

**REQUIRED
SUPPLEMENTARY
INFORMATION
(Unaudited)**

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**CITY OF SCOTT'S VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2014**

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, 2014**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 6,246,000	\$ 6,246,000	\$ 6,833,692	\$ 587,692
Franchise fees	816,000	816,000	798,928	(17,072)
Fines & forfeitures	58,700	58,700	41,731	(16,969)
Charges for services	529,455	529,455	565,908	36,453
Investment earnings	6,550	6,550	10,813	4,263
Other revenue	568,000	568,000	443,279	(124,721)
Total Revenue	8,224,705	8,224,705	8,694,351	469,646
Expenditures:				
Legislative	202,021	244,721	244,630	91
Legal	134,000	134,000	129,484	4,516
General government	1,211,493	6,045,172	6,027,809	17,363
Administration	287,202	290,352	290,116	236
Finance	351,576	369,376	369,278	98
Police	4,350,088	4,072,088	4,052,080	20,008
Animal control	104,202	104,252	104,250	2
Emergency services	66,962	67,262	67,249	13
Planning	484,703	502,703	502,034	669
Building	120,903	178,903	178,162	741
Engineering	461,029	581,029	580,542	487
Street maintenence	334,482	393,782	393,549	233
Vehicle maintenance	110,187	116,487	115,582	905
Park maintenance	291,329	249,329	244,941	4,388
Building maintenance	206,040	200,440	197,323	3,117
Total Expenditures	8,716,217	13,549,896	13,497,029	52,867
Excess (Deficiency) of Revenues over (under) Expenditures	(491,512)	(5,325,191)	(4,802,678)	522,513
Other Financing Sources (Uses):				
Operating Transfers In (Out)	148,532	148,532	49,615	(98,917)
Proceeds from Debt	0	4,605,000	4,605,000	0
Net Change in Fund Balance (Budgetary and USGAAP Basis)	(342,980)	(571,659)	(148,063)	423,596
Fund Balance - Beginning	1,867,680	1,867,680	1,867,680	0
Fund Balance - End of Year	\$ 1,524,700	\$ 1,296,021	\$ 1,719,617	\$ 423,596

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - SUCCESSOR HOUSING AGENCY
FOR THE YEAR ENDED JUNE 30, 2014**

	<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	\$ 30,000	\$ 30,000	\$ -
Investment Earnings	0	0	-	-
Miscellaneous Revenues	0	16,000	29,718	13,718
Total Revenues	<u>0</u>	<u>46,000</u>	<u>59,718</u>	<u>13,718</u>
Expenditures:				
Planning	0	46,000	45,949	51
Total Expenditures	<u>0</u>	<u>46,000</u>	<u>45,949</u>	<u>51</u>
Net Change in Fund Balance (Budgetary and USGAAP Basis)	0	0	13,769	13,769
Fund Balance - Beginning	<u>119,805</u>	<u>119,805</u>	<u>119,805</u>	<u>0</u>
Fund Balance - End of Year	<u>\$ 119,805</u>	<u>\$ 119,805</u>	<u>\$ 133,574</u>	<u>\$ 13,769</u>

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FACILITY
FOR THE YEAR ENDED JUNE 30, 2014**

	<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	\$ 14,000	\$ 14,000	\$ 11,625	\$ (2,375)
Investment earnings	<u>200</u>	<u>200</u>	<u>212</u>	<u>12</u>
Total Revenues	<u>14,200</u>	<u>14,200</u>	<u>11,837</u>	<u>(2,363)</u>
Expenditures	<u>0</u>	<u>105</u>	<u>105</u>	<u>0</u>
Net Changes in Fund Balance (Budgetary and USGAAP Basis)	14,200	14,095	11,732	(2,363)
Fund Balance - Beginning	<u>(60,531)</u>	<u>(60,531)</u>	<u>(60,531)</u>	<u>0</u>
Fund Balance - End of Year	<u>\$ (46,331)</u>	<u>\$ (46,436)</u>	<u>\$ (48,799)</u>	<u>\$ (2,363)</u>

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2014**

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
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%
2014	\$ 0	\$ 5,488,829	\$ 5,488,829	0%	\$ 4,236,936	130%

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**SUPPLEMENTAL
INFORMATION**

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**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
JUNE 30, 2014**

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

1. Major Funds Budgetary Comparison Schedules (pages 60 – 61)

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	60
Wastewater Fund	61

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 62 – 74)

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	62
Statement of Revenues, Expenditures, and Changes in Fund Balances	65
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual	68

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 (page 75)

The Statement of Fiduciary Net Assets is presented on page 26. 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, 2014**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues:				
Fees and Services	\$ 775,000	\$ 775,000	\$ 832,749	\$ 57,749
Total Operating Revenues	<u>775,000</u>	<u>775,000</u>	<u>832,749</u>	<u>57,749</u>
Operating Expenses:				
Salaries	463,634	524,834	524,697	137
Taxes and Benefits	156,504	172,404	172,279	125
Maintenance and Operations	111,100	133,100	132,652	448
Advertising	8,000	8,000	7,287	713
Professional and Contractual Services	75,000	99,000	98,978	22
Utilities and Communications	11,500	12,800	12,758	42
Insurance and Bonds	9,059	9,359	9,312	47
Total Operating Expenses	<u>834,797</u>	<u>959,497</u>	<u>957,963</u>	<u>1,534</u>
(Loss) from Operations	(59,797)	(184,497)	(125,214)	59,283
Transfers In	89,806	89,806	110,094	20,288
Transfers Out	<u>(30,009)</u>	<u>(30,009)</u>	<u>(29,612)</u>	<u>397</u>
Change in Net Position (Budgetary Basis)	-	(124,700)	(44,732)	79,968
Basis Adjustments:				
OPEB Obligation	<u>-</u>	<u>-</u>	<u>(30,819)</u>	<u>(30,819)</u>
Change in Net Position (USGAAP Basis)	-	(124,700)	(75,551)	49,149
Net Position - Beginning	<u>(302,287)</u>	<u>(302,287)</u>	<u>(302,287)</u>	<u>-</u>
Net Position - End of Year	<u>\$ (302,287)</u>	<u>\$ (426,987)</u>	<u>\$ (377,838)</u>	<u>\$ 49,149</u>

**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
MAJOR FUND BUDGETARY SCHEDULE - WASTEWATER FUND
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget - Positive (Negative)</u>
Operating Revenues:				
Fees and Services	\$ 1,801,147	\$ 1,801,147	\$ 1,789,141	\$ (12,006)
Total Operating Revenues	<u>1,801,147</u>	<u>1,801,147</u>	<u>1,789,141</u>	<u>(12,006)</u>
Operating Expenses:				
Salaries	532,566	534,066	533,849	217
Taxes and Benefits	334,284	348,284	347,624	660
Maintenance and Operations	615,850	736,850	734,315	2,535
Professional and Contractual Services	63,360	99,360	98,592	768
Utilities and Communications	311,000	286,000	284,799	1,201
Insurance and Bonds	36,680	41,980	41,949	31
Capital Outlay	704,100	704,100	436,878	267,222
Total Operating Expenses	<u>2,597,840</u>	<u>2,750,640</u>	<u>2,478,006</u>	<u>272,634</u>
(Loss) from Operations	(796,693)	(949,493)	(688,865)	260,628
Nonoperating Revenues (Expenditures):				
Interest Income	15,500	15,500	7,744	(7,756)
Connection Fees	139,000	139,000	59,964	(79,036)
Net Income before Transfers	(642,193)	(794,993)	(621,157)	173,836
Transfers In (Out)	<u>(50,355)</u>	<u>(50,355)</u>	<u>(49,689)</u>	<u>666</u>
Change in Net Position (Budgetary Basis)	(692,548)	(845,348)	(670,846)	174,502
Basis Adjustments:				
OPEB Obligation	-	-	(32,360)	(32,360)
Capital Outlay	-	-	436,878	436,878
Depreciation	-	-	(739,139)	(739,139)
Change in Net Position (USGAAP Basis)	(692,548)	(845,348)	(1,005,467)	(160,119)
Net Position - Beginning	<u>19,539,094</u>	<u>19,539,094</u>	<u>19,539,094</u>	<u>-</u>
Net Position - End of Year	<u>\$ 18,846,546</u>	<u>\$ 18,693,746</u>	<u>\$ 18,533,627</u>	<u>\$ (160,119)</u>

**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2014**

Special Revenue Funds

	Recycling	Gas Tax	Drainage Construction	Traffic Impact Mitigation	Park and Recreation Facilities	Police Facility	Senior Center	Mt. Hermon Traffic Mitigation	Green Building Fees	Tree Replacement	Pinewood Estates Landscape Maintenance District
ASSETS											
Cash and Investments	\$ 46,807	\$ 513,164	\$ 77,607	\$ 1,373,254	\$ 590,115	\$ 201,409	\$ 33,265	\$ 39,798	\$ 105,511	\$ 45,931	\$ 11,278
Receivables:											
Due from other Governments	-	37,245	-	-	-	-	-	-	-	-	-
Restricted Assets											
Cash/Investments Held for Others	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 46,807	\$ 550,409	\$ 77,607	\$ 1,373,254	\$ 590,115	\$ 201,409	\$ 33,265	\$ 39,798	\$ 105,511	\$ 45,931	\$ 11,278
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts Payable	\$ 22,630	\$ -	\$ -	\$ -	\$ 184	\$ 190	\$ 2,377	\$ -	\$ 3,474	\$ 3,840	\$ 113
Accrued Liabilities	-	-	-	-	-	-	693	-	-	-	-
Due to other Funds	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	22,630	-	-	-	184	190	3,070	-	3,474	3,840	113
Fund Balances (Deficit):											
Restricted	24,177	550,409	77,607	1,373,254	589,931	201,219	-	-	102,037	42,091	11,165
Assigned	-	-	-	-	-	-	30,195	39,798	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	24,177	550,409	77,607	1,373,254	589,931	201,219	30,195	39,798	102,037	42,091	11,165
Total Liabilities and Fund Balances (Deficit)	\$ 46,807	\$ 550,409	\$ 77,607	\$ 1,373,254	\$ 590,115	\$ 201,409	\$ 33,265	\$ 39,798	\$ 105,511	\$ 45,931	\$ 11,278

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**CITY OF SCOTTS VALLEY
 COMBINING BALANCE SHEET
 NON MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014**

Special Revenue Funds

	Skypark Landscape Maintenance District	Library Fees	SMIP Fees	Community Center Operations	Supplemental Law Enforcement Services	Surface Transportation Projects Grant	Police Development Fees	EDG - Revolving Loan Fund	Homeland Security Grant	Disability Compliance Fund	Total Special Revenue Funds
ASSETS											
Cash and Investments	\$ 456,409	\$ 202,194	\$ 8,885	\$ 22,739	\$ 102,097	\$ 26,766	\$ 164,076	\$ 549,520	\$ -	\$ -	\$ 4,570,825
Receivables:											
Due from other Governments	-	-	-	840	7,731	-	-	-	-	-	45,816
Restricted Assets											
Cash/Investments Held for Others	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 456,409	\$ 202,194	\$ 8,885	\$ 23,579	\$ 109,828	\$ 26,766	\$ 164,076	\$ 549,520	\$ -	\$ -	\$ 4,616,641
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts Payable	\$ 4,068	\$ -	\$ -	\$ 9,873	\$ 12,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,477
Accrued Liabilities	-	-	-	330	-	-	-	-	-	-	1,023
Due to other Funds	-	-	-	-	-	-	-	-	12,646	-	12,646
Total Liabilities	4,068	-	-	10,203	12,728	-	-	-	12,646	-	73,146
Fund Balances (Deficit):											
Restricted	452,341	202,194	8,885	-	97,100	26,766	164,076	549,520	-	-	4,472,772
Assigned	-	-	-	13,376	-	-	-	-	-	-	83,369
Unassigned	-	-	-	-	-	-	-	-	(12,646)	-	(12,646)
Total Fund Balances (Deficit)	452,341	202,194	8,885	13,376	97,100	26,766	164,076	549,520	(12,646)	-	4,543,495
Total Liabilities and Fund Balances (Deficit)	\$ 456,409	\$ 202,194	\$ 8,885	\$ 23,579	\$ 109,828	\$ 26,766	\$ 164,076	\$ 549,520	\$ -	\$ -	\$ 4,616,641

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**CITY OF SCOTTS VALLEY
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2014**

	Debt Service Funds			Capital Projects Funds		Total Non Major Governmental Funds
	COP Debt Service	Pension Obligation Bonds	Total Debt Service Funds	General Capital Improvements	Total Capital Projects Funds	
ASSETS						
Cash and Investments	\$ 942,277	\$ -	\$ 942,277	\$ 83,806	\$ 83,806	\$ 5,596,908
Receivables:						
Due from other Governments	-	-	-	225,000	225,000	270,816
Restricted Assets						
Cash/Investments Held for Others	-	-	-	-	-	-
Total Assets	<u>\$ 942,277</u>	<u>\$ -</u>	<u>\$ 942,277</u>	<u>\$ 308,806</u>	<u>\$ 308,806</u>	<u>\$ 5,867,724</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ -	\$ -	\$ -	\$ 32,831	\$ 32,831	\$ 92,308
Accrued Liabilities	-	-	-	-	-	1,023
Due to other Funds	-	-	-	-	-	12,646
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,831</u>	<u>32,831</u>	<u>105,977</u>
Fund Balances (Deficit):						
Restricted	-	-	-	275,975	275,975	4,748,747
Assigned	942,277	-	942,277	-	-	1,025,646
Unassigned	-	-	-	-	-	(12,646)
Total Fund Balances (Deficit)	<u>942,277</u>	<u>-</u>	<u>942,277</u>	<u>275,975</u>	<u>275,975</u>	<u>5,761,747</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 942,277</u>	<u>\$ -</u>	<u>\$ 942,277</u>	<u>\$ 308,806</u>	<u>\$ 308,806</u>	<u>\$ 5,867,724</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, 2014**

	Special Revenue Funds										
	Recycling	Gas Tax	Drainage Construction	Traffic Impact Mitigation	Park and Recreation Facilities	Police Facility	Senior Center	Mt. Hermon Traffic Mitigation	Green Building Fees	Tree Replacement	Pinewood Estates Landscape Maintenance District
Revenues:											
Taxes and Assessments	\$ 50,006	\$ 375,789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	5,000	-	-	-	-	-	-	-	-	-	-
Fees and Services	-	-	54,825	61,898	186,177	29,698	73,694	23,516	38,495	440	5,880
Investment Earnings	88	1,785	289	3,550	1,385	599	84	52	206	128	35
Contributions, Non-Government	-	-	-	-	-	-	2,167	-	-	-	-
Miscellaneous Revenues	655	-	-	-	-	-	156	-	-	-	-
Total Revenues	55,749	377,574	55,114	65,448	187,562	30,297	76,101	23,568	38,701	568	5,915
Expenditures:											
Current:											
Public Safety	-	-	-	-	-	-	-	-	-	-	-
Planning and Building	-	-	-	-	-	-	-	-	10,666	10,883	-
Public Works	66,240	892	145	10,267	1,867	298	68,945	26	-	-	12,259
Capital Outlay	-	124,007	-	14,762	31,474	53,004	3,881	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	66,240	124,899	145	25,029	33,341	53,302	72,826	26	10,666	10,883	12,259
Excess of Revenues over (under) Expenditures	(10,491)	252,675	54,969	40,419	154,221	(23,005)	3,275	23,542	28,035	(10,315)	(6,344)
Other Financing Sources (Uses):											
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	(350,000)	(50,000)	(45,772)	(50,000)	-	(612)	-	-	-	-
Net Other Sources (Uses)	-	(350,000)	(50,000)	(45,772)	(50,000)	-	(612)	-	-	-	-
Net Change in Fund Balances	(10,491)	(97,325)	4,969	(5,353)	104,221	(23,005)	2,663	23,542	28,035	(10,315)	(6,344)
Fund Balances - Beginning	34,668	647,734	72,638	1,378,607	485,710	224,224	27,532	16,256	74,002	52,406	17,509
Fund Balances - End of Year	\$ 24,177	\$ 550,409	\$ 77,607	\$ 1,373,254	\$ 589,931	\$ 201,219	\$ 30,195	\$ 39,798	\$ 102,037	\$ 42,091	\$ 11,165

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**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, 2014**

	Special Revenues Funds										
	Skypark Landscape Maintenance District	Library Fees	SMIP Fees	Community Center Operations	Supplemental Law Enforcement Services	Surface Transportation Projects Grant	Police Development Fees	EDG - Revolving Loan Fund	Homeland Security Grant	Disability Compliance Fund	Total Special Revenue Funds
Revenues:											
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	425,795
Intergovernmental Revenues	-	-	-	-	101,770	-	-	-	14,158	-	120,928
Fees and Services	41,314	25,860	4,442	59,652	-	-	-	-	-	428	606,319
Investment Earnings	1,075	506	14	47	303	66	409	1,389	1	-	12,011
Contributions, Non-Government	-	-	-	-	-	-	-	-	-	-	2,167
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	811
Total Revenues	42,389	26,366	4,456	59,699	102,073	66	409	1,389	14,159	428	1,168,031
Expenditures:											
Current:											
Public Safety	-	-	-	-	153	-	204	-	-	-	357
Planning and Building	-	-	7	-	-	-	-	8,608	-	428	30,592
Public Works	23,324	252	-	58,422	-	33	-	-	-	-	242,970
Capital Outlay	-	21,806	-	-	107,581	-	-	-	21,726	-	378,241
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	23,324	22,058	7	58,422	107,734	33	204	8,608	21,726	428	652,160
Excess of Revenues over (under) Expenditures	19,065	4,308	4,449	1,277	(5,661)	33	205	(7,219)	(7,567)	-	515,871
Other Financing Sources (Uses):											
Transfers In	-	-	1,714	-	-	-	-	-	-	-	1,714
Transfers (Out)	-	-	-	(612)	-	-	-	-	-	-	(496,996)
Net Other Sources (Uses)	-	-	1,714	(612)	-	-	-	-	-	-	(495,282)
Net Change in Fund Balances	19,065	4,308	6,163	665	(5,661)	33	205	(7,219)	(7,567)	-	20,589
Fund Balances - Beginning	433,276	197,886	2,722	12,711	102,761	26,733	163,871	556,739	(5,079)	-	4,522,906
Fund Balances - End of Year	\$ 452,341	\$ 202,194	\$ 8,885	\$ 13,376	\$ 97,100	\$ 26,766	\$ 164,076	\$ 549,520	\$ (12,646)	\$ -	\$ 4,543,495

(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, 2014**

	Debt Service Funds			Capital Projects Funds		Total Non Major Governmental Funds
	COP Debt Service	Pension Obligation Bonds	Total Debt Service Funds	General Capital Improvements	Total Capital Projects Funds	
Revenues:						
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,795
Intergovernmental Revenues	-	-	-	225,000	225,000	345,928
Fees and Services	-	-	-	-	-	606,319
Investment Earnings	1,735	-	1,735	94	94	13,840
Contributions, Non-Government	-	-	-	-	-	2,167
Miscellaneous Revenues	-	-	-	-	-	811
Total Revenues	1,735	-	1,735	225,094	225,094	1,394,860
Expenditures:						
Current:						
Public Safety	-	-	-	-	-	357
Planning and Building	-	-	-	-	-	30,592
Public Works	-	-	-	-	-	242,970
Capital Outlay	-	-	-	364,411	364,411	742,652
Debt Service:						
Principal	-	310,000	310,000	-	-	310,000
Interest and Fiscal Charges	803	133,268	134,071	-	-	134,071
Total Expenditures	803	443,268	444,071	364,411	364,411	1,460,642
Excess of Revenues over (under) Expenditures	932	(443,268)	(442,336)	(139,317)	(139,317)	(65,782)
Other Financing Sources (Uses):						
Transfers In	-	437,396	437,396	277,478	277,478	716,588
Transfers (Out)	(300,000)	-	(300,000)	-	-	(796,996)
Net Other Sources (Uses)	(300,000)	437,396	137,396	277,478	277,478	(80,408)
Net Change in Fund Balances	(299,068)	(5,872)	(304,940)	138,161	138,161	(146,190)
Fund Balances - Beginning	1,241,345	5,872	1,247,217	137,814	137,814	5,907,937
Fund Balances - End of Year	\$ 942,277	\$ -	\$ 942,277	\$ 275,975	\$ 275,975	\$ 5,761,747

(Concluded)

CITY OF SCOTTS VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NON MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

	Special Revenue Funds											
	Recycling			Gas Tax			Drainage Construction			Traffic Impact Mitigation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes and Assessments	\$ 55,000	\$ 50,006	\$ (4,994)	\$ 351,530	\$ 375,789	\$ 24,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	5,000	5,000	-	-	-	-	-	-	-	-	-	-
Fees and Services	-	-	-	-	-	-	13,000	54,825	41,825	397,000	61,898	(335,102)
Investment Earnings	-	88	88	2,000	1,785	(215)	250	289	39	6,000	3,550	(2,450)
Contributions, Non-Government	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	655	655	-	-	-	-	-	-	-	-	-
Total Revenues	60,000	55,749	(4,251)	353,530	377,574	24,044	13,250	55,114	41,864	403,000	65,448	(337,552)
Expenditures:												
Current:												
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Building	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	22,500	66,240	(43,740)	-	892	(892)	-	145	(145)	-	10,267	(10,267)
Capital Outlay	-	-	-	7,000	124,007	(117,007)	-	-	-	-	14,762	(14,762)
Debt Service:												
Retirement of Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	22,500	66,240	(43,740)	7,000	124,899	(117,899)	-	145	(145)	-	25,029	(25,029)
Excess of Revenues over (under) Expenditures	37,500	(10,491)	(47,991)	346,530	252,675	(93,855)	13,250	54,969	41,719	403,000	40,419	(362,581)
Other Financing Sources (Uses):												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	(350,000)	(350,000)	-	(50,000)	(50,000)	-	-	(45,772)	(45,772)
Net Other Sources (Uses)	-	-	-	(350,000)	(350,000)	-	(50,000)	(50,000)	-	-	(45,772)	(45,772)
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ 37,500	\$ (10,491)	\$ (47,991)	\$ (3,470)	\$ (97,325)	\$ (93,855)	\$ (36,750)	\$ 4,969	\$ 41,719	\$ 403,000	\$ (5,353)	\$ (408,353)
Fund Balances - Beginning		34,668			647,734			72,638			1,378,607	
Fund Balances - End of Year		24,177			550,409			77,607			1,373,254	

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NON MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

	Special Revenue Funds											
	Park and Recreation Facilities			Police Facility			Senior Center			Mt. Hermon Traffic Mitigation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Fees and Services	225,000	186,177	(38,823)	90,000	29,698	(60,302)	65,500	73,694	8,194	10,000	23,516	13,516
Investment Earnings	1,000	1,385	385	700	599	(101)	10	84	74	-	52	52
Contributions, Non-Government	-	-	-	-	-	-	1,000	2,167	1,167	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	500	156	(344)	-	-	-
Total Revenues	226,000	187,562	(38,438)	90,700	30,297	(60,403)	67,010	76,101	9,091	10,000	23,568	13,568
Expenditures:												
Current:												
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Building	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	1,867	(1,867)	-	298	(298)	58,648	68,945	(10,297)	-	26	(26)
Capital Outlay	-	31,474	(31,474)	22,000	53,004	(31,004)	4,500	3,881	619	-	-	-
Debt Service:												
Retirement of Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	33,341	(33,341)	22,000	53,302	(31,302)	63,148	72,826	(9,678)	-	26	(26)
Excess of Revenues over (under) Expenditures	226,000	154,221	(71,779)	68,700	(23,005)	(91,705)	3,862	3,275	(587)	10,000	23,542	13,542
Other Financing Sources (Uses):												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	(50,000)	(50,000)	-	-	-	-	(621)	(612)	9	-	-	-
Net Other Sources (Uses)	(50,000)	(50,000)	-	-	-	-	(621)	(612)	9	-	-	-
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ 176,000	\$ 104,221	\$ (71,779)	\$ 68,700	\$ (23,005)	\$ (91,705)	\$ 3,241	\$ 2,663	\$ (578)	\$ 10,000	\$ 23,542	\$ 13,542
Fund Balances - Beginning		485,710			224,224			27,532			16,256	
Fund Balances - End of Year		589,931			201,219			30,195			39,798	

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NON MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

	Special Revenue Funds											
	Green Building Fees			Tree Replacement			Pinewood Estates Landscape Maintenance			Skypark Maintenance District		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Fees and Services	12,500	38,495	25,995	500	440	(60)	6,240	5,880	(360)	41,750	41,314	(436)
Investment Earnings	150	206	56	175	128	(47)	60	35	(25)	1,200	1,075	(125)
Contributions, Non-Government	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	12,650	38,701	26,050	675	568	(107)	6,300	5,915	(385)	42,950	42,389	(561)
Expenditures:												
Current:												
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Building	-	10,666	(10,666)	10,000	10,883	(883)	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	13,500	12,259	1,241	25,000	23,324	1,676
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:												
Retirement of Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	10,666	(10,666)	10,000	10,883	(883)	13,500	12,259	1,241	25,000	23,324	1,676
Excess of Revenues over (under) Expenditures	12,650	28,035	15,384	(9,325)	(10,315)	(990)	(7,200)	(6,344)	856	17,950	19,065	1,115
Other Financing Sources (Uses):												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ <u>12,650</u>	\$ <u>28,035</u>	\$ <u>15,384</u>	\$ <u>(9,325)</u>	\$ <u>(10,315)</u>	\$ <u>(990)</u>	\$ <u>(7,200)</u>	\$ <u>(6,344)</u>	\$ <u>856</u>	\$ <u>17,950</u>	\$ <u>19,065</u>	\$ <u>1,115</u>
Fund Balances - Beginning		<u>74,002</u>			<u>52,406</u>			<u>17,509</u>			<u>433,276</u>	
Fund Balances - End of Year		<u>102,037</u>			<u>42,091</u>			<u>11,165</u>			<u>452,341</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, 2014

	Special Revenue Funds											
	Library Fees			SMIP Fees			Community Center Operations			Supplemental Law Enforcement Services		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	100,000	101,770	1,770
Fees and Services	45,000	25,860	(19,140)	-	4,442	4,442	55,000	59,652	4,652	-	-	-
Investment Earnings	-	506	506	10	14	4	-	47	47	500	303	(197)
Contributions, Non-Government	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	45,000	26,366	(18,634)	10	4,456	4,446	55,000	59,699	4,699	100,500	102,073	1,573
Expenditures:												
Current:												
Public Safety	-	-	-	-	-	-	-	-	-	-	153	(153)
Planning and Building	-	-	-	-	7	(7)	-	-	-	-	-	-
Public Works	-	252	(252)	-	-	-	53,443	58,422	(4,979)	-	-	-
Capital Outlay	-	21,806	(21,806)	-	-	-	-	-	-	-	107,581	(107,581)
Debt Service:												
Retirement of Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	22,058	(22,058)	-	7	(7)	53,443	58,422	(4,979)	-	107,734	(107,734)
Excess of Revenues over (under) Expenditures	45,000	4,308	(40,692)	10	4,449	4,439	1,557	1,277	(280)	100,500	(5,661)	(106,161)
Other Financing Sources (Uses):												
Transfers In	-	-	-	-	1,714	1,714	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	-	-	(621)	(612)	9	-	-	-
Net Other Sources (Uses)	-	-	-	-	1,714	1,714	(621)	(612)	9	-	-	-
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ 45,000	\$ 4,308	\$ (40,692)	\$ 10	\$ 6,163	\$ 6,153	\$ 936	\$ 665	\$ (271)	\$ 100,500	\$ (5,661)	\$ (106,161)
Fund Balances - Beginning		197,886			2,722			12,711			102,761	
Fund Balances - End of Year		202,194			8,885			13,376			97,100	

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NON MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

Special Revenue Funds

	Surface Transportation Projects Grant			Police Development Fees			EDG - Revolving Loan Fund			Homeland Security Grant		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-	14,158	14,158
Fees and Services	-	-	-	-	-	-	-	-	-	-	-	-
Investment Earnings	85	66	(19)	500	409	(91)	1,750	1,389	(361)	-	1	1
Contributions, Non-Government	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	85	66	(19)	500	409	(91)	1,750	1,389	(361)	-	14,159	14,159
Expenditures:												
Current:												
Public Safety	-	-	-	-	204	(204)	-	-	-	-	-	-
Planning and Building	-	-	-	-	-	-	-	8,608	(8,608)	-	-	-
Public Works	-	33	(33)	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	21,726	(21,726)
Debt Service:												
Retirement of Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	33	(33)	-	204	(204)	-	8,608	(8,608)	-	21,726	(21,726)
Excess of Revenues over (under) Expenditures	85	33	(52)	500	205	(295)	1,750	(7,219)	(8,969)	-	(7,567)	(7,567)
Other Financing Sources (Uses):												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ 85	\$ 33	\$ (52)	\$ 500	\$ 205	\$ (295)	\$ 1,750	\$ (7,219)	\$ (8,969)	\$ -	\$ (7,567)	\$ (7,567)
Fund Balances - Beginning		26,733			163,871			556,739			(5,079)	
Fund Balances - End of Year		26,766			164,076			549,520			(12,646)	

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NON MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

	Special Revenue Funds						Debt Service Funds					
	Disability Compliance Fund			Totals - Special Revenue Funds			COP Debt Service			Pension Obligation Bonds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes and Assessments	\$ -	\$ -	\$ -	\$ 406,530	\$ 425,795	\$ 19,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	105,000	120,928	15,928	-	-	-	-	-	-
Fees and Services	-	428	428	961,490	606,319	(355,171)	-	-	-	-	-	-
Investment Earnings	-	-	-	14,390	12,011	(2,379)	4,000	1,735	(2,265)	-	-	-
Contributions, Non-Government	-	-	-	1,000	2,167	1,167	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	500	811	311	-	-	-	-	-	-
Total Revenues	-	428	428	1,488,910	1,168,031	(320,879)	4,000	1,735	(2,265)	-	-	-
Expenditures:												
Current:												
Public Safety	-	-	-	-	357	(357)	-	-	-	-	-	-
Planning and Building	-	428	(428)	10,000	30,592	(20,592)	-	-	-	-	-	-
Public Works	-	-	-	173,091	242,970	(69,879)	-	-	-	-	-	-
Capital Outlay	-	-	-	33,500	378,241	(344,741)	-	-	-	-	-	-
Debt Service:												
Retirement of Principal	-	-	-	-	-	-	-	-	-	310,000	310,000	-
Interest Expense	-	-	-	-	-	-	-	803	803	133,268	133,268	-
Total Expenditures	-	428	(428)	216,591	652,160	(435,569)	-	803	803	443,268	443,268	-
Excess of Revenues over (under) Expenditures	-	-	-	1,272,319	515,871	(756,448)	4,000	932	(1,462)	(443,268)	(443,268)	-
Other Financing Sources (Uses):												
Transfers In	-	-	-	-	1,714	1,714	-	-	-	443,268	437,396	(5,872)
Transfers (Out)	-	-	-	(451,242)	(496,996)	(45,754)	(300,000)	(300,000)	-	-	-	-
Net Other Sources (Uses)	-	-	-	(451,242)	(495,282)	(44,040)	(300,000)	(300,000)	-	443,268	437,396	(5,872)
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ -	\$ -	\$ -	\$ 821,077	\$ 20,589	\$ (800,488)	\$ (296,000)	\$ (299,068)	\$ (1,462)	\$ -	\$ (5,872)	\$ (5,872)
Fund Balances - Beginning	-	-	-	-	4,522,906	-	-	1,241,345	-	-	5,872	-
Fund Balances - End of Year	-	-	-	-	4,543,495	-	-	942,277	-	-	-	-

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NON MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014

	Debt Service Funds			Capital Projects Funds						Totals - Non Major Funds		
	Totals - Debt Service Funds			General Capital Improvements			Totals - Capital Projects Funds			Budget	Actual	Variance Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)			
Revenues:												
Taxes and Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 406,530	\$ 425,795	\$ 19,265
Intergovernmental Revenues	-	-	-	950,000	225,000	(725,000)	950,000	225,000	(725,000)	1,055,000	345,928	(709,072)
Fees and Services	-	-	-	-	-	-	-	-	-	961,490	606,319	(355,171)
Investment Earnings	4,000	1,735	(2,265)	-	94	94	-	94	94	18,390	13,840	(4,550)
Contributions, Non-Government	-	-	-	20,000	-	(20,000)	20,000	-	(20,000)	21,000	2,167	(18,833)
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	500	811	311
Total Revenues	4,000	1,735	(2,265)	970,000	225,094	(744,906)	970,000	225,094	(744,906)	2,462,910	1,394,860	(1,068,050)
Expenditures:												
Current:												
Public Safety	-	-	-	-	-	-	-	-	-	-	357	(357)
Planning and Building	-	-	-	-	-	-	-	-	-	10,000	30,592	(20,592)
Public Works	-	-	-	-	-	-	-	-	-	173,091	242,970	(69,879)
Capital Outlay	-	-	-	-	364,411	(364,411)	-	364,411	(364,411)	33,500	742,652	(709,152)
Debt Service:												
Retirement of Principal	310,000	310,000	-	-	-	-	-	-	-	-	310,000	(310,000)
Interest Expense	133,268	134,071	(803)	-	-	-	-	-	-	-	134,071	(134,071)
Total Expenditures	443,268	444,071	(803)	-	364,411	(364,411)	-	364,411	(364,411)	216,591	1,460,642	(1,244,051)
Excess of Revenues over (under) Expenditures	(439,268)	(442,336)	(3,068)	970,000	(139,317)	(1,109,317)	970,000	(139,317)	(1,109,317)	2,246,319	(65,782)	(2,312,101)
Other Financing Sources (Uses):												
Transfers In	443,268	437,396	(5,872)	200,000	277,478	77,478	(970,000)	277,478	1,247,478	(526,732)	716,588	1,243,320
Transfers (Out)	(300,000)	(300,000)	-	(50,000)	-	50,000	-	-	-	(751,242)	(796,996)	(45,754)
Net Other Sources (Uses)	143,268	137,396	(5,872)	150,000	277,478	127,478	(970,000)	277,478	1,247,478	(1,277,974)	(80,408)	1,197,566
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ (296,000)	\$ (304,940)	\$ (8,940)	\$ 1,120,000	\$ 138,161	\$ (981,839)	\$ -	\$ 138,161	\$ 138,161	\$ 968,345	\$ (146,190)	\$ (1,114,535)
Fund Balances - Beginning		1,247,217			137,814			137,814			5,907,937	
Fund Balances - End of Year		942,277			275,975			275,975			5,761,747	

(Concluded)

**CITY OF SCOTTS VALLEY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 JUNE 30, 2014**

	<u>2002 Consolidated Reassessment District</u>	<u>Scotts Valley Drive Improvement District A</u>	<u>Scotts Valley Drive Improvement District B</u>	<u>General Trust</u>	<u>Total</u>
ASSETS					
Restricted Assets:					
Cash and Investments Held for Others	\$ 546,990	\$ 354,931	\$ 69,577	\$ 679,467	\$ 1,650,965
Cash and Investments Held in Accordance with Bond Indentures	<u>395,606</u>	<u>418,129</u>	<u>-</u>	<u>-</u>	<u>813,735</u>
 Total Assets	 <u>\$ 942,596</u>	 <u>\$ 773,060</u>	 <u>\$ 69,577</u>	 <u>\$ 679,467</u>	 <u>\$ 2,464,700</u>
 LIABILITIES					
Payable from Restricted Assets:					
Advance Assessments Collected	\$ 546,990	\$ 354,931	\$ 69,577	\$ -	\$ 971,498
Bond Reserve Payable	395,606	418,129	-	-	813,735
Deposits	<u>-</u>	<u>-</u>	<u>-</u>	<u>679,467</u>	<u>679,467</u>
 Total Liabilities	 <u>\$ 942,596</u>	 <u>\$ 773,060</u>	 <u>\$ 69,577</u>	 <u>\$ 679,467</u>	 <u>\$ 2,464,700</u>

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