

**REQUIRED  
SUPPLEMENTARY  
INFORMATION**



**CITY OF SCOTTS VALLEY  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2011**

**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, 2011**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 5,117,700	\$ 5,117,700	\$ 5,348,390	\$ 230,690
Franchise fees	796,000	796,000	809,404	13,404
Fines & forfeitures	64,000	64,000	51,001	(12,999)
Charges for services	534,700	534,700	364,212	(170,488)
Investment earnings	52,650	52,650	19,404	(33,246)
Other revenue	336,000	336,000	1,110,712	774,712
Total Revenue	<u>6,901,050</u>	<u>6,901,050</u>	<u>7,703,123</u>	<u>802,073</u>
<b>Expenditures:</b>				
Legislative	192,336	192,336	183,160	9,176
Legal	82,800	82,800	80,339	2,461
General government	931,552	1,065,512	1,065,229	283
Administration	205,054	205,054	201,909	3,145
Finance	389,796	389,796	370,207	19,589
Police	4,204,012	4,070,052	4,035,835	34,217
Animal control	104,028	104,028	98,580	5,448
Emergency services	57,303	58,903	58,807	96
Planning	322,404	289,004	281,069	7,935
Building	46,500	46,500	39,036	7,464
Engineering	405,752	406,552	406,507	45
Street maintenance	357,840	364,840	364,354	486
Vehicle maintenance	111,422	111,422	108,522	2,900
Park maintenance	322,276	326,276	325,304	972
Building maintenance	196,189	216,189	214,949	1,240
Total Expenditures	<u>7,929,264</u>	<u>7,929,264</u>	<u>7,833,807</u>	<u>95,457</u>
Excess (Deficiency) of Revenues over (under) Expenditures	(1,028,214)	(1,028,214)	(130,684)	897,530
Other Financing Sources (Uses):				
Operating Transfers In (Out)	<u>535,869</u>	<u>235,869</u>	<u>107,652</u>	<u>(128,217)</u>
Net Change in Fund Balance (Budgetary and USGAAP Basis)	(492,345)	(792,345)	(23,032)	769,313
Beginning Fund Balance	<u>5,713,642</u>	<u>5,713,642</u>	<u>5,713,642</u>	<u>0</u>
Ending Fund Balance	<u>\$ 5,221,297</u>	<u>\$ 4,921,297</u>	<u>\$ 5,690,610</u>	<u>\$ 769,313</u>

**CITY OF SCOTTS VALLEY  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - AFFORDABLE HOUSING  
FOR THE YEAR ENDED JUNE 30, 2011**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 1,050,200	\$ 1,050,200	\$ 985,061	\$ (65,139)
Affordable Housing In Lieu Fees	0	0	0	0
Facility/Building Rental	30,000	30,000	30,000	0
Investment earnings	25,000	25,000	12,123	(12,877)
Other Revenue	0	0	20,002	20,002
<b>Total Revenues</b>	<b>1,105,200</b>	<b>1,105,200</b>	<b>1,047,186</b>	<b>(58,014)</b>
<b>Expenditures:</b>				
Planning	1,312,102	587,102	563,673	23,429
Capital Outlay	0	725,000	725,000	-
<b>Total Expenditures</b>	<b>1,312,102</b>	<b>1,312,102</b>	<b>1,288,673</b>	<b>23,429</b>
<b>Net Changes in Fund Balance (Budgetary and USGAAP Basis)</b>	<b>(206,902)</b>	<b>(206,902)</b>	<b>(241,487)</b>	<b>(34,585)</b>
<b>Beginning Fund Balance</b>	<b>4,831,905</b>	<b>4,831,905</b>	<b>4,831,905</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>\$ 4,625,003</b>	<b>\$ 4,625,003</b>	<b>\$ 4,590,418</b>	<b>\$ (34,585)</b>

**CITY OF SCOTTS VALLEY  
 REQUIRED SUPPLEMENTARY INFORMATION  
 FOR THE YEAR ENDED JUNE 30, 2011**

**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
2010	\$ 0	\$ 5,479,515	\$ 5,479,515	0%	\$ 4,377,087	125%

# **SUPPLEMENTAL INFORMATION**



**CITY OF SCOTTS VALLEY  
SUPPLEMENTAL INFORMATION  
JUNE 30, 2011**

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, 2011**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Taxes	\$ 4,200,800	\$ 4,200,800	\$ 3,940,245	\$ (260,555)
Investment Earnings	<u>6,000</u>	<u>6,000</u>	<u>1,626</u>	<u>(4,374)</u>
<b>Total Revenues</b>	<u>4,206,800</u>	<u>4,206,800</u>	<u>3,941,871</u>	<u>(264,929)</u>
<b>Expenditures:</b>				
Tax Increment Pass-Through	2,600,000	3,036,000	3,036,003	(3)
<b>Debt Service:</b>				
Principal	592,055	295,000	295,000	0
Interest and Finance Charges	<u>315,871</u>	<u>890,922</u>	<u>887,922</u>	<u>3,000</u>
<b>Total Expenditures</b>	<u>3,507,926</u>	<u>4,221,922</u>	<u>4,218,925</u>	<u>2,997</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	698,874	(15,122)	(277,054)	(261,932)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	815,461	815,461
Transfers Out	<u>(459,780)</u>	<u>(459,780)</u>	<u>(614,448)</u>	<u>(154,668)</u>
<b>Net other Financing Sources (Uses)</b>	<u>(459,780)</u>	<u>(459,780)</u>	<u>201,013</u>	<u>660,793</u>
<b>Net Change in Fund Balance (Budgetary and USGAAP Basis)</b>	239,094	(474,902)	(76,041)	398,861
<b>Beginning Fund Balance</b>	<u>(2,781,529)</u>	<u>(2,781,529)</u>	<u>(2,781,529)</u>	<u>0</u>
<b>Ending Fund Balance</b>	<u>\$ (2,542,435)</u>	<u>\$ (3,256,431)</u>	<u>\$ (2,857,570)</u>	<u>\$ 398,861</u>

**CITY OF SCOTTS VALLEY  
SUPPLEMENTAL INFORMATION  
MAJOR FUND BUDGETARY SCHEDULE - RECREATION FUND  
FOR THE YEAR ENDED JUNE 30, 2011**

	<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	\$ 929,500	\$ 929,500	\$ 853,043	\$ (76,457)
Total Operating Revenues	<u>929,500</u>	<u>929,500</u>	<u>853,043</u>	<u>(76,457)</u>
Operating Expenses:				
Salaries	563,047	565,147	565,085	62
Taxes and Benefits	173,637	253,637	253,253	384
Maintenance and Operations	110,930	135,530	135,676	(146)
Advertising	4,500	12,500	12,555	(55)
Professional and Contractual Services	68,000	93,200	93,104	96
Utilities and Communications	13,000	11,000	10,848	152
Insurance and Bonds	3,857	3,857	3,847	10
Total Operating Expenses	<u>936,971</u>	<u>1,074,871</u>	<u>1,074,368</u>	<u>503</u>
(Loss) from Operations	(7,471)	(145,371)	(221,325)	(75,954)
Transfers In	<u>0</u>	<u>137,900</u>	<u>137,382</u>	<u>(518)</u>
Change in Net Assets (Budgetary Basis)	(7,471)	(7,471)	(83,943)	(76,472)
Basis Adjustments:				
OPEB Obligation	0	0	(52,050)	(52,050)
Depreciation	<u>0</u>	<u>0</u>	<u>(6,541)</u>	<u>(6,541)</u>
Change in Net Assets (USGAAP Basis)	(7,471)	(7,471)	(142,534)	(135,063)
Total Net Assets - Beginning	<u>(187,189)</u>	<u>(187,189)</u>	<u>(187,189)</u>	<u>0</u>
Total Net Assets - Ending	<u>\$ (194,660)</u>	<u>\$ (194,660)</u>	<u>\$ (329,723)</u>	<u>\$ (135,063)</u>

**CITY OF SCOTTS VALLEY  
SUPPLEMENTAL INFORMATION  
MAJOR FUND BUDGETARY SCHEDULE - WASTEWATER FUND  
FOR THE YEAR ENDED JUNE 30, 2011**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues:				
Fees and Services	\$ 1,645,000	\$ 1,645,000	\$ 1,658,676	\$ 13,676
Total Operating Revenues	<u>1,645,000</u>	<u>1,645,000</u>	<u>1,658,676</u>	<u>13,676</u>
Operating Expenses:				
Salaries	541,091	541,091	527,664	13,427
Taxes and Benefits	330,361	391,361	390,972	389
Maintenance and Operations	587,200	687,200	688,136	(936)
Professional and Contractual Services	55,000	55,000	46,756	8,244
Utilities and Communications	311,500	311,500	308,197	3,303
Insurance and Bonds	28,450	28,450	26,205	2,245
Capital Outlay	39,500	168,500	166,698	1,802
Total Operating Expenses	<u>1,893,102</u>	<u>2,183,102</u>	<u>2,154,628</u>	<u>28,474</u>
(Loss) from Operations	(248,102)	(538,102)	(495,952)	42,150
Nonoperating Revenues (Expenditures):				
Interest Income	40,000	40,000	30,149	(9,851)
Connection Fees	605,000	605,000	20,326	(584,674)
Sale of Property	65,000	0	0	0
Net Income before Transfers	<u>461,898</u>	<u>106,898</u>	<u>(445,477)</u>	<u>(552,375)</u>
Transfers In	<u>0</u>	<u>0</u>	<u>70,003</u>	<u>70,003</u>
Change in Net Assets (Budgetary Basis)	461,898	106,898	(375,474)	(482,372)
Basis Adjustments:				
OPEB Obligation	0	0	(39,438)	(39,438)
Capital Outlay	0	0	38,362	38,362
Depreciation	0	0	(759,422)	(759,422)
Change in Net Assets (USGAAP Basis)	461,898	106,898	(1,135,972)	(1,242,870)
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>\$ 23,923,325</u>	<u>\$ 23,568,325</u>	<u>\$ 22,325,455</u>	<u>\$ (1,242,870)</u>

**CITY OF SCOTTS VALLEY  
COMBINING BALANCE SHEET  
NON MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011**

	Special Revenue Funds			
	Recycling	Gas Tax	Drainage Construction	Traffic Impact Mitigation
<b>ASSETS</b>				
Cash and Investments	\$ 58,742	\$ 644,160	\$ 58,833	\$ 1,159,889
Receivables:				
Due from other Governments	0	37,215	0	0
Other	0	0	0	0
Restricted Assets				
Cash and Investments Held for Others	0	0	0	0
<b>Total Assets</b>	<b><u>\$ 58,742</u></b>	<b><u>\$ 681,375</u></b>	<b><u>\$ 58,833</u></b>	<b><u>\$ 1,159,889</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 7,467	\$ 46,003	\$ 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
<b>Total Liabilities</b>	<b><u>7,467</u></b>	<b><u>46,003</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
Fund Balances (Deficit):				
Restricted	51,275	635,372	58,833	1,159,889
Assigned	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances (Deficit)</b>	<b><u>51,275</u></b>	<b><u>635,372</u></b>	<b><u>58,833</u></b>	<b><u>1,159,889</u></b>
<b>Total Liabilities and Fund Balances (Deficit)</b>	<b><u>\$ 58,742</u></b>	<b><u>\$ 681,375</u></b>	<b><u>\$ 58,833</u></b>	<b><u>\$ 1,159,889</u></b>

Special Revenue Funds

Park and Recreation Facilities	General Facility	Police Facility	Senior Center	Natural Disaster Assistance
\$ 239,496	\$ 54,249	\$ 229,714	\$ 3,289	\$ 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>\$ 239,496</u>	<u>\$ 54,249</u>	<u>\$ 229,714</u>	<u>\$ 3,289</u>	<u>\$ 0</u>
\$ 167	\$ 0	\$ 0	\$ 1,220	\$ 0
0	0	0	1,436	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	139,532	0	0	0
<u>167</u>	<u>139,532</u>	<u>0</u>	<u>2,656</u>	<u>0</u>
239,329	0	229,714	0	0
0	0	0	633	0
<u>0</u>	<u>(85,283)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>239,329</u>	<u>(85,283)</u>	<u>229,714</u>	<u>633</u>	<u>0</u>
<u>\$ 239,496</u>	<u>\$ 54,249</u>	<u>\$ 229,714</u>	<u>\$ 3,289</u>	<u>\$ 0</u>

(Continued)

**CITY OF SCOTTS VALLEY  
COMBINING BALANCE SHEET  
NON MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011**

	Special Revenue Funds			
	Green Building Fees	Tree Replacement	Pinewood Estates Landscape Maintenance District	Skypark Landscape Maintenance District
<b>ASSETS</b>				
Cash and Investments	\$ 26,760	\$ 50,712	\$ 16,471	\$ 406,681
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
<b>Total Assets</b>	<b>\$ 26,760</b>	<b>\$ 50,712</b>	<b>\$ 16,471</b>	<b>\$ 406,681</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 105	\$ 1,715
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
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>105</b>	<b>1,715</b>
Fund Balances (Deficit):				
Restricted	26,760	50,712	16,366	404,966
Assigned	0	0	0	0
Unassigned	0	0	0	0
<b>Total Fund Balances (Deficit)</b>	<b>26,760</b>	<b>50,712</b>	<b>16,366</b>	<b>404,966</b>
<b>Total Liabilities and Fund Balances (Deficit)</b>	<b>\$ 26,760</b>	<b>\$ 50,712</b>	<b>\$ 16,471</b>	<b>\$ 406,681</b>

Special Revenue Funds

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Library Fees	SMIP Fees	Community Center Operations	AB2766 Grants
\$ 0	\$ 2,711	\$ 29,327	\$ 0
0	0	0	0
0	0	0	0
0	0	0	0
\$ 0	\$ 2,711	\$ 29,327	\$ 0
\$ 0	\$ 0	\$ 1,725	\$ 0
0	0	409	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	2,134	0
0	2,711	0	0
0	0	27,193	0
0	0	0	0
0	2,711	27,193	0
\$ 0	\$ 2,711	\$ 29,327	\$ 0

(Continued)

**CITY OF SCOTTS VALLEY  
COMBINING BALANCE SHEET  
NON MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011**

	Special Revenue Funds		
	Supplemental Law Enforcement Services	Surface Transportation Projects Grant	Police Development Fees
<b>ASSETS</b>			
Cash and Investments	\$ 388,964	\$ 26,624	\$ 163,200
Receivables:			
Due from other Governments	11,315	0	0
Other	0	0	0
Restricted Assets			
Cash and Investments Held for Others	0	0	0
 Total Assets	 \$ 400,279	 \$ 26,624	 \$ 163,200
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts Payable	\$ 995	\$ 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	 995	 0	 0
Fund Balances (Deficit):			
Restricted	399,284	26,624	163,200
Assigned	0	0	0
Unassigned	0	0	0
 Total Fund Balances (Deficit)	 399,284	 26,624	 163,200
 Total Liabilities and Fund Balances (Deficit)	 \$ 400,279	 \$ 26,624	 \$ 163,200

<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>
554,461 \$	0 \$	4,114,283	\$ 1,734,530
0	5,478	54,008	0
0	0	0	0
0	0	0	0
<u>554,461 \$</u>	<u>5,478 \$</u>	<u>4,168,291</u>	<u>\$ 1,734,530</u>
0 \$	0 \$	59,397	\$ 0
0	0	1,845	0
0	0	0	0
0	0	0	0
0	15,932	15,932	0
0	0	139,532	0
<u>0</u>	<u>15,932</u>	<u>216,706</u>	<u>0</u>
554,461	0	4,019,496	0
0	0	27,826	1,734,530
<u>0</u>	<u>(10,454)</u>	<u>(95,737)</u>	<u>0</u>
<u>554,461</u>	<u>(10,454)</u>	<u>3,951,585</u>	<u>1,734,530</u>
<u>554,461 \$</u>	<u>5,478 \$</u>	<u>4,168,291</u>	<u>\$ 1,734,530</u>

(Continued)

**CITY OF SCOTTS VALLEY  
COMBINING BALANCE SHEET  
NON MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011**

	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	\$ 709,953	\$ 0	\$ 0	\$ 0
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
<b>Total Assets</b>	<b>\$ 709,953</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	\$ 699,137	\$ 0	\$ 0	\$ 0
Accrued Liabilities	10,581	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
<b>Total Liabilities</b>	<b>2,309,718</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balances (Deficit):				
Restricted	0	0	0	0
Assigned	0	0	0	0
Unassigned	(1,599,765)	0	0	0
<b>Total Fund Balances (Deficit)</b>	<b>(1,599,765)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Liabilities and Fund Balances (Deficit)</b>	<b>\$ 709,953</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Capital Projects Funds

<u>General Capital Improvements</u>	<u>Total</u>	<u>Total Non Major Governmental Funds</u>
\$ 220,461	\$ 930,414	\$ 6,779,227
0	0	54,008
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 220,461</u>	<u>\$ 930,414</u>	<u>\$ 6,833,235</u>
\$ 0	\$ 699,137	\$ 758,534
0	10,581	12,426
0	0	0
0	1,600,000	1,600,000
0	0	15,932
<u>0</u>	<u>0</u>	<u>139,532</u>
<u>0</u>	<u>2,309,718</u>	<u>2,526,424</u>
220,461	220,461	4,239,957
0	0	1,762,356
<u>0</u>	<u>(1,599,765)</u>	<u>(1,695,502)</u>
<u>220,461</u>	<u>(1,379,304)</u>	<u>4,306,811</u>
<u>\$ 220,461</u>	<u>\$ 930,414</u>	<u>\$ 6,833,235</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, 2011**

	Special Revenue Funds			
	Recycling	Gas Tax	Drainage Construction	Traffic Impact Mitigation
<b>Revenues:</b>				
Taxes and Assessments	\$ 64,100	\$ 300,335	\$ 0	\$ 0
Intergovernmental Revenues	5,000	0	0	0
Fees and Services	0	0	3,258	28,272
Investment Earnings	443	3,980	279	5,777
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	728	0	0	0
	<u>70,271</u>	<u>304,315</u>	<u>3,537</u>	<u>34,049</u>
<b>Total Revenues</b>				
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety	0	0	0	0
Planning and Building	0	0	0	89,233
Public Works	137,923	0	0	0
Capital Outlay	2,470	142,393	0	0
	<u>140,393</u>	<u>142,393</u>	<u>0</u>	<u>89,233</u>
<b>Total Expenditures</b>				
<b>Excess of Revenues over (under) Expenditures</b>	(70,122)	161,922	3,537	(55,184)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers (Out)	(70,003)	(300,000)	0	0
	<u>(70,003)</u>	<u>(300,000)</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	(140,125)	(138,078)	3,537	(55,184)
<b>Beginning Fund Balances (Deficit)</b>	<u>191,400</u>	<u>773,450</u>	<u>55,296</u>	<u>1,215,073</u>
<b>Ending Fund Balances (Deficit)</b>	<u>\$ 51,275</u>	<u>\$ 635,372</u>	<u>\$ 58,833</u>	<u>\$ 1,159,889</u>

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
50,211	2,145	4,959	56,269	0
1,087	259	1,152	15	3,304
0	0	0	1,702	0
0	0	0	673	0
<u>51,298</u>	<u>2,404</u>	<u>6,111</u>	<u>58,659</u>	<u>3,304</u>
0	0	0	0	0
1,972	0	0	0	0
0	0	0	65,888	0
0	0	31,170	2,286	0
<u>1,972</u>	<u>0</u>	<u>31,170</u>	<u>68,174</u>	<u>0</u>
49,326	2,404	(25,059)	(9,515)	3,304
0	0	0	12,030	0
0	0	0	0	(683,510)
<u>49,326</u>	<u>2,404</u>	<u>(25,059)</u>	<u>2,515</u>	<u>(680,206)</u>
<u>190,003</u>	<u>(87,687)</u>	<u>254,773</u>	<u>(1,882)</u>	<u>680,206</u>
<u>\$ 239,329</u>	<u>\$ (85,283)</u>	<u>\$ 229,714</u>	<u>\$ 633</u>	<u>\$ 0</u>

(Continued)

**CITY OF SCOTTS VALLEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2011**

	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	5,677	1,040	5,520	41,343
Investment Earnings	120	241	86	1,921
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	0	0	0	0
<b>Total Revenues</b>	<b>5,797</b>	<b>1,281</b>	<b>5,606</b>	<b>43,264</b>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	0	0	0	0
Public Works	195	0	9,401	25,977
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>195</b>	<b>0</b>	<b>9,401</b>	<b>25,977</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>5,602</b>	<b>1,281</b>	<b>(3,795)</b>	<b>17,287</b>
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers (Out)	0	0	0	0
<b>Net Change in Fund Balances</b>	<b>5,602</b>	<b>1,281</b>	<b>(3,795)</b>	<b>17,287</b>
<b>Beginning Fund Balances (Deficit)</b>	<b>21,158</b>	<b>49,431</b>	<b>20,161</b>	<b>387,679</b>
<b>Ending Fund Balances (Deficit)</b>	<b>\$ 26,760</b>	<b>\$ 50,712</b>	<b>\$ 16,366</b>	<b>\$ 404,966</b>

Special Revenue Funds

Library Fees	SMIP Fees	Community Center Operations	AB 2766
\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0
4,201	0	54,340	0
2,237	13	181	0
0	0	0	0
0	0	0	0
<u>6,438</u>	<u>13</u>	<u>54,521</u>	<u>0</u>
0	0	0	0
0	0	0	0
0	0	40,586	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>40,586</u>	<u>0</u>
6,438	13	13,935	0
0	0	0	0
<u>(560,997)</u>	<u>0</u>	<u>0</u>	<u>0</u>
(554,559)	13	13,935	0
<u>554,559</u>	<u>2,698</u>	<u>13,258</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 2,711</u>	<u>\$ 27,193</u>	<u>\$ 0</u>

(Continued)

**CITY OF SCOTTS VALLEY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON MAJOR GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2011**

	Special Revenue Funds		
	Supplemental Law Enforcement Services	Surface Transportation Projects Grant	Police Development Fees
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	100,000	0	0
Fees and Services	0	0	0
Investment Earnings	1,735	129	789
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>101,735</u>	<u>129</u>	<u>789</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	19,737	0	0
	<u>19,737</u>	<u>0</u>	<u>0</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	81,998	129	789
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	81,998	129	789
Beginning Fund Balances (Deficit)	317,286	26,495	162,411
Ending Fund Balances (Deficit)	<u>\$ 399,284</u>	<u>\$ 26,624</u>	<u>\$ 163,200</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	\$ 364,435	\$ 0
0	5,478	110,478	0
0	0	257,235	0
2,680	2	26,430	8,385
0	0	1,702	0
0	0	1,401	0
<u>2,680</u>	<u>5,480</u>	<u>761,681</u>	<u>8,385</u>
0	0	0	0
0	0	91,205	0
0	0	279,970	0
0	5,479	203,535	0
<u>0</u>	<u>5,479</u>	<u>574,710</u>	<u>0</u>
2,680	1	186,971	8,385
0	0	12,030	0
0	0	(1,614,510)	0
<u>2,680</u>	<u>1</u>	<u>(1,415,509)</u>	<u>8,385</u>
<u>551,781</u>	<u>(10,455)</u>	<u>5,367,094</u>	<u>1,726,145</u>
<u>\$ 554,461</u>	<u>\$ (10,454)</u>	<u>\$ 3,951,585</u>	<u>\$ 1,734,530</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, 2011**

	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	160	1,121	696	0
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	2,441,588	0	0	0
<b>Total Revenues</b>	<b>2,441,748</b>	<b>1,121</b>	<b>696</b>	<b>0</b>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	463,059	0	0	0
Public Works	0	0	0	5,644
Capital Outlay	5,823,170	0	0	0
<b>Total Expenditures</b>	<b>6,286,229</b>	<b>0</b>	<b>0</b>	<b>5,644</b>
Excess of Revenues over (under) Expenditures	(3,844,481)	1,121	696	(5,644)
Other Financing Sources (Uses):				
Transfers In	1,175,445	0	0	0
Transfers (Out)	(815,461)	(231,905)	(143,930)	0
Net Change in Fund Balances	(3,484,497)	(230,784)	(143,234)	(5,644)
Beginning Fund Balances (Deficit)	1,884,732	230,784	143,234	5,644
Ending Fund Balances (Deficit)	\$ (1,599,765)	\$ 0	\$ 0	\$ 0

Capital Projects Funds

<u>General Capital Improvements</u>	<u>Total</u>	<u>Total Non Major Governmental Funds</u>
\$ 0	\$ 0	\$ 364,435
96,018	96,018	206,496
0	0	257,235
1,178	3,155	37,970
0	0	1,702
0	2,441,588	2,442,989
97,196	2,540,761	3,310,827
0	0	0
0	463,059	554,264
0	5,644	285,614
67,899	5,891,069	6,094,604
67,899	6,359,772	6,934,482
29,297	(3,819,011)	(3,623,655)
42,936	1,218,381	1,230,411
0	(1,191,296)	(2,805,806)
72,233	(3,791,926)	(5,199,050)
148,228	2,412,622	9,505,861
220,461	(1,379,304)	4,306,811

(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, 2011**

	Special Revenue Funds		
		Recycling	
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 70,000	\$ 64,100	\$ (5,900)
Intergovernmental Revenues	5,000	5,000	0
Fees and Services	0	0	0
Investment Earnings	3,000	443	(2,557)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	728	728
	<u>78,000</u>	<u>70,271</u>	<u>(7,729)</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	138,150	137,923	227
Capital Outlay	5,000	2,470	2,530
	<u>143,150</u>	<u>140,393</u>	<u>2,757</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	(65,150)	(70,122)	(4,972)
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	(70,003)	(70,003)
	<u>0</u>	<u>(70,003)</u>	<u>(70,003)</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ <u>(65,150)</u>	(140,125)	\$ <u>(74,975)</u>
Beginning Fund Balances		<u>191,400</u>	
Ending Fund Balances		\$ <u><u>51,275</u></u>	

Special Revenue Funds

<u>Gas Tax</u>			<u>Drainage Construction</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 241,000	\$ 300,335	\$ 59,335	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	32,000	3,258	(28,742)
5,000	3,980	(1,020)	750	279	(471)
0	0	0	0	0	0
0	0	0	0	0	0
<u>246,000</u>	<u>304,315</u>	<u>58,315</u>	<u>32,750</u>	<u>3,537</u>	<u>(29,213)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>143,000</u>	<u>142,393</u>	<u>607</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>143,000</u>	<u>142,393</u>	<u>607</u>	<u>0</u>	<u>0</u>	<u>0</u>
103,000	161,922	58,922	32,750	3,537	(29,213)
0	0	0	0	0	0
<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (197,000)</u>	<u>(138,078)</u>	<u>\$ 58,922</u>	<u>\$ 32,750</u>	<u>3,537</u>	<u>\$ (29,213)</u>
	<u>773,450</u>			<u>55,296</u>	
	<u>\$ 635,372</u>			<u>\$ 58,833</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, 2011**

	Special Revenue Funds		
	Traffic Impact Mitigation		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	1,177,000	28,272	(1,148,728)
Investment Earnings	6,500	5,777	(723)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>1,183,500</u>	<u>34,049</u>	<u>(1,149,451)</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety	0	0	0
Planning and Building	90,000	89,233	767
Public Works	0	0	0
Capital Outlay	0	0	0
	<u>90,000</u>	<u>89,233</u>	<u>767</u>
<b>Total Expenditures</b>			
	<u>90,000</u>	<u>89,233</u>	<u>767</u>
<b>Excess of Revenues over (under) Expenditures</b>	<b>1,093,500</b>	<b>(55,184)</b>	<b>(1,148,684)</b>
<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>
<b>Excess of Revenues and other Sources over (under) Expenditures and other Uses</b>	<b>\$ 1,093,500</b>	<b>\$ (55,184)</b>	<b>\$ (1,148,684)</b>
	<u>\$ 1,093,500</u>	<u>\$ (55,184)</u>	<u>\$ (1,148,684)</u>
<b>Beginning Fund Balances</b>		<u>1,215,073</u>	
<b>Ending Fund Balances</b>		<u>\$ 1,159,889</u>	

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
442,000	50,211	(391,789)	40,000	2,145	(37,855)
1,500	1,087	(413)	400	259	(141)
0	0	0	0	0	0
0	0	0	0	0	0
<u>443,500</u>	<u>51,298</u>	<u>(392,202)</u>	<u>40,400</u>	<u>2,404</u>	<u>(37,996)</u>
0	0	0	0	0	0
0	1,972	(1,972)	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>1,972</u>	<u>(1,972)</u>	<u>0</u>	<u>0</u>	<u>0</u>
443,500	49,326	(394,174)	40,400	2,404	(37,996)
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 443,500</u>	<u>49,326</u>	<u>\$ (394,174)</u>	<u>\$ 40,400</u>	<u>2,404</u>	<u>\$ (37,996)</u>
	<u>190,003</u>			<u>(87,687)</u>	
	<u>\$ 239,329</u>			<u>\$ (85,283)</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, 2011**

	Special Revenue Funds		
	Police Facility		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	137,000	4,959	(132,041)
Investment Earnings	2,000	1,152	(848)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
<b>Total Revenues</b>	<b>139,000</b>	<b>6,111</b>	<b>(132,889)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	250,000	31,170	218,830
<b>Total Expenditures</b>	<b>250,000</b>	<b>31,170</b>	<b>218,830</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>(111,000)</b>	<b>(25,059)</b>	<b>85,941</b>
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	0	0
Transfers (Out)	0	0	0
<b>Excess of Revenues and other Sources over (under) Expenditures and other Uses</b>	<b>\$ (111,000)</b>	<b>(25,059)</b>	<b>\$ 85,941</b>
<b>Beginning Fund Balances</b>		<b>254,773</b>	
<b>Ending Fund Balances</b>		<b>\$ 229,714</b>	

Special Revenue Funds

<u>Senior Center</u>			<u>Natural Disaster Assistance</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
40,000	56,269	16,269	0	0	0
20	15	(5)	3,304	3,304	0
1,000	1,702	702	0	0	0
0	673	673	0	0	0
<u>41,020</u>	<u>58,659</u>	<u>17,639</u>	<u>3,304</u>	<u>3,304</u>	<u>(1)</u>
0	0	0	0	0	0
0	0	0	0	0	0
74,660	65,888	8,772	0	0	0
3,000	2,286	714	0	0	0
<u>77,660</u>	<u>68,174</u>	<u>9,486</u>	<u>0</u>	<u>0</u>	<u>0</u>
(36,640)	(9,515)	27,125	3,304	3,304	(1)
0	12,030	12,030	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(683,510)</u>	<u>(683,510)</u>
<u>\$ (36,640)</u>	2,515	<u>\$ 39,155</u>	<u>\$ 3,304</u>	(680,206)	<u>\$ (683,511)</u>
	<u>(1,882)</u>			<u>680,206</u>	
	<u>\$ 633</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, 2011**

	Special Revenue Funds		
	<u>Green Building Fees</u>		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	1,300	5,677	4,377
Investment Earnings	0	120	120
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>1,300</u>	<u>5,797</u>	<u>4,497</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	195	(195)
Capital Outlay	0	0	0
	<u>0</u>	<u>195</u>	<u>(195)</u>
<b>Total Expenditures</b>	<u>0</u>	<u>195</u>	<u>(195)</u>
<b>Excess of Revenues over (under) Expenditures</b>	<b>1,300</b>	<b>5,602</b>	<b>4,302</b>
<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>
<b>Excess of Revenues and other Sources over (under) Expenditures and other Uses</b>	<b>\$ <u>1,300</u></b>	<b>5,602</b>	<b>\$ <u>4,302</u></b>
<b>Beginning Fund Balances</b>		<u>21,158</u>	
<b>Ending Fund Balances</b>		<u>\$ 26,760</u>	

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
500	1,040	540	6,000	5,520	(480)
300	241	(59)	100	86	(14)
0	0	0	0	0	0
0	0	0	0	0	0
<u>800</u>	<u>1,281</u>	<u>481</u>	<u>6,100</u>	<u>5,606</u>	<u>(494)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	13,500	9,401	4,099
<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>13,500</u>	<u>9,401</u>	<u>4,099</u>
(9,200)	1,281	10,481	(7,400)	(3,795)	3,605
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>\$ (9,200)</u>	1,281	<u>\$ 10,481</u>	<u>\$ (7,400)</u>	(3,795)	<u>\$ 3,605</u>
	<u>49,431</u>			<u>20,161</u>	
	<u>\$ 50,712</u>			<u>\$ 16,366</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, 2011**

	Special Revenue Funds		
	Skypark Maintenance District		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	41,750	41,343	(407)
Investment Earnings	2,200	1,921	(279)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
<b>Total Revenues</b>	<b>43,950</b>	<b>43,264</b>	<b>(686)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	41,000	25,977	15,023
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>41,000</b>	<b>25,977</b>	<b>15,023</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>2,950</b>	<b>17,287</b>	<b>14,337</b>
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	0	0
Transfers (Out)	0	0	0
<b>Excess of Revenues and other Sources over (under) Expenditures and other Uses</b>	<b>\$ 2,950</b>	<b>17,287</b>	<b>\$ 14,337</b>
<b>Beginning Fund Balances</b>		<b>387,679</b>	
<b>Ending Fund Balances</b>		<b>\$ 404,966</b>	

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
70,000	4,201	(65,799)	50	0	(50)
2,000	2,237	237	20	13	(7)
0	0	0	0	0	0
0	0	0	0	0	0
<u>72,000</u>	<u>6,438</u>	<u>(65,562)</u>	<u>70</u>	<u>13</u>	<u>(57)</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>
72,000	6,438	(65,562)	70	13	(57)
0	0	0	0	0	0
<u>0</u>	<u>(560,997)</u>	<u>(560,997)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 72,000</u>	<u>(554,559)</u>	<u>\$ (626,559)</u>	<u>\$ 70</u>	<u>13</u>	<u>\$ (57)</u>
	<u>554,559</u>			<u>2,698</u>	
	<u>\$ 0</u>			<u>\$ 2,711</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, 2011**

	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	36,700	54,340	17,640
Investment Earnings	150	181	31
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	250	0	(250)
	<u>37,100</u>	<u>54,521</u>	<u>17,421</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	40,752	40,586	166
Capital Outlay	0	0	0
	<u>40,752</u>	<u>40,586</u>	<u>166</u>
<b>Total Expenditures</b>	<b>40,752</b>	<b>40,586</b>	<b>166</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>(3,652)</b>	<b>13,935</b>	<b>17,587</b>
<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>
<b>Excess of Revenues and other Sources over (under) Expenditures and other Uses</b>	<b>\$ (3,652)</b>	<b>13,935</b>	<b>\$ 17,587</b>
<b>Beginning Fund Balances</b>		<u>13,258</u>	
<b>Ending Fund Balances</b>		<u>\$ 27,193</u>	

Special Revenue Funds

<u>AB 2766 Programs</u>			<u>Supplemental Law Enforcement Services</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	100,000	100,000	0
0	0	0	0	0	0
200	0	(200)	1,500	1,735	235
0	0	0	0	0	0
0	0	0	0	0	0
<u>200</u>	<u>0</u>	<u>(200)</u>	<u>101,500</u>	<u>101,735</u>	<u>235</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	20,000	19,737	263
<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>19,737</u>	<u>263</u>
200	0	(200)	81,500	81,998	498
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 200</u>	<u>0</u>	<u>\$ (200)</u>	<u>\$ 81,500</u>	<u>81,998</u>	<u>\$ 498</u>
	<u>0</u>			<u>317,286</u>	
	<u>\$ 0</u>			<u>\$ 399,284</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, 2011**

	Special Revenue Funds		
	Surface Transportation Projects Grant		
	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	200	129	(71)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
<b>Total Revenues</b>	<b>200</b>	<b>129</b>	<b>(71)</b>
<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
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>200</b>	<b>129</b>	<b>(71)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	0	0
Transfers (Out)	0	0	0
<b>Excess of Revenues and other Sources over (under) Expenditures and other Uses</b>	<b>\$ 200</b>	<b>129</b>	<b>\$ (71)</b>
<b>Beginning Fund Balances</b>		<b>26,495</b>	
<b>Ending Fund Balances</b>		<b>\$ 26,624</b>	

Special Revenue Funds

<u>Police Development Fees</u>			<u>CLEEP Grant</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
1,000	789	(211)	50	0	(50)
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,000</u>	<u>789</u>	<u>(211)</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>1,000</u>	<u>789</u>	<u>(211)</u>	<u>50</u>	<u>0</u>	<u>(50)</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 1,000</u>	<u>789</u>	<u>\$ (211)</u>	<u>\$ 50</u>	<u>0</u>	<u>\$ (50)</u>
	<u>162,411</u>			<u>0</u>	
	<u>\$ 163,200</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, 2011**

	Special Revenue Funds		
	EDG - Revolving Loan Fund		
	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	3,500	2,680	(820)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>3,500</u>	<u>2,680</u>	<u>(820)</u>
<b>Total Revenues</b>			
<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
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>			
Excess of Revenues over (under) Expenditures	3,500	2,680	(820)
<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>3,500</u>	2,680	\$ <u>(820)</u>
Beginning Fund Balances		<u>551,781</u>	
Ending Fund Balances		<u>\$ 554,461</u>	

Special Revenue Funds

Homeland Security Grant			Totals - Special Revenue Funds			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
\$ 0	\$ 0	\$ 0	\$ 311,000	\$ 364,435	\$ 53,435	
5,480	5,478	(2)	110,480	110,478	(2)	
0	0	0	2,024,300	257,235	(1,767,065)	
0	2	2	33,694	26,430	(7,264)	
0	0	0	1,000	1,702	702	
0	0	0	250	1,401	1,151	
<u>5,480</u>	<u>5,480</u>	<u>0</u>	<u>2,480,724</u>	<u>761,681</u>	<u>(1,719,043)</u>	
0	0	0	0	0	0	
0	0	0	90,000	91,205	(1,205)	
0	0	0	308,062	279,970	28,092	
5,480	5,479	1	436,480	203,535	232,945	
<u>5,480</u>	<u>5,479</u>	<u>1</u>	<u>834,542</u>	<u>574,710</u>	<u>259,832</u>	
0	1	1	1,646,182	186,971	(1,459,211)	
0	0	0	0	12,030	12,030	
0	0	0	(300,000)	(1,614,510)	(1,314,510)	
<u>\$ 0</u>	<u>1</u>	<u>\$ 1</u>	<u>\$ 1,346,182</u>	<u>(1,415,509)</u>	<u>\$ (2,761,691)</u>	
	<u>(10,455)</u>			<u>5,367,094</u>		
	<u>\$ (10,454)</u>			<u>\$ 3,951,585</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, 2011**

	Debt Service Fund		
	<u>COP Debt Service</u>		
	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	11,000	8,385	(2,615)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
Total Revenues	11,000	8,385	(2,615)
<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	11,000	8,385	(2,615)
<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	\$ 11,000	8,385	\$ (2,615)
Beginning Fund Balances		1,726,145	
Ending Fund Balances		\$ 1,734,530	

Capital Project Funds

<u>Redevelopment Agency</u>			<u>Mt. Hermon Road Improvement</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	160	160	1,500	1,121	(379)
0	0	0	0	0	0
<u>2,442,000</u>	<u>2,441,588</u>	<u>(412)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,442,000</u>	<u>2,441,748</u>	<u>(252)</u>	<u>1,500</u>	<u>1,121</u>	<u>(379)</u>
0	0	0	0	0	0
463,173	463,059	114	0	0	0
0	0	0	0	0	0
<u>5,833,100</u>	<u>5,823,170</u>	<u>9,930</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6,296,273</u>	<u>6,286,229</u>	<u>10,044</u>	<u>0</u>	<u>0</u>	<u>0</u>
(3,854,273)	(3,844,481)	9,792	1,500	1,121	(379)
0	1,175,445	1,175,445	0	0	0
<u>0</u>	<u>(815,461)</u>	<u>(815,461)</u>	<u>0</u>	<u>(231,905)</u>	<u>(231,905)</u>
<u>\$ (3,854,273)</u>	(3,484,497)	<u>\$ 369,776</u>	<u>\$ 1,500</u>	(230,784)	<u>\$ (232,284)</u>
	<u>1,884,732</u>			<u>230,784</u>	
	<u>\$ (1,599,765)</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, 2011**

	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	900	696	(204)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
<b>Total Revenues</b>	<b>900</b>	<b>696</b>	<b>(204)</b>
<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
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>900</b>	<b>696</b>	<b>(204)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	0	0
Transfers (Out)	0	(143,930)	(143,930)
<b>Excess of Revenues and other Sources over (under) Expenditures and other Uses</b>	<b>\$ 900</b>	<b>(143,234)</b>	<b>\$ (144,134)</b>
<b>Beginning Fund Balances</b>		<b>143,234</b>	
<b>Ending Fund Balances</b>		<b>\$ 0</b>	

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	225,000	96,018	(128,982)
0	0	0	0	0	0
0	0	0		1,178	1,178
0	0	0	33,000	0	(33,000)
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>258,000</u>	<u>97,196</u>	<u>(160,804)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	5,644	5,644	0	0	0
0	0	0	698,000	67,899	630,101
<u>0</u>	<u>5,644</u>	<u>5,644</u>	<u>698,000</u>	<u>67,899</u>	<u>630,101</u>
0	(5,644)	5,644	(440,000)	29,297	469,297
0	0	0	0	42,936	42,936
0	0	0	0	0	0
<u>\$ 0</u>	<u>(5,644)</u>	<u>\$ 5,644</u>	<u>\$ (440,000)</u>	<u>72,233</u>	<u>\$ 512,233</u>
	<u>5,644</u>			<u>148,228</u>	
	<u>\$ 0</u>			<u>\$ 220,461</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, 2011**

	Totals - Capital Project Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	225,000	96,018	(128,982)
Fees and Services	0	0	0
Investment Earnings	2,400	3,155	755
Contributions, Non-Government	33,000	0	(33,000)
Miscellaneous Revenues	2,442,000	2,441,588	(412)
Total Revenues	2,702,400	2,540,761	(161,639)
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	463,173	463,059	114
Public Works	0	5,644	5,644
Capital Outlay	6,531,100	5,891,069	640,031
Total Expenditures	6,994,273	6,359,772	645,789
Excess of Revenues over (under) Expenditures	(4,291,873)	(3,819,011)	484,150
Other Financing Sources (Uses):			
Transfers In	0	1,218,381	1,218,381
Transfers (Out)	0	(1,191,296)	(1,191,296)
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ (4,291,873)	(3,791,926)	\$ 511,235
Beginning Fund Balances		2,412,622	
Ending Fund Balances		\$ (1,379,304)	

Totals - Non Major Funds

<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 311,000	\$ 364,435	\$ 53,435
335,480	206,496	(128,984)
2,024,300	257,235	(1,767,065)
47,094	37,970	(9,124)
34,000	1,702	(32,298)
<u>2,442,250</u>	<u>2,442,989</u>	<u>739</u>
<u>5,194,124</u>	<u>3,310,827</u>	<u>(1,883,297)</u>
0	0	0
553,173	554,264	(1,091)
308,062	285,614	22,448
<u>6,967,580</u>	<u>6,094,604</u>	<u>872,976</u>
<u>7,828,815</u>	<u>6,934,482</u>	<u>894,333</u>
(2,634,691)	(3,623,655)	(988,964)
0	1,230,411	1,230,411
<u>(300,000)</u>	<u>(2,805,806)</u>	<u>(2,505,806)</u>
<u>\$ (2,934,691)</u>	<u>(5,199,050)</u>	<u>\$ (2,264,359)</u>
	<u>9,505,861</u>	
	<u>\$ 4,306,811</u>	
		(Concluded)

**CITY OF SCOTTS VALLEY  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 JUNE 30, 2011**

	<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	\$ 442,245	\$ 238,118
Cash and Investments Held in Accordance with Bond Indentures	<u>393,699</u>	<u>307,370</u>
 Total Assets	 \$ <u><u>835,944</u></u>	 \$ <u><u>545,488</u></u>
 <b>LIABILITIES</b>		
Payable from Restricted Assets:		
Advance Assessments Collected	\$ 442,245	\$ 238,118
Bond Reserve Payable	393,699	307,370
Deposits	<u>0</u>	<u>0</u>
 Total Liabilities	 \$ <u><u>835,944</u></u>	 \$ <u><u>545,488</u></u>

<u>Scotts Valley Drive Improvement District B</u>	<u>General Trust</u>	<u>Total</u>
\$ 111,379	\$ 102,829	\$ 894,571
<u>132,840</u>	<u>0</u>	<u>833,909</u>
<u>\$ 244,219</u>	<u>\$ 102,829</u>	<u>\$ 1,728,480</u>

\$ 111,379	\$ 0	\$ 791,742
132,840	0	833,909
<u>0</u>	<u>102,829</u>	<u>102,829</u>
<u>\$ 244,219</u>	<u>\$ 102,829</u>	<u>\$ 1,728,480</u>

**CITY OF SCOTTS VALLEY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**ALL AGENCY FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<u>2002 Consolidated Reassessment District</u>	<u>Balance 7/1/2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2011</u>
<b>Assets:</b>				
<b>Restricted Assets:</b>				
Cash and Investments Held for Others	\$ 400,055	\$ 640,648	\$ 598,458	\$ 442,245
Cash and Investments Held in Accordance with Bond Indentures	<u>391,796</u>	<u>1,903</u>	<u>0</u>	<u>393,699</u>
<b>Total Assets</b>	<b><u>\$ 791,851</u></b>	<b><u>\$ 642,551</u></b>	<b><u>\$ 598,458</u></b>	<b><u>\$ 835,944</u></b>

<b>Liabilities:</b>				
<b>Payable from Restricted Assets:</b>				
Advance Assessments Collected	\$ 400,055	\$ 640,648	\$ 598,458	\$ 442,245
Bond Reserve Payable	<u>391,796</u>	<u>1,903</u>	<u>0</u>	<u>393,699</u>
<b>Total Liabilities</b>	<b><u>\$ 791,851</u></b>	<b><u>\$ 642,551</u></b>	<b><u>\$ 598,458</u></b>	<b><u>\$ 835,944</u></b>

<u>Scotts Valley Drive Improvement District A</u>				
<b>Assets:</b>				
<b>Restricted Assets:</b>				
Cash and Investments Held for Others	\$ 265,663	\$ 282,652	\$ 310,197	\$ 238,118
Cash and Investments Held in Accordance with Bond Indentures	<u>307,369</u>	<u>10</u>	<u>9</u>	<u>307,370</u>
<b>Total Assets</b>	<b><u>\$ 573,032</u></b>	<b><u>\$ 282,662</u></b>	<b><u>\$ 310,206</u></b>	<b><u>\$ 545,488</u></b>

<b>Liabilities:</b>				
<b>Payable from Restricted Assets:</b>				
Advance Assessments Collected	\$ 265,663	\$ 282,652	\$ 310,197	\$ 238,118
Deposits	<u>307,369</u>	<u>10</u>	<u>9</u>	<u>307,370</u>
<b>Total Liabilities</b>	<b><u>\$ 573,032</u></b>	<b><u>\$ 282,662</u></b>	<b><u>\$ 310,206</u></b>	<b><u>\$ 545,488</u></b>

<u>Scotts Valley Drive Improvement District B</u>				
<b>Assets:</b>				
<b>Restricted Assets:</b>				
Cash and Investments Held for Others	\$ 121,997	\$ 123,085	\$ 138,777	\$ 106,305
Cash and Investments Held in Accordance with Bond Indentures	<u>132,839</u>	<u>5</u>	<u>4</u>	<u>132,840</u>
<b>Total Assets</b>	<b><u>\$ 254,836</u></b>	<b><u>\$ 123,090</u></b>	<b><u>\$ 138,781</u></b>	<b><u>\$ 239,145</u></b>

<b>Liabilities:</b>				
<b>Payable from Restricted Assets:</b>				
Advance Assessments Collected	\$ 121,997	\$ 123,085	\$ 138,777	\$ 106,305
Bond Reserve Payable	<u>132,839</u>	<u>5</u>	<u>4</u>	<u>132,840</u>
<b>Total Liabilities</b>	<b><u>\$ 254,836</u></b>	<b><u>\$ 123,090</u></b>	<b><u>\$ 138,781</u></b>	<b><u>\$ 239,145</u></b>

<u>General Trust</u>	Balance 7/1/2010	Additions	Deductions	Balance 6/30/2011
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 89,343	\$ 21,937	\$ 8,451	\$ 102,829
Total Assets	<u>\$ 89,343</u>	<u>\$ 21,937</u>	<u>\$ 8,451</u>	<u>\$ 102,829</u>
Liabilities:				
Payable from Restricted Assets:				
Accounts Payable	\$ 755	\$ 0	\$ 657	\$ 98
Deposits	88,588	21,937	7,794	102,731
Total Liabilities	<u>\$ 89,343</u>	<u>\$ 21,937</u>	<u>\$ 8,451</u>	<u>\$ 102,829</u>

<u>All Agency Funds</u>				
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 877,058	\$ 1,068,322	\$ 1,055,883	\$ 889,497
Cash and Investments Held in Accordance with Bond Indentures	832,004	1,918	13	833,909
Total Assets	<u>\$ 1,709,062</u>	<u>\$ 1,070,240</u>	<u>\$ 1,055,896</u>	<u>\$ 1,723,406</u>
Liabilities:				
Payable from Restricted Assets:				
Accounts Payable	\$ 755	\$ 0	\$ 657	\$ 98
Advance Assessments Collected	787,715	1,046,385	1,047,432	786,668
Bond Reserve Payable	832,004	1,918	13	833,909
Deposits	88,588	21,937	7,794	102,731
Total Liabilities	<u>\$ 1,709,062</u>	<u>\$ 1,070,240</u>	<u>\$ 1,055,896</u>	<u>\$ 1,723,406</u>

