

CITIES FINANCIAL TRANSACTIONS

COVER PAGE

City of Capitola

Fiscal Year: **2016**

ID Number: **11984413600**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the city in accordance with the requirements as prescribed by the California State Controller.

City Fiscal Officer

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the end of each fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 740
Sacramento, CA 95816

Supplement to the Annual Report of California Municipalities

City Name:	
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Mark the appropriate box below to indicate the ending date of your agency’s fiscal year. Report data for that period only.

June 2016

September 2016

Return this form to the **California State Controller’s Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

1. Reference: State Controller's Report – Please refer to your State Controller’s Report to answer questions A-D.

Section A: From the Schedule of Net Expenditures, General Government (Legislative) –Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the ‘Legislative’ field that relate to the financial administration (i.e., finance director, city auditor, treasurer, central accounting and purchasing services, budgeting, etc., - including related data processing) of your government, if any.

Column A – Operating Expenditures:	E23	\$
Column B – Capital Outlay Amount: Equipment and Land	G23	\$
Construction	F23	\$

Section B: From the Schedule of Net Expenditures, General Government (Legislative) –Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the ‘Legislative’ field that relate to the city attorney and prosecution (exclude probation and parole), if any.

Column A – Operating Expenditures:	E25	\$
Column B – Capital Outlay Amount: Equipment and Land	G25	\$
Construction	F25	\$

Section C: From the Schedule of Net Expenditures, General Government (Management and Support) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the ‘Management and Support’ field that relate to the financial administration (i.e., finance director, city auditor, treasurer, central accounting and purchasing services, budgeting, etc., - including related data processing) of your government, if any.

Column A – Operating Expenditures:	E23	\$
Column B – Capital Outlay Amount: Equipment and Land	G23	\$
Construction	F23	\$

Section D: From the Schedule of Net Expenditures, Public Safety (Police) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the ‘Police’ field that relate to the city attorney and prosecution (exclude probation and parole), if any.

Column A – Operating Expenditures:	E62	\$
Column B – Capital Outlay Amount: Equipment and Land	G62	\$
Construction	F62	\$

2. Intergovernmental Expenditures

Indicate the recipient agency, purpose, and the amount of intergovernmental payments over \$100,000 made by your government during the year.

Paid to:	Purpose:	Amount:
a.		
b.		
c.		
d.		

Payments to vendors over \$100k FY15-16

Vendor Name	Total Amount	Description
CalPERS Member Services Division	\$ 1,999,356.04	PERS retirement contributions, UAL payment
CalPERS Health Insurance	\$ 755,701.42	Health insurance
MONTEREY BAY AREA SELF INSURANCE AUTHORITY	\$ 698,654.06	Liability claims, liability insurance, workers' compensation insurance
INTERNAL REVENUE SERVICE	\$ 696,912.41	Federal taxes and Medicare
SANTA CRUZ REGIONAL 911	\$ 461,022.00	Regional 911 payments
CAPITOLA CITY TREASURER	\$ 341,066.10	Successor agency ROPS payments, admin allowance
VISIT SANTA CRUZ COUNTY	\$ 183,777.67	Tourism marketing district payments
EMPLOYMENT DEVELOPMENT DEPT	\$ 172,965.82	State taxes, unemployment claims
SANTA CRUZ COUNTY AUDITOR-CONTROLLER	\$ 148,969.89	Citation processing
HOUSING AUTHORITY OF THE COUNTY OF SANTA CRUZ	\$ 130,288.24	Housing rehabilitation & home ownership assistance programs
COMMUNITY BRIDGES	\$ 111,102.00	Community grant funding
	\$ 5,699,815.65	

City of Capitola

Cities Financial Transactions Report

General Information

Fiscal Year

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	<input type="text" value="Ed"/>	<input type="text"/>	<input type="text" value="Bottorff"/>
Member 1	<input type="text" value="Stephanie"/>	<input type="text"/>	<input type="text" value="Harlan"/>
Member 2	<input type="text" value="Dennis"/>	<input type="text"/>	<input type="text" value="Norton"/>
Member 3	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Termini"/>
Member 4	<input type="text" value="Jacques"/>	<input type="text"/>	<input type="text" value="Bertrand"/>
Member 5	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member 6	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member 7	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member 8	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member 9	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member 10	<input type="text"/>	<input type="text"/>	<input type="text"/>

Mailing Address			
Street 1	<input type="text" value="420 Capitola Ave"/>		
Street 2	<input type="text"/>		
City	<input type="text" value="Capitola"/>	State	<input type="text" value="CA"/>
Zip	<input type="text" value="95010-"/>		
Email	<input type="text" value="mwelch@ci.capitola.ca."/>	<input type="checkbox"/> Is Address Changed?	

City Fiscal Officer			
	First Name	Middle Initial	Last Name
	<input type="text" value="Mark"/>	<input type="text"/>	<input type="text" value="Welch"/>
Title	<input type="text" value="Finance Director"/>		
Telephone	<input type="text" value="(831) 475-7300"/>		

Report Prepared By	
Firm Name	<input type="text" value="Thales Consulting Inc"/>
First	<input type="text" value="Joe"/>
Middle Initial	<input type="text"/>
Last	<input type="text" value="Stimac"/>
Title	<input type="text" value="CEO"/>
Telephone	<input type="text" value="(530) 979-1648"/>
Fax No.	<input type="text" value="(530) 654-3381"/>
Email	<input type="text" value="jstimac@thales-consulting.co"/>

City of Capitola

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2016

Enterprise Name Housing

Is This Function Accounted for as an Enterprise Fund? No

Charges for Service 23,028

Other Operating Revenue 160,065

Total Operating Revenue \$183,093

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses 59,345

Depreciation Expense

Total Operating Expense \$59,345

Operating Income (Loss) \$123,748

Non-Operating Revenue

Interest 362

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue \$362

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense \$0

City of Capitola

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year

Enterprise Name

Operating Transfers In (Out)

Net Income (Loss)

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

Retained Earnings, Beginning

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending

Equity

Contributed Capital: (Current Year)

State

Federal

County

Contribution from Non-Government Sources

Other

Total Current Year Contributions

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

Retained Earnings, Ending

Total Equity, Ending

Retained Earnings - Reserved

Retained Earnings - Unreserved

City of Capitola

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year

Enterprise Name

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text"/>
Capital Lease Payments	<input type="text"/>
Current Year Capital Outlay	<input type="text"/>
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

Specify:

Amount:

<input type="text"/>	<input type="text"/>

Activity/Enterprise Types

- | | |
|---------------------------|-------------------------|
| Cemeteries | Parking Facilities |
| Golf Courses | Ports and Harbors |
| Hospitals and Sanitariums | Solid Waste |
| Housing | Sports Arena / Stadiums |
| | Other: (Specify) |

City of Capitola

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2016

Functional Revenue:

Expenditures:

Community Development Block Grant

Other Community Development 1 \$401,263

Sub Total: \$401,263

Construction Permits

Construction and Engineering \$224,895
Regulation Enforcement

Sub Total: \$224,895

Contributions from Non-Govt Sources

Management and Support \$77,000

Sub Total: \$77,000

Gasoline Tax

Streets/Highways/Storm Drains \$221,561

Sub Total: \$221,561

Investment Earnings

Marina and Wharfs \$498

Streets/Highways/Storm Drains \$1,510

Libraries \$201

Police \$450

Sub Total: \$2,659

Other County Grants

Management and Support \$23,300

Sub Total: \$23,300

Parks and Recreation Fees

Parks and Recreation \$775,264

Sub Total: \$775,264

Peace Officers Standards and Training

City of Capitola

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2016

Functional Revenue:

Expenditures:

	Police	\$7,236
	Sub Total:	\$7,236
<u>Plan Checking Fees</u>		
	Planning	\$319,022
	Sub Total:	\$319,022
<u>Prop. 172-Public Safety</u>		
	Police	\$38,960
	Sub Total:	\$38,960
<u>Rents and Concessions</u>		
	Marina and Wharfs	\$80,071
	Sub Total:	\$80,071
<u>Special Police Department Services</u>		
	Police	\$45,233
	Sub Total:	\$45,233
<u>Street and Curb Permits</u>		
	Police	\$41,362
	Sub Total:	\$41,362
<u>Vehicle Code Fines</u>		
	Police	\$528,148
	Sub Total:	\$528,148
<u>Zoning Fees and Subdivision Fees</u>		
	Construction and Engineering Regulation Enforcement	\$44,540
	Sub Total:	\$44,540

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		1,002,694	
Supplement Roll Secured and Unsecured Property Taxes		22,548	
Property Tax In-Lieu of Vehicle License Fees		953,571	
Voter Approved Indebtedness Property Taxes	\$0		
Supplemental Roll Voter Approved Indebtedness Property Taxes	\$0		
Property Taxes - Prior			
Supplemental Roll Property Taxes-Prior		5,360	
Other Property Taxes		72,098	
Interest, Penalties, and Delinquent Taxes		1,332	
Sale and Use Taxes		5,823,945	
In-Lieu Local Sales and Use Taxes		1,019,766	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$0		
Transient Lodging Taxes	\$0	1,451,513	
Franchises		524,215	
Business License Taxes		298,020	
Real Property Transfer Taxes		135,983	
Utility Users Taxes			
Construction Development Taxes	\$0		
Other Non-Property Taxes			
Admission Tax	\$0		
Parking Tax	\$0		
Other (Specify)	\$0	\$1,047,854	

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Specify General Revenues

General Revenues

<input type="text" value="Measure O"/>	<input type="text" value="1,047,854"/>
Total:	<input type="text" value="\$1,047,854"/>

Total

<input type="text" value="\$0"/>	<input type="text" value="\$12,358,899"/>	<input type="text" value="\$12,358,899"/>
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City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year

Functional Revenues

A

Special Benefit Assessments for Operations

Fire	\$0
Paramedics	\$0
Police	\$0
Lighting	\$0
Other (Specify, maximum of 5 entries allowed)	\$70,374

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

<input type="text" value="CVWBIA Assessment Revenue"/>	<input type="text" value="Other Community Development 1"/>	<input type="text" value="70,374"/>
	Total:	<input type="text" value="\$70,374"/>

Total

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year

	Functional Revenues A	General Revenues B	Total Revenues C
Licenses and Permits			
Animal Licenses	\$0		
Bicycle Licenses	\$0		
Construction Permits	\$224,895		
Street and Curb Permits	\$41,362		
Other Licenses and Permits (Specify)	\$0	\$22,492	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Specify General Revenues

General Revenues

<input type="text" value="Miscellaneous"/>	<input type="text" value="22,492"/>
Total:	<input type="text" value="\$22,492"/>

Total	\$266,257	\$22,492	\$288,749
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City of Capitola
Cities Financial Transactions Report - Schedule of General and Functional Revenues

Fines and Forfeitures and Revenue from Use of Money and Property

Fiscal Year 2016

	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures			
Vehicle Code Fines	\$528.148		
Other Fines		124,907	
Forfeitures and Penalties	\$0	2,588	
Total	\$528.148	\$127,495	\$655.643
Revenue from Use of Money and Property			
Investment Earnings	\$3,021	33,458	
Rents and Concessions	\$80.071	16,826	
Royalties			
Other 1	\$0		
Other 2	\$0		
Total	\$83.092	\$50.284	\$133.376

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year **2016**

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - State

Motor Vehicle In-Lieu Tax		
Homeowners Property Tax Relief	\$0	7,155
Gasoline Tax	\$221,561	
Peace Officers Standards and Training	\$7,236	
Off Highway Motor Vehicle In-Lieu Fee		

Other State Grants

Mandated Cost		40,722
Other 1		4,056
Other 2		
Prop. 172 - Public Safety	\$38,960	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$122,871	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Abandoned Vehicle	Police	10,248
Miscellaneous	Management and Support	7,623
Recycling	Management and Support	5,000
SLESF COPS	Police	100,000
Total:		\$122,871

Total	\$390,628	\$51,933	\$442,561
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City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - Federal, County, and Other Taxes In-Lieu

Fiscal Year

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental - Federal			
Community Development Block Grant	\$401,263		
Workforce Investment Act (WIA)	\$0		
Other Federal Grants from Enterprise Activities	\$0		
Other Federal Grants (Specify)	\$32,411		

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Miscellaneous	Management and Support	32,411
	Total:	\$32,411

Total	\$433.674		\$433.674
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Intergovernmental - County

County Grants of State Gasoline Tax	\$0		
Other County Grants from Enterprise Activities	\$0		
Other County Grants	\$23,300		
Total	\$23.300		\$23.300
Other Taxes In-Lieu	\$0		\$0

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2016

Functional Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	\$44,540
Special Police Department Services	\$45,233
Special Fire Department Services	\$0
Plan Checking Fees	\$319,022
Animal Shelter Fee and Charges	\$0
Engineering Fees Inspection and Other	\$0
Street, Sidewalk, and Curb Repairs	\$0
Weed and Lot Cleaning	\$0
Sewer Service Charges	\$0
Sewer Connection Fees	\$0
Solid Waste Revenues	\$0
Sales of Refuse	\$0
First Aid and Ambulance Charges	\$0
Library Fines and Fees	\$0
Parking Facility	\$0
Parks and Recreation Fees	\$775,264
Golf Courses Fees	\$0
Water Service Charges	\$0
Water Connection Fees	\$0
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$183,093
Ports and Harbor Revenues	\$0
Hospital Revenues	\$0
Transit Revenues	\$0
Stadium Revenues	\$0

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year

Functional Revenues

Quasi-External Transactions	<input type="text" value="\$0"/>
Other Current Service Charges (Specify)	<input type="text" value="\$1,038,369"/>

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
<input type="text" value="Building Fees"/>	<input type="text" value="Construction and Engineering Regulati"/>	<input type="text" value="15,929"/>
<input type="text" value="Community Development Technology Fee"/>	<input type="text" value="Other Community Development 1"/>	<input type="text" value="94,199"/>
<input type="text" value="General Government Fees"/>	<input type="text" value="Management and Support"/>	<input type="text" value="918,599"/>
<input type="text" value="Public Works Fees"/>	<input type="text" value="Management and Support"/>	<input type="text" value="9,642"/>
	Total:	<input type="text" value="\$1,038,369"/>

Total

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

	Functional Revenues A	General Revenues B	Total Revenues C
Fiscal Year 2016			
Other Revenues			
Sale of Real and Personal Property	\$0		
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$77,000	46,967	
Other Revenues from Enterprise Activities	\$0		
Other Sources of Revenues (Specify)	\$217,656	\$82,166	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Miscellaneous	Streets/Highways/Storm Drains	174,970
Reimbursements	Police	42,616
Returned Checks	Management and Support	70
	Total	\$217,656

Specify General Revenues

General Revenues

Miscellaneous	80,180
Reimbursements	1,986
Total:	\$82,166

Total	\$294,656	\$129,133	\$423,789
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City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Financing Sources and Grand Total Revenues

Fiscal Year 2016

	Functional Revenues A	General Revenues B	Total Revenues C
Other Financing Sources			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
Total	\$0		\$0
Grand Total Functional and General Revenue	\$4,495,650	\$12,740,236	\$17,235,886

City of Capitola

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year 2016

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ (Excess) Revenues F
General Government						
Legislative	387,758			\$387,758	\$0	\$387,758
Management and Support	2,564,696	2,051,649	723,370	\$5,339,715	\$1,073,645	\$4,266,070
Total	\$2,952,454	\$2,051,649	\$723,370	\$5,727,473	\$1,073,645	\$4,653,828
Public Safety						
Police	6,146,320	48,582		\$6,194,902	\$814,253	\$5,380,649
Fire				\$0	\$0	\$0
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation	24,588			\$24,588	\$0	\$24,588
Weed Abatement				\$0	\$0	\$0
Street Lighting	200,104			\$200,104	\$0	\$200,104
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
Total	\$6,371,012	\$48,582	\$0	\$6,419,594	\$814,253	\$5,605,341

City of Capitola
Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year **2016**

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Transportation						
Streets / Highway / Storm Drains	1,451,122	22,415	310,127	\$1,783,664	\$398,041	\$1,385,623
Streets Trees / Landscaping				\$0	\$0	\$0
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$0	\$0	\$0	\$0	\$0	\$0
Airports	\$0	\$0	\$0	\$0	\$0	\$0
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
Total	\$1,451,122	\$22,415	\$310,127	\$1,783,664	\$398,041	\$1,385,623
Community Development						
Planning	125,211			\$125,211	\$319,022	(\$193,811)
Construction and Engineering Regulation	227,844			\$227,844	\$285,364	(\$57,520)
Redevelopment				\$0	\$0	\$0
Housing	\$59,345	\$0	\$0	\$59,345	\$183,455	(\$124,110)
Employment				\$0	\$0	\$0
Community Promotion	277,357			\$277,357	\$0	\$277,357
Other Community Development 1	695,527			\$695,527	\$565,836	\$129,691
Other Community Development 2				\$0	\$0	\$0
Total	\$1,385,284	\$0	\$0	\$1,385,284	\$1,353,677	\$31,607

City of Capitola

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year 2016

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Health						
Physical and Mental Health				\$0	\$0	\$0
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$0	\$0	\$0	\$0	\$0	\$0
Sewers	\$0	\$0	\$0	\$0	\$0	\$0
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Culture and Leisure						
Parks and Recreation	1,546,381			\$1,546,381	\$775,264	\$771,117
Marina and Wharfs	89,904			\$89,904	\$80,569	\$9,335
Libraries	36,770			\$36,770	\$201	\$36,569
Museums	59,397			\$59,397	\$0	\$59,397
Golf Courses	\$0	\$0	\$0	\$0	\$0	\$0
Sports Arenas and Stadiums	\$0	\$0	\$0	\$0	\$0	\$0
Community Centers and Auditoriums				\$0	\$0	\$0
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$1,732,452	\$0	\$0	\$1,732,452	\$856,034	\$876,418

City of Capitola

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year **2016**

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/
	A	B	C	D	E	F
Public Utilities						
Water	\$0	\$0	\$0	\$0	\$0	\$0
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenditure 1	71,312			\$71,312	\$0	\$71,312
Other Expenditure 2				\$0	\$0	\$0
Total	\$71,312	\$0	\$0	\$71,312	\$0	\$71,312
Grand Total	\$13,963,636	\$2,122,646	\$1,033,497	\$17,119,779	\$4,495,650	\$12,624,129

City of Capitola
Cities Financial Transactions Report - Schedule of Total Expenditures By Major Object Classification

Object Class

Fiscal Year	2016			
	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures				
Salaries and Wages	5,871,598			\$5,871,598
Retirement	1,729,481			\$1,729,481
Other Employee Benefits	813,103			\$813,103
Contract Services				
Private	2,541,517	1,879,376	64,676	\$4,485,569
Other Governmental Agencies				\$0
Material, Supplies, and Other	3,007,937	51,850		\$3,059,787
Capital Outlay				
Equipment		191,420		\$191,420
Land				
Building and Improvement				
Debt Service				
Interest			209,974	\$209,974
Principal			575,000	\$575,000
Lease Payments			183,847	\$183,847
Total	\$13,963,636	\$2,122,646	\$1,033,497	\$17,119,779
Supplemental Data				
Expenditures Pursuant to Competitive Bidding				
Other Than Competitive Bidding				
Total				\$0

City of Capitola

Cities Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2016

Purpose of Debt	To Fund the Citys Unfunded Liability
Bond Type	Pension Obligation
Year of Issue	2007
Year Begin	2007
Year End	2017
Principal Authorized	5,040,000
Principal Issued	5,040,000
Principal Outstanding Beginning of Fiscal Year	\$1,830,000
Principal Payment Made in Current Year	575,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$3,785,000
Principal Outstanding End of Fiscal Year	\$1,255,000
Current Year Interest Payment	92,704
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Bond Types

General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

City of Capitola

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year

Description of Leased Property

Description of Leased Property	<input type="text" value="Beach and Village Lot II Financing"/>
Nature of Lease	<input type="text" value="Lease"/>
Can Local Agency Cancel Agreement?	<input type="text" value="No"/>
Name of Lessor	<input type="text" value="Ibank"/>
Name Person or Organization	<input type="text"/>

	Interest	Principal	Total Future Payments
	A	B	C
Beginning Balance (PY Ending)	\$302,761	\$1,317,460	\$1,620,221
Prior Year Adjustments			\$0
Current Year Principal Payment		56,284	\$56,284
Current Year Interest Payment	33,091		\$33,091
Adjustments to Current Year	42,166		\$42,166
Balance End Of Year	\$311,836	\$1,261,176	\$1,573,012
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

City of Capitola

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year

Description of Leased Property

Description of Leased Property	<input type="text" value="Pacific Cove"/>
Nature of Lease	<input type="text" value="Lease"/>
Can Local Agency Cancel Agreement?	<input type="text" value="No"/>
Name of Lessor	<input type="text" value="Public Property Financing Corporation"/>
Name Person or Organization	<input type="text"/>

	Interest	Principal	Total Future Payments
	A	B	C
Beginning Balance (PY Ending)	\$524,557	\$1,695,063	\$2,219,620
Prior Year Adjustments			\$0
Current Year Principal Payment		127,563	\$127,563
Current Year Interest Payment	37,502		\$37,502
Adjustments to Current Year	79,330	-36,739	\$42,591
Balance End Of Year	\$566,385	\$1,530,761	\$2,097,146
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

City of Capitola
Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year

Service

(Please see * below for codes to enter)

Police	<input type="text" value="A"/>
Fire	<input type="text" value="H"/>
Emergency Medical	<input type="text" value="I"/>
Street Lighting	<input type="text" value="A"/>
Public Transit	<input type="text" value="H"/>
Community Development - Planning	<input type="text" value="A"/>
Solid Waste	<input type="text" value="I"/>
Sewers	<input type="text" value="I"/>
Parks and Recreation	<input type="text" value="A"/>
Libraries	<input type="text" value="H"/>
Water	<input type="text" value="H"/>

*** Service Codes**

- | | |
|--|---|
| A = Provided By Paid City Employees
Provided Wholly, or in Part, Through
Contract With: | B = Provided By City Volunteers
Provided Wholly, or in Part, Without Contract
By Other Local Agency: |
| C = Another City | G = Another City |
| D = County | H = Special District or Other Public Agency |
| E = Private Sector | I = County |
| F = Special District or Other Public Agency | J = Private Sector |
| | K = Service Not Provided Within City |

	Number of Paid City Employees A	Number of Volunteers B	Total Number of Employees C
Police Protection	<input type="text" value="28"/>	<input type="text" value="0"/>	<input type="text" value="28"/>
Police Officers	<input type="text" value="22"/>	<input type="text"/>	<input type="text" value="22"/>
Fire Protection	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Fire Fighters	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
If Your City Reports Transient Lodging Tax; What Is the Tax Rate?			<input type="text" value="10.00"/>
What Is the Effective Date of the Current Tax Rate? (00/00/0000)			<input type="text" value="1 /1 /2003"/>
If Your City Reports Utility User Tax; What Is the Tax Rate?			<input type="text" value="0.00"/>

City of Capitola

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2016

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	4,623,287	611,320	613,051	2,598,380
Fixed Assets				
Other Assets	3,401,769	8,134,103		17,000
Total Assets	\$8,025,056	\$8,745,423	\$613,051	\$2,615,380
Net Current Assets	\$8,025,056	\$8,745,423	\$613,051	\$2,615,380
Liabilities				
Accounts Payable	349,235	48,465		341,578
Compensated Absences				
Other Liabilities 1	990,467	8,267,549	39,751	11,034
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$1,339,702	\$8,316,014	\$39,751	\$352,612
Net Current Liabilities	\$1,339,702	\$8,316,014	\$39,751	\$352,612
Working Capital	\$6,685,354	\$429,409	\$573,300	\$2,262,768
Fund Equity	\$6,685,354	\$429,409	\$573,300	\$2,262,768
Fund Balance				
Reserved	37,271			
Unreserved Designated	1,262,206			
Unreserved Undesignated	5,385,877	429,409	573,300	2,262,768
Total Fund Equity	\$6,685,354	\$429,409	\$573,300	\$2,262,768

City of Capitola
Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Fiduciary Fund Types

Fiscal Year 2016

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	36,574			\$36,574
Fixed Assets				\$0
Other Assets				\$0
Total Assets	\$36,574	\$0	\$0	\$36,574
Less: Non-Current Assets				\$0
Net Current Assets	\$36,574	\$0	\$0	\$36,574
Liabilities				
Accounts Payable				\$0
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	36,574			\$36,574
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$36,574	\$0	\$0	\$36,574
Less: Non-Current Liability				\$0
Net Current Liabilities	\$36,574	\$0	\$0	\$36,574
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
Total Fund Equity		\$0	\$0	\$0

City of Capitola

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Account Groups

Fiscal Year 2016

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$8,482,612
Fixed Assets	39,547,290		\$39,547,290
Other Assets		20,525,164	\$32,078,036
Total Assets	\$39,547,290	\$20,525,164	\$80,107,938
Less: Non-Current Assets	\$39,547,290	\$20,525,164	\$60,072,454
Net Current Assets	\$0	\$0	\$20,035,484
Accounts Payable			\$739,278
Compensated Absences		823,234	\$823,234
General Obligation (Bonded Debt)			\$0
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)		1,255,000	\$1,255,000
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$0
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$0
Other (State or Federal Financing)			\$0
Lease Principal		2,791,937	\$2,791,937
Other Liabilities 1		364,642	\$9,710,017
Other Liabilities 2		15,290,351	\$15,290,351
Other Liabilities 3			\$0
Total Liabilities		\$20,525,164	\$30,609,817
Less: Non-Current Liabilities		\$20,525,164	\$20,525,164
Net Current Liabilities		\$0	\$10,084,653
Working Capital			\$9,950,831
Fund Equity	\$39,547,290		\$49,498,121
Contributed Capital			\$0
Invest In General Fixed Assets	39,547,290		\$39,547,290
Reserved			\$0
Unreserved			\$0
Fund Balance			
Reserved			\$37,271
Unreserved Designated			\$1,262,206
Unreserved Undesignated			\$8,651,354
Total Fund Equity	\$39,547,290		\$49,498,121

City of Capitola
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2016

**Debt Service Reconciliation
Income Statement and Debt Pages**

**Current Year
Redeemed**

Bonded Debt	575,000
Other Long-Term Debt	0
State or Federal Financing	0
Lease Payments	183,847
Total Debt Service	\$758,847
Debt Service from Schedule of Total Expenditures By Major Object Classification	758,847
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
Bonded Debt				
General Obligation	0	0		\$0
Revenue	0	0		\$0
Other Debt	1,255,000	1,255,000		\$0
Other Long-Term Debt				
Notes	0	0		\$0
Loans	0	0		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	0	0		\$0
Other	0	0		\$0
Lease Principal	2,791,937	2,791,937		\$0

City of Capitola

**Cities Financial Transactions Report - Consolidated Statement of Revenues,
Expenditures, and Changes in Fund Balance/Working Capital**

Consolidated Statement

Fiscal Year **2016**

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$5,727,473	\$1,073,645	\$4,653,828
Public Safety	\$6,419,594	\$814,253	\$5,605,341
Transportation	\$1,783,664	\$398,041	\$1,385,623
Community Development	\$1,385,284	\$1,353,677	\$31,607
Health	\$0	\$0	\$0
Culture and Leisure	\$1,732,452	\$856,034	\$876,418
Public Utilities	\$0	\$0	\$0
Other	\$71,312	\$0	\$71,312
Total	\$17,119,779	\$4,495,650	\$12,624,129
General Revenues			
Taxes			\$12,358,899
Licenses and Permits			\$22,492
Fines and Forfeitures			\$127,495
Revenue from Use of Money and Property			\$50,284
Intergovernmental State			\$51,933
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$129,133
Total			\$12,740,236
Excess/(Deficiency) of General Revenue Over Net Expenditures			\$116,107
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$0
Beginning Fund Balance/ Working Capital			\$8,849,360

City of Capitola
**Cities Financial Transactions Report - Consolidated Statement of Revenues,
Expenditures, and Changes in Fund Balance/Working Capital**

Consolidated Statement

Fiscal Year

Adjustments (Specify, maximum of 10 entries allowed)

Specify:

Amount:

Working Capital Adjustment	985,364
Total:	\$985,364

Ending Fund Balance/ Working Capital

Appropriations Limit

Total Annual Appropriations Subject to the Limit

City of Capitola

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2015-16

Forms	Column	Additional Details	Footnotes
<u>Other Enterprise</u>			
Total Operating Revenue	A	and ENT_TYPE = 'Housing'	Housing revenue primarily results from loan payoffs, the change in revenue from year to year reflects different loans being paid off. In a single case, different principal as the loan is paid down.
<u>Taxes</u>			
Sale and Use Taxes	B		End of the Triple Flip. The full 1% comes to the City.
<u>Intergovernmental - State</u>			
Gasoline Tax	A		Current year decrease in Section 2103 allocation.
<u>Intergovernmental - Federal, County, and Other Taxes In-Lieu</u>			
Community Development Block Grant	A		The City received a \$500,000 grant from CDBG.
<u>Other Revenues</u>			
Contributions from Non-Govt Sources	A		Cash Donation for a new Skate, Bike and Dog Park.
<u>General Government and Public Safety</u>			
Street Lighting	A		Intalled new Lighted Sidewalk (\$43,460), Street Light Maintenance Cost increased.
<u>Transportation and Community Development</u>			
Planning	A		Increase due to planning and housing CDD staff services.
<u>Capital Lease Obligation</u>			
Name Person or Organization	A	and LEASE_NATURE = 'Lease' and LESSOR_NAME = 'Public Property Financing Corporation' and LEASE_DESC = 'Pacific Cove'	Please update "Public Property Financing Corporation" to "Santa Cruz County Bank".

City of Capitola

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2015-16

Forms

Column Additional Details

Footnotes

[Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances/Working Capital](#)

Governmental Prior Period Adjustments A

During the process of reconciling to the CAFR, funds were added to the report.