

**REQUIRED
SUPPLEMENTARY
INFORMATION**

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**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2013**

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.
- Successor Housing Agency – 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, 2013**

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance with Final Budget- Positive (Negative) |
|--|---------------------|---------------------|-------------------------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 6,054,400 | \$ 6,054,400 | \$ 6,468,638 | \$ 414,238 |
| Franchise fees | 809,000 | 809,000 | 798,514 | (10,486) |
| Fines & forfeitures | 52,500 | 52,500 | 54,438 | 1,938 |
| Charges for services | 486,750 | 486,750 | 567,660 | 80,910 |
| Investment earnings | 18,550 | 18,550 | 9,236 | (9,314) |
| Other revenue | 708,000 | 708,000 | 507,342 | (200,658) |
| Total Revenue | <u>8,129,200</u> | <u>8,129,200</u> | <u>8,405,828</u> | <u>276,628</u> |
| Expenditures: | | | | |
| Legislative | 203,348 | 203,948 | 203,933 | 15 |
| Legal | 82,800 | 153,100 | 153,073 | 27 |
| General government | 1,090,323 | 2,300,986 | 2,300,927 | 59 |
| Administration | 293,531 | 291,031 | 290,961 | 70 |
| Finance | 343,226 | 364,626 | 364,624 | 2 |
| Police | 4,428,048 | 4,131,348 | 4,131,291 | 57 |
| Animal control | 107,029 | 104,229 | 104,202 | 27 |
| Emergency services | 69,658 | 62,758 | 62,721 | 37 |
| Planning | 488,866 | 485,566 | 485,477 | 89 |
| Building | 119,407 | 138,907 | 138,873 | 34 |
| Engineering | 465,472 | 480,072 | 480,052 | 20 |
| Street maintenance | 327,940 | 397,740 | 397,710 | 30 |
| Vehicle maintenance | 110,193 | 101,093 | 101,046 | 47 |
| Park maintenance | 316,533 | 325,433 | 325,347 | 86 |
| Building maintenance | 191,953 | 210,753 | 210,663 | 90 |
| Total Expenditures | <u>8,638,327</u> | <u>9,751,590</u> | <u>9,750,900</u> | <u>690</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | (509,127) | (1,622,390) | (1,345,072) | 277,318 |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers In (Out) | 189,572 | 189,572 | 59,514 | (130,058) |
| Net Change in Fund Balance (Budgetary and USGAAP Basis) | (319,555) | (1,432,818) | (1,285,558) | 147,260 |
| Beginning Fund Balance | <u>3,153,238</u> | <u>3,153,238</u> | <u>3,153,238</u> | <u>0</u> |
| Ending Fund Balance | <u>\$ 2,833,683</u> | <u>\$ 1,720,420</u> | <u>\$ 1,867,680</u> | <u>\$ 147,260</u> |

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - SUCCESSOR HOUSING AGENCY
FOR THE YEAR ENDED JUNE 30, 2013**

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|--|-------------------------|---------------------|---|--|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Facility/Building Rental | \$ 0 | \$ 0 | \$ 46,929 | \$ 46,929 |
| Investment Earnings | 0 | 0 | 32,400 | 32,400 |
| Loan Repayment | 0 | 0 | 158,337 | 158,337 |
| Total Revenues | <u>0</u> | <u>0</u> | <u>237,666</u> | <u>237,666</u> |
| Expenditures: | | | | |
| Planning | 0 | 0 | 2,472,785 | (2,472,785) |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>2,472,785</u> | <u>(2,472,785)</u> |
| Net Change in Fund Balance (Budgetary and USGAAP Basis) | 0 | 0 | (2,235,119) | (2,235,119) |
| Beginning Fund Balance | <u>2,354,924</u> | <u>2,354,924</u> | <u>2,354,924</u> | <u>0</u> |
| Ending Fund Balance | <u>\$ 2,354,924</u> | <u>\$ 2,354,924</u> | <u>\$ 119,805</u> | <u>\$ (2,235,119)</u> |

Note: No budgeted amounts were adopted due to uncertainties regarding the winding down process of redevelopment agencies.

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FACILITY
FOR THE YEAR ENDED JUNE 30, 2013**

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts (Budgetary Basis)</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|---|-------------------------|--------------------|---|--|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fees and Services | \$ 24,000 | \$ 24,000 | \$ 14,126 | \$ (9,874) |
| Investment earnings | 200 | 200 | 128 | (72) |
| Total Revenues | <u>24,200</u> | <u>24,200</u> | <u>14,254</u> | <u>(9,946)</u> |
| Expenditures | <u>0</u> | <u>81</u> | <u>81</u> | <u>-</u> |
| Net Changes in Fund Balance (Budgetary and USGAAP Basis) | 24,200 | 24,119 | 14,173 | (9,946) |
| Beginning Fund Balance | <u>(74,704)</u> | <u>(74,704)</u> | <u>(74,704)</u> | <u>0</u> |
| Ending Fund Balance | <u>\$ (50,504)</u> | <u>\$ (50,585)</u> | <u>\$ (60,531)</u> | <u>\$ (9,946)</u> |

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2013**

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 |
| 2011 | \$ 0 | \$ 5,479,515 | \$ 5,479,515 | 0% | \$ 4,377,087 | 125% |
| 2012 | \$ 0 | \$ 5,479,515 | \$ 5,479,515 | 0% | \$ 4,574,867 | 120% |
| 2013 | \$ 0 | \$ 5,488,829 | \$ 5,488,829 | 0% | \$ 4,491,412 | 122% |

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**SUPPLEMENTAL
INFORMATION**

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**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
JUNE 30, 2013**

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

1. Major Funds Budgetary Comparison Schedules (pages 66 – 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> |
|--------------------|-------------|
| 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 – 102)

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 - RECREATION FUND
FOR THE YEAR ENDED JUNE 30, 2013**

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance with Final Budget - Positive (Negative) |
|---|---------------------|---------------------|-------------------------------------|--|
| | Original | Final | | |
| Operating Revenues: | | | | |
| Fees and Services | \$ 855,000 | \$ 855,000 | \$ 737,035 | \$ (117,965) |
| Total Operating Revenues | <u>855,000</u> | <u>855,000</u> | <u>737,035</u> | <u>(117,965)</u> |
| Operating Expenses: | | | | |
| Salaries | 478,598 | 507,598 | 507,441 | 157 |
| Taxes and Benefits | 174,590 | 165,590 | 165,551 | 39 |
| Maintenance and Operations | 100,950 | 117,950 | 117,691 | 259 |
| Advertising | 16,000 | 8,000 | 7,772 | 228 |
| Professional and Contractual Services | 80,000 | 82,500 | 82,219 | 281 |
| Utilities and Communications | 11,000 | 11,500 | 11,429 | 71 |
| Insurance and Bonds | 6,290 | 6,690 | 6,634 | 56 |
| Total Operating Expenses | <u>867,428</u> | <u>899,828</u> | <u>898,737</u> | <u>1,091</u> |
| (Loss) from Operations | (12,428) | (44,828) | (161,702) | (116,874) |
| Transfers In | 12,428 | 12,428 | 188,266 | 175,838 |
| Transfers Out | <u>0</u> | <u>(19,917)</u> | <u>(19,917)</u> | <u>0</u> |
| Change in Net Position (Budgetary Basis) | 0 | (52,317) | 6,647 | 58,964 |
| Basis Adjustments: | | | | |
| OPEB Obligation | 0 | 0 | (28,664) | (28,664) |
| Depreciation | <u>0</u> | <u>0</u> | <u>(3,270)</u> | <u>(3,270)</u> |
| Change in Net Position (USGAAP Basis) | 0 | (52,317) | (25,287) | 27,030 |
| Total Net Position - Beginning | <u>(277,000)</u> | <u>(277,000)</u> | <u>(277,000)</u> | <u>0</u> |
| Total Net Position - Ending | <u>\$ (277,000)</u> | <u>\$ (329,317)</u> | <u>\$ (302,287)</u> | <u>\$ 27,030</u> |

**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
MAJOR FUND BUDGETARY SCHEDULE - WASTEWATER FUND
FOR THE YEAR ENDED JUNE 30, 2013**

| | <u>Budgeted Amounts</u> | | Actual Amounts (Budgetary Basis) | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|----------------------|-------------------------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| Operating Revenues: | | | | |
| Fees and Services | \$ 1,721,970 | \$ 1,721,970 | \$ 1,606,806 | \$ (115,164) |
| Total Operating Revenues | <u>1,721,970</u> | <u>1,721,970</u> | <u>1,606,806</u> | <u>(115,164)</u> |
| Operating Expenses: | | | | |
| Salaries | 538,142 | 534,142 | 533,347 | 795 |
| Taxes and Benefits | 358,264 | 351,264 | 350,356 | 908 |
| Maintenance and Operations | 596,600 | 674,600 | 674,574 | 26 |
| Professional and Contractual Services | 60,000 | 73,000 | 72,370 | 630 |
| Utilities and Communications | 306,000 | 318,000 | 317,836 | 164 |
| Insurance and Bonds | 33,037 | 33,637 | 33,600 | 37 |
| Capital Outlay | 403,000 | 394,000 | 393,049 | 951 |
| Total Operating Expenses | <u>2,295,043</u> | <u>2,378,643</u> | <u>2,375,132</u> | <u>3,511</u> |
| (Loss) from Operations | (573,073) | (656,673) | (768,326) | (111,653) |
| Nonoperating Revenues (Expenditures): | | | | |
| Interest Income | 16,000 | 16,000 | 7,133 | (8,867) |
| Connection Fees | 313,000 | 313,000 | 171,084 | (141,916) |
| Net Income before Transfers | (244,073) | (327,673) | (590,109) | (262,436) |
| Transfers Out | <u>0</u> | <u>(33,420)</u> | <u>(33,420)</u> | <u>0</u> |
| Change in Net Position (Budgetary Basis) | (244,073) | (361,093) | (623,529) | (262,436) |
| Basis Adjustments: | | | | |
| OPEB Obligation | 0 | 0 | (30,097) | (30,097) |
| Capital Outlay | 0 | 0 | 393,049 | 393,049 |
| Depreciation | 0 | 0 | (753,255) | (753,255) |
| Change in Net Position (USGAAP Basis) | (244,073) | (361,093) | (1,013,832) | (652,739) |
| Total Net Position - Beginning | <u>20,552,926</u> | <u>20,552,926</u> | <u>20,552,926</u> | <u>0</u> |
| Total Net Position - Ending | <u>\$ 20,308,853</u> | <u>\$ 20,191,833</u> | <u>\$ 19,539,094</u> | <u>\$ (652,739)</u> |

**CITY OF SCOTTS VALLEY
 COMBINING BALANCE SHEET
 NON MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2013**

| | Special Revenue Funds | | | |
|--|-----------------------|------------|--------------------------|---------------------------------|
| | Recycling | Gas Tax | Drainage Construction | Traffic Impact Mitigation |
| ASSETS | | | | |
| Cash and Investments | \$ 36,843 | \$ 622,499 | \$ 72,638 | \$ 1,378,607 |
| Receivables: | | | | |
| Due from other Governments | 0 | 25,235 | 0 | 0 |
| Restricted Assets | | | | |
| Cash and Investments Held for Others | 0 | 0 | 0 | 0 |
| Total Assets | \$ 36,843 | \$ 647,734 | \$ 72,638 | \$ 1,378,607 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 2,175 | \$ 0 | \$ 0 | \$ 0 |
| Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to other Funds | 0 | 0 | 0 | 0 |
| Total Liabilities | 2,175 | 0 | 0 | 0 |
| Fund Balances (Deficit): | | | | |
| Restricted | 34,668 | 647,734 | 72,638 | 1,378,607 |
| Assigned | 0 | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 | 0 |
| Total Fund Balances (Deficit) | 34,668 | 647,734 | 72,638 | 1,378,607 |
| Total Liabilities and Fund Balances (Deficit) | \$ 36,843 | \$ 647,734 | \$ 72,638 | \$ 1,378,607 |

Special Revenue Funds

| Park and Recreation Facilities | Police Facility | Senior Center | Mt. Hermon Traffic Mitigation |
|--------------------------------------|--------------------|------------------|-------------------------------------|
| \$ 485,710 | \$ 224,585 | \$ 31,129 | \$ 16,256 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| \$ 485,710 | \$ 224,585 | \$ 31,129 | \$ 16,256 |
| \$ 0 | \$ 361 | \$ 3,016 | \$ 0 |
| 0 | 0 | 581 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 361 | 3,597 | 0 |
| 485,710 | 224,224 | 0 | 0 |
| 0 | 0 | 27,532 | 16,256 |
| 0 | 0 | 0 | 0 |
| 485,710 | 224,224 | 27,532 | 16,256 |
| \$ 485,710 | \$ 224,585 | \$ 31,129 | \$ 16,256 |

(Continued)

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013**

| | Special Revenue Funds | | | |
|--|---------------------------|---------------------|---|---|
| | Green Building Fees | Tree Replacement | Pinewood Estates Landscape Maintenance District | Skypark Landscape Maintenance District |
| ASSETS | | | | |
| Cash and Investments | \$ 74,002 | \$ 52,406 | \$ 17,653 | \$ 438,331 |
| Receivables: | | | | |
| Due from other Governments | 0 | 0 | 0 | 0 |
| Restricted Assets | | | | |
| Cash and Investments Held for Others | 0 | 0 | 0 | 0 |
| Total Assets | \$ 74,002 | \$ 52,406 | \$ 17,653 | \$ 438,331 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 0 | \$ 0 | \$ 144 | \$ 5,055 |
| Accrued Liabilities | 0 | 0 | 0 | 0 |
| Due to other Funds | 0 | 0 | 0 | 0 |
| Total Liabilities | 0 | 0 | 144 | 5,055 |
| Fund Balances (Deficit): | | | | |
| Restricted | 74,002 | 52,406 | 17,509 | 433,276 |
| Assigned | 0 | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 | 0 |
| Total Fund Balances (Deficit) | 74,002 | 52,406 | 17,509 | 433,276 |
| Total Liabilities and Fund Balances (Deficit) | \$ 74,002 | \$ 52,406 | \$ 17,653 | \$ 438,331 |

Special Revenue Funds

| Library Fees | SMIP Fees | Community Center Operations |
|-----------------|--------------|-----------------------------------|
| \$ 198,533 | \$ 2,722 | \$ 14,706 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| \$ 198,533 | \$ 2,722 | \$ 14,706 |
| \$ 647 | \$ 0 | \$ 1,839 |
| 0 | 0 | 156 |
| 0 | 0 | 0 |
| 647 | 0 | 1,995 |
| 197,886 | 2,722 | 0 |
| 0 | 0 | 12,711 |
| 0 | 0 | 0 |
| 197,886 | 2,722 | 12,711 |
| \$ 198,533 | \$ 2,722 | \$ 14,706 |

(Continued)

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013**

| | Special Revenue Funds | | |
|--|--|--|-------------------------------|
| | Supplemental Law Enforcement Services | Surface Transportation Projects Grant | Police Development Fees |
| ASSETS | | | |
| Cash and Investments | \$ 71,146 | \$ 26,733 | \$ 163,871 |
| Receivables: | | | |
| Due from other Governments | 31,615 | 0 | 0 |
| Restricted Assets | | | |
| Cash and Investments Held for Others | 0 | 0 | 0 |
| Total Assets | \$ 102,761 | \$ 26,733 | \$ 163,871 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts Payable | \$ 0 | \$ 0 | \$ 0 |
| Accrued Liabilities | 0 | 0 | 0 |
| Due to other Funds | 0 | 0 | 0 |
| Total Liabilities | 0 | 0 | 0 |
| Fund Balances (Deficit): | | | |
| Restricted | 102,761 | 26,733 | 163,871 |
| Assigned | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 |
| Total Fund Balances (Deficit) | 102,761 | 26,733 | 163,871 |
| Total Liabilities and Fund Balances (Deficit) | \$ 102,761 | \$ 26,733 | \$ 163,871 |

Special Revenue Funds

| <u>EDG - Revolving Loan Fund</u> | <u>Homeland Security Grant</u> | <u>Total</u> |
|--|--|---------------------|
| \$ 556,739 | \$ 0 | \$ 4,485,109 |
| 0 | 0 | 56,850 |
| <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$ 556,739</u> | <u>\$ 0</u> | <u>\$ 4,541,959</u> |
| | | |
| \$ 0 | \$ 0 | \$ 13,237 |
| 0 | 0 | 737 |
| <u>0</u> | <u>5,079</u> | <u>5,079</u> |
| <u>0</u> | <u>5,079</u> | <u>19,053</u> |
| 556,739 | 0 | 4,471,486 |
| 0 | 0 | 56,499 |
| <u>0</u> | <u>(5,079)</u> | <u>(5,079)</u> |
| <u>556,739</u> | <u>(5,079)</u> | <u>4,522,906</u> |
| <u>\$ 556,739</u> | <u>\$ 0</u> | <u>\$ 4,541,959</u> |

(Continued)

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013**

| | Debt Service Fund | | |
|--|---------------------|--------------------------------|---------------------|
| | COP Debt Service | Pension Obligation Bonds | Total |
| ASSETS | | | |
| Cash and Investments | \$ 1,241,345 | \$ 0 | \$ 1,241,345 |
| Receivables: | | | |
| Due from other Governments | 0 | 0 | 0 |
| Restricted Assets | | | |
| Cash and Investments Held for Others | 0 | 5,872 | 5,872 |
| | 0 | 5,872 | 5,872 |
| Total Assets | \$ <u>1,241,345</u> | \$ <u>5,872</u> | \$ <u>1,247,217</u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts Payable | \$ 0 | \$ 0 | \$ 0 |
| Accrued Liabilities | 0 | 0 | 0 |
| Due to other Funds | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| Total Liabilities | 0 | 0 | 0 |
| Fund Balances (Deficit): | | | |
| Restricted | 0 | 5,872 | 5,872 |
| Assigned | 1,241,345 | 0 | 1,241,345 |
| Unassigned | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| Total Fund Balances (Deficit) | 1,241,345 | 5,872 | 1,247,217 |
| | 1,241,345 | 5,872 | 1,247,217 |
| Total Liabilities and Fund Balances (Deficit) | \$ <u>1,241,345</u> | \$ <u>5,872</u> | \$ <u>1,247,217</u> |

Capital Projects Funds

| <u>General Capital Improvements</u> | <u>Total</u> | <u>Total Non Major Governmental Funds</u> |
|---|-------------------|---|
| \$ 139,414 | \$ 139,414 | \$ 5,865,868 |
| 0 | 0 | 56,850 |
| <u>0</u> | <u>0</u> | <u>5,872</u> |
| <u>\$ 139,414</u> | <u>\$ 139,414</u> | <u>\$ 5,928,590</u> |
| | | |
| \$ 1,600 | \$ 1,600 | \$ 14,837 |
| 0 | 0 | 737 |
| <u>0</u> | <u>0</u> | <u>5,079</u> |
| <u>1,600</u> | <u>1,600</u> | <u>20,653</u> |
| | | |
| 137,814 | 137,814 | 4,615,172 |
| 0 | 0 | 1,297,844 |
| <u>0</u> | <u>0</u> | <u>(5,079)</u> |
| <u>137,814</u> | <u>137,814</u> | <u>5,907,937</u> |
| | | |
| <u>\$ 139,414</u> | <u>\$ 139,414</u> | <u>\$ 5,928,590</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, 2013

| | Special Revenue Funds | | | |
|---|-----------------------|-------------------|--------------------------|---------------------------------|
| | Recycling | Gas Tax | Drainage Construction | Traffic Impact Mitigation |
| Revenues: | | | | |
| Taxes and Assessments | \$ 57,973 | \$ 273,759 | \$ 0 | \$ 0 |
| Intergovernmental Revenues | 0 | 0 | 0 | 0 |
| Fees and Services | 0 | 0 | 6,947 | 131,245 |
| Investment Earnings | 53 | 1,420 | 129 | 2,458 |
| Contributions, Non-Government | 0 | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 | 0 |
| Total Revenues | 58,026 | 275,179 | 7,076 | 133,703 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 0 | 0 | 0 | 0 |
| Planning and Building | 0 | 0 | 0 | 0 |
| Public Works | 61,058 | 857 | 74 | 1,411 |
| Capital Outlay | 0 | 0 | 0 | 9,105 |
| Debt Service: | | | | |
| Principal | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Expenditures | 61,058 | 857 | 74 | 10,516 |
| Excess of Revenues over (under) Expenditures | (3,032) | 274,322 | 7,002 | 123,187 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers (Out) | 0 | (300,000) | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | (300,000) | 0 | 0 |
| Net Change in Fund Balances | (3,032) | (25,678) | 7,002 | 123,187 |
| Beginning Fund Balances (Deficit) | 37,700 | 673,412 | 65,636 | 1,255,420 |
| Ending Fund Balances (Deficit) | \$ 34,668 | \$ 647,734 | \$ 72,638 | \$ 1,378,607 |

Special Revenue Funds

| Park and Recreation Facilities | Police Facility | Senior Center | Mt. Hermon Traffic Mitigation |
|--------------------------------------|--------------------|------------------|-------------------------------------|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 0 | 0 | 0 | 0 |
| 196,429 | 32,556 | 76,415 | 10,886 |
| 594 | 566 | 43 | 12 |
| 0 | 0 | 4,283 | 0 |
| 0 | 0 | 276 | 0 |
| <u>197,023</u> | <u>33,122</u> | <u>81,017</u> | <u>10,898</u> |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 495 | 1,676 | 62,210 | 17 |
| 3,675 | 251,617 | 7,094 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| <u>4,170</u> | <u>253,293</u> | <u>69,304</u> | <u>17</u> |
| <u>192,853</u> | <u>(220,171)</u> | <u>11,713</u> | <u>10,881</u> |
| 0 | 0 | 0 | 0 |
| 0 | 0 | (412) | 0 |
| 0 | 0 | (412) | 0 |
| 192,853 | (220,171) | 11,301 | 10,881 |
| <u>292,857</u> | <u>444,395</u> | <u>16,231</u> | <u>5,375</u> |
| <u>\$ 485,710</u> | <u>\$ 224,224</u> | <u>\$ 27,532</u> | <u>\$ 16,256</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, 2013

| | 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 | 26,848 | 560 | 6,179 | 42,363 |
| Investment Earnings | 94 | 101 | 29 | 805 |
| Contributions, Non-Government | 0 | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 | 0 |
| Total Revenues | 26,942 | 661 | 6,208 | 43,168 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 0 | 0 | 0 | 0 |
| Planning and Building | 74 | 53 | 0 | 0 |
| Public Works | 0 | 0 | 5,184 | 29,280 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Total Expenditures | 74 | 53 | 5,184 | 29,280 |
| Excess of Revenues over (under) Expenditures | 26,868 | 608 | 1,024 | 13,888 |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers (Out) | 0 | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Change in Fund Balances | 26,868 | 608 | 1,024 | 13,888 |
| Beginning Fund Balances (Deficit) | 47,134 | 51,798 | 16,485 | 419,388 |
| Ending Fund Balances (Deficit) | \$ 74,002 | \$ 52,406 | \$ 17,509 | \$ 433,276 |

Special Revenue Funds

| <u>Library Fees</u> | <u>SMIP Fees</u> | <u>Community Center Operations</u> |
|-------------------------|----------------------|--|
| \$ 0 | \$ 0 | \$ 0 |
| 0 | 0 | 0 |
| 24,889 | 0 | 50,212 |
| 644 | 5 | 29 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| <u>25,533</u> | <u>5</u> | <u>50,241</u> |
| 0 | 0 | 0 |
| 0 | 2 | 0 |
| 1,653 | 0 | 50,194 |
| 10,913 | 0 | 0 |
| 0 | 0 | 0 |
| <u>150,014</u> | <u>0</u> | <u>0</u> |
| <u>162,580</u> | <u>2</u> | <u>50,194</u> |
| <u>(137,047)</u> | <u>3</u> | <u>47</u> |
| 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>(412)</u> |
| <u>0</u> | <u>0</u> | <u>(412)</u> |
| (137,047) | 3 | (365) |
| <u>334,933</u> | <u>2,719</u> | <u>13,076</u> |
| <u>\$ 197,886</u> | <u>\$ 2,722</u> | <u>\$ 12,711</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, 2013

| | Special Revenue Funds | | |
|--|--|--|-------------------------------|
| | Supplemental Law Enforcement Services | Surface Transportation Projects Grant | Police Development Fees |
| Revenues: | | | |
| Taxes and Assessments | \$ 0 | \$ 0 | \$ 0 |
| Intergovernmental Revenues | 98,230 | 0 | 0 |
| Fees and Services | 0 | 0 | 0 |
| Investment Earnings | 132 | 52 | 320 |
| Contributions, Non-Government | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 |
| | 98,362 | 52 | 320 |
| Total Revenues | | | |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | 109 | 0 | 169 |
| Planning and Building | 0 | 0 | 0 |
| Public Works | 0 | 27 | 0 |
| Capital Outlay | 60,742 | 0 | 0 |
| Debt Service: | | | |
| Principal | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| | 60,851 | 27 | 169 |
| Total Expenditures | | | |
| Excess of Revenues over (under) Expenditures | 37,511 | 25 | 151 |
| Other Financing Sources (Uses): | | | |
| Transfers In | 0 | 0 | 0 |
| Transfers (Out) | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | | | |
| Net Change in Fund Balances | 37,511 | 25 | 151 |
| Beginning Fund Balances (Deficit) | 65,250 | 26,708 | 163,720 |
| Ending Fund Balances (Deficit) | \$ 102,761 | \$ 26,733 | \$ 163,871 |

Special Revenue Funds

| <u>EDG - Revolving Loan Fund</u> | <u>Homeland Security Grant</u> | <u>Total</u> |
|--|--|---------------------|
| \$ 0 | \$ 0 | \$ 331,732 |
| 0 | 2,342 | 100,572 |
| 0 | 0 | 605,529 |
| 1,085 | 28 | 8,599 |
| 0 | 0 | 4,283 |
| <u>0</u> | <u>0</u> | <u>276</u> |
| <u>1,085</u> | <u>2,370</u> | <u>1,050,991</u> |
| 0 | 3,536 | 3,814 |
| 572 | 0 | 701 |
| 0 | 0 | 214,136 |
| 0 | 0 | 343,146 |
| 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>150,014</u> |
| <u>572</u> | <u>3,536</u> | <u>711,811</u> |
| <u>513</u> | <u>(1,166)</u> | <u>339,180</u> |
| 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>(300,824)</u> |
| <u>0</u> | <u>0</u> | <u>(300,824)</u> |
| 513 | (1,166) | 38,356 |
| <u>556,226</u> | <u>(3,913)</u> | <u>4,484,550</u> |
| <u>\$ 556,739</u> | <u>\$ (5,079)</u> | <u>\$ 4,522,906</u> |

(Continued)

CITY OF SCOTTS VALLEY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

| | 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 | 2,810 | 0 | 2,810 |
| Contributions, Non-Government | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 |
| Total Revenues | 2,810 | 0 | 2,810 |
| 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: | | | |
| Principal | 0 | 180,000 | 180,000 |
| Interest and Fiscal Charges | 1,482 | 122,721 | 124,203 |
| Total Expenditures | 1,482 | 302,721 | 304,203 |
| Excess of Revenues over (under) Expenditures | 1,328 | (302,721) | (301,393) |
| Other Financing Sources (Uses): | | | |
| Transfers In | 0 | 294,193 | 294,193 |
| Transfers (Out) | (200,000) | 0 | (200,000) |
| Net Other Financing Sources (Uses) | (200,000) | 294,193 | 94,193 |
| Net Change in Fund Balances | (198,672) | (8,528) | (207,200) |
| Beginning Fund Balances (Deficit) | 1,440,017 | 14,400 | 1,454,417 |
| Ending Fund Balances (Deficit) | \$ 1,241,345 | \$ 5,872 | \$ 1,247,217 |

Capital Projects Funds

| <u>General Capital Improvements</u> | <u>Total</u> | <u>Total Non Major Governmental Funds</u> |
|---|--------------|---|
| \$ 0 | \$ 0 | \$ 331,732 |
| 0 | 0 | 100,572 |
| 0 | 0 | 605,529 |
| 503 | 503 | 11,912 |
| 0 | 0 | 4,283 |
| 0 | 0 | 276 |
| 503 | 503 | 1,054,304 |
| 0 | 0 | 3,814 |
| 0 | 0 | 701 |
| 0 | 0 | 214,136 |
| 133,598 | 133,598 | 476,744 |
| 0 | 0 | 180,000 |
| 0 | 0 | 274,217 |
| 133,598 | 133,598 | 1,149,612 |
| (133,095) | (133,095) | (95,308) |
| 59,188 | 59,188 | 353,381 |
| (47,000) | (47,000) | (547,824) |
| 12,188 | 12,188 | (194,443) |
| (120,907) | (120,907) | (289,751) |
| 258,721 | 258,721 | 6,197,688 |
| \$ 137,814 | \$ 137,814 | \$ 5,907,937 |

(Concluded)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

| | Special Revenue Funds | | |
|---|-----------------------|------------------|----------------------------|
| | Recycling | | Variance |
| | Budget | Actual | Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes and Assessments | \$ 63,000 | \$ 57,973 | \$ (5,027) |
| Intergovernmental Revenues | 5,000 | 0 | (5,000) |
| Fees and Services | 0 | 0 | 0 |
| Investment Earnings | 0 | 53 | 53 |
| Contributions, Non-Government | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 |
| | <u>68,000</u> | <u>58,026</u> | <u>(9,974)</u> |
| Total Revenues | | | |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | 0 | 0 | 0 |
| Planning and Building | 0 | 0 | 0 |
| Public Works | 68,000 | 61,058 | 6,942 |
| Capital Outlay | 0 | 0 | 0 |
| Debt Service: | | | |
| Retirement of Principal | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0 |
| | <u>68,000</u> | <u>61,058</u> | <u>6,942</u> |
| Total Expenditures | | | |
| Excess of Revenues over (under) Expenditures | 0 | (3,032) | (3,032) |
| Other Financing Sources (Uses): | | | |
| Transfers In | 0 | 0 | 0 |
| Transfers (Out) | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Other Financing Sources (Uses) | | | |
| Excess of Revenues and other Sources over (under) Expenditures and other Uses | <u>\$ 0</u> | <u>(3,032)</u> | <u>\$ (3,032)</u> |
| Beginning Fund Balances | | <u>37,700</u> | |
| Ending Fund Balances | | <u>\$ 34,668</u> | |

Special Revenue Funds

| <u>Gas Tax</u> | | | <u>Drainage Construction</u> | | |
|------------------|-------------------|--|------------------------------|------------------|--|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ 314,583 | \$ 273,759 | \$ (40,824) | \$ 0 | \$ 0 | \$ 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 9,000 | 6,947 | (2,053) |
| 3,000 | 1,420 | (1,580) | 250 | 129 | (121) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>317,583</u> | <u>275,179</u> | <u>(42,404)</u> | <u>9,250</u> | <u>7,076</u> | <u>(2,174)</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 857 | (857) | 0 | 74 | (74) |
| 75,000 | 0 | 75,000 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>75,000</u> | <u>857</u> | <u>74,143</u> | <u>0</u> | <u>74</u> | <u>(74)</u> |
| 242,583 | 274,322 | 31,739 | 9,250 | 7,002 | (2,248) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>(200,000)</u> | <u>(300,000)</u> | <u>(100,000)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>(200,000)</u> | <u>(300,000)</u> | <u>(100,000)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$ 42,583</u> | (25,678) | <u>\$ (68,261)</u> | <u>\$ 9,250</u> | 7,002 | <u>\$ (2,248)</u> |
| | <u>673,412</u> | | | <u>65,636</u> | |
| | <u>\$ 647,734</u> | | | <u>\$ 72,638</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, 2013

| | 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 | 213,000 | 131,245 | (81,755) |
| Investment Earnings | 4,500 | 2,458 | (2,042) |
| Contributions, Non-Government | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 |
| Total Revenues | 217,500 | 133,703 | (83,797) |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | 0 | 0 | 0 |
| Planning and Building | 0 | 0 | 0 |
| Public Works | 0 | 1,411 | (1,411) |
| Capital Outlay | 22,500 | 9,105 | 13,395 |
| Debt Service: | | | |
| Retirement of Principal | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0 |
| Total Expenditures | 22,500 | 10,516 | 11,984 |
| Excess of Revenues over (under) Expenditures | 195,000 | 123,187 | (71,813) |
| Other Financing Sources (Uses): | | | |
| Transfers In | 0 | 0 | 0 |
| Transfers (Out) | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 |
| Excess of Revenues and other Sources over (under) Expenditures and other Uses | \$ 195,000 | \$ 123,187 | \$ (71,813) |
| Beginning Fund Balances | | 1,255,420 | |
| Ending Fund Balances | | \$ 1,378,607 | |

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 |
| 336,000 | 196,429 | (139,571) | 56,000 | 32,556 | (23,444) |
| 1,000 | 594 | (406) | 1,300 | 566 | (734) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 2,500 | 0 | (2,500) | 0 | 0 | 0 |
| <u>339,500</u> | <u>197,023</u> | <u>(142,477)</u> | <u>57,300</u> | <u>33,122</u> | <u>(24,178)</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 495 | (495) | 0 | 1,676 | (1,676) |
| 0 | 3,675 | (3,675) | 267,745 | 251,617 | 16,128 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>4,170</u> | <u>(4,170)</u> | <u>267,745</u> | <u>253,293</u> | <u>14,452</u> |
| 339,500 | 192,853 | (146,647) | (210,445) | (220,171) | (9,726) |
| 0 | 0 | 0 | 267,000 | 0 | (267,000) |
| <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>267,000</u> | <u>0</u> | <u>(267,000)</u> |
| <u>\$ 339,500</u> | 192,853 | <u>\$ (146,647)</u> | <u>\$ 56,555</u> | (220,171) | <u>\$ (276,726)</u> |
| | <u>292,857</u> | | | <u>444,395</u> | |
| | <u>\$ 485,710</u> | | | <u>\$ 224,224</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, 2013

| | 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 | 57,100 | 76,415 | 19,315 |
| Investment Earnings | 10 | 43 | 33 |
| Contributions, Non-Government | 1,000 | 4,283 | 3,283 |
| Miscellaneous Revenues | 1,000 | 276 | (724) |
| | <u>59,110</u> | <u>81,017</u> | <u>21,907</u> |
| Total Revenues | | | |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | 0 | 0 | 0 |
| Planning and Building | 0 | 0 | 0 |
| Public Works | 55,967 | 62,210 | (6,243) |
| Capital Outlay | 3,300 | 7,094 | (3,794) |
| Debt Service: | | | |
| Retirement of Principal | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures | <u>59,267</u> | <u>69,304</u> | <u>(10,037)</u> |
| Excess of Revenues over (under) Expenditures | (157) | 11,713 | 11,870 |
| Other Financing Sources (Uses): | | | |
| Transfers In | 0 | 0 | 0 |
| Transfers (Out) | 0 | (412) | (412) |
| | <u>0</u> | <u>(412)</u> | <u>(412)</u> |
| Net Other Financing Sources (Uses) | <u>0</u> | <u>(412)</u> | <u>(412)</u> |
| Excess of Revenues and other Sources over (under) Expenditures and other Uses | <u>\$ (157)</u> | 11,301 | <u>\$ 11,458</u> |
| Beginning Fund Balances | | <u>16,231</u> | |
| Ending Fund Balances | | <u>\$ 27,532</u> | |

Special Revenue Funds

| <u>Mt. Hermon Traffic Mitigation</u> | | | <u>Green Building 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 | 10,886 | 10,886 | 12,300 | 26,848 | 14,548 |
| 0 | 12 | 12 | 100 | 94 | (6) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>10,898</u> | <u>10,898</u> | <u>12,400</u> | <u>26,942</u> | <u>14,541</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 74 | (74) |
| 0 | 17 | (17) | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>17</u> | <u>(17)</u> | <u>0</u> | <u>74</u> | <u>(74)</u> |
| 0 | 10,881 | 10,881 | 12,400 | 26,868 | 14,467 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$ 0</u> | <u>10,881</u> | <u>\$ 10,881</u> | <u>\$ 12,400</u> | <u>26,868</u> | <u>\$ 14,467</u> |
| | <u>5,375</u> | | | <u>47,134</u> | |
| | <u>\$ 16,256</u> | | | <u>\$ 74,002</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, 2013

| | 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 | 850 | 560 | (290) |
| Investment Earnings | 200 | 101 | (99) |
| Contributions, Non-Government | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 |
| | <u>1,050</u> | <u>661</u> | <u>(389)</u> |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | 0 | 0 | 0 |
| Planning and Building | 0 | 53 | (53) |
| Public Works | 0 | 0 | 0 |
| Capital Outlay | 10,000 | 0 | 10,000 |
| Debt Service: | | | |
| Retirement of Principal | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0 |
| | <u>10,000</u> | <u>53</u> | <u>9,947</u> |
| Total Expenditures | <u>10,000</u> | <u>53</u> | <u>9,947</u> |
| Excess of Revenues over (under) Expenditures | (8,950) | 608 | 9,558 |
| Other Financing Sources (Uses): | | | |
| Transfers In | 0 | 0 | 0 |
| Transfers (Out) | 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> |
| Excess of Revenues and other Sources over (under) Expenditures and other Uses | <u>\$ (8,950)</u> | <u>608</u> | <u>\$ 9,558</u> |
| Beginning Fund Balances | | <u>51,798</u> | |
| Ending Fund Balances | | <u>\$ 52,406</u> | |

Special Revenue Funds

| Pinewood Estates Landscape Maintenance | | | Skypark Maintenance District | | |
|--|------------------|--|------------------------------|-------------------|--|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 6,000 | 6,179 | 179 | 41,750 | 42,363 | 613 |
| 60 | 29 | (31) | 1,600 | 805 | (795) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>6,060</u> | <u>6,208</u> | <u>148</u> | <u>43,350</u> | <u>43,168</u> | <u>(182)</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 13,500 | 5,184 | 8,316 | 41,000 | 29,280 | 11,720 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>13,500</u> | <u>5,184</u> | <u>8,316</u> | <u>41,000</u> | <u>29,280</u> | <u>11,720</u> |
| (7,440) | 1,024 | 8,464 | 2,350 | 13,888 | 11,538 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$ (7,440)</u> | 1,024 | <u>\$ 8,464</u> | <u>\$ 2,350</u> | 13,888 | <u>\$ 11,538</u> |
| | <u>16,485</u> | | | <u>419,388</u> | |
| | <u>\$ 17,509</u> | | | <u>\$ 433,276</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, 2013

| | Special Revenue Funds | | |
|--|-----------------------|-------------------|--|
| | Library Fees | | Variance Favorable (Unfavorable) |
| | Budget | Actual | |
| Revenues: | | | |
| Taxes and Assessments | \$ 0 | \$ 0 | \$ 0 |
| Intergovernmental Revenues | 0 | 0 | 0 |
| Fees and Services | 42,000 | 24,889 | (17,111) |
| Investment Earnings | 0 | 644 | 644 |
| Contributions, Non-Government | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 |
| Total Revenues | 42,000 | 25,533 | (16,467) |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | 0 | 0 | 0 |
| Planning and Building | 0 | 0 | 0 |
| Public Works | 0 | 1,653 | (1,653) |
| Capital Outlay | 0 | 10,913 | (10,913) |
| Debt Service: | | | |
| Retirement of Principal | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0 |
| Total Expenditures | 0 | 12,566 | (12,566) |
| Excess of Revenues over (under) Expenditures | 42,000 | 12,967 | (29,033) |
| Other Financing Sources (Uses): | | | |
| Transfers In | 0 | 0 | 0 |
| Transfers (Out) | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 |
| Excess of Revenues and other Sources over (under) Expenditures and other Uses | \$ 42,000 | 12,967 | \$ (29,033) |
| Beginning Fund Balances | | 334,933 | |
| Ending Fund Balances | | \$ 347,900 | |

Special Revenue Funds

| <u>SMIP Fees</u> | | | <u>Community Center Operations</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 | 50,500 | 50,212 | (288) |
| 10 | 5 | (5) | 100 | 29 | (71) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>10</u> | <u>5</u> | <u>(5)</u> | <u>50,600</u> | <u>50,241</u> | <u>(359)</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 2 | (2) | 0 | 0 | 0 |
| 0 | 0 | 0 | 43,875 | 50,194 | (6,319) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>2</u> | <u>(2)</u> | <u>43,875</u> | <u>50,194</u> | <u>(6,319)</u> |
| 10 | 3 | (7) | 6,725 | 47 | (6,678) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | (412) | (412) |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(412)</u> | <u>(412)</u> |
| <u>\$ 10</u> | <u>3</u> | <u>\$ (7)</u> | <u>\$ 6,725</u> | <u>(365)</u> | <u>\$ (7,090)</u> |
| | <u>2,719</u> | | | <u>13,076</u> | |
| | <u>\$ 2,722</u> | | | <u>\$ 12,711</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, 2013

| | Special Revenue Funds | | |
|--|---------------------------------------|-------------------|--|
| | Supplemental Law Enforcement Services | | |
| | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes and Assessments | \$ 0 | \$ 0 | \$ 0 |
| Intergovernmental Revenues | 100,000 | 98,230 | (1,770) |
| Fees and Services | 0 | 0 | 0 |
| Investment Earnings | 700 | 132 | (568) |
| Contributions, Non-Government | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 |
| Total Revenues | 100,700 | 98,362 | (2,338) |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | 0 | 109 | (109) |
| Planning and Building | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 |
| Capital Outlay | 9,000 | 60,742 | (51,742) |
| Debt Service: | | | |
| Retirement of Principal | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0 |
| Total Expenditures | 9,000 | 60,851 | (51,851) |
| Excess of Revenues over (under) Expenditures | 91,700 | 37,511 | (54,189) |
| Other Financing Sources (Uses): | | | |
| Transfers In | 0 | 0 | 0 |
| Transfers (Out) | (267,000) | 0 | 267,000 |
| Net Other Financing Sources (Uses) | (267,000) | 0 | 267,000 |
| Excess of Revenues and other Sources over (under) Expenditures and other Uses | \$ (175,300) | 37,511 | \$ 212,811 |
| Beginning Fund Balances | | 65,250 | |
| Ending Fund Balances | | \$ 102,761 | |

Special Revenue Funds

| Surface Transportation Projects Grant | | | Police Development Fees | | |
|---------------------------------------|-----------|--|-------------------------|------------|--|
| 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 |
| 100 | 52 | (48) | 630 | 320 | (310) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 52 | (48) | 630 | 320 | (310) |
| 0 | 0 | 0 | 0 | 169 | (169) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 27 | (27) | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 27 | (27) | 0 | 169 | (169) |
| 100 | 25 | (75) | 630 | 151 | (479) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| \$ 100 | 25 | \$ (75) | \$ 630 | 151 | \$ (479) |
| | 26,708 | | | 163,720 | |
| | \$ 26,733 | | | \$ 163,871 | |

(Continued)

CITY OF SCOTTS VALLEY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013

| | 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 | 2,100 | 1,085 | (1,015) |
| Contributions, Non-Government | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 |
| Total Revenues | 2,100 | 1,085 | (1,015) |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | 0 | 0 | 0 |
| Planning and Building | 0 | 572 | (572) |
| Public Works | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Debt Service: | | | |
| Retirement of Principal | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0 |
| Total Expenditures | 0 | 572 | (572) |
| Excess of Revenues over (under) Expenditures | 2,100 | 513 | (1,587) |
| Other Financing Sources (Uses): | | | |
| Transfers In | 0 | 0 | 0 |
| Transfers (Out) | 0 | 0 | 0 |
| Net Other Financing Sources (Uses) | 0 | 0 | 0 |
| Excess of Revenues and other Sources over (under) Expenditures and other Uses | \$ 2,100 | 513 | \$ (1,587) |
| Beginning Fund Balances | | 556,226 | |
| Ending Fund Balances | | \$ 556,739 | |

Special Revenue Funds

| Homeland Security Grant | | | Totals - Special Revenue Funds | | |
|-------------------------|-------------------|--|--------------------------------|---------------------|--|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ 0 | \$ 0 | \$ 0 | \$ 377,583 | \$ 331,732 | \$ (45,851) |
| 15,158 | 2,342 | (12,816) | 120,158 | 100,572 | (19,586) |
| 0 | 0 | 0 | 824,500 | 605,529 | (218,971) |
| 0 | 28 | 28 | 15,660 | 8,599 | (7,061) |
| 0 | 0 | 0 | 1,000 | 4,283 | 3,283 |
| 0 | 0 | 0 | 3,500 | 276 | (3,224) |
| <u>15,158</u> | <u>2,370</u> | <u>(12,788)</u> | <u>1,342,401</u> | <u>1,050,991</u> | <u>(291,410)</u> |
| 15,158 | 3,536 | 11,622 | 15,158 | 3,814 | 11,344 |
| 0 | 0 | 0 | 0 | 701 | (701) |
| 0 | 0 | 0 | 222,342 | 214,136 | 8,206 |
| 0 | 0 | 0 | 387,545 | 343,146 | 44,399 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>15,158</u> | <u>3,536</u> | <u>11,622</u> | <u>625,045</u> | <u>561,797</u> | <u>63,248</u> |
| 0 | (1,166) | (1,166) | 717,356 | 489,194 | (228,162) |
| 0 | 0 | 0 | 267,000 | 0 | (267,000) |
| 0 | 0 | 0 | (467,000) | (300,824) | 166,176 |
| 0 | 0 | 0 | (200,000) | (300,824) | (100,824) |
| <u>\$ 0</u> | <u>(1,166)</u> | <u>\$ (1,166)</u> | <u>\$ 517,356</u> | 188,370 | <u>\$ (328,986)</u> |
| | <u>(3,913)</u> | | | <u>4,484,550</u> | |
| | <u>\$ (5,079)</u> | | | <u>\$ 4,672,920</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, 2013

| | 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 | 5,000 | 2,810 | (2,190) |
| Contributions, Non-Government | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 0 | 0 |
| Total Revenues | 5,000 | 2,810 | (2,190) |
| 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: | | | |
| Retirement of Principal | 0 | 0 | 0 |
| Interest Expense | 0 | 1,482 | 0 |
| Total Expenditures | 0 | 1,482 | 0 |
| Excess of Revenues over (under) Expenditures | 5,000 | 1,328 | (2,190) |
| Other Financing Sources (Uses): | | | |
| Transfers In | 0 | 0 | 0 |
| Transfers (Out) | 0 | (200,000) | (200,000) |
| Net Other Financing Sources (Uses) | 0 | (200,000) | (200,000) |
| Excess of Revenues and other Sources over (under) Expenditures and other Uses | \$ 5,000 | (198,672) | \$ (202,190) |
| Beginning Fund Balances | | 1,440,017 | |
| Ending Fund Balances | | \$ 1,241,345 | |

Debt Service Funds

| <u>Pension Obligation Bonds</u> | | | <u>Totals - Debt Service Funds</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 | 0 | 0 | 5,000 | 2,810 | (2,190) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>5,000</u> | <u>2,810</u> | <u>(2,190)</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 |
| 0 | 180,000 | (180,000) | 0 | 180,000 | (180,000) |
| 0 | 122,721 | (122,721) | 0 | 124,203 | (124,203) |
| <u>0</u> | <u>302,721</u> | <u>(302,721)</u> | <u>0</u> | <u>304,203</u> | <u>(304,203)</u> |
| 0 | (302,721) | (302,721) | 5,000 | (301,393) | (306,393) |
| 0 | 294,193 | 294,193 | 0 | 294,193 | 294,193 |
| 0 | 0 | 0 | 0 | (200,000) | (200,000) |
| <u>0</u> | <u>294,193</u> | <u>294,193</u> | <u>0</u> | <u>94,193</u> | <u>94,193</u> |
| <u>\$ 0</u> | <u>(8,528)</u> | <u>\$ (8,528)</u> | <u>\$ 5,000</u> | <u>(207,200)</u> | <u>\$ (212,200)</u> |
| | <u>14,400</u> | | | <u>1,454,417</u> | |
| | <u>\$ 5,872</u> | | | <u>\$ 1,247,217</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, 2013

| | Capital Project Funds | | |
|---|------------------------------|------------|--|
| | General Capital Improvements | | |
| | 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 | 850 | 503 | (347) |
| Contributions, Non-Government | 18,000 | 0 | (18,000) |
| Miscellaneous Revenues | 0 | 0 | 0 |
| Total Revenues | 18,850 | 503 | (18,347) |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | 0 | 0 | 0 |
| Planning and Building | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 |
| Capital Outlay | 18,000 | 133,598 | (115,598) |
| Debt Service: | | | |
| Retirement of Principal | 0 | 0 | 0 |
| Interest Expense | 0 | 0 | 0 |
| Total Expenditures | 18,000 | 133,598 | (115,598) |
| Excess of Revenues over (under) Expenditures | 850 | (133,095) | (133,945) |
| Other Financing Sources (Uses): | | | |
| Transfers In | 45,000 | 59,188 | 14,188 |
| Transfers (Out) | (47,000) | (47,000) | 0 |
| Net Other Financing Sources (Uses) | (2,000) | 12,188 | 14,188 |
| Excess of Revenues and other Sources over (under) Expenditures and other Uses | \$ (1,150) | (120,907) | \$ (119,757) |
| Beginning Fund Balances | | 258,721 | |
| Ending Fund Balances | | \$ 137,814 | |

Capital Project Funds

Totals - Capital Projects Funds

| <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|-------------------|-------------------|---|
| \$ 0 | \$ 0 | \$ 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 850 | 503 | (347) |
| 18,000 | 0 | (18,000) |
| <u>0</u> | <u>0</u> | <u>0</u> |
| <u>18,850</u> | <u>503</u> | <u>(18,347)</u> |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 18,000 | 133,598 | (115,598) |
| 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> |
| <u>18,000</u> | <u>133,598</u> | <u>(115,598)</u> |
| 850 | (133,095) | (133,945) |
| 45,000 | 59,188 | 14,188 |
| <u>(47,000)</u> | <u>(47,000)</u> | <u>0</u> |
| <u>(2,000)</u> | <u>12,188</u> | <u>14,188</u> |
| <u>\$ (1,150)</u> | (120,907) | <u>\$ (119,757)</u> |
| | <u>258,721</u> | |
| | <u>\$ 137,814</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, 2013

| | Totals - Non Major Funds | | |
|--|--------------------------|---------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes and Assessments | \$ 377,583 | \$ 331,732 | \$ (45,851) |
| Intergovernmental Revenues | 120,158 | 100,572 | (19,586) |
| Fees and Services | 824,500 | 605,529 | (218,971) |
| Investment Earnings | 21,510 | 11,912 | (9,598) |
| Contributions, Non-Government | 19,000 | 4,283 | (14,717) |
| Miscellaneous Revenues | 3,500 | 276 | (3,224) |
| Total Revenues | 1,366,251 | 1,054,304 | (311,947) |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | 15,158 | 3,814 | 11,344 |
| Planning and Building | 0 | 701 | (701) |
| Public Works | 222,342 | 214,136 | 8,206 |
| Capital Outlay | 405,545 | 476,744 | (71,199) |
| Debt Service: | | | |
| Retirement of Principal | 0 | 180,000 | (180,000) |
| Interest Expense | 0 | 124,203 | (124,203) |
| Total Expenditures | 643,045 | 999,598 | (356,553) |
| Excess of Revenues over (under) Expenditures | 723,206 | 54,706 | (668,500) |
| Other Financing Sources (Uses): | | | |
| Transfers In | 312,000 | 353,381 | 41,381 |
| Transfers (Out) | (514,000) | (547,824) | (33,824) |
| Net Other Financing Sources (Uses) | (202,000) | (194,443) | 7,557 |
| Excess of Revenues and other Sources over (under) Expenditures and other Uses | \$ 521,206 | (139,737) | \$ (660,943) |
| Beginning Fund Balances | | 6,197,688 | |
| Ending Fund Balances | | \$ 6,057,951 | (Concluded) |

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**CITY OF SCOTTS VALLEY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 JUNE 30, 2013**

| | 2002 Consolidated Reassessment District | Scotts Valley Drive Improvement District A |
|---|--|---|
| ASSETS | | |
| Restricted Assets: | | |
| Cash and Investments Held for Others | \$ 751,700 | \$ 404,908 |
| Cash and Investments Held in Accordance with Bond Indentures | 395,309 | 302,787 |
| Total Assets | \$ 1,147,009 | \$ 707,695 |
| LIABILITIES | | |
| Payable from Restricted Assets: | | |
| Advance Assessments Collected | \$ 751,700 | \$ 404,908 |
| Bond Reserve Payable | 395,309 | 302,787 |
| Deposits | 0 | 0 |
| Total Liabilities | \$ 1,147,009 | \$ 707,695 |

| <u>Scotts Valley Drive Improvement District B</u> | <u>General Trust</u> | <u>Total</u> |
|---|--------------------------|----------------------------|
| \$ 21,545 | \$ 91,900 | \$ 1,270,053 |
| <u>115,302</u> | <u>0</u> | <u>813,398</u> |
| <u><u>\$ 136,847</u></u> | <u><u>\$ 91,900</u></u> | <u><u>\$ 2,083,451</u></u> |
| | | |
| \$ 21,545 | \$ 0 | \$ 1,178,153 |
| 115,302 | 0 | 813,398 |
| <u>0</u> | <u>91,900</u> | <u>91,900</u> |
| <u><u>\$ 136,847</u></u> | <u><u>\$ 91,900</u></u> | <u><u>\$ 2,083,451</u></u> |

CITY OF SCOTTS VALLEY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

| <u>2002 Consolidated</u> <u>Reassessment District</u> | <u>Balance</u> <u>7/1/2012</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>6/30/2013</u> |
|---|-----------------------------------|--------------------------|--------------------------|------------------------------------|
| Assets: | | | | |
| Restricted Assets: | | | | |
| Cash and Investments Held for Others | \$ 497,650 | \$ 857,531 | \$ 603,481 | \$ 751,700 |
| Cash and Investments Held in Accordance with Bond Indentures | <u>394,952</u> | <u>764</u> | <u>407</u> | <u>395,309</u> |
| Total Assets | <u>\$ 892,602</u> | <u>\$ 858,295</u> | <u>\$ 603,888</u> | <u>\$ 1,147,009</u> |
| Liabilities: | | | | |
| Payable from Restricted Assets: | | | | |
| Advance Assessments Collected | \$ 497,650 | \$ 857,531 | \$ 603,481 | \$ 751,700 |
| Bond Reserve Payable | <u>394,952</u> | <u>764</u> | <u>407</u> | <u>395,309</u> |
| Total Liabilities | <u>\$ 892,602</u> | <u>\$ 858,295</u> | <u>\$ 603,888</u> | <u>\$ 1,147,009</u> |
| | | | | |
| <u>Scotts Valley Drive</u> <u>Improvement District A</u> | | | | |
| Assets: | | | | |
| Restricted Assets: | | | | |
| Cash and Investments Held for Others | \$ 276,880 | \$ 290,563 | \$ 162,535 | \$ 404,908 |
| Cash and Investments Held in Accordance with Bond Indentures | <u>302,772</u> | <u>15</u> | <u>0</u> | <u>302,787</u> |
| Total Assets | <u>\$ 579,652</u> | <u>\$ 290,578</u> | <u>\$ 162,535</u> | <u>\$ 707,695</u> |
| Liabilities: | | | | |
| Payable from Restricted Assets: | | | | |
| Advance Assessments Collected | \$ 276,880 | \$ 290,563 | \$ 162,535 | \$ 404,908 |
| Deposits | <u>302,772</u> | <u>15</u> | <u>0</u> | <u>302,787</u> |
| Total Liabilities | <u>\$ 579,652</u> | <u>\$ 290,578</u> | <u>\$ 162,535</u> | <u>\$ 707,695</u> |
| | | | | |
| <u>Scotts Valley Drive</u> <u>Improvement District B</u> | | | | |
| Assets: | | | | |
| Restricted Assets: | | | | |
| Cash and Investments Held for Others | \$ 146,812 | \$ 126,238 | \$ 251,505 | \$ 21,545 |
| Cash and Investments Held in Accordance with Bond Indentures | <u>115,296</u> | <u>6</u> | <u>0</u> | <u>115,302</u> |
| Total Assets | <u>\$ 262,108</u> | <u>\$ 126,244</u> | <u>\$ 251,505</u> | <u>\$ 136,847</u> |
| Liabilities: | | | | |
| Payable from Restricted Assets: | | | | |
| Advance Assessments Collected | \$ 146,812 | \$ 126,238 | \$ 251,505 | \$ 21,545 |
| Bond Reserve Payable | <u>115,296</u> | <u>6</u> | <u>0</u> | <u>115,302</u> |
| Total Liabilities | <u>\$ 262,108</u> | <u>\$ 126,244</u> | <u>\$ 251,505</u> | <u>\$ 136,847</u> |

| <u>General Trust</u> | <u>Balance</u> <u>7/1/2012</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>6/30/2013</u> |
|--------------------------------------|-----------------------------------|------------------|-------------------|------------------------------------|
| Assets: | | | | |
| Restricted Assets: | | | | |
| Cash and Investments Held for Others | \$ 57,206 | \$ 85,956 | \$ 51,262 | \$ 91,900 |
| Total Assets | <u>\$ 57,206</u> | <u>\$ 85,956</u> | <u>\$ 51,262</u> | <u>\$ 91,900</u> |
| Liabilities: | | | | |
| Payable from Restricted Assets: | | | | |
| Deposits | 57,206 | 85,956 | 51,262 | 91,900 |
| Total Liabilities | <u>\$ 57,206</u> | <u>\$ 85,956</u> | <u>\$ 51,262</u> | <u>\$ 91,900</u> |

| <u>All Agency Funds</u> | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| Assets: | | | | |
| Restricted Assets: | | | | |
| Cash and Investments Held for Others | \$ 978,548 | \$ 1,360,288 | \$ 1,068,783 | \$ 1,270,053 |
| Cash and Investments Held in Accordance with Bond Indentures | <u>813,020</u> | <u>785</u> | <u>407</u> | <u>813,398</u> |
| Total Assets | <u>\$ 1,791,568</u> | <u>\$ 1,361,073</u> | <u>\$ 1,069,190</u> | <u>\$ 2,083,451</u> |
| Liabilities: | | | | |
| Payable from Restricted Assets: | | | | |
| Accounts Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Advance Assessments Collected | 921,342 | 1,274,332 | 1,017,521 | 1,178,153 |
| Bond Reserve Payable | 813,020 | 785 | 407 | 813,398 |
| Deposits | <u>57,206</u> | <u>85,956</u> | <u>51,262</u> | <u>91,900</u> |
| Total Liabilities | <u>\$ 1,791,568</u> | <u>\$ 1,361,073</u> | <u>\$ 1,069,190</u> | <u>\$ 2,083,451</u> |

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