	927,300	166,026	(761,274)
Investment Earnings	20,000	6,333	(13,667)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
 Total Revenues	 947,300	 172,359	 (774,941)
 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	 947,300	 172,359	 (774,941)
 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	 \$ 947,300	 \$ 172,359	 \$ (774,941)
 Beginning Fund Balances		1,042,714	
 Ending Fund Balances		\$ 1,215,073	

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
20,000	45,011	25,011	6,200	2,097	(4,103)
4,000	1,155	(2,845)	1,000	299	(701)
0	0	0	0	0	0
0	0	0	0	0	0
<u>24,000</u>	<u>46,166</u>	<u>22,166</u>	<u>7,200</u>	<u>2,396</u>	<u>(4,804)</u>
0	0	0	0	0	0
0	60,728	(60,728)	0	0	0
0	0	0	0	0	0
10,000	14,715	(4,715)	0	0	0
<u>10,000</u>	<u>75,443</u>	<u>(65,443)</u>	<u>0</u>	<u>0</u>	<u>0</u>
14,000	(29,277)	(43,277)	7,200	2,396	(4,804)
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 14,000</u>	<u>(29,277)</u>	<u>\$ (43,277)</u>	<u>\$ 7,200</u>	<u>2,396</u>	<u>\$ (4,804)</u>
	<u>219,280</u>			<u>(90,083)</u>	
	<u>\$ 190,003</u>			<u>\$ (87,687)</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, 2010

	Special Revenue Funds		
	Police Facility		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	76,300	4,846	(71,454)
Investment Earnings	10,000	1,682	(8,318)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>86,300</u>	<u>6,528</u>	<u>(79,772)</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	64,812	185,188
	<u>250,000</u>	<u>64,812</u>	<u>185,188</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	(163,700)	(58,284)	105,416
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>(163,700)</u>	(58,284)	\$ <u>105,416</u>
Beginning Fund Balances		<u>313,057</u>	
Ending Fund Balances		<u>\$ 254,773</u>	

Special Revenue Funds

<u>Senior Center</u>			<u>Natural Disaster Assistance</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
62,500	47,078	(15,422)	0	0	0
50	18	(32)	15,000	4,000	(11,000)
3,000	3,883	883	0	0	0
1,200	6,538	5,338	0	0	0
<u>66,750</u>	<u>57,517</u>	<u>(9,233)</u>	<u>15,000</u>	<u>4,000</u>	<u>(11,001)</u>
0	0	0	0	0	0
0	0	0	0	0	0
113,008	113,485	(477)	0	0	0
0	1,910	(1,910)	0	0	0
<u>113,008</u>	<u>115,395</u>	<u>(2,387)</u>	<u>0</u>	<u>0</u>	<u>0</u>
(46,258)	(57,878)	(11,620)	15,000	4,000	(11,001)
0	61,451	61,451	0	5,300	5,300
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (46,258)</u>	3,573	<u>\$ 49,831</u>	<u>\$ 15,000</u>	9,300	<u>\$ (5,701)</u>
	<u>(5,455)</u>			<u>670,906</u>	
	<u>\$ (1,882)</u>			<u>\$ 680,206</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, 2010

	Special Revenue Funds		
	Green Building Fees		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	1,520	19,744	18,224
Investment Earnings	25	15	(10)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
 Total Revenues	1,545	19,759	18,214
 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	1,545	19,759	18,214
 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	\$ 1,545	19,759	\$ 18,214
 Beginning Fund Balances		1,399	
 Ending Fund Balances		\$ 21,158	

Special Revenue Funds

<u>Tree Replacement</u>			<u>Pinewood Estates Landscape Maintenance</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
500	160	(340)	6,200	6,148	(52)
1,000	293	(707)	400	114	(286)
0	0	0	0	0	0
0	0	0	0	0	0
1,500	453	(1,047)	6,600	6,262	(338)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	13,500	5,026	8,474
10,000	0	10,000	0	0	0
10,000	0	10,000	13,500	5,026	8,474
(8,500)	453	8,953	(6,900)	1,236	8,136
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ (8,500)</u>	453	<u>\$ 8,953</u>	<u>\$ (6,900)</u>	1,236	<u>\$ 8,136</u>
	48,978			18,925	
	<u>\$ 49,431</u>			<u>\$ 20,161</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, 2010

	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	40,300	41,449	1,149
Investment Earnings	8,600	2,243	(6,357)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
Total Revenues	48,900	43,692	(5,208)
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	41,000	26,626	14,374
Capital Outlay	0	0	0
Total Expenditures	41,000	26,626	14,374
Excess of Revenues over (under) Expenditures	7,900	17,066	9,166
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	\$ 7,900	17,066	\$ 9,166
Beginning Fund Balances		370,613	
Ending Fund Balances		\$ 387,679	

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
3,500	5,000	1,500	50	0	(50)
12,000	3,264	(8,736)	50	16	(34)
0	0	0	0	0	0
0	0	0	0	0	0
<u>15,500</u>	<u>8,264</u>	<u>(7,236)</u>	<u>100</u>	<u>16</u>	<u>(84)</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>
15,500	8,264	(7,236)	100	16	(84)
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>\$ 15,500</u>	8,264	<u>\$ (7,236)</u>	<u>\$ 100</u>	16	<u>\$ (84)</u>
	<u>546,295</u>			<u>2,682</u>	
	<u>\$ 554,559</u>			<u>\$ 2,698</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, 2010

	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	35,700	37,572	1,872
Investment Earnings	750	168	(582)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	250	24	(226)
 Total Revenues	 36,700	 37,764	 1,064
 Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	38,752	36,372	2,380
Capital Outlay	0	0	0
 Total Expenditures	 38,752	 36,372	 2,380
 Excess of Revenues over (under) Expenditures	 (2,052)	 1,392	 3,444
 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	 \$ (2,052)	 1,392	 \$ 3,444
 Beginning Fund Balances		11,866	
 Ending Fund Balances		\$ 13,258	

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	5,300	5,300	100,000	108,139	8,139
0	0	0	0	0	0
200	0	(200)	4,000	1,584	(2,416)
0	0	0	0	0	0
0	0	0	0	0	0
<u>200</u>	<u>5,300</u>	<u>5,100</u>	<u>104,000</u>	<u>109,723</u>	<u>5,723</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	34,726	(34,726)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,726</u>	<u>(34,726)</u>
200	5,300	5,100	104,000	74,997	(29,003)
0	0	0	0	0	0
0	(5,300)	(5,300)	0	0	0
<u>200</u>	<u>0</u>	<u>(200)</u>	<u>104,000</u>	<u>74,997</u>	<u>(29,003)</u>
	<u>0</u>			<u>242,289</u>	
	<u>\$ 0</u>			<u>\$ 317,286</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, 2010

	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	600	157	(443)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
 Total Revenues	 600	 157	 (443)
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	 600	 157	 (443)
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	 \$ 600	 157	 \$ (443)
 Beginning Fund Balances		 26,338	
Ending Fund Balances		 \$ 26,495	

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
3,500	961	(2,539)	50	0	(50)
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,500</u>	<u>961</u>	<u>(2,539)</u>	<u>50</u>	<u>0</u>	<u>(50)</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>
3,500	961	(2,539)	50	0	(50)
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 3,500</u>	961	<u>\$ (2,539)</u>	<u>\$ 50</u>	0	<u>\$ (50)</u>
	<u>161,450</u>			<u>0</u>	
	<u>\$ 162,411</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, 2010

	Special Revenue Funds		
	EDG - Revolving Loan Fund		
	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	13,000	3,265	(9,735)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
Total Revenues	13,000	3,265	(9,735)
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	13,000	3,265	(9,735)
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	\$ 13,000	3,265	\$ (9,735)
Beginning Fund Balances		548,516	
Ending Fund Balances		\$ 551,781	

Special Revenue Funds

Homeland Security Grant			Totals - Special Revenue Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 280,000	\$ 373,715	\$ 93,715
0	13,586	13,586	105,000	127,025	22,025
0	0	0	1,200,670	378,187	(822,483)
0	0	0	118,225	32,167	(86,058)
0	0	0	3,000	3,883	883
0	0	0	1,450	8,148	6,698
<u>0</u>	<u>13,586</u>	<u>13,586</u>	<u>1,708,345</u>	<u>923,125</u>	<u>(785,220)</u>
0	23,484	(23,484)	0	23,484	(23,484)
0	0	0	0	60,728	(60,728)
0	0	0	368,910	352,629	16,281
0	557	(557)	285,000	140,027	144,973
<u>0</u>	<u>24,041</u>	<u>(24,041)</u>	<u>653,910</u>	<u>576,868</u>	<u>77,042</u>
0	(10,455)	(10,455)	1,054,435	346,257	(708,178)
0	0	0	0	66,751	66,751
0	0	0	0	(299,106)	(299,106)
<u>\$ 0</u>	<u>(10,455)</u>	<u>\$ (10,455)</u>	<u>\$ 1,054,435</u>	113,902	<u>\$ (940,533)</u>
	<u>0</u>			<u>5,253,192</u>	
	<u>\$ (10,455)</u>			<u>\$ 5,367,094</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, 2010

	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	40,000	10,215	(29,785)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
Total Revenues	40,000	10,215	(29,785)
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	40,000	10,215	(29,785)
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	\$ 40,000	10,215	\$ (29,785)
Beginning Fund Balances		1,715,930	
Ending Fund Balances		\$ 1,726,145	

Capital Project Funds

<u>Redevelopment Agency</u>			<u>Mt. Hermon Road Improvement</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
0	0	0	5,000	1,365	(3,635)
0	0	0	0	0	0
0	334,474	334,474	0	0	0
<u>0</u>	<u>334,474</u>	<u>334,474</u>	<u>5,000</u>	<u>1,365</u>	<u>(3,635)</u>
0	0	0	0	0	0
416,173	534,137	(117,964)	0	0	0
0	0	0	0	0	0
33,100	5,020,202	(4,987,102)	0	0	0
<u>449,273</u>	<u>5,554,339</u>	<u>(5,105,066)</u>	<u>0</u>	<u>0</u>	<u>0</u>
(449,273)	(5,219,865)	(4,770,592)	5,000	1,365	(3,635)
0	7,104,597	7,104,597	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (449,273)</u>	1,884,732	<u>\$ 2,334,005</u>	<u>\$ 5,000</u>	1,365	<u>\$ (3,635)</u>
	<u>0</u>			<u>229,419</u>	
	<u>\$ 1,884,732</u>			<u>\$ 230,784</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, 2010

	Capital Project Funds		
	Scotts Valley Drive A Improvement District		
	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	3,000	847	(2,153)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
Total Revenues	3,000	847	(2,153)
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	3,000	847	(2,153)
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	\$ 3,000	847	\$ (2,153)
Beginning Fund Balances		142,387	
Ending Fund Balances		\$ 143,234	

Capital Project Funds

<u>FHWA Projects</u>			<u>General Capital Improvements</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	592,000	1,009,628	417,628
0	0	0	0	0	0
0	0	0	1,000	0	(1,000)
0	0	0	18,000	0	(18,000)
0	0	0	0	17,290	17,290
<u>0</u>	<u>0</u>	<u>0</u>	<u>611,000</u>	<u>1,026,918</u>	<u>415,918</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	698,000	1,019,782	(321,782)
<u>0</u>	<u>0</u>	<u>0</u>	<u>698,000</u>	<u>1,019,782</u>	<u>(321,782)</u>
0	0	0	(87,000)	7,136	94,136
0	0	0	0	72,074	72,074
0	0	0	0	0	0
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ (87,000)</u>	79,210	<u>\$ 166,210</u>
	5,644			69,018	
	<u>\$ 5,644</u>			<u>\$ 148,228</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, 2010

	Totals - Capital Project Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	592,000	1,009,628	417,628
Fees and Services	0	0	0
Investment Earnings	9,000	2,212	(6,788)
Contributions, Non-Government	18,000	0	(18,000)
Miscellaneous Revenues	0	351,764	351,764
	<u>619,000</u>	<u>1,363,604</u>	<u>744,604</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	416,173	534,137	(117,964)
Public Works	0	0	0
Capital Outlay	731,100	6,039,984	(5,308,884)
	<u>1,147,273</u>	<u>6,574,121</u>	<u>(5,426,848)</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	(528,273)	(5,210,517)	(4,682,244)
Other Financing Sources (Uses):			
Transfers In	0	7,176,671	7,176,671
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>(528,273)</u>	1,966,154	\$ <u>2,494,427</u>
Beginning Fund Balances		<u>446,468</u>	
Ending Fund Balances		<u>\$ 2,412,622</u>	

Totals - Non Major Funds

Budget	Actual	Variance Favorable (Unfavorable)
\$ 280,000	\$ 373,715	\$ 93,715
697,000	1,136,653	439,653
1,200,670	378,187	(822,483)
167,225	44,594	(122,631)
21,000	3,883	(17,117)
1,450	359,912	358,462
2,367,345	2,296,944	(70,401)
0	23,484	(23,484)
416,173	594,865	(178,692)
368,910	352,629	16,281
1,016,100	6,180,011	(5,163,911)
1,801,183	7,150,989	(5,349,806)
566,162	(4,854,045)	(5,420,207)
0	7,243,422	7,243,422
0	(299,106)	(299,106)
\$ 566,162	2,090,271	\$ 1,524,109
	7,415,590	
	\$ 9,505,861	
		(Concluded)

**CITY OF SCOTTS VALLEY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 JUNE 30, 2010**

	<u>2002 Consolidated Reassessment District</u>	<u>Scotts Valley Drive Improvement District A</u>
ASSETS		
Restricted Assets:		
Cash and Investments Held for Others	\$ 400,054	\$ 265,663
Cash and Investments Held in Accordance with Bond Indentures	<u>391,796</u>	<u>307,369</u>
 Total Assets	 <u>\$ 791,850</u>	 <u>\$ 573,032</u>
 LIABILITIES		
Payable from Restricted Assets:		
Advance Assessments Collected	\$ 400,054	\$ 265,663
Bond Reserve Payable	391,796	307,369
Deposits	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>\$ 791,850</u>	 <u>\$ 573,032</u>

<u>Scotts Valley Drive Improvement District B</u>	<u>General Trust</u>	<u>Total</u>
\$ 127,046	\$ 89,343	\$ 882,106
<u>132,839</u>	<u>0</u>	<u>832,004</u>
\$ <u><u>259,885</u></u>	\$ <u><u>89,343</u></u>	\$ <u><u>1,714,110</u></u>
\$ 127,046	\$ 0	\$ 792,763
132,839	0	832,004
<u>0</u>	<u>89,343</u>	<u>89,343</u>
\$ <u><u>259,885</u></u>	\$ <u><u>89,343</u></u>	\$ <u><u>1,714,110</u></u>

CITY OF SCOTTS VALLEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>2002 Consolidated</u> <u>Reassessment District</u>	<u>Balance</u> <u>7/1/2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>6/30/2010</u>
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 241,841	\$ 809,725	\$ 651,512	\$ 400,054
Cash and Investments Held in Accordance with Bond Indentures	<u>389,477</u>	<u>2,319</u>	<u>0</u>	<u>391,796</u>
Total Assets	<u>\$ 631,318</u>	<u>\$ 812,044</u>	<u>\$ 651,512</u>	<u>\$ 791,850</u>
Liabilities:				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 241,841	\$ 809,725	\$ 651,512	\$ 400,054
Bond Reserve Payable	<u>389,477</u>	<u>2,319</u>	<u>0</u>	<u>391,796</u>
Total Liabilities	<u>\$ 631,318</u>	<u>\$ 812,044</u>	<u>\$ 651,512</u>	<u>\$ 791,850</u>
<u>Scotts Valley Drive</u> <u>Improvement District A</u>				
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 277,471	\$ 288,909	\$ 300,717	\$ 265,663
Cash and Investments Held in Accordance with Bond Indentures	<u>307,371</u>	<u>42</u>	<u>44</u>	<u>307,369</u>
Total Assets	<u>\$ 584,842</u>	<u>\$ 288,951</u>	<u>\$ 300,761</u>	<u>\$ 573,032</u>
Liabilities:				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 277,471	\$ 288,909	\$ 300,717	\$ 265,663
Deposits	<u>307,371</u>	<u>42</u>	<u>44</u>	<u>307,369</u>
Total Liabilities	<u>\$ 584,842</u>	<u>\$ 288,951</u>	<u>\$ 300,761</u>	<u>\$ 573,032</u>
<u>Scotts Valley Drive</u> <u>Improvement District B</u>				
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 134,399	\$ 126,299	\$ 133,652	\$ 127,046
Cash and Investments Held in Accordance with Bond Indentures	<u>132,840</u>	<u>18</u>	<u>19</u>	<u>132,839</u>
Total Assets	<u>\$ 267,239</u>	<u>\$ 126,317</u>	<u>\$ 133,671</u>	<u>\$ 259,885</u>
Liabilities:				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 134,399	\$ 126,299	\$ 133,652	\$ 127,046
Bond Reserve Payable	<u>132,840</u>	<u>18</u>	<u>19</u>	<u>132,839</u>
Total Liabilities	<u>\$ 267,239</u>	<u>\$ 126,317</u>	<u>\$ 133,671</u>	<u>\$ 259,885</u>

<u>General Trust</u>	Balance 7/1/2009	Additions	Deductions	Balance 6/30/2010
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 147,630	\$ 19,698	\$ 77,985	\$ 89,343
Total Assets	<u>\$ 147,630</u>	<u>\$ 19,698</u>	<u>\$ 77,985</u>	<u>\$ 89,343</u>
Liabilities:				
Payable from Restricted Assets:				
Accounts Payable	\$ 0	\$ 755	\$ 0	\$ 755
Deposits	147,630	18,943	77,985	88,588
Total Liabilities	<u>\$ 147,630</u>	<u>\$ 19,698</u>	<u>\$ 77,985</u>	<u>\$ 89,343</u>

<u>All Agency Funds</u>				
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 801,341	\$ 1,244,631	\$ 1,163,866	\$ 882,106
Cash and Investments Held in Accordance with Bond Indentures	829,688	2,379	63	832,004
Total Assets	<u>\$ 1,631,029</u>	<u>\$ 1,247,010</u>	<u>\$ 1,163,929</u>	<u>\$ 1,714,110</u>
Liabilities:				
Payable from Restricted Assets:				
Accounts Payable	\$ 0	\$ 755	\$ 0	\$ 755
Advance Assessments Collected	653,711	1,224,933	1,085,881	792,763
Bond Reserve Payable	829,688	2,379	63	832,004
Deposits	147,630	18,943	77,985	88,588
Total Liabilities	<u>\$ 1,631,029</u>	<u>\$ 1,247,010</u>	<u>\$ 1,163,929</u>	<u>\$ 1,714,110</u>

