

**REQUIRED
SUPPLEMENTARY
INFORMATION**

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**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2012**

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, 2012**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget-
	Original	Final		Positive (Negative)
Revenues:				
Taxes	\$ 4,949,400	\$ 4,949,400	\$ 5,203,978	\$ 254,578
Franchise fees	800,000	800,000	777,613	(22,387)
Fines & forfeitures	54,500	54,500	57,815	3,315
Charges for services	461,450	461,450	509,050	47,600
Investment earnings	35,000	35,000	5,762	(29,238)
Other revenue	343,000	343,000	625,001	282,001
Total Revenue	<u>6,643,350</u>	<u>6,643,350</u>	<u>7,179,219</u>	<u>535,869</u>
Expenditures:				
Legislative	179,249	201,249	200,489	760
Legal	82,800	182,800	181,759	1,041
General government	1,117,272	4,797,254	4,796,975	279
Administration	201,570	301,570	301,241	329
Finance	337,813	366,813	365,887	926
Police	4,348,404	4,348,404	4,337,536	10,868
Animal control	100,862	100,862	100,862	-
Emergency services	59,350	59,350	57,576	1,774
Planning	322,343	464,343	463,908	435
Building	31,214	46,214	46,067	147
Engineering	399,131	495,131	494,845	286
Street maintenance	312,177	398,177	397,719	458
Vehicle maintenance	109,050	116,050	115,155	895
Park maintenance	319,591	348,591	346,446	2,145
Building maintenance	188,221	188,221	170,878	17,343
Total Expenditures	<u>8,109,047</u>	<u>12,415,029</u>	<u>12,377,343</u>	<u>37,686</u>
Excess (Deficiency) of Revenues over (under) Expenditures	(1,465,697)	(5,771,679)	(5,198,124)	573,555
Other Financing Sources (Uses):				
Operating Transfers In (Out)	548,226	4,046,208	3,836,340	(209,868)
Net Changes in Fund Balance (Budgetary Basis)	(917,471)	(1,725,471)	(1,361,784)	363,687
Basis Adjustment:				
Extraordinary Loss	0	0	(2,234,933)	(2,234,933)
Net Change in Fund Balance (USGAAP Basis)	(917,471)	(1,725,471)	(3,596,717)	(1,871,246)
Beginning Fund Balance	<u>6,749,955</u>	<u>6,749,955</u>	<u>6,749,955</u>	<u>0</u>
Ending Fund Balance	<u>\$ 5,832,484</u>	<u>\$ 5,024,484</u>	<u>\$ 3,153,238</u>	<u>\$ (1,871,246)</u>

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - AFFORDABLE HOUSING
FOR THE YEAR ENDED JUNE 30, 2012**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 988,000	\$ 988,000	\$ 0	\$ (988,000)
Facility/Building Rental	30,000	30,000	19,800	(10,200)
Investment earnings	12,000	12,000	4,653	(7,347)
Other Revenue	358,157	358,157	2,522	(355,635)
Total Revenues	1,388,157	1,388,157	26,975	(1,361,182)
Expenditures:				
Planning	1,290,116	1,290,116	371,120	918,996
Total Expenditures	1,290,116	1,290,116	371,120	918,996
Net Changes in Fund Balance (Budgetary Basis)	98,041	98,041	(344,145)	(442,186)
Basis Adjustment:				
Extraordinary Loss	0	0	(4,246,273)	(4,246,273)
Net Changes in Fund Balance (USGAAP Basis)	98,041	98,041	(4,590,418)	(4,688,459)
Beginning Fund Balance	4,590,418	4,590,418	4,590,418	0
Ending Fund Balance	\$ 4,688,459	\$ 4,688,459	\$ 0	\$ (4,688,459)

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FACILITY
FOR THE YEAR ENDED JUNE 30, 2012**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Fees and Services	\$ 15,000	\$ 15,000	\$ 10,396	\$ (4,604)
Investment earnings	250	250	183	(67)
Total Revenues	<u>15,250</u>	<u>15,250</u>	<u>10,579</u>	<u>(4,671)</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balance (Budgetary and USGAAP Basis)	15,250	15,250	10,579	(4,671)
Beginning Fund Balance	<u>(85,283)</u>	<u>(85,283)</u>	<u>(85,283)</u>	<u>0</u>
Ending Fund Balance	<u>\$ (70,033)</u>	<u>\$ (70,033)</u>	<u>\$ (74,704)</u>	<u>\$ (4,671)</u>

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - SUCCESSOR HOUSING AGENCY
FOR THE YEAR ENDED JUNE 30, 2012**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Facility/Building Rental	\$ 0	\$ 0	\$ 12,300	\$ 12,300
Investment earnings			66,933	66,933
Total Revenues	<u>0</u>	<u>0</u>	<u>79,233</u>	<u>79,233</u>
Expenditures:				
Planning	<u>0</u>	<u>0</u>	<u>50,471</u>	<u>(50,471)</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>50,471</u>	<u>(50,471)</u>
Net Changes in Fund Balance (Budgetary Basis)	0	0	28,762	28,762
Basis Adjustment:				
Extraordinary Gain	<u>0</u>	<u>0</u>	<u>2,326,162</u>	<u>2,326,162</u>
Net Change in Fund Balance (USGAAP Basis)	0	0	2,354,924	2,354,924
Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,354,924</u>	<u>\$ 2,354,924</u>

**CITY OF SCOTTS VALLEY
 REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED JUNE 30, 2012**

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, 2012**

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 – 104)

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 104 – 107)

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, 2012**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 3,952,000	\$ 3,952,000	\$ 1,369,337	\$ (2,582,663)
Investment Earnings	6,000	6,000	198	(5,802)
Total Revenues	<u>3,958,000</u>	<u>3,958,000</u>	<u>1,369,535</u>	<u>(2,588,465)</u>
Expenditures:				
Tax Increment Pass-Through	2,443,000	2,443,000	0	2,443,000
Debt Service:				
Principal	663,157	663,157	155,000	508,157
Interest and Finance Charges	408,157	408,157	432,923	(24,766)
Total Expenditures	<u>3,514,314</u>	<u>3,514,314</u>	<u>587,923</u>	<u>2,926,391</u>
Net Change in Fund Balance (Budgetary Basis)	443,686	443,686	781,612	337,926
Basis Adjustment:				
Extraordinary Gain	0	0	2,075,958	2,075,958
Net Change in Fund Balance (USGAAP Basis)	443,686	443,686	2,857,570	2,413,884
Beginning Fund Balance	<u>(2,857,570)</u>	<u>(2,857,570)</u>	<u>(2,857,570)</u>	<u>0</u>
Ending Fund Balance	<u>\$ (2,413,884)</u>	<u>\$ (2,413,884)</u>	<u>\$ 0</u>	<u>\$ 2,413,884</u>

**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
MAJOR FUND BUDGETARY SCHEDULE - RECREATION FUND
FOR THE YEAR ENDED JUNE 30, 2012**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues:				
Fees and Services	\$ 918,000	\$ 918,000	\$ 810,703	\$ (107,297)
Total Operating Revenues	918,000	918,000	810,703	(107,297)
Operating Expenses:				
Salaries	537,473	606,473	605,997	476
Taxes and Benefits	214,135	517,135	517,117	18
Maintenance and Operations	107,450	115,450	115,021	429
Advertising	4,500	18,500	18,203	297
Professional and Contractual Services	85,000	86,000	85,458	542
Utilities and Communications	13,000	13,000	12,169	831
Insurance and Bonds	4,737	5,237	4,989	248
Total Operating Expenses	966,295	1,361,795	1,358,954	2,841
(Loss) from Operations	(48,295)	(443,795)	(548,251)	(104,456)
Transfers In	48,295	338,543	601,890	263,347
Change in Net Assets (Budgetary Basis)	0	(105,252)	53,639	158,891
Basis Adjustments:				
OPEB Obligation	0	0	(45,233)	(45,233)
Depreciation	0	0	(6,541)	(6,541)
Change in Net Assets (USGAAP Basis)	0	(105,252)	1,865	107,117
Total Net Assets - Beginning	(278,865)	(278,865)	(278,865)	0
Total Net Assets - Ending	\$ (278,865)	\$ (384,117)	\$ (277,000)	\$ 107,117

**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
MAJOR FUND BUDGETARY SCHEDULE - WASTEWATER FUND
FOR THE YEAR ENDED JUNE 30, 2012**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues:				
Fees and Services	\$ 1,680,000	\$ 1,680,000	\$ 1,636,584	\$ (43,416)
Total Operating Revenues	<u>1,680,000</u>	<u>1,680,000</u>	<u>1,636,584</u>	<u>(43,416)</u>
Operating Expenses:				
Salaries	533,649	533,649	527,725	5,924
Taxes and Benefits	387,075	896,075	895,716	359
Maintenance and Operations	579,100	654,100	653,206	894
Professional and Contractual Services	50,000	67,000	66,859	141
Utilities and Communications	305,500	318,500	318,356	144
Insurance and Bonds	31,551	31,551	29,104	2,447
Capital Outlay	228,500	228,500	57,440	171,060
Total Operating Expenses	<u>2,115,375</u>	<u>2,729,375</u>	<u>2,548,406</u>	<u>180,969</u>
(Loss) from Operations	(435,375)	(1,049,375)	(911,822)	137,553
Nonoperating Revenues (Expenditures):				
Interest Income	31,000	31,000	13,548	(17,452)
Connection Fees	210,000	210,000	137,245	(72,755)
Net Income before Transfers	(194,375)	(808,375)	(761,029)	47,346
Transfers In	<u>0</u>	<u>487,034</u>	<u>509,404</u>	<u>22,370</u>
Change in Net Assets (Budgetary Basis)	(194,375)	(321,341)	(251,625)	69,716
Basis Adjustments:				
OPEB Obligation	0	0	(47,494)	(47,494)
Capital Outlay	0	0	57,440	57,440
Depreciation	0	0	(753,009)	(753,009)
Change in Net Assets (USGAAP Basis)	(194,375)	(321,341)	(994,688)	(673,347)
Total Net Assets - Beginning	<u>21,547,614</u>	<u>21,547,614</u>	<u>21,547,614</u>	<u>0</u>
Total Net Assets - Ending	<u>\$ 21,353,239</u>	<u>\$ 21,226,273</u>	<u>\$ 20,552,926</u>	<u>\$ (673,347)</u>

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

	Special Revenue Funds			
	Recycling	Gas Tax	Drainage Construction	Traffic Impact Mitigation
ASSETS				
Cash and Investments	\$ 0	\$ 638,154	\$ 65,636	\$ 1,255,420
Receivables:				
Due from other Governments	61,144	35,258	0	0
Other	0	0	0	0
Advances Due from other Funds	0	0	0	0
Restricted Assets				
Cash and Investments Held for Others	0	0	0	0
 Total Assets	 \$ 61,144	\$ 673,412	\$ 65,636	\$ 1,255,420
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 2,456	\$ 0	\$ 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	20,988	0	0	0
Advances Due to other Funds	0	0	0	0
 Total Liabilities	 23,444	0	0	0
Fund Balances (Deficit):				
Restricted	37,700	673,412	65,636	1,255,420
Assigned	0	0	0	0
Unassigned	0	0	0	0
 Total Fund Balances (Deficit)	 37,700	673,412	65,636	1,255,420
 Total Liabilities and Fund Balances (Deficit)	 \$ 61,144	\$ 673,412	\$ 65,636	\$ 1,255,420

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

Special Revenue Funds

Park and Recreation Facilities	Police Facility	Senior Center	Mt. Hermon Traffic Mitigation
\$ 292,857	\$ 453,854	\$ 17,407	\$ 5,375
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>\$ 292,857</u>	<u>\$ 453,854</u>	<u>\$ 17,407</u>	<u>\$ 5,375</u>
\$ 0	\$ 9,459	\$ 682	\$ 0
0	0	494	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>0</u>	<u>9,459</u>	<u>1,176</u>	<u>0</u>
292,857	444,395	0	0
0	0	16,231	5,375
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>292,857</u>	<u>444,395</u>	<u>16,231</u>	<u>5,375</u>
<u>\$ 292,857</u>	<u>\$ 453,854</u>	<u>\$ 17,407</u>	<u>\$ 5,375</u>

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**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

	Special Revenue Funds			
	Green Building Fees	Tree Replacement	Pinewood Estates Landscape Maintenance District	Skypark Landscape Maintenance District
ASSETS				
Cash and Investments	\$ 47,134	\$ 51,798	\$ 16,534	\$ 422,980
Receivables:				
Due from other Governments	0	0	0	0
Other	0	0	0	0
Advances Due from other Funds	0	0	0	0
Restricted Assets				
Cash and Investments Held for Others	0	0	0	0
 Total Assets	 \$ 47,134	 \$ 51,798	 \$ 16,534	 \$ 422,980
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 49	\$ 3,592
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	 49	 3,592
Fund Balances (Deficit):				
Restricted	47,134	51,798	16,485	419,388
Assigned	0	0	0	0
Unassigned	0	0	0	0
 Total Fund Balances (Deficit)	 47,134	 51,798	 16,485	 419,388
 Total Liabilities and Fund Balances (Deficit)	 \$ 47,134	 \$ 51,798	 \$ 16,534	 \$ 422,980

Special Revenue Funds

Library Fees	SMIP Fees	Community Center Operations
\$ 334,933	\$ 2,719	\$ 14,334
0	0	0
0	0	0
0	0	0
0	0	0
\$ 334,933	\$ 2,719	\$ 14,334
\$ 0	\$ 0	\$ 1,109
0	0	149
0	0	0
0	0	0
0	0	0
0	0	0
0	0	1,258
334,933	2,719	0
0	0	13,076
0	0	0
334,933	2,719	13,076
\$ 334,933	\$ 2,719	\$ 14,334

(Continued)

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

	Special Revenue Funds		
	Supplemental Law Enforcement Services	Surface Transportation Projects Grant	Police Development Fees
ASSETS			
Cash and Investments	\$ 65,250	\$ 26,708	\$ 163,720
Receivables:			
Due from other Governments	0	0	0
Other	0	0	0
Advances Due from other Funds	0	0	0
Restricted Assets			
Cash and Investments Held for Others	0	0	0
 Total Assets	 \$ 65,250	 \$ 26,708	 \$ 163,720
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):			
Restricted	65,250	26,708	163,720
Assigned	0	0	0
Unassigned	0	0	0
 Total Fund Balances (Deficit)	 65,250	 26,708	 163,720
 Total Liabilities and Fund Balances (Deficit)	 \$ 65,250	 \$ 26,708	 \$ 163,720

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

Special Revenue Funds

EDG - Revolving Loan Fund	Homeland Security Grant	Total
\$ 556,226	\$ 12,019	\$ 4,443,058
0	0	96,402
0	0	0
0	0	0
0	0	0
<u>\$ 556,226</u>	<u>\$ 12,019</u>	<u>\$ 4,539,460</u>
\$ 0	\$ 0	\$ 17,347
0	0	643
0	0	0
0	0	0
0	15,932	36,920
0	0	0
0	15,932	54,910
556,226	0	4,453,781
0	0	34,682
0	(3,913)	(3,913)
<u>556,226</u>	<u>(3,913)</u>	<u>4,484,550</u>
<u>\$ 556,226</u>	<u>\$ 12,019</u>	<u>\$ 4,539,460</u>

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**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

	Debt Service Fund		
	COP Debt Service	Pension Obligation Bonds	Total
ASSETS			
Cash and Investments	\$ 1,440,017	\$ 0	\$ 1,440,017
Receivables:			
Due from other Governments	0	0	0
Other	0	0	0
Advances Due from other Funds	0	0	0
Restricted Assets			
Cash and Investments Held for Others	0	14,400	14,400
 Total Assets	 \$ 1,440,017	 \$ 14,400	 \$ 1,454,417
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 0	\$ 0	\$ 0
Accrued Liabilities	0	0	0
Accrued Compensated Absences	0	0	0
Long Term Note 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):			
Restricted	0	14,400	14,400
Assigned	1,440,017	0	1,440,017
Unassigned	0	0	0
 Total Fund Balances (Deficit)	 1,440,017	 14,400	 1,454,417
 Total Liabilities and Fund Balances (Deficit)	 \$ 1,440,017	 \$ 14,400	 \$ 1,454,417

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012**

Capital Projects Funds			
Redevelop- ment Agency	General Capital Improvements	Total	Total Non Major Governmental Funds
\$ 0	\$ 258,721	\$ 258,721	\$ 6,141,796
0	0	0	96,402
0	0	0	0
0	0	0	0
0	0	0	14,400
\$ 0	\$ 258,721	\$ 258,721	\$ 6,252,598
\$ 0	\$ 0	\$ 0	17,347
0	0	0	643
0	0	0	0
0	0	0	0
0	0	0	36,920
0	0	0	0
0	0	0	54,910
0	258,721	258,721	4,726,902
0	0	0	1,474,699
0	0	0	(3,913)
0	258,721	258,721	6,197,688
\$ 0	\$ 258,721	\$ 258,721	\$ 6,252,598

(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, 2012

	Special Revenue Funds			
	Recycling	Gas Tax	Drainage Construction	Traffic Impact Mitigation
Revenues:				
Taxes and Assessments	\$ 61,144	\$ 335,952	\$ 0	\$ 0
Intergovernmental Revenues	10,000	0	0	0
Fees and Services	0	0	6,608	110,823
Investment Earnings	59	2,328	195	3,768
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	989	0	0	0
	<u>72,192</u>	<u>338,280</u>	<u>6,803</u>	<u>114,591</u>
Total Revenues				
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	0	0	0	0
Public Works	61,437	0	0	0
Capital Outlay	1,960	5,873	0	0
Debt Service:				
Debt Issuance Costs	0	0	0	0
	<u>63,397</u>	<u>5,873</u>	<u>0</u>	<u>0</u>
Total Expenditures				
Excess of Revenues over (under) Expenditures	8,795	332,407	6,803	114,591
Other Financing Sources (Uses):				
Transfers In	-	5,633	0	0
Transfers (Out)	(22,370)	(300,000)	0	(19,060)
Proceeds from Issuance of Debt	0	0	0	0
	<u>(22,370)</u>	<u>(294,367)</u>	<u>0</u>	<u>(19,060)</u>
Net Other Financing Sources (Uses)				
Extraordinary Gain	0	0	0	0
Net Change in Fund Balances	(13,575)	38,040	6,803	95,531
Beginning Fund Balances (Deficit)	51,275	635,372	58,833	1,159,889
Ending Fund Balances (Deficit)	<u>\$ 37,700</u>	<u>\$ 673,412</u>	<u>\$ 65,636</u>	<u>\$ 1,255,420</u>

Special Revenue Funds

Park and Recreation Facilities	Police Facility	Senior Center	Mt. Hermon Traffic Mitigation
\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0
137,577	25,558	70,015	5,371
802	1,338	37	4
0	0	1,340	0
0	0	758	0
<u>138,379</u>	<u>26,896</u>	<u>72,150</u>	<u>5,375</u>
0	0	0	0
0	0	0	0
0	0	61,528	0
0	162,215	1,026	0
0	0	0	0
<u>0</u>	<u>162,215</u>	<u>62,554</u>	<u>0</u>
138,379	(135,319)	9,596	5,375
0	350,000	6,002	0
(84,851)	0	0	0
0	0	0	0
<u>(84,851)</u>	<u>350,000</u>	<u>6,002</u>	<u>0</u>
0	0	0	0
53,528	214,681	15,598	5,375
<u>239,329</u>	<u>229,714</u>	<u>633</u>	<u>0</u>
<u>\$ 292,857</u>	<u>\$ 444,395</u>	<u>\$ 16,231</u>	<u>\$ 5,375</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, 2012

	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	20,268	923	6,240	43,510
Investment Earnings	106	163	52	1,306
Contributions, Non-Government	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Total Revenues	<u>20,374</u>	<u>1,086</u>	<u>6,292</u>	<u>44,816</u>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Planning and Building	0	0	0	0
Public Works	0	0	6,173	30,394
Capital Outlay	0	0	0	0
Debt Service:				
Debt Issuance Costs	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>6,173</u>	<u>30,394</u>
Excess of Revenues over (under) Expenditures	20,374	1,086	119	14,422
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers (Out)	0	0	0	0
Proceeds from Issuance of Debt	0	0	0	0
Net Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Extraordinary Gain	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	20,374	1,086	119	14,422
Beginning Fund Balances (Deficit)	<u>26,760</u>	<u>50,712</u>	<u>16,366</u>	<u>404,966</u>
Ending Fund Balances (Deficit)	<u>\$ 47,134</u>	<u>\$ 51,798</u>	<u>\$ 16,485</u>	<u>\$ 419,388</u>

Special Revenue Funds

Library Fees	SMIP Fees	Community Center Operations
\$ 0	\$ 0	\$ 0
0	0	0
18,091	0	54,003
431	8	86
0	0	0
0	0	0
18,522	8	54,089
0	0	0
0	0	0
0	0	54,741
29,770	0	19,467
0	0	0
29,770	0	74,208
(11,248)	8	(20,119)
346,181	0	6,002
0	0	0
0	0	0
346,181	0	6,002
0	0	0
334,933	8	(14,117)
0	2,711	27,193
\$ 334,933	\$ 2,719	\$ 13,076

(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, 2012

	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	526	84	520
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>100,526</u>	<u>84</u>	<u>520</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	84,560	0	0
Debt Service:			
Debt Issuance Costs	0	0	0
	<u>84,560</u>	<u>0</u>	<u>0</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	15,966	84	520
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	(350,000)	0	0
Proceeds from Issuance of Debt	0	0	0
	<u>(350,000)</u>	<u>0</u>	<u>0</u>
Net Other Financing Sources (Uses)			
Extraordinary Gain	0	0	0
Net Change in Fund Balances	(334,034)	84	520
Beginning Fund Balances (Deficit)	399,284	26,624	163,200
Ending Fund Balances (Deficit)	<u>\$ 65,250</u>	<u>\$ 26,708</u>	<u>\$ 163,720</u>

Special Revenue Funds

<u>EDG - Revolving Loan Fund</u>	<u>Homeland Security Grant</u>	<u>Total</u>
\$ 0	\$ 0	\$ 397,096
0	27,981	137,981
0	0	498,987
1,765	1	13,579
0	0	1,340
<u>0</u>	<u>0</u>	<u>1,747</u>
<u>1,765</u>	<u>27,982</u>	<u>1,050,730</u>
0	0	0
0	0	0
0	1,017	215,290
0	20,424	325,295
<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>21,441</u>	<u>540,585</u>
1,765	6,541	510,145
0	0	713,818
0	0	(776,281)
<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>(62,463)</u>
<u>0</u>	<u>0</u>	<u>0</u>
1,765	6,541	447,682
<u>554,461</u>	<u>(10,454)</u>	<u>4,036,868</u>
<u>\$ 556,226</u>	<u>\$ (3,913)</u>	<u>\$ 4,484,550</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, 2012

	Debt Service Fund		
	COP Debt Service	Pension Obligation Bonds	Total
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	0	0	0
Investment Earnings	5,487	0	5,487
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>5,487</u>	<u>0</u>	<u>5,487</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Debt Issuance Costs	0	158,332	158,332
	<u>0</u>	<u>158,332</u>	<u>158,332</u>
Total Expenditures			
	<u>0</u>	<u>158,332</u>	<u>158,332</u>
Excess of Revenues over (under) Expenditures	5,487	(158,332)	(152,845)
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	(300,000)	(4,287,268)	(4,587,268)
Proceeds from Issuance of Debt	0	4,460,000	4,460,000
	<u>0</u>	<u>4,460,000</u>	<u>4,460,000</u>
Net Other Financing Sources (Uses)	(300,000)	172,732	(127,268)
	<u>(300,000)</u>	<u>172,732</u>	<u>(127,268)</u>
Extraordinary Gain	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(294,513)	14,400	(280,113)
Beginning Fund Balances (Deficit)	1,734,530	0	1,734,530
	<u>1,734,530</u>	<u>0</u>	<u>1,734,530</u>
Ending Fund Balances (Deficit)	\$ <u>1,440,017</u>	\$ <u>14,400</u>	\$ <u>1,454,417</u>

Capital Projects Funds

<u>Redevelop- ment Agency</u>	<u>General Capital Improvements</u>	<u>Total</u>	<u>Total Non Major Governmental Funds</u>
\$ 0	\$ 0	\$ 0	\$ 397,096
0	0	0	137,981
0	0	0	498,987
0	749	749	19,815
0	0	0	1,340
5,073	0	5,073	6,820
5,073	749	5,822	1,062,039
0	0	0	0
185,493	0	185,493	185,493
0	0	0	215,290
288,813	720	289,533	614,828
0	0	0	158,332
474,306	720	475,026	1,173,943
(469,233)	29	(469,204)	(111,904)
10,047	93,864	103,911	817,729
(346,181)	(55,633)	(401,814)	(5,765,363)
0	0	0	4,460,000
(336,134)	38,231	(297,903)	(487,634)
2,405,132	0	2,405,132	2,405,132
1,599,765	38,260	1,638,025	1,805,594
(1,599,765)	220,461	(1,379,304)	4,392,094
\$ 0	\$ 258,721	\$ 258,721	\$ 6,197,688

(Concluded)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Special Revenue Funds		
		<u>Recycling</u>	
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 62,500	\$ 61,144	\$ (1,356)
Intergovernmental Revenues	5,000	10,000	5,000
Fees and Services	0	0	0
Investment Earnings	100	59	(41)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	989	989
	<u>67,600</u>	<u>72,192</u>	<u>4,592</u>
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	80,000	61,437	18,563
Capital Outlay	5,000	1,960	3,040
Debt Service:			
Debt Issuance Costs	0	0	0
	<u>85,000</u>	<u>63,397</u>	<u>21,603</u>
Excess of Revenues over (under) Expenditures	(17,400)	8,795	26,195
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	(22,370)	(22,370)	0
Proceeds from Issuance of Debt	0	0	0
	<u>(22,370)</u>	<u>(22,370)</u>	<u>0</u>
Net Other Financing Sources (Uses)	(22,370)	(22,370)	0
Extraordinary Gain	0	0	0
Excess of Revenues and other Sources over (under) Expenditures and other Uses	<u>\$ (39,770)</u>	<u>(13,575)</u>	<u>\$ 26,195</u>
Beginning Fund Balances		<u>51,275</u>	
Ending Fund Balances		<u>\$ 37,700</u>	

Special Revenue Funds

<u>Gas Tax</u>			<u>Drainage Construction</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 199,000	\$ 335,952	\$ 136,952	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	15,000	6,608	(8,392)
3,000	2,328	(672)	300	195	(105)
0	0	0	0	0	0
0	0	0	0	0	0
<u>202,000</u>	<u>338,280</u>	<u>136,280</u>	<u>15,300</u>	<u>6,803</u>	<u>(8,497)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
75,000	5,873	69,127	0	0	0
0	0	0	0	0	0
<u>75,000</u>	<u>5,873</u>	<u>69,127</u>	<u>0</u>	<u>0</u>	<u>0</u>
127,000	332,407	205,407	15,300	6,803	(8,497)
0	5,633	5,633	0	0	0
(300,000)	(300,000)	0	0	0	0
0	0	0	0	0	0
<u>(300,000)</u>	<u>(294,367)</u>	<u>5,633</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>\$ (173,000)</u>	38,040	<u>\$ 211,040</u>	<u>\$ 15,300</u>	6,803	<u>\$ (8,497)</u>
	<u>635,372</u>			<u>58,833</u>	
	<u>\$ 673,412</u>			<u>\$ 65,636</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Special Revenue Funds		
	Traffic Impact Mitigation		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	120,000	110,823	(9,177)
Investment Earnings	5,600	3,768	(1,832)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>125,600</u>	<u>114,591</u>	<u>(11,009)</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Interest and Finance Charges	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues over (under) Expenditures	<u>125,600</u>	<u>114,591</u>	<u>(11,009)</u>
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	(19,060)	(19,060)	0
Proceeds from Issuance of Debt	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Net Other Financing Sources (Uses)	<u>(19,060)</u>	<u>(19,060)</u>	<u>0</u>
Extraordinary Gain	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses	<u>\$ 106,540</u>	<u>\$ 95,531</u>	<u>\$ (11,009)</u>
Beginning Fund Balances		<u>1,159,889</u>	
Ending Fund Balances		<u>\$ 1,255,420</u>	

Special Revenue Funds

<u>Park and Recreation Facilities</u>			<u>Police Facility</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
177,000	137,577	(39,423)	35,000	25,558	(9,442)
1,000	802	(198)	1,100	1,338	238
0	0	0	0	0	0
0	0	0	0	0	0
<u>178,000</u>	<u>138,379</u>	<u>(39,621)</u>	<u>36,100</u>	<u>26,896</u>	<u>(9,204)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	270,000	162,215	107,785
0	0	0	0	0	0
0	0	0	270,000	162,215	107,785
178,000	138,379	(39,621)	(233,900)	(135,319)	98,581
0	0	0	350,000	350,000	0
(84,851)	(84,851)	0	0	0	0
0	0	0	0	0	0
<u>(84,851)</u>	<u>(84,851)</u>	<u>0</u>	<u>350,000</u>	<u>350,000</u>	<u>0</u>
0	0	0	0	0	0
<u>\$ 93,149</u>	53,528	<u>\$ (39,621)</u>	<u>\$ 116,100</u>	214,681	<u>\$ 98,581</u>
	<u>239,329</u>			<u>229,714</u>	
	<u>\$ 292,857</u>			<u>\$ 444,395</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Special Revenue Funds		
	Senior Center		Variance
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	50,800	70,015	19,215
Investment Earnings	15	37	22
Contributions, Non-Government	1,000	1,340	340
Miscellaneous Revenues	1,000	758	(242)
	<u>52,815</u>	<u>72,150</u>	<u>19,335</u>
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	50,479	61,528	(11,049)
Capital Outlay	5,800	1,026	4,774
Debt Service:			
Interest and Finance Charges	0	0	0
	<u>56,279</u>	<u>62,554</u>	<u>(6,275)</u>
Excess of Revenues over (under) Expenditures	(3,464)	9,596	13,060
Other Financing Sources (Uses):			
Transfers In	6,002	6,002	0
Transfers (Out)	0	0	0
Proceeds from Issuance of Debt	0	0	0
	<u>6,002</u>	<u>6,002</u>	<u>0</u>
Net Other Financing Sources (Uses)			
Extraordinary Gain	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>2,538</u>	15,598	\$ <u>13,060</u>
Beginning Fund Balances		<u>633</u>	
Ending Fund Balances		<u>\$ 16,231</u>	

Special Revenue Funds

Mt. Hermon Traffic Mitigation			Green Building Fees		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	5,371	5,371	20,450	20,268	(182)
0	4	4	100	106	6
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>5,375</u>	<u>5,375</u>	<u>20,550</u>	<u>20,374</u>	<u>(177)</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>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	5,375	5,375	20,550	20,374	(177)
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>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>5,375</u>	<u>\$ 5,375</u>	<u>\$ 20,550</u>	<u>20,374</u>	<u>\$ (177)</u>
	<u>0</u>			<u>26,760</u>	
	<u>\$ 5,375</u>			<u>\$ 47,134</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Special Revenue Funds		
	Tree Replacement		Variance
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	500	923	423
Investment Earnings	230	163	(67)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>730</u>	<u>1,086</u>	<u>356</u>
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	10,000	0	10,000
Debt Service:			
Interest and Finance Charges	0	0	0
	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Excess of Revenues over (under) Expenditures	(9,270)	1,086	10,356
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	0	0
Proceeds from Issuance of Debt	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Net Other Financing Sources (Uses)	0	0	0
Extraordinary Gain	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>(9,270)</u>	1,086	\$ <u>10,356</u>
Beginning Fund Balances		<u>50,712</u>	
Ending Fund Balances		<u>\$ 51,798</u>	

Special Revenue Funds

<u>Pinewood Estates Landscape Maintenance</u>			<u>Skypark Maintenance District</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
6,000	6,240	240	41,750	43,510	1,760
85	52	(33)	1,800	1,306	(494)
0	0	0	0	0	0
0	0	0	0	0	0
<u>6,085</u>	<u>6,292</u>	<u>207</u>	<u>43,550</u>	<u>44,816</u>	<u>1,266</u>
0	0	0	0	0	0
0	0	0	0	0	0
13,500	6,173	7,327	41,000	30,394	10,606
0	0	0	0	0	0
0	0	0	0	0	0
<u>13,500</u>	<u>6,173</u>	<u>7,327</u>	<u>41,000</u>	<u>30,394</u>	<u>10,606</u>
(7,415)	119	7,534	2,550	14,422	11,872
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>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (7,415)</u>	119	<u>\$ 7,534</u>	<u>\$ 2,550</u>	14,422	<u>\$ 11,872</u>
	<u>16,366</u>			<u>404,966</u>	
	<u>\$ 16,485</u>			<u>\$ 419,388</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Special Revenue Funds		
	Library Fees		Variance
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	26,000	18,091	(7,909)
Investment Earnings	0	431	431
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>26,000</u>	<u>18,522</u>	<u>(7,478)</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	0	29,770	(29,770)
Debt Service:			
Interest and Finance Charges	0	0	0
	<u>0</u>	<u>29,770</u>	<u>(29,770)</u>
Total Expenditures			
	<u>0</u>	<u>29,770</u>	<u>(29,770)</u>
Excess of Revenues over (under) Expenditures	26,000	(11,248)	(37,248)
Other Financing Sources (Uses):			
Transfers In	0	346,181	346,181
Transfers (Out)	0	0	0
Proceeds from Issuance of Debt	0	0	0
	<u>0</u>	<u>346,181</u>	<u>346,181</u>
Net Other Financing Sources (Uses)			
	<u>0</u>	<u>346,181</u>	<u>346,181</u>
Extraordinary Gain	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ 26,000	334,933	\$ 308,933
	<u>\$ 26,000</u>	<u>334,933</u>	<u>\$ 308,933</u>
Beginning Fund Balances		0	
		<u>0</u>	
Ending Fund Balances		\$ 334,933	
		<u>\$ 334,933</u>	

Special Revenue Funds

<u>SMIP Fees</u>			<u>Community Center Operations</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	46,700	54,003	7,303
14	8	(6)	150	86	(64)
0	0	0	0	0	0
0	0	0	0	0	0
<u>14</u>	<u>8</u>	<u>(6)</u>	<u>46,850</u>	<u>54,089</u>	<u>7,239</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	41,838	54,741	(12,903)
0	0	0	3,500	19,467	(15,967)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>45,338</u>	<u>74,208</u>	<u>(28,870)</u>
14	8	(6)	1,512	(20,119)	(21,631)
0	0	0	0	6,002	6,002
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>6,002</u>	<u>6,002</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 14</u>	<u>8</u>	<u>\$ (6)</u>	<u>\$ 1,512</u>	<u>(14,117)</u>	<u>\$ (15,629)</u>
	<u>2,711</u>			<u>27,193</u>	
	<u>\$ 2,719</u>			<u>\$ 13,076</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Special Revenue Funds		
	Supplemental Law Enforcement Services		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	100,000	100,000	0
Fees and Services	0	0	0
Investment Earnings	1,500	526	(974)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
Total Revenues	101,500	100,526	(974)
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	0	84,560	(84,560)
Debt Service:			
Interest and Finance Charges	0	0	0
Total Expenditures	0	84,560	(84,560)
Excess of Revenues over (under) Expenditures	101,500	15,966	(85,534)
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	(350,000)	(350,000)	0
Proceeds from Issuance of Debt	0	0	0
Net Other Financing Sources (Uses)	(350,000)	(350,000)	0
Extraordinary Gain	0	0	0
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ (248,500)	(334,034)	\$ (85,534)
Beginning Fund Balances		399,284	
Ending Fund Balances		\$ 65,250	

Special Revenue Funds

<u>Surface Transportation Projects Grant</u>			<u>Police Development Fees</u>		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
120	84	(36)	750	520	(230)
0	0	0	0	0	0
0	0	0	0	0	0
<u>120</u>	<u>84</u>	<u>(36)</u>	<u>750</u>	<u>520</u>	<u>(230)</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>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
120	84	(36)	750	520	(230)
0	0	0	0	0	0
0	0	0	(350,000)	0	350,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(350,000)</u>	<u>0</u>	<u>350,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 120</u>	<u>84</u>	<u>\$ (36)</u>	<u>\$ (349,250)</u>	<u>520</u>	<u>\$ 349,770</u>
	<u>26,624</u>			<u>163,200</u>	
	<u>\$ 26,708</u>			<u>\$ 163,720</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	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	2,500	1,765	(735)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>2,500</u>	<u>1,765</u>	<u>(735)</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Interest and Finance Charges	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures			
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues over (under) Expenditures			
	2,500	1,765	(735)
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	0	0	0
Proceeds from Issuance of Debt	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Net Other Financing Sources (Uses)			
	<u>0</u>	<u>0</u>	<u>0</u>
Extraordinary Gain			
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses			
	\$ <u>2,500</u>	1,765	\$ <u>(735)</u>
Beginning Fund Balances			
		<u>554,461</u>	
Ending Fund Balances			
		<u>\$ 556,226</u>	

Special Revenue Funds

Homeland Security Grant			Totals - Special Revenue Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 261,500	\$ 397,096	\$ 135,596
0	27,981	27,981	105,000	137,981	32,981
0	0	0	539,200	498,987	(40,213)
0	1	1	18,364	13,579	(4,785)
0	0	0	1,000	1,340	340
0	0	0	1,000	1,747	747
<u>0</u>	<u>27,982</u>	<u>27,982</u>	<u>926,064</u>	<u>1,050,730</u>	<u>124,666</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	1,017	(1,017)	226,817	215,290	11,527
0	20,424	(20,424)	369,300	325,295	44,005
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>21,441</u>	<u>(21,441)</u>	<u>596,117</u>	<u>540,585</u>	<u>55,532</u>
0	6,541	6,541	329,947	510,145	180,198
0	0	0	356,002	713,818	357,816
0	0	0	(1,126,281)	(776,281)	350,000
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(770,279)</u>	<u>(62,463)</u>	<u>707,816</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>6,541</u>	<u>\$ 6,541</u>	<u>\$ (440,332)</u>	<u>447,682</u>	<u>\$ 888,014</u>
	(10,454)			<u>4,036,868</u>	
	<u>\$ (3,913)</u>			<u>\$ 4,484,550</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Debt Service Funds		
	COP Debt Service		Variance
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0
Fees and Services	0	0	0
Investment Earnings	8,200	5,487	(2,713)
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	0	0
	<u>8,200</u>	<u>5,487</u>	<u>(2,713)</u>
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	0	0	0
Public Works	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Interest and Finance Charges	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures			
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues over (under) Expenditures			
	8,200	5,487	(2,713)
Other Financing Sources (Uses):			
Transfers In	0	0	0
Transfers (Out)	(300,000)	(300,000)	0
Proceeds from Issuance of Debt	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Net Other Financing Sources (Uses)			
	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>
Extraordinary Gain			
	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses			
	<u>\$ (291,800)</u>	<u>(294,513)</u>	<u>\$ (2,713)</u>
Beginning Fund Balances			
		<u>1,734,530</u>	
Ending Fund Balances			
		<u>\$ 1,440,017</u>	

Debt Service Funds

Pension Obligation Bonds			Totals - Debt Service Funds		
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	0	0	8,200	5,487	(2,713)
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>8,200</u>	<u>5,487</u>	<u>(2,713)</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>172,732</u>	<u>158,332</u>	<u>14,400</u>	<u>172,732</u>	<u>158,332</u>	<u>14,400</u>
<u>172,732</u>	<u>158,332</u>	<u>14,400</u>	<u>172,732</u>	<u>158,332</u>	<u>14,400</u>
(172,732)	(158,332)	14,400	(164,532)	(152,845)	11,687
0	0	0	0	0	0
(4,287,268)	(4,287,268)	0	(4,587,268)	(4,587,268)	0
<u>4,460,000</u>	<u>4,460,000</u>	<u>0</u>	<u>4,460,000</u>	<u>4,460,000</u>	<u>0</u>
<u>172,732</u>	<u>172,732</u>	<u>0</u>	<u>(127,268)</u>	<u>(127,268)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	14,400	<u>\$ 14,400</u>	<u>\$ (291,800)</u>	(280,113)	<u>\$ 11,687</u>
	<u>0</u>			<u>1,734,530</u>	
	<u>\$ 14,400</u>			<u>\$ 1,454,417</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Capital Projects Fund		
	Redevelopment Agency		
	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	0	0	0
Contributions, Non-Government	0	0	0
Miscellaneous Revenues	0	5,073	5,073
Total Revenues	0	5,073	5,073
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	418,223	185,493	232,730
Public Works	0	0	0
Capital Outlay	15,000	288,813	(273,813)
Debt Service:			
Interest and Finance Charges	0	0	0
Total Expenditures	433,223	474,306	(41,083)
Excess of Revenues over (under) Expenditures	(433,223)	(469,233)	(36,010)
Other Financing Sources (Uses):			
Transfers In	10,047	10,047	0
Transfers (Out)	(346,181)	(346,181)	0
Proceeds from Issuance of Debt	0	0	0
Net Other Financing Sources (Uses)	(336,134)	(336,134)	0
Extraordinary Gain	0	2,405,132	0
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ (769,357)	1,599,765	\$ (36,010)
Beginning Fund Balances		(1,599,765)	
Ending Fund Balances		\$ 0	

Capital Project Funds

<u>General Capital Improvements</u>			<u>Totals - Capital Projects Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	749	749	0	749	749
18,000	0	(18,000)	18,000	0	(18,000)
0	0	0	0	5,073	0
<u>18,000</u>	<u>749</u>	<u>(17,251)</u>	<u>18,000</u>	<u>5,822</u>	<u>(17,251)</u>
0	0	0	0	0	0
0	0	0	418,223	185,493	232,730
0	0	0	0	0	0
18,000	720	17,280	33,000	289,533	(256,533)
0	0	0	0	0	0
<u>18,000</u>	<u>720</u>	<u>17,280</u>	<u>451,223</u>	<u>475,026</u>	<u>(23,803)</u>
0	29	29	(433,223)	(469,204)	(41,054)
93,864	93,864	0	103,911	103,911	0
(55,633)	(55,633)	0	(401,814)	(401,814)	0
0	0	0	0	0	0
<u>38,231</u>	<u>38,231</u>	<u>0</u>	<u>(297,903)</u>	<u>(297,903)</u>	<u>0</u>
0	0	0	0	2,405,132	0
<u>\$ 38,231</u>	38,260	<u>\$ 29</u>	<u>\$ (731,126)</u>	1,638,025	<u>\$ (41,054)</u>
	<u>220,461</u>			<u>(1,379,304)</u>	
	<u>\$ 258,721</u>			<u>\$ 258,721</u>	

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2012

	Totals - Non Major Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 261,500	\$ 397,096	\$ 0
Intergovernmental Revenues	105,000	137,981	32,981
Fees and Services	539,200	498,987	(40,213)
Investment Earnings	26,564	19,815	(6,749)
Contributions, Non-Government	19,000	1,340	(17,660)
Miscellaneous Revenues	1,000	6,820	5,820
	952,264	1,062,039	(25,821)
Total Revenues			
Expenditures:			
Current:			
Public Safety	0	0	0
Planning and Building	418,223	185,493	232,730
Public Works	226,817	215,290	0
Capital Outlay	402,300	614,828	(212,528)
Debt Service:			
Interest and Finance Charges	172,732	158,332	14,400
	1,220,072	1,173,943	34,602
Total Expenditures			
Excess of Revenues over (under) Expenditures	(267,808)	(111,904)	8,781
Other Financing Sources (Uses):			
Transfers In	459,913	817,729	357,816
Transfers (Out)	(6,115,363)	(5,765,363)	350,000
Proceeds from Issuance of Debt	4,460,000	4,460,000	0
	(1,195,450)	(487,634)	707,816
Net Other Financing Sources (Uses)			
Extraordinary Gain	0	2,405,132	2,405,132
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ (1,463,258)	1,805,594	\$ 3,121,729
Beginning Fund Balances		4,392,094	
Ending Fund Balances		\$ 6,197,688	(Concluded)

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**CITY OF SCOTTS VALLEY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 JUNE 30, 2012**

	<u>2002 Consolidated Reassessment District</u>	<u>Scotts Valley Drive Improvement District A</u>
ASSETS		
Restricted Assets:		
Cash and Investments Held for Others	\$ 497,650	\$ 276,880
Cash and Investments Held in Accordance with Bond Indentures	<u>394,952</u>	<u>302,772</u>
 Total Assets	 \$ <u><u>892,602</u></u>	 \$ <u><u>579,652</u></u>
 LIABILITIES		
Payable from Restricted Assets:		
Advance Assessments Collected	\$ 497,650	\$ 276,880
Bond Reserve Payable	394,952	302,772
Deposits	<u>0</u>	<u>0</u>
 Total Liabilities	 \$ <u><u>892,602</u></u>	 \$ <u><u>579,652</u></u>

<u>Scotts Valley Drive Improvement District B</u>	<u>General Trust</u>	<u>Total</u>
\$ 146,812	\$ 57,206	\$ 978,548
115,296	0	813,020
\$ 262,108	\$ 57,206	\$ 1,791,568

\$ 146,812	\$ 0	\$ 921,342
115,296	0	813,020
0	57,206	57,206
\$ 262,108	\$ 57,206	\$ 1,791,568

CITY OF SCOTTS VALLEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>2002 Consolidated Reassessment District</u>	<u>Balance 7/1/2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6/30/2012</u>
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 442,245	\$ 651,219	\$ 595,814	\$ 497,650
Cash and Investments Held in Accordance with Bond Indentures	<u>393,699</u>	<u>1,253</u>	<u>0</u>	<u>394,952</u>
Total Assets	<u>\$ 835,944</u>	<u>\$ 652,472</u>	<u>\$ 595,814</u>	<u>\$ 892,602</u>
Liabilities:				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 442,245	\$ 651,219	\$ 595,814	\$ 497,650
Bond Reserve Payable	<u>393,699</u>	<u>1,253</u>	<u>0</u>	<u>394,952</u>
Total Liabilities	<u>\$ 835,944</u>	<u>\$ 652,472</u>	<u>\$ 595,814</u>	<u>\$ 892,602</u>

<u>Scotts Valley Drive Improvement District A</u>				
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 238,118	\$ 402,556	\$ 363,794	\$ 276,880
Cash and Investments Held in Accordance with Bond Indentures	<u>307,370</u>	<u>60,261</u>	<u>64,859</u>	<u>302,772</u>
Total Assets	<u>\$ 545,488</u>	<u>\$ 462,817</u>	<u>\$ 428,653</u>	<u>\$ 579,652</u>
Liabilities:				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 238,118	\$ 402,556	\$ 363,794	\$ 276,880
Deposits	<u>307,370</u>	<u>60,261</u>	<u>64,859</u>	<u>302,772</u>
Total Liabilities	<u>\$ 545,488</u>	<u>\$ 462,817</u>	<u>\$ 428,653</u>	<u>\$ 579,652</u>

<u>Scotts Valley Drive Improvement District B</u>				
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 111,379	\$ 170,916	\$ 135,483	\$ 146,812
Cash and Investments Held in Accordance with Bond Indentures	<u>132,840</u>	<u>6,445</u>	<u>23,989</u>	<u>115,296</u>
Total Assets	<u>\$ 244,219</u>	<u>\$ 177,361</u>	<u>\$ 159,472</u>	<u>\$ 262,108</u>
Liabilities:				
Payable from Restricted Assets:				
Advance Assessments Collected	\$ 111,379	\$ 170,916	\$ 135,483	\$ 146,812
Bond Reserve Payable	<u>132,840</u>	<u>6,445</u>	<u>23,989</u>	<u>115,296</u>
Total Liabilities	<u>\$ 244,219</u>	<u>\$ 177,361</u>	<u>\$ 159,472</u>	<u>\$ 262,108</u>

<u>General Trust</u>	Balance 7/1/2010	Additions	Deductions	Balance 6/30/2011
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 102,829	\$ 6,195	\$ 51,818	\$ 57,206
Total Assets	<u>\$ 102,829</u>	<u>\$ 6,195</u>	<u>\$ 51,818</u>	<u>\$ 57,206</u>
Liabilities:				
Payable from Restricted Assets:				
Accounts Payable	\$ 98	\$ 0	\$ 98	\$ 0
Deposits	102,731	6,195	51,720	57,206
Total Liabilities	<u>\$ 102,829</u>	<u>\$ 6,195</u>	<u>\$ 51,818</u>	<u>\$ 57,206</u>

<u>All Agency Funds</u>				
Assets:				
Restricted Assets:				
Cash and Investments Held for Others	\$ 894,571	\$ 1,230,886	\$ 1,146,909	\$ 978,548
Cash and Investments Held in Accordance with Bond Indentures	833,909	67,959	88,848	813,020
Total Assets	<u>\$ 1,728,480</u>	<u>\$ 1,298,845</u>	<u>\$ 1,235,757</u>	<u>\$ 1,791,568</u>
Liabilities:				
Payable from Restricted Assets:				
Accounts Payable	\$ 98	\$ 0	\$ 98	\$ 0
Advance Assessments Collected	791,742	1,224,691	1,095,091	921,342
Bond Reserve Payable	833,909	67,959	88,848	813,020
Deposits	102,731	6,195	51,720	57,206
Total Liabilities	<u>\$ 1,728,480</u>	<u>\$ 1,298,845</u>	<u>\$ 1,235,757</u>	<u>\$ 1,791,568</u>

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