

Apple Valley

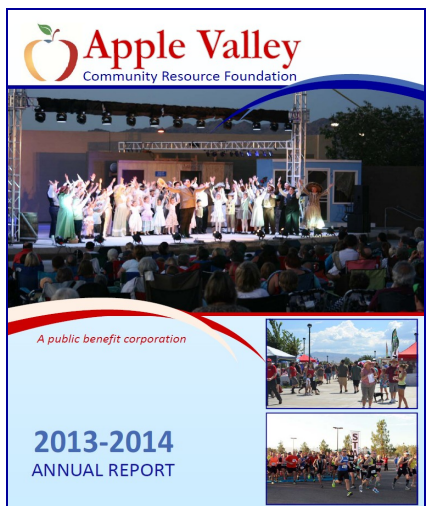
Community Resource Foundation



A public benefit corporation

2013-2014 ANNUAL REPORT





About the Cover

TOP PHOTO: Hannett-Thorn Productions and the Town of Apple Valley bring *The Music Man* to life in the first ever, full-length, live musical presented outdoors at the Civic Center Park Amphitheater.

MIDDLE PHOTO: Animal lovers gather at the Ninth Annual Paws N' Claws Pet Fair at Civic Center Park. Apple Valley Animal Services staff were present to license pets, microchip animals, and issue low-cost vaccinations.

BOTTOM PHOTO: Over 350 athletes from all over Southern California take off at the starting line during the Apple Valley Reverse Triathlon which featured a 5K run, 12-mile flat road bicycle course and 150-yard pool swim.



2013-2014

ANNUAL REPORT

December 2014

Prepared by:

- **Department of Finance**
 - Marc Puckett, Assistant Town Manager
 - Kofi Antobam, Assistant Director of Finance
 - Christina Rudsell, Executive Secretary
- **Public Information Office**
 - Kathie Martin, Marketing & Public Affairs Officer; AVCRF Executive Director
- **Animal Services**
 - Gina Schwin-Whiteside, Animal Services Manager
- **Parks and Recreation**
 - Ralph Wright, Parks and Recreation Manager

AVCRF

...making a difference



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MESSAGE to the Community

From the Executive Director

Local needs require local action. In 2001, the Apple Valley Town Council authorized formation of the Apple Valley Community Resource Foundation (AVCRF), providing a new avenue to encourage donations and support from our citizens, businesses and corporate partners. Through this not-for-profit public benefit corporation, doors to new opportunities have opened – both for funding sources, as well as opportunities to serve our community.

We are proud to present this second Annual Report for the AVCRF. The

▶ **“.....Watch our impact grow in Apple Valley, and join in with your own resources.”**

- KATHIE MARTIN, EXECUTIVE DIRECTOR

launch of our first Support Apple Valley Events (SAVE) campaign in 2012 greatly raised our visibility and activity, and

we realized the need to share our story with the community we serve. Read more in this Annual Report to learn of our successes and goals.

We believe that impact attracts resources. As we recount our successes in these pages, we also prepare to take the lead on major program and capital campaigns in the coming year. Watch our impact grow in Apple Valley, and join in with your own resources. Together, local action *can* meet local needs.

Kathie Martin



Executive Director



Purpose

The Apple Valley Community Resource Foundation was organized to *lessen the burdens* of government and to *promote and support* the cultural, recreational and human services needs of the Town of Apple Valley.

Parks and Recreation

To support and create opportunities to participate in quality programs and events for the community, including recreational programs for children and persons with disabilities.



Animal Care

To provide programs and services to advance the understanding and care of animals in our community and in our shelter.



Community and Human Services

To create programs that benefit families, individuals and children in need, including the elderly, low-income and disabled.



Arts and Culture

To promote and develop projects that provide a representation of the various cultures in Apple Valley through architectural design, art and community events.



Description of Programs

The AVCRF serves as a repository for donations to support a wide-range of programs in each of the four focus areas. Below are highlights from a few of these.

▶ Parks and Recreation

HEALTHY APPLE VALLEY

This initiative has been the largest beneficiary of support in the area of parks and recreation. This year, donations from the Paul Swick Family Center and St. Joseph Health-St. Mary provided funding for low-income children to participate in healthy recreation programs free of charge and also funded the Annual the Heart Games event.



PARK IMPROVEMENTS

Donations and fundraisers contribute to projects to improve our parks. One example was the development of walking trail signs at Civic Center Park.

RECREATION

Generous donations to the Teen Zone volunteer program help fund the Teen Art Festival and also help with purchasing supplies for upcoming fundraising events.

▶ Animal Care

SAVING LIVES

Thanks to our generous sponsors and donors, we are providing a “Better Way of Life” for the animals in our community. Funds raised at annual events such as the FURBALL, Paws n’ Claws Pet Fair and Cruisin’ Fur Critters assist low-income pet owners with medical costs including spaying/neutering their animals, help reduce euthanasia, and increase the numbers of sheltered animals being returned to their owners or adopted into permanent loving homes.

FURBALL BENEFIT DINNER

The largest fundraiser for animal care resources is the annual FURBALL Benefit Dinner. This themed dinner raises money to enhance animal sheltering services and assist homeless pets in our community.

PAWS N’ CLAWS PET FAIR

The Paws n’ Claws Pet Fair is a free-admission animal-friendly community event, which provides pet owners and animal lovers access to low-cost animal health services, obedience training, and interaction with animal related businesses.

CRUISIN’ FUR CRITTERS

Motorcycle enthusiasts and animal lovers come out for adventure, fun, and a chance to ride with friends. Riders help raise funds to assist with animal adoptions, pet care items and emergency medical needs.



Description of Programs

► Community and Human Services

BLIGHT REDUCTION

Community Clean Up and Neighborhood Blight Reduction Days are two services provided by the Town of Apple Valley which benefited from donations to the AVCRF. In 2014, both services resulted in the collection and disposal of 219 tons of trash and 14 tons of recyclable metal.



HOLIDAY CHEER

Payroll deductions and contributions by Town of Apple Valley staff and others have allowed employees to identify families who find themselves in dire straits during the holidays, providing gifts for the kids as well as food. Funds are also used to support projects of other local agencies serving the neediest of our area.

Donations to the AVCRF have been given on behalf of a number of specific programs serving the community and human resource needs of Apple Valley.

► Arts and Culture

LIVE MUSIC THEATER

With the help of generous individual and corporate donors, we staged the first ever live musical theater outdoors on the Civic Center Park Amphitheater stage in 2014. Offered free of charge, a wide cross section of our community enjoyed the Broadway classic, “The Music Man.” From young families with small children, to seniors, nearly 3000 people were exposed to live theater – some for the first time ever. It was a shining example of partnerships between the Town of Apple Valley, Hannett-Thorn Productions, and more than a dozen individuals and businesses. Building on the success, we are planning to stage another show in June 2015.



The Public Information Department and Recreation Department of the Town of Apple Valley offer a wide range of events celebrating holidays, performing arts and the heritage of our area.

CONCERTS

Our concert series continues to be a big draw, not just in Apple Valley but across the High Desert. In 2013/14 we offered 16 live music performances at two local venues. The Concerts in the Courtyard, held under a gazebo at a local shopping center food court, offer a more intimate setting for a variety of musical styles including folk, classical, bluegrass, country and more. On average, 200 people attend, patronizing the local eateries before, during and after the shows. The Sunset Concert Series is held in the Civic Center Park Amphitheater, and attracts as many as 2,000 attendees on Thursdays, seven weeks each summer.

Accomplishments

While many programs and projects are supported by funds raised through the AVCRF, here are a few highlights of our accomplishments in 2014.

Parks and Recreation

- Installed walking trail signage at Civic Center Park
- Purchased new solar covers for the Civic Center Pool in order to lower heating costs.
- Secured a sponsorship to fund free t-shirts to the first 50 registered participants at all 5K/10K running events.

Community and Human Services

- Supported two Community Clean Up Days and Neighborhood Blight Reduction Days. 219 tons of trash and 14 tons of recyclable material was disposed of.
- More than 100 community volunteers were honored at an ice cream social, for the contributions they have made to Apple Valley.

Arts and Culture

- Presented the first live musical theater on our outdoor stage.
- Secured funding to bring a mobile earthquake simulator to the Emergency Preparedness Fair.
- Provided 16 varied concert experiences with a total audience of approximately 15,000 people.



Future Goals

We anticipate an exciting year in 2015, with plans for some of our most ambitious projects yet. Some of our goals include:

Parks and Recreation:

As we encourage expanded use of existing parks, we are developing plans for an announcer's booth for the rodeo arena at Horsemen's Center and improve other park amenities.

Arts and Culture:

- Achieve self-sustaining funding to continue "Sunset Theater" as an annual offering.
- Secure long-term funding source through sale of naming rights for the amphitheater, and used some of the funding for capital improvements such as audience shade.

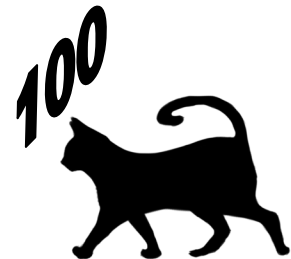
Accomplishments

Animal Care

- Secured a **\$10,000** donation to fund cat spay and neuter services
- Provided **Medical Assistance** to help low-income pet owners - **\$9,240 Fund Balance**

Saved Lives

\$10,000



- Launched **“Operation Cat-Nip”** a pilot program to implement a Trap-Neuter-Return effort in areas of the community that have reported cat population problems. Property owners of identified problem areas are offered assistance with trapping the cats, vaccinations, sterilizations, adoption of tame cats, and return of feral cats. The lasting results of a successful program will not only lower the number of impounded/euthanized cats within our local municipal shelter, it will also improve the health of outdoor cats, prevent future litters of unwanted kittens, and reduce/eliminate nuisance behaviors. 100 Vouchers issued to-date.



BOW-MEOW LUAU 2014

- The largest fundraiser for animal care resources
- **\$17,218 Fund Balance**



PAWS N' CLAWS PET FAIR 2014

- More than 3,000 attendees enjoyed the Pet Fair in 2014
- **\$ 8,833 Fund Balance**



CRUISIN' FUR CRITTERS 2014

- Provides medical assistance funds for low-income pet owners
- **\$5,721 Fund Balance**

Future Goals - Animal Care

▶ 10th Annual Paws n' Claws Pet Fair



- Partner with Shear Realty to host the 10th Annual Pet Fair on **October 24, 2015**
- Provide **1000 attendees event gift bags** filled with pet related items sponsored by local businesses
- Provide **low-cost vaccinations and microchips**

▶ 5th Annual FURBALL - "Happy Tails"



- Host the 5th Annual FURBALL on **March 28, 2015**
- **Raise \$10,000** to fund participation in off-site adoption events held throughout the County

▶ 5th Annual Cruisin' Fur Critters



- Host the 5th Annual Cruisin' Fur Critters on **May 23, 2015**
- **Raise \$5,000** to fund pet care equipment and public education classes

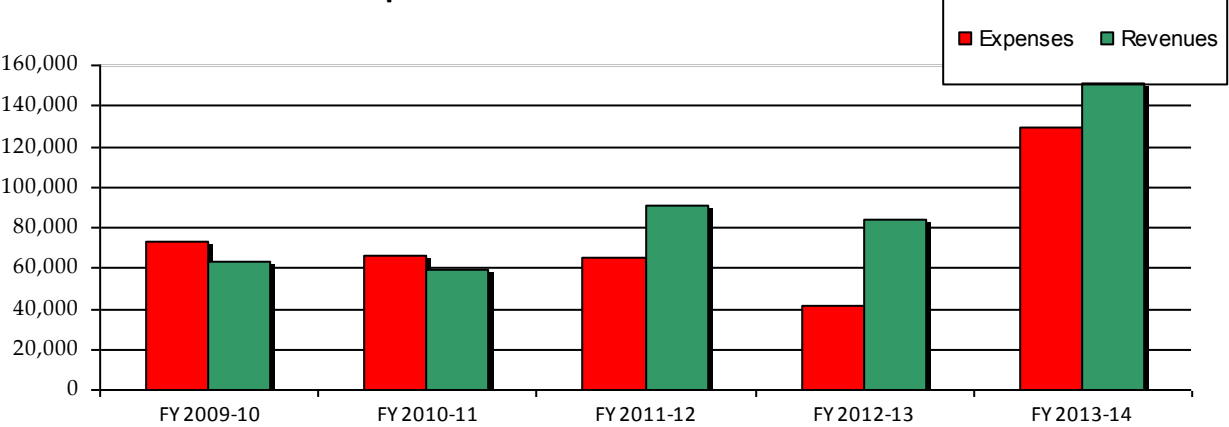
▶ **Sponsor 25 guests for Night at the Shelter on August 21, 2015**

▶ **Provide educational trainers for Pet Keeper Camps in March and November 2015**



Financial Highlights

Expenses and Revenues

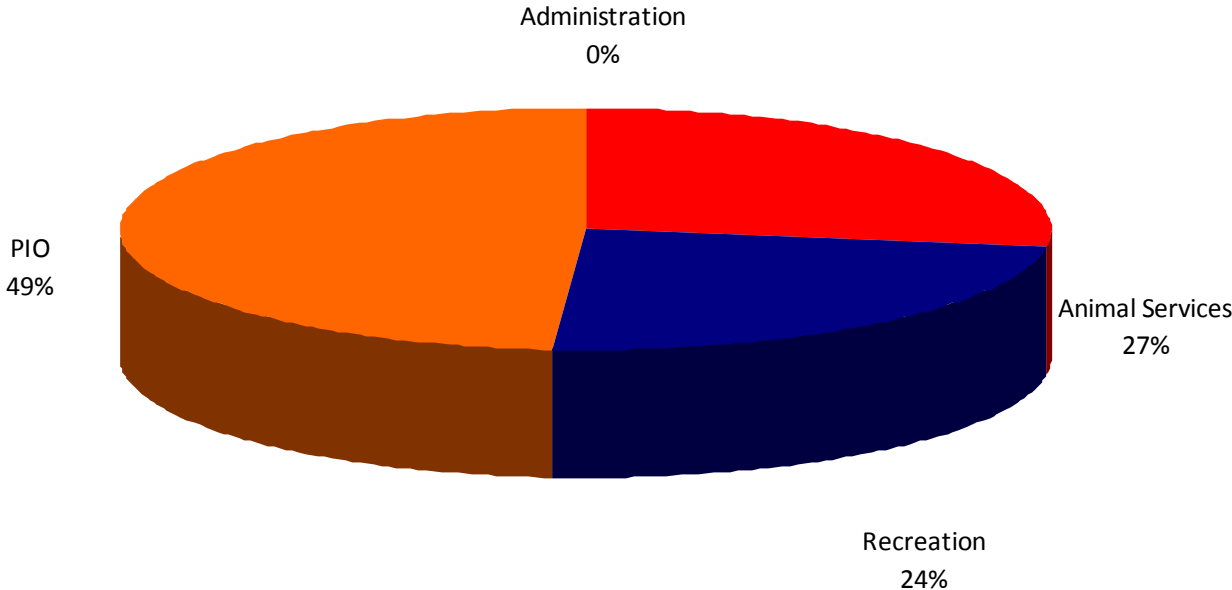


For the five year period ended, June 30, 2014, the Foundation received a total of \$447,422 in grants and contributions. During that same period, a total of \$375,518 was expended on programs supported by the Foundation. In total, contribution revenues exceeded program expenditures during these five fiscal years by \$71,904. These funds are dedicated to future programming for the purposes for which they were donated.



Financial Highlights

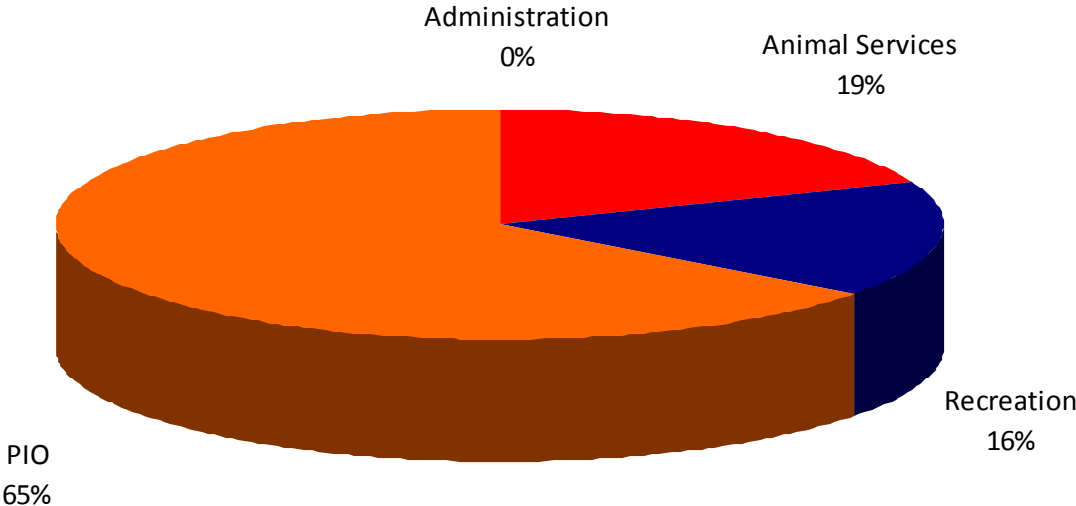
Revenues by Department - FY 2013-14



For Fiscal Year 2013-14, total revenues from grants and contributions amounted to \$150,631. Of this amount, 49% or \$73,503 was dedicated for special events such as the Music Man, Summer Concert Series and Concerts in the Courtyard supported by the Public Information Office. A total of \$40,897 or 27% of the FY 13-14 contributions were dedicated for programming such as the Pet Fair, Cruisin for Critters, Night at the Shelter, the Fur Ball and many other adoption events conducted by the Animal Services staff. The remaining 24% or \$36,231 was donated to Recreation programming such as the Aquatic Center, Triathlon and Paul Swick Family Center on the campus of Yucca Loma Elementary School in support of the Healthy Apple Valley program.

Financial Highlights

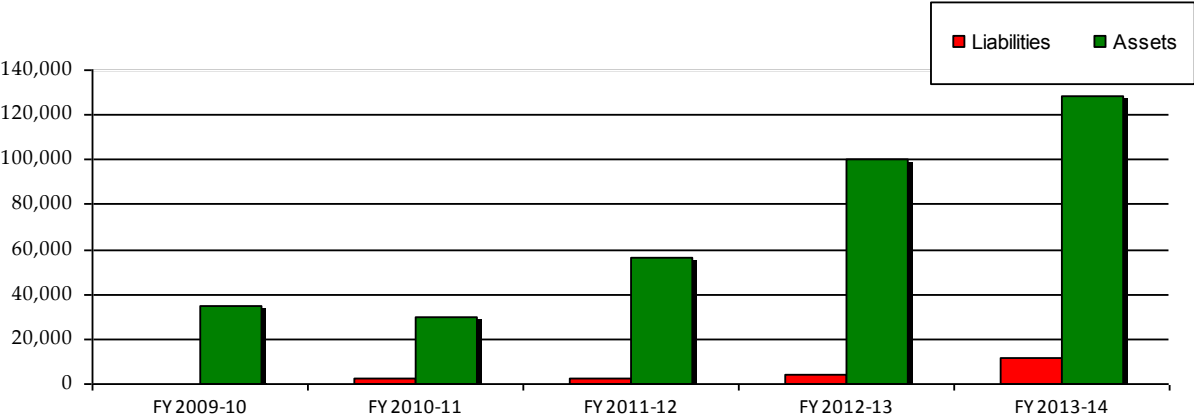
Expenses by Department - FY 2013-14



Of the total expenditures during Fiscal Year, 2013-14, 19% or \$24,453 of the total expenditures were spent on Animal Services programming activities. A total of \$83,952 or 65% of expenditures were spent on special events supported by the Public Information Office and 16% or \$21,223 of the expenditures were spent in support of activities conducted by the Recreation Department.

Financial Highlights

Assets and Liabilities



Total assets amounted to \$128,735 as of the end of the 2013-14 fiscal year. Total assets exceeded total liabilities as of the end of the fiscal year by \$117,031. The net position (net assets) of the Foundation increased by \$20,943 or 22% as of the end of the 2013-14 fiscal year.



Independent Accountant's Compilation Report



INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Members of the Board of Directors
of the Apple Valley Community Resource Foundation
Apple Valley, California

We have compiled the accompanying financial statements of the governmental activities and the general fund of the Apple Valley Community Resource Foundation (a nonprofit organization) as of and for the year ended June 30, 2014. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The supplementary schedule included on page 13 is presented for purposes of additional analysis and is not a required part of these financial statements. We have not compiled, reviewed, or audited this information and, accordingly, we do not express an opinion or provide any assurance on it.

Van Lant & Fankhanel, LLP

December 7, 2014

Van Lant & Fankhanel, LLP
25901 Kellogg Street
Loma Linda, CA 92354
909.856.6879

Statement of NET POSITION

June 30, 2014

ASSETS	Governmental Activities
Current Assets:	
Cash	\$ 128,650
Interest Receivable	85
Total Current Assets	128,735
Noncurrent Assets:	
Total Noncurrent Assets	-
TOTAL ASSETS	128,735
LIABILITIES	
Current Liabilities:	
Accounts Payable	11,704
Total Current Liabilities	11,704
Noncurrent Liabilities	-
Total Noncurrent Liabilities	-
TOTAL LIABILITIES	11,704
NET POSITION	
Unrestricted	117,031
TOTAL NET POSITION	117,031

Statement of ACTIVITIES

Year Ended June 30, 2014

Program Revenues					Governmental Activities Net (Expenses) Revenues
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Total	Governmental Activities
Governmental Activities:					
Animal Services	\$ 24,453	\$ -	\$ 40,897	\$ 40,897	\$ 16,444
Recreation	21,223	-	36,028	36,028	14,805
Public Information	83,952	-	73,503	73,503	(10,449)
Administration	60	-	-	-	(60)
Total Governmental Activities	\$ 129,688	\$ -	\$ 150,428	\$ 150,428	20,740
General Revenues:					
	Interest Income				203
	Total General Revenues				203
	Change in Net Position				20,943
Net Position - Beginning					96,088
Net Position - Ending					\$ 117,031

Balance Sheet Governmental Fund

June 30, 2014

ASSETS		General Fund
Cash		\$ 128,650
Interest Receivable		85
TOTAL CURRENT ASSETS		128,735
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable		\$ 11,704
TOTAL LIABILITIES		11,704
Fund Balances:		
Unassigned		117,031
TOTAL FUND BALANCES		117,031
TOTAL LIABILITIES AND FUND BALANCES		\$ 128,735



Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position

June 30, 2014

Fund balances - total governmental fund

\$ 117,031

Amounts reported for governmental activities in the statement of net position are different because:

- Capital assets used in governmental activities are not financial resources. Therefore, they are not reported in the fund financial statements. -
- Long-term liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds. -

Net position of Governmental Activities

\$ 117,031



Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Fund

Year Ended June 30, 2014

REVENUES

General Fund

Donations:	
Animal Services	\$ 40,897
Recreation	36,028
Public Information	73,503
Interest Income	203
TOTAL REVENUES	150,631

EXPENDITURES

Animal Services	24,453
Recreation	21,223
Public Information	83,952
Administration	60
TOTAL EXPENDITURES	129,688

Net Change in Fund Balances	20,943
Fund Balance, Beginning of Year	96,088
Fund Balance, End of Year	\$ 117,031



Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Fund to the Statement of Activities

Year Ended June 30, 2014

Net change in fund balances - governmental fund **\$ 20,943**

Amounts reported for governmental activities in the Statement of Activities are different because:

- Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation of \$-0- exceeded capital outlay of \$-0- in the current period. -
- Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. -

Change in net position of governmental activities. **\$ 20,943**



Apple Valley Community Resource Foundation Notes to Financial Statements

Year Ended June 30, 2014

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Apple Valley Community Resource Foundation (Foundation) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Foundation's accounting policies are described below.

A. Nature of Business and Reporting Entity

The Foundation (a California nonprofit corporation) was created on August 14, 2001 by the Town of Apple, to lessen the burdens of government and to promote and support cultural, recreational, and human services needs in the Town of Apple Valley (Town). The Town Council appoints the Foundation's Board Members and management positions. The Foundation is primarily supported by donations from the general public. It is exempt from federal income taxes under Section 501(C)(3) of the Internal Revenue Code. It is also exempt from State income taxes, subject to compliance with applicable laws and regulations.

B. Basis of Accounting and Measurement Focus

The accounts of the Foundation are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The balances and activity of the Foundation are recorded in the General Fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Since the Foundation is not required to account for activity in another fund, all activity of the Foundation is recorded in the General Fund.

Government-wide Financial Statements

The Foundation's government-wide financial statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These financial statements present summaries of activities for the Foundation.

The Government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given

Apple Valley Community Resource Foundation

Notes to Financial Statements

Year Ended June 30, 2014

function or segment are offset by program revenues. Direct expenses are expenses that are clearly identifiable with a specific program, project, function or segment. Program revenues of the Foundation include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are presented on an *economic resources* measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental Fund Financial Statements

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balance for all governmental funds. All governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The Statement of Revenues, Expenditures and Changes in Fund Balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. Expenditures are recorded in the accounting period in which the related fund liability is incurred. The

Reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements are provided to explain the differences created by the integrated approach of GASB Statement No. 34.

Charges for services, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual, and therefore have been recognized as revenues within the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received.

The Foundation reports a single governmental fund – the General Fund.

C. Cash

The Foundation's cash consists of deposits with financial institutions.

Apple Valley Community Resource Foundation

Notes to Financial Statements

Year Ended June 30, 2014

D. Capital Assets

Capital assets consist of machinery and equipment which is stated at historical cost, net of accumulated depreciation, except for the portions acquired by contribution, which are recorded at fair value at the time received. The Foundation utilizes a capitalization threshold of \$5,000. Depreciation is recorded using the straight-line method. Estimated useful life of 15 years is used in computing depreciation of machinery and equipment. However, as of June 30, 2014, the Foundation does not report any capital assets.

E. Long-Term Obligations

In the Government-wide Financial Statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities. The fund financial statements do not present long-term debt. However, as of June 30, 2014, the Foundation does not report any long-term obligations.

F. Net Position

In the Government-Wide Financial Statements, net position is classified in the following categories, as applicable:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation.

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position - This amount represents net position that does not meet the definition of "Invested in Capital Assets" or "Restricted Net Position."

G. Fund Balance

In the Fund Financial Statements, the General Fund reports unassigned fund balance, a category that is used for balances that have no restrictions placed on them.

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Foundation currently has no items that qualify for reporting in this category.

Apple Valley Community Resource Foundation

Notes to Financial Statements

Year Ended June 30, 2014

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Foundation currently has no items that qualify for reporting in this category.

I. Net Position Flow Assumption

Sometimes the Foundation will fund outlays for a particular purpose from both restricted (e.g. restricted grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the statement of net position, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Foundation's policy to consider restricted net position to have been depleted before unrestricted net position.

J. Fund Balance Assumption

Sometimes the Foundation will fund outlays for a particular purpose from both restricted and unrestricted resources (total fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Foundation's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires Foundation management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from those estimates.

2) CASH AND INVESTMENTS

The Foundation's cash represents deposits with financial institutions (checking account), which is insured by the FDIC. The Foundation does not have a deposit policy for custodial credit risk.

The Foundation currently does not maintain any other deposits or investments.

Apple Valley Community Resource Foundation
Notes to Financial Statements

Year Ended June 30, 2014

3) RISK MANAGEMENT

The Foundation is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Foundation participates in the Town's risk management program, which includes membership in the California Joint Powers Insurance Authority (JPA). Disclosures relating to the Town's participation in the JPA can be found in the Town's Comprehensive Annual Financial Report.

4) COMMITMENTS AND CONTINGENCIES

The Foundation is subject to litigation arising in the normal course of business. In the opinion of the Foundation's management, there is no pending litigation that is likely to have a material adverse effect on the financial position of the Foundation.

As of June 30, 2014, in the opinion of Foundation management, there were no other outstanding matters that would have a significant effect on the financial position of the Foundation.

Supplemental Information

Year-End Summary 2013-2014
Fund 8610



Town of Apple Valley

Apple Valley Community Resource Foundation Year-End Summary 2013-2014 Fund 8610

Dept	Program	Fund Balance July 1, 2013	FY 2013-2014		Transfers	Fund Balance June 30, 2014
			Revenue	Expense		
Animal Services						
8080	Adoptions	4,330.79	-	-		4,330.79
8085	Accessories	31.65	-	-		31.65
8090	Bird Aviary	36.54	-	-		36.54
8100	Cruisin' Fur Critters	3,375.95	5,674.50	3,334.21		5,716.24
8110	Fur Ball	18,727.34	14,264.50	9,181.16	(7,607.36)	16,203.32
8115	Me and My Shadow	2,006.22	5,619.00	1,981.17		5,644.05
8120	Medical Assistance/Animal Care	1,335.78	5,100.00	1,601.23		4,834.55
8125	New Shelter Facility	66.21	50.00	-		116.21
8130	Night at the Shelter	92.53	-	-		92.53
8140	Pet Fair	564.11	7,009.23	8,118.00	7,607.36	7,062.70
8170	Spay Day USA	150.00	-	-		150.00
8195	Undesignated Shelter	2,409.15	3,179.55	237.11		5,351.59
Animal Services Totals		33,126.27	40,896.78	24,452.88		49,570.17
Recreation						
8203	AV Aquatic Center	10,000.00	4,721.40			5,278.60
8205	AV Triathlon	2,188.31	18,395.33	9,751.45		10,832.19
8210	AV Wave - Coaches Fund	93.25	-	-		93.25
8212	AV Wave - Incentives	202.66	-	-		202.66
8216	AV Wave - Swim Suits	720.87	-	-		720.87
8218	AV Wave - Undesignated	49.34	-	-		49.34
8219	Horsemen's Center Improvements	3,500.00	-	-		3,500.00
8220	James Woody Park	568.43	-	-		568.43
8221	Healthy Apple Valley	5,922.08	-	3,107.15		2,814.93
8223	Heart Games	706.34	4,312.67	1,807.28	1,000.00	4,211.73
8250	Recreation - Undesignated	3,055.73	970.00	615.00	-	3,410.73
8260	Special Apples	39.54	-	23.46		16.08
8263	St Mary's Scholarship	1,150.00	350.00	-		1,500.00
8267	Yucca Loma Scholarship	198.00	1,000.00	1,197.00		1.00
8270	Wellness Room	165.44	-	-		165.44
Recreation Totals		18,559.99	35,028.00	21,222.74	1,000.00	33,365.25

Apple Valley Community Resource Foundation

Year-End Summary 2013-2014

Fund 8610 - Continued

Dept	Program	Fund Balance July 1, 2013	FY 2013-2014		Fund Balance June 30, 2014	
			Revenue	Expense	Transfers	
PIO						
8310	Community Clean-Up	2,543.40	1,000.00	1,887.59		
8315	Concert in the Courtyard	2,460.07	4,500.00	4,613.57		
8317	Emergency Preparedness Fair	-	3,350.00	2,957.39		
8320	Equine Festival	5,981.73	1,995.00	3,259.07		
8325	Freedom Festival	250.59	1,736.77	350.00		
8330	Green Apple Calendar	1.83	1,000.00	1,000.00		
8340	Holiday Cheer	1,120.32	183.00	266.88		
8350	Military Banners	503.19	36.00	-		
8353	Music Man	-	26,137.00	35,967.98	9,830.98	
8355	PD Gym Equipment	100.33	-	-		
8360	Sunset Concerts	3,294.76	1,525.00	2,907.40		
8370	Undesignated Events	25,938.63	32,030.13	30,706.40	(9,830.98)	
8380	Volunteer Program	268.97	10.00	16.91		
8390	Winter Wonderland	26.00	-	19.06		
PIO Totals		42,489.82	73,502.90	83,952.25	-	32,040.47
Administration						
0000	Non-Departmental	508.56	203.26	60.00		
8400	Undesignated Administration	1,403.00	-	-		
Administration Totals		1,911.56	203.26	60.00		2,054.82
GRAND TOTAL		96,087.64	149,630.94	129,687.87	1,000.00	117,030.71

Acknowledgements

AVCRF Board of Directors



(l to r) Barb Stanton, Board Vice-Chairwoman; Curt Emick, Board Member; Larry Cusack, Board Chairman; Scott Nassif, Board Member; Art Bishop, Board Member

AVCRF

...making a difference



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Town of Apple Valley



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It's easy to S.A.V.E - just give!



We invite you to help preserve "A Better Way of Life" with a tax-deductible donation to our Special Events fund. For more information on becoming a community partner, visit www.AppleValleyEvents.org or call (760) 240-7000 x 7070.