

**REQUIRED
SUPPLEMENTARY
INFORMATION
(Unaudited)**

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**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2016**

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 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.
- General Facilities – no basis adjustments required.
- Traffic Impact Mitigation – no basis adjustments required.

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 7,468,000	\$ 7,468,000	\$ 8,149,703	\$ 681,703
Franchise fees	881,000	881,000	972,951	91,951
Fines & forfeitures	35,600	35,600	35,411	(189)
Charges for services	572,825	572,825	781,012	208,187
Investment earnings	6,200	6,200	14,456	8,256
Other revenue	435,000	435,000	414,637	(20,363)
Total Revenue	<u>9,398,625</u>	<u>9,398,625</u>	<u>10,368,170</u>	<u>969,545</u>
Expenditures:				
Legislative	228,244	228,244	225,544	2,700
Legal	133,500	133,500	159,398	(25,898)
General government	1,067,226	1,067,226	1,068,119	(893)
Administration	331,383	331,383	468,301	(136,918)
Finance	416,593	416,593	388,951	27,642
Police	4,558,150	4,558,150	4,668,558	(110,408)
Animal control	111,199	111,199	111,172	27
Emergency services	71,933	71,933	76,438	(4,505)
Planning	566,500	566,500	554,433	12,067
Building	216,453	216,453	490,134	(273,681)
Engineering	398,808	398,808	615,499	(216,691)
Street maintenance	364,175	364,175	410,944	(46,769)
Vehicle maintenance	127,262	127,262	135,280	(8,018)
Park maintenance	325,394	325,394	281,492	43,902
Building maintenance	213,998	213,998	247,995	(33,997)
Total Expenditures	<u>9,130,818</u>	<u>9,130,818</u>	<u>9,902,258</u>	<u>(771,440)</u>
Excess (Deficiency) of Revenues over (under) Expenditures	267,807	267,807	465,912	198,105
Other Financing Sources (Uses):				
Operating Transfers In (Out)	<u>(363,615)</u>	<u>(363,615)</u>	<u>(399,260)</u>	<u>(35,645)</u>
Net Change in Fund Balance (Budgetary and USGAAP Basis)	<u>\$ (95,808)</u>	<u>\$ (95,808)</u>	66,652	<u>\$ 162,460</u>
Fund Balance - Beginning			<u>2,929,200</u>	
Fund Balance - End of Year			<u>\$ 2,995,852</u>	

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - SUCCESSOR HOUSING AGENCY
FOR THE YEAR ENDED JUNE 30, 2016**

	<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	\$ -	\$ 45,000	\$ 44,910	\$ (90)
Investment Earnings	68,517	23,517	20,734	(2,783)
Miscellaneous Revenues	114,078	74,078	71,416	(2,662)
Total Revenues	<u>182,595</u>	<u>142,595</u>	<u>137,060</u>	<u>(5,535)</u>
Expenditures:				
Planning	<u>124,000</u>	<u>124,000</u>	<u>113,527</u>	<u>10,473</u>
Total Expenditures	<u>124,000</u>	<u>124,000</u>	<u>113,527</u>	<u>10,473</u>
Net Change in Fund Balance (Budgetary and USGAAP Basis)	<u>\$ 58,595</u>	<u>\$ 18,595</u>	23,533	<u>\$ 4,938</u>
Fund Balance - Beginning			<u>213,529</u>	
Fund Balance - End of Year			<u>\$ 237,062</u>	

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FACILITY
FOR THE YEAR ENDED JUNE 30, 2016**

	<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	\$ 7,200	\$ 7,200	\$ 2,215	\$ (4,985)
Investment earnings	200	200	218	18
<u>Total Revenues</u>	<u>7,400</u>	<u>7,400</u>	<u>2,433</u>	<u>(4,967)</u>
 Expenditures	 <u>50,000</u>	 <u>50,000</u>	 <u>57,305</u>	 <u>(7,305)</u>
 Net Changes in Fund Balance (Budgetary and USGAAP Basis)	 <u>\$ (42,600)</u>	 <u>\$ (42,600)</u>	 (54,872)	 <u>\$ (12,272)</u>
 Fund Balance - Beginning			 <u>(48,799)</u>	
 Fund Balance - End of Year			 <u>\$ (103,671)</u>	

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - TRAFFIC IMPACT MITIGATION
FOR THE YEAR ENDED JUNE 30, 2016**

	<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	\$ 142,000	\$ 142,000	\$ 81,216	\$ (60,784)
Investment earnings	3,500	3,500	4,434	934
	<u>145,500</u>	<u>145,500</u>	<u>85,650</u>	<u>(59,850)</u>
Expenditures	<u>150,000</u>	<u>150,000</u>	<u>87,318</u>	<u>62,682</u>
Excess (Deficiency) of Revenues over (under) Expenditures	(4,500)	(4,500)	(1,668)	2,832
Other Financing Sources (Uses):				
Operating Transfers In (Out)	-	-	-	-
Net Changes in Fund Balance (Budgetary and USGAAP Basis)	<u>\$ (4,500)</u>	<u>\$ (4,500)</u>	(1,668)	<u>\$ 2,832</u>
Fund Balance - Beginning			<u>1,216,115</u>	
Fund Balance - End of Year			<u>\$ 1,214,447</u>	

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2016**

2. COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Proportionate Share of the Net Pension Liability

The proportion (percentage) of the collective net pension liability represents the City's share of both cost-sharing plan assets (the miscellaneous and safety plans) offset against the actuarial determined collective pension liability.

The proportionate share (dollar amount) of the collective net pension liability represents the City's share of both cost-sharing plan assets offset against the actuarial determined collective pension liability.

The employer's covered-employee payroll represents the payroll of employees that are provided with pensions through the applicable miscellaneous or safety pension plan.

Schedule of Contributions

The employer's contributions to the plans are actuarially determined or based on statutory or contractual requirements which comprise the following: (1) the agent employer's actuarially determined contribution to the pension plan (its statutorily/contractually required contribution), (2) the employer's actual contributions, the difference between the actual and actuarially determined contributions (its statutorily/contractually required contributions), and (3) a ratio of the actual contributions divided by covered-employee payroll.

CITY OF SCOTT'S VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2016

	Measurement Date June 30, 2015	Measurement Date June 30, 2014
<u>Schedule of City's Proportionate Share of Net Pension Liability</u>		
City's proportion of net pension liability	0.16839%	0.14606%
City's proportionate share of net pension liability	\$ 11,558,421	\$ 9,088,772
City's covered-employee payroll	\$ 4,527,362	\$ 4,236,936
City's proportionate share of net pension liability as a percentage of its covered-employee payroll	255.30%	214.51%
Plan fiduciary net position as a percentage of the total pension liability	78.40%	79.82%
 <u>Schedule of City's Contributions</u>		
Contractually required contribution	\$ 1,091,041	\$ 840,335
Contributions in relation to the contractually required contribution	(1,091,041)	(840,335)
Contribution deficiency (excess)	\$ -	\$ -
City's covered-employee payroll	\$ 4,527,362	\$ 4,236,936
Contributions as a percentage of covered-employee payroll	24.10%	19.83%

**CITY OF SCOTTS VALLEY
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2016**

3. OTHER POSTEMPLOYMENT BENEFITS SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation

Valuation Date	Value of Assets	Entry Age Accrued	Unfunded Liability	Funding Ratio	Annual Covered Payroll	Unfunded Liability as % of Payroll
2013	\$ -	\$ 5,488,829	\$ 5,488,829	0%	\$ 4,491,412	122%
2014	\$ -	\$ 5,488,829	\$ 5,488,829	0%	\$ 4,236,936	130%
2015	\$ -	\$ 5,488,829	\$ 5,488,829	0%	\$ 4,527,362	121%
2016	\$ -	\$ 5,556,251	\$ 5,556,251	0%	\$ 4,506,698	123%

**SUPPLEMENTAL
INFORMATION**

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**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
JUNE 30, 2015**

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 for major governmental funds that have a legally adopted annual budget. Budgetary comparison schedules for the enterprise 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. Nonmajor Governmental Funds (pages 68 – 80)

All nonmajor 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 - 70
Statement of Revenues, Expenditures, and Changes in Fund Balances	71 - 73
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual	74 - 80

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 81 - 83)

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
ENTERPRISE FUND BUDGETARY SCHEDULE - RECREATION FUND
FOR THE YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues:				
Fees and Services	\$ 966,000	\$ 966,000	\$ 981,434	\$ 15,434
Total Operating Revenues	<u>966,000</u>	<u>966,000</u>	<u>981,434</u>	<u>15,434</u>
Operating Expenses:				
Salaries	547,489	547,489	595,529	(48,040)
Taxes and Benefits	197,341	197,341	261,204	(63,863)
Maintenance and Operations	107,600	107,600	91,387	16,213
Advertising	7,500	7,500	7,778	(278)
Professional and Contractual Services	120,000	120,000	142,355	(22,355)
Utilities and Communications	12,900	12,900	12,878	22
Insurance and Bonds	13,150	13,150	12,910	240
Capital Outlay	-	-	1,000	(1,000)
Total Operating Expenses	<u>1,005,980</u>	<u>1,005,980</u>	<u>1,125,041</u>	<u>(119,061)</u>
(Loss) from Operations	(39,980)	(39,980)	(143,607)	(103,627)
Transfers In			93,492	93,492
Transfers (Out)	(39,980)	(39,980)	(30,223)	9,757
Change in Net Position (Budgetary Basis)	(79,960)	(79,960)	(80,338)	(378)
Basis Adjustments:				
OPEB Obligation	-	-	(48,988)	(48,988)
Depreciation	-	-	(1,000)	(1,000)
Change in Net Position (USGAAP Basis)	<u>\$ (79,960)</u>	<u>\$ (79,960)</u>	(130,326)	<u>\$ (50,366)</u>
Net Position - Beginning			<u>(1,003,961)</u>	
Net Position - End of Year			<u>\$ (1,134,287)</u>	

**CITY OF SCOTTS VALLEY
SUPPLEMENTAL INFORMATION
ENTERPRISE FUND BUDGETARY SCHEDULE - WASTEWATER FUND
FOR THE YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues:				
Fees and Services	\$ 2,114,590	\$ 2,114,590	\$ 2,055,620	\$ (58,970)
Total Operating Revenues	<u>2,114,590</u>	<u>2,114,590</u>	<u>2,055,620</u>	<u>(58,970)</u>
Operating Expenses:				
Salaries	521,314	521,314	529,974	(8,660)
Taxes and Benefits	386,162	386,162	495,710	(109,548)
Maintenance and Operations	600,600	600,600	722,065	(121,465)
Professional and Contractual Services	80,000	80,000	74,629	5,371
Utilities and Communications	301,000	301,000	334,838	(33,838)
Insurance and Bonds	59,015	59,015	53,776	5,239
Capital Outlay	326,100	326,100	776,802	(450,702)
Total Operating Expenses	<u>2,274,191</u>	<u>2,274,191</u>	<u>2,987,794</u>	<u>(713,603)</u>
(Loss) from Operations	(159,601)	(159,601)	(932,174)	(772,573)
Nonoperating Revenues (Expenditures):				
Interest Income	6,400	6,400	8,604	2,204
Connection Fees	74,000	74,000	28,989	(45,011)
Net Income before Transfers	(79,201)	(79,201)	(894,581)	(815,380)
Transfers In (Out)	(126,562)	(126,562)	(63,214)	63,348
Change in Net Position (Budgetary Basis)	(205,763)	(205,763)	(957,795)	(752,032)
Basis Adjustments:				
OPEB Obligation	-	-	(64,842)	(64,842)
Capital Outlay	-	-	119,440	119,440
Depreciation	-	-	(777,802)	(777,802)
Change in Net Position (USGAAP Basis)	<u>\$ (205,763)</u>	<u>\$ (205,763)</u>	(1,680,999)	<u>\$ (1,475,236)</u>
Net Position - Beginning			<u>16,425,962</u>	
Net Position - End of Year			<u>\$ 14,744,963</u>	

CITY OF SCOTTS VALLEY
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016

Special Revenue Funds

	Recycling	Gas Tax	Drainage Construction	Park and Recreation Facilities	Police Facility	Senior Center	Mt. Hermon Traffic Mitigation	Green Building Fees	Tree Replacement	Pinewood Estates Landscape Maintenance District	Skypark Landscape Maintenance District
ASSETS											
Cash and Investments	\$ 20,063	\$412,599	\$ 20,173	\$ 447,889	\$ 185,860	\$ 7,860	\$ 51,340	\$ 164,216	\$ 23,433	\$ 9,846	\$ 485,975
Receivables:											
Due from other Governments	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Note Receivable	-	-	-	-	-	-	-	-	-	-	-
Restricted Assets											
Cash/Investments Held for Others	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 20,063</u>	<u>\$412,599</u>	<u>\$ 20,173</u>	<u>\$ 447,889</u>	<u>\$ 185,860</u>	<u>\$ 7,860</u>	<u>\$ 51,340</u>	<u>\$ 164,216</u>	<u>\$ 23,433</u>	<u>\$ 9,846</u>	<u>\$ 485,975</u>
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts Payable	\$ 1,356	\$ -	\$ -	\$ 5,207	\$ -	\$ 2,121	\$ -	\$ -	\$ -	\$ 44	\$ 2,658
Accrued Liabilities	-	-	-	-	-	450	-	-	-	-	-
Due to other Funds	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>1,356</u>	<u>-</u>	<u>-</u>	<u>5,207</u>	<u>-</u>	<u>2,571</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44</u>	<u>2,658</u>
Fund Balances (Deficit):											
Restricted	18,707	412,599	20,173	442,682	185,860	-	-	164,216	23,433	9,802	483,317
Assigned	-	-	-	-	-	5,289	51,340	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficit)	<u>18,707</u>	<u>412,599</u>	<u>20,173</u>	<u>442,682</u>	<u>185,860</u>	<u>5,289</u>	<u>51,340</u>	<u>164,216</u>	<u>23,433</u>	<u>9,802</u>	<u>483,317</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 20,063</u>	<u>\$412,599</u>	<u>\$ 20,173</u>	<u>\$ 447,889</u>	<u>\$ 185,860</u>	<u>\$ 7,860</u>	<u>\$ 51,340</u>	<u>\$ 164,216</u>	<u>\$ 23,433</u>	<u>\$ 9,846</u>	<u>\$ 485,975</u>

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016

Special Revenue Funds

	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	\$ 229,761	\$ 10,415	\$ 56,093	\$ 39,128	\$ 26,859	\$ 164,644	\$ 549	\$ 934	\$ 2,471	\$2,360,108
Receivables:										
Due from other Governments	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Note Receivable	-	-	-	-	-	-	550,000	-	-	550,000
Restricted Assets										
Cash/Investments Held for Others	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 229,761</u>	<u>\$ 10,415</u>	<u>\$ 56,093</u>	<u>\$ 39,128</u>	<u>\$ 26,859</u>	<u>\$ 164,644</u>	<u>\$ 550,549</u>	<u>\$ 934</u>	<u>\$ 2,471</u>	<u>\$2,910,108</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ -	\$ -	\$ 1,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,184
Accrued Liabilities	-	-	274	-	-	-	-	-	-	724
Due to other Funds	-	-	-	-	-	-	-	1,171	-	1,171
Total Liabilities	<u>-</u>	<u>-</u>	<u>2,072</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,171</u>	<u>-</u>	<u>15,079</u>
Fund Balances (Deficit):										
Restricted	229,761	10,415	-	39,128	26,859	164,644	550,549	-	-	2,782,145
Assigned	-	-	54,021	-	-	-	-	-	2,471	113,121
Unassigned	-	-	-	-	-	-	-	(237)	-	(237)
Total Fund Balances (Deficit)	<u>229,761</u>	<u>10,415</u>	<u>54,021</u>	<u>39,128</u>	<u>26,859</u>	<u>164,644</u>	<u>550,549</u>	<u>(237)</u>	<u>2,471</u>	<u>2,895,029</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 229,761</u>	<u>\$ 10,415</u>	<u>\$ 56,093</u>	<u>\$ 39,128</u>	<u>\$ 26,859</u>	<u>\$ 164,644</u>	<u>\$ 550,549</u>	<u>\$ 934</u>	<u>\$ 2,471</u>	<u>\$2,910,108</u>

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2016

Debt Service Funds

	COP Debt Service	Pension Obligation Bonds	Total Debt Service Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and Investments	\$ 945,463	\$ -	\$ 945,463	\$ 3,305,571
Receivables:				
Due from other Governments	-	-	-	-
Other	-	-	-	-
Note Receivable	-	-	-	550,000
Restricted Assets				
Cash/Investments Held for Others	-	-	-	-
Total Assets	<u>\$ 945,463</u>	<u>\$ -</u>	<u>\$ 945,463</u>	<u>\$ 3,855,571</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ 13,184
Accrued Liabilities	-	-	-	724
Due to other Funds	-	-	-	1,171
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,079</u>
Fund Balances (Deficit):				
Restricted	-	-	-	2,782,145
Assigned	945,463	-	945,463	1,058,584
Unassigned	-	-	-	(237)
Total Fund Balances (Deficit)	<u>945,463</u>	<u>-</u>	<u>945,463</u>	<u>3,840,492</u>
Total Liabilities and Fund Balances (Deficit)	<u>\$ 945,463</u>	<u>\$ -</u>	<u>\$ 945,463</u>	<u>\$ 3,855,571</u>

(Concluded)

CITY OF SCOTTS VALLEY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2016

	Special Revenue Funds										
	Recycling	Gas Tax	Drainage Construction	Park and Recreation Facilities	Police Facility	Senior Center	Mt. Hermon Traffic Mitigation	Green Building Fees	Tree Replacement	Pinewood Estates Landscape Maintenance District	Skypark Landscape Maintenance District
Revenues:											
Taxes and Assessments	\$ 52,736	\$ 228,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	5,000	-	-	-	-	-	-	-	-	-	-
Fees and Services	-	-	4,730	40,844	8,224	66,030	-	43,905	646	5,760	41,311
Investment Earnings	58	1,753	65	1,700	667	47	189	517	99	31	1,737
Contributions	-	-	-	-	-	2,306	-	-	-	-	-
Miscellaneous Revenues	503	-	-	19,586	-	478	-	-	-	-	-
Total Revenues	<u>58,297</u>	<u>230,247</u>	<u>4,795</u>	<u>62,130</u>	<u>8,891</u>	<u>68,861</u>	<u>189</u>	<u>44,422</u>	<u>745</u>	<u>5,791</u>	<u>43,048</u>
Expenditures:											
Current:											
Public Safety	-	-	-	-	-	-	-	-	-	-	-
Planning and Building	-	-	-	-	-	-	-	3,042	14,846	-	-
Public Works	75,544	640	23	633	246	83,985	70	-	-	5,149	29,024
Capital Outlay	-	77,553	-	81,967	-	5,618	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>75,544</u>	<u>78,193</u>	<u>23</u>	<u>82,600</u>	<u>246</u>	<u>89,603</u>	<u>70</u>	<u>3,042</u>	<u>14,846</u>	<u>5,149</u>	<u>29,024</u>
Excess of Revenues over (under) Expenditures	<u>(17,247)</u>	<u>152,054</u>	<u>4,772</u>	<u>(20,470)</u>	<u>8,645</u>	<u>(20,742)</u>	<u>119</u>	<u>41,380</u>	<u>(14,101)</u>	<u>642</u>	<u>14,024</u>
Other Financing Sources (Uses):											
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	(175,000)	-	-	-	(625)	-	-	-	-	-
Net Other Sources (Uses)	<u>-</u>	<u>(175,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(625)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balances	(17,247)	(22,946)	4,772	(20,470)	8,645	(21,367)	119	41,380	(14,101)	642	14,024
Fund Balances - Beginning	35,954	435,545	15,401	463,152	177,215	26,656	51,221	122,836	37,534	9,160	469,293
Fund Balances - End of Year	<u>\$ 18,707</u>	<u>\$ 412,599</u>	<u>\$ 20,173</u>	<u>\$ 442,682</u>	<u>\$ 185,860</u>	<u>\$ 5,289</u>	<u>\$ 51,340</u>	<u>\$ 164,216</u>	<u>\$ 23,433</u>	<u>\$ 9,802</u>	<u>\$ 483,317</u>

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2016

	Special Revenue Funds									
	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281,230
Intergovernmental Revenues	-	-	-	100,000	-	-	-	5,962	-	110,962
Fees and Services	4,120	4,241	107,588	-	-	-	-	-	1,144	328,543
Investment Earnings	839	35	103	232	99	605	738	-	8	9,522
Contributions	-	-	-	-	-	-	-	-	-	2,306
Miscellaneous Revenues	-	-	68	-	-	-	-	-	-	20,635
Total Revenues	4,959	4,276	107,759	100,232	99	605	738	5,962	1,152	753,198
Expenditures:										
Current:										
Public Safety	-	-	-	80,626	-	224	-	-	-	80,850
Planning and Building	-	6,023	-	-	-	-	333	-	378	24,622
Public Works	310	-	63,025	-	37	-	-	-	-	258,686
Capital Outlay	-	-	-	63,497	-	-	-	5,029	-	233,664
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-
Total Expenditures	310	6,023	63,025	144,123	37	224	333	5,029	378	597,822
Excess of Revenues over (under) Expenditures	4,649	(1,747)	44,734	(43,891)	62	381	405	933	774	155,376
Other Financing Sources (Uses):										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	-	(625)	-	-	-	-	-	-	(176,250)
Net Other Sources (Uses)	-	-	(625)	-	-	-	-	-	-	(176,250)
Change in Fund Balances	4,649	(1,747)	44,109	(43,891)	62	381	405	933	774	(20,874)
Fund Balances - Beginning	225,112	12,162	9,912	83,019	26,797	164,263	550,144	(1,170)	1,697	2,915,903
Fund Balances - End of Year	\$ 229,761	\$ 10,415	\$ 54,021	\$ 39,128	\$ 26,859	\$ 164,644	\$ 550,549	\$ (237)	\$ 2,471	\$ 2,895,029

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2016

	<u>Debt Service Funds</u>			
	<u>COP Debt Service</u>	<u>Pension Obligation Bonds</u>	<u>Total Debt Service Funds</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:				
Taxes and Assessments	\$ -	\$ -	\$ -	\$ 281,230
Intergovernmental Revenues	-	-	-	110,962
Fees and Services	-	-	-	328,543
Investment Earnings	3,476	-	3,476	12,998
Contributions	-	-	-	2,306
Miscellaneous Revenues	-	-	-	20,635
Total Revenues	<u>3,476</u>	<u>-</u>	<u>3,476</u>	<u>756,674</u>
Expenditures:				
Current:				
Public Safety	-	-	-	80,850
Planning and Building	-	-	-	24,622
Public Works	-	-	-	258,686
Capital Outlay	-	-	-	233,664
Debt Service:				
Principal	-	320,000	320,000	320,000
Interest and Fiscal Charges	1,285	126,428	127,713	127,713
Total Expenditures	<u>1,285</u>	<u>446,428</u>	<u>447,713</u>	<u>1,045,535</u>
Excess of Revenues over (under) Expenditures	<u>2,191</u>	<u>(446,428)</u>	<u>(444,237)</u>	<u>(288,861)</u>
Other Financing Sources (Uses):				
Transfers In	-	446,428	446,428	446,428
Transfers (Out)	-	-	-	(176,250)
Net Other Sources (Uses)	<u>-</u>	<u>446,428</u>	<u>446,428</u>	<u>270,178</u>
Change in Fund Balances	2,191	-	2,191	(18,683)
Fund Balances - Beginning	<u>943,272</u>	<u>-</u>	<u>943,272</u>	<u>3,859,175</u>
Fund Balances - End of Year	<u>\$ 945,463</u>	<u>\$ -</u>	<u>\$ 945,463</u>	<u>\$ 3,840,492</u>

(Concluded)

CITY OF SCOTTS VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2016

	Special Revenue Funds											
	Recycling			Gas Tax			Drainage Construction			Park and Recreation Facilities		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:												
Taxes and Assessments	\$ 53,500	\$ 52,736	\$ (764)	\$ 258,850	\$ 228,494	\$ (30,356)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	5,000	5,000	-	-	-	-	-	-	-	-	-	-
Fees and Services	-	-	-	-	-	-	3,000	4,730	1,730	25,000	40,844	15,844
Investment Earnings	-	58	58	1,100	1,753	653	200	65	(135)	1,000	1,700	700
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	503	503	-	-	-	-	-	-	-	19,586	19,586
Total Revenues	58,500	58,297	(203)	259,950	230,247	(29,703)	3,200	4,795	1,595	26,000	62,130	36,130
Expenditures:												
Current:												
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Building	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	58,500	75,544	(17,044)	-	640	(640)	-	23	(23)	-	633	(633)
Capital Outlay	-	-	-	75,000	77,553	(2,553)	-	-	-	168,000	81,967	86,033
Debt Service:												
Retirement of Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	58,500	75,544	(17,044)	75,000	78,193	(3,193)	-	23	(23)	168,000	82,600	85,400
Excess of Revenues over (under) Expenditures	-	(17,247)	(17,247)	184,950	152,054	(32,896)	3,200	4,772	1,572	(142,000)	(20,470)	121,530
Other Financing Sources (Uses):												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	(150,000)	(175,000)	(25,000)	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	(150,000)	(175,000)	(25,000)	-	-	-	-	-	-
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ -	(17,247)	\$ (17,247)	\$ 34,950	(22,946)	\$ (57,896)	\$ 3,200	4,772	\$ 1,572	\$ (142,000)	(20,470)	\$ 121,530
Fund Balances - Beginning		35,954			435,545			15,401			463,152	
Fund Balances - End of Year		\$ 18,707			\$ 412,599			\$ 20,173			\$ 442,682	

(Continued)

CITY OF SCOTT VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2016

	Special Revenue Funds											
	Police Facility			Senior Center			Mt. Hermon Traffic Mitigation			Green Building Fees		
	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	3,500	8,224	4,724	78,500	66,030	(12,470)	-	-	-	10,800	43,905	33,105
Investment Earnings	550	667	117	10	47	37	120	189	69	300	517	217
Contributions	-	-	-	1,500	2,306	806	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	200	478	278	-	-	-	-	-	-
Total Revenues	4,050	8,891	4,841	80,210	68,861	(11,349)	120	189	69	11,100	44,422	33,321
Expenditures:												
Current:												
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Building	-	-	-	-	-	-	-	-	-	-	3,042	(3,042)
Public Works	-	246	(246)	84,367	83,985	382	-	70	(70)	-	-	-
Capital Outlay	125,000	-	125,000	-	5,618	(5,618)	-	-	-	-	-	-
Debt Service:												
Retirement of Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	125,000	246	124,754	84,367	89,603	(5,236)	-	70	(70)	-	3,042	(3,042)
Excess of Revenues over (under) Expenditures	(120,950)	8,645	129,595	(4,157)	(20,742)	(16,585)	120	119	(1)	11,100	41,380	30,279
Other Financing Sources (Uses):												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	(625)	(625)	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	(625)	(625)	-	-	-	-	-	-	-
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ (120,950)	8,645	\$ 129,595	\$ (4,782)	(21,367)	\$ (16,585)	\$ 120	119	\$ (1)	\$ 11,100	41,380	\$ 30,279
Fund Balances - Beginning		177,215			26,656			51,221			122,836	
Fund Balances - End of Year		\$ 185,860			\$ 5,289			\$ 51,340			\$ 164,216	

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2016

Special Revenue Funds

	Tree Replacement			Pinewood Estates Landscape Maintenance			Skypark Maintenance District			Library Fees		
	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	300	646	346	6,240	5,760	(480)	41,750	41,311	(439)	5,000	4,120	(880)
Investment Earnings	100	99	(1)	25	31	6	1,200	1,737	537	550	839	289
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	400	745	345	6,265	5,791	(474)	42,950	43,048	98	5,550	4,959	(591)
Expenditures:												
Current:												
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Building	10,000	14,846	(4,846)	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	13,500	5,149	8,351	32,000	29,024	2,976	-	310	(310)
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:												
Retirement of Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	10,000	14,846	(4,846)	13,500	5,149	8,351	32,000	29,024	2,976	-	310	(310)
Excess of Revenues over (under) Expenditures	(9,600)	(14,101)	(4,501)	(7,235)	642	7,877	10,950	14,024	3,074	5,550	4,649	(901)
Other Financing Sources (Uses):												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ (9,600)	(14,101)	\$ (4,501)	\$ (7,235)	642	\$ 7,877	\$ 10,950	14,024	\$ 3,074	\$ 5,550	4,649	\$ (901)
Fund Balances - Beginning		37,534			9,160			469,293			225,112	
Fund Balances - End of Year		\$ 23,433			\$ 9,802			\$ 483,317			\$ 229,761	

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2016

Special Revenue Funds

	SMIP Fees			Community Center Operations			Supplemental Law Enforcement Services			Surface Transportation Projects 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	-	-	-	-	-	-	100,000	100,000	-	-	-	-
Fees and Services	2,500	4,241	1,741	70,000	107,588	37,588	-	-	-	-	-	-
Investment Earnings	20	35	15	-	103	103	160	232	72	70	99	29
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	68	68	-	-	-	-	-	-
Total Revenues	<u>2,520</u>	<u>4,276</u>	<u>1,756</u>	<u>70,000</u>	<u>107,759</u>	<u>37,759</u>	<u>100,160</u>	<u>100,232</u>	<u>72</u>	<u>70</u>	<u>99</u>	<u>29</u>
Expenditures:												
Current:												
Public Safety	-	-	-	-	-	-	-	80,626	(80,626)	-	-	-
Planning and Building	-	6,023	(6,023)	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	68,058	63,025	5,033	-	-	-	-	37	(37)
Capital Outlay	-	-	-	-	-	-	86,000	63,497	22,503	-	-	-
Debt Service:												
Retirement of Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>6,023</u>	<u>(6,023)</u>	<u>68,058</u>	<u>63,025</u>	<u>5,033</u>	<u>86,000</u>	<u>144,123</u>	<u>(58,123)</u>	<u>-</u>	<u>37</u>	<u>(37)</u>
Excess of Revenues over (under) Expenditures	<u>2,520</u>	<u>(1,747)</u>	<u>(4,267)</u>	<u>1,942</u>	<u>44,734</u>	<u>42,792</u>	<u>14,160</u>	<u>(43,891)</u>	<u>(58,051)</u>	<u>70</u>	<u>62</u>	<u>(8)</u>
Other Financing Sources (Uses):												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	(625)	(625)	-	-	-	-	-	-	-
Net Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(625)</u>	<u>(625)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses	<u>\$ 2,520</u>	<u>(1,747)</u>	<u>\$ (4,267)</u>	<u>\$ 1,317</u>	<u>44,109</u>	<u>\$ 42,792</u>	<u>\$ 14,160</u>	<u>(43,891)</u>	<u>\$ (58,051)</u>	<u>\$ 70</u>	<u>62</u>	<u>\$ (8)</u>
Fund Balances - Beginning		<u>12,162</u>			<u>9,912</u>			<u>83,019</u>			<u>26,797</u>	
Fund Balances - End of Year		<u>\$ 10,415</u>			<u>\$ 54,021</u>			<u>\$ 39,128</u>			<u>\$ 26,859</u>	

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2016

	Special Revenue Funds											
	Police Development Fees			EDG - Revolving Loan Fund			Homeland Security Grant			Disability Compliance Fund		
	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	-	-	-	-	-	-	-	5,962	5,962	-	-	-
Fees and Services	-	-	-	-	-	-	-	-	-	1,000	1,144	144
Investment Earnings	400	605	205	1,400	738	(662)	-	-	-	-	8	8
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	400	605	205	1,400	738	(662)	-	5,962	5,962	1,000	1,152	152
Expenditures:												
Current:												
Public Safety	-	224	(224)	-	-	-	-	-	-	-	-	-
Planning and Building	-	-	-	-	333	(333)	-	-	-	-	378	(378)
Public Works	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	5,029	(5,029)	-	-	-
Debt Service:												
Retirement of Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	224	(224)	-	333	(333)	-	5,029	(5,029)	-	378	(378)
Excess of Revenues over (under) Expenditures	400	381	(19)	1,400	405	(995)	-	933	933	1,000	774	(226)
Other Financing Sources (Uses):												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ 400	381	\$ (19)	\$ 1,400	405	\$ (995)	\$ -	933	\$ 933	\$ 1,000	774	\$ (226)
Fund Balances - Beginning		164,263			550,144			(1,170)			1,697	
Fund Balances - End of Year	\$ 164,644			\$ 550,549			\$ (237)			\$ 2,471		

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2016

	Special Revenue Funds			Debt Service Funds								
	Totals - Special Revenue Funds			COP Debt Service		Pension Obligation Bonds		Totals - Debt Service 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	\$ 312,350	\$ 281,230	\$ (31,120)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	105,000	110,962	5,962	-	-	-	-	-	-	-	-	-
Fees and Services	247,590	328,543	80,953	-	-	-	-	-	-	-	-	-
Investment Earnings	7,205	9,522	2,317	1,700	3,476	1,776	-	-	-	1,700	3,476	1,776
Contributions	1,500	2,306	806	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	200	20,635	20,435	-	-	-	-	-	-	-	-	-
Total Revenues	673,845	753,198	79,353	1,700	3,476	1,776	-	-	-	1,700	3,476	1,776
Expenditures:												
Current:												
Public Safety	-	80,850	(80,850)	-	-	-	-	-	-	-	-	-
Planning and Building	10,000	24,622	(14,622)	-	-	-	-	-	-	-	-	-
Public Works	256,425	258,686	(2,261)	-	-	-	-	-	-	-	-	-
Capital Outlay	454,000	233,664	220,336	-	-	-	-	-	-	-	-	-
Debt Service:												
Retirement of Principal	-	-	-	-	-	-	320,000	320,000	-	320,000	320,000	-
Interest Expense	-	-	-	-	1,285	1,285	124,358	126,428	(2,070)	124,358	127,713	(3,355)
Total Expenditures	720,425	597,822	122,603	-	1,285	1,285	444,358	446,428	(2,070)	444,358	447,713	(3,355)
Excess of Revenues over (under) Expenditures	(46,580)	155,376	201,956	1,700	2,191	3,061	(444,358)	(446,428)	(2,070)	(442,658)	(444,237)	(1,579)
Other Financing Sources (Uses):												
Transfers In	-	-	-	-	-	-	444,358	446,428	2,070	444,358	446,428	2,070
Transfers (Out)	(151,250)	(176,250)	(25,000)	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	(151,250)	(176,250)	(25,000)	-	-	-	444,358	446,428	2,070	444,358	446,428	2,070
Excess of Revenues and other Sources over (under) Expenditures and other Uses	\$ (197,830)	(20,874)	\$ 176,956	\$ 1,700	2,191	\$ 3,061	\$ -	-	\$ -	\$ 1,700	2,191	\$ 491
Fund Balances - Beginning		2,915,903			943,272			-			943,272	
Fund Balances - End of Year		\$2,895,029			\$ 945,463			\$ -			\$ 945,463	

(Continued)

CITY OF SCOTTS VALLEY
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL
 NONMAJOR GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2016

	Totals - Nonmajor Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and Assessments	\$ 312,350	\$ 281,230	\$ (31,120)
Intergovernmental Revenues	105,000	110,962	5,962
Fees and Services	247,590	328,543	80,953
Investment Earnings	8,905	12,998	4,093
Contributions	1,500	2,306	806
Miscellaneous Revenues	200	20,635	20,435
Total Revenues	<u>675,545</u>	<u>756,674</u>	<u>81,129</u>
Expenditures:			
Current:			
Public Safety	-	80,850	(80,850)
Planning and Building	10,000	24,622	(14,622)
Public Works	256,425	258,686	(2,261)
Capital Outlay	454,000	233,664	220,336
Debt Service:			
Retirement of Principal	-	320,000	(320,000)
Interest Expense	-	127,713	(127,713)
Total Expenditures	<u>720,425</u>	<u>1,045,535</u>	<u>(325,110)</u>
Excess of Revenues over (under) Expenditures	(44,880)	(288,861)	(243,981)
Other Financing Sources (Uses):			
Transfers In	444,358	446,428	2,070
Transfers (Out)	(151,250)	(176,250)	(25,000)
Net Other Sources (Uses)	<u>293,108</u>	<u>270,178</u>	<u>(22,930)</u>
Excess of Revenues and other Sources over (under) Expenditures and other Uses	<u>\$ 248,228</u>	(18,683)	<u>\$ (266,911)</u>
Fund Balances - Beginning		<u>3,859,175</u>	
Fund Balances - End of Year		<u>\$ 3,840,492</u>	

(Concluded)