

# CITIES FINANCIAL TRANSACTIONS REPORT

## COVER PAGE

### City of Capitola

Reporting Year: **2017**

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 close of the 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  
 Local Government Programs and Services Division  
 Local Government Reporting Section  
 P.O. Box 942850  
 Sacramento, CA 94250

Express Mailing Address:  
 State Controller's Office  
 Local Government Programs and Services Division  
 Local Government Reporting Section  
 3301 C Street, Suite 700  
 Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/31/2018 12:18:37 PM

# Supplement to the Annual Report of California Municipalities

<b>City Name:</b>	Capitola
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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 2017

September 2017

Return this form to the **California State Controller's Office:**

Local Government Programs and Services Division  
 Local Government Reporting Section  
 3301 C Street, Suite 700  
 Sacramento, CA 95816

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.

<b>Column A – Current Expenditures:</b>	<b>E23</b>	<b>\$</b>
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From the Statement of Net Expenditures – Governmental Funds – Debt Service, Capital Outlay, and Grand Totals, Capital Outlay (General Government) – Indicate the current expenditures (Column A) you included in the 'General Government' 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.

<b>Column A – Capital Outlay: Equipment and Land</b>	<b>G23</b>	<b>\$</b>
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<b>Column A – Capital Outlay: Construction</b>	<b>F23</b>	<b>\$</b>
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**Section B:**

From the Schedule of Net Expenditures, Statement of Net Expenditures – Government Funds – General Government and Public Safety, General Government (Legislative) – Indicate the current expenditures (Column A) you included in the ‘Legislative’ field that relate to the city attorney and prosecution (exclude probation and parole), if any.

<b>Column A – Current Expenditures:</b>	<b>E25</b>	<b>\$ 268,056</b>
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From the Statement of Net Expenditures – Governmental Funds – Debt Service, Capital Outlay, and Grand Totals, Capital Outlay (General Government) – Indicate the current expenditures (Column A) you included in the 'General Government' field that relate to the city attorney and prosecution (exclude probation and parole), if any.

<b>Column A – Capital Outlay: Equipment and Land</b>	<b>G25</b>	<b>\$</b>
<b>Column A – Capital Outlay: Construction</b>	<b>F25</b>	<b>\$</b>

**Section C:**

From the Statement of Net Expenditures – Governmental Funds – General Government and Public Safety, General Government (Management and Support) – Indicate the current expenditures (Column A) 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.

<b>Column A – Current Expenditures:</b>	<b>E23</b>	<b>\$ 814,286</b>
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From the Statement of Net Expenditures – Governmental Funds – Debt Service, Capital Outlay, and Grand Totals, Capital Outlay (General Government) – Indicate the current expenditures (Column A) you included in the 'General Government' field that relate to 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.

<b>Column A – Capital Outlay: Equipment and Land</b>	<b>G23</b>	<b>\$</b>
<b>Column A – Capital Outlay: Construction</b>	<b>F23</b>	<b>\$</b>

**Section D:**

From the Statement of Net Expenditures – Governmental Funds – General Government and Public Safety, Public Safety (Police) – Indicate the current expenditures (Column A) you included in the ‘Police’ field that relate to the city attorney and prosecution (exclude probation and parole), if any.

<b>Column A – Current Expenditures:</b>	<b>E62</b>	<b>\$</b>
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From the Statement of Net Expenditures – Governmental Funds – Debt Service, Capital Outlay, and Grand Totals, Capital Outlay (Public Safety) – Indicate the current expenditures (Column A) you included in the ‘Public Safety’ field that relate to the city attorney and prosecution (exclude probation and parole), if any.

<b>Column A – Capital Outlay: Equipment and Land</b>	<b>G62</b>	<b>\$</b>
<b>Column A – Capital Outlay: Construction</b>	<b>F62</b>	<b>\$</b>

**2. Intergovernmental Expenditures**

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

<b>Paid to:</b>	<b>Purpose:</b>	<b>Amount:</b>
<b>a.</b> See attachment.		
<b>b.</b>		
<b>c.</b>		
<b>d.</b>		

**Payments to inter-governmental vendors over \$100,000**

<u>Vendor</u>	<u>Total Payment Amount</u>	<u>Description</u>
11269 - CalPERS Fiscal Services Division	\$ 863,765.44	GASB 68 reports, PERS UAL, OPEB trust contribution
10277 - CalPERS Health Insurance	\$ 653,268.31	Health insurance
10865 - CalPERS Member Services Division	\$ 1,257,386.16	PERS contributions
10134 - CAPITOLA CITY TREASURER	\$ 154,871.00	Successor agency admin allowance, loan payment
10389 - COMMUNITY BRIDGES	\$ 113,324.00	Community grant funding
10296 - EMPLOYMENT DEVELOPMENT DEPT	\$ 194,207.10	State taxes, unemployment claims
11200 - INTERNAL REVENUE SERVICE	\$ 780,154.42	Federal taxes & Medicare
10054 - MONTEREY BAY AREA SELF INSURANCE AUTHORITY	\$ 791,017.81	Liability claims & insurance
10001 - SANTA CRUZ COUNTY AUDITOR-CONTROLLER	\$ 139,576.50	Citation processing
10005 - SANTA CRUZ REGIONAL 911	\$ 480,333.00	Regional 911 service
10003 - VISIT SANTA CRUZ COUNTY	\$ 250,359.20	Tourism marketing district collections
	<u>\$ 5,678,262.94</u>	

City of Capitola  
 Cities Financial Transactions Report  
 General Information

Fiscal Year: 2017

Current Year  Prior Year

**Members of the Governing Body**

	First Name	M. I.	Last Name
Mayor	Stephanie		Harlan
Member 1	Ed		Bottorff
Member 2	Kristen		Petersen
Member 3	Michael		Termini
Member 4	Jacques		Bertrand
Member			

**City Fiscal Officer**

First Name	Jim	M. I.		Last Name	Malberg
Title	Finance Director		Telephone	(831) 475-7300	
Email	jmalberg@ci.capitola.ca.us		Fax No.		

**City Mailing Address**

Street 1	420 Capitola Ave	<input type="checkbox"/> Has Address Changed?
Street 2		
City	Capitola	State CA Zip 95010

**Report Prepared By**

Firm Name	Thales Consulting Inc				
First Name	Joe	M. I.		Last Name	Stimac
Title	CEO		Telephone	(530) 979-1648	
Email	jstimac@thales-consulting.com		Fax No.	(530) 654-3381	

Does the report contain data from audited financial statements?  Yes  No

City of Capitola  
 Cities Financial Transactions Report  
 Functional Revenue Details  
 Governmental Funds

Go to Report: [Functional Revenue Details Report](#)

**Fiscal Year: 2017**

Current Year  Prior Year

Select Revenue Form  Select a Functional Revenue

Select Expenditure Function      Functional Revenues

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	195,777
<b>Sub Total:</b>				<b>\$195,777</b>
LicensesPermits	Street and Curb Permits	GeneralGovernmentPublicSafety	Police	42,908
<b>Sub Total:</b>				<b>\$42,908</b>
FinesForfeituresRevenue	Investment Earnings	GeneralGovernmentPublicSafety	Police	415
		HealthCultureLeisure	Libraries	1,603
		HealthCultureLeisure	Marina and Wharfs	801
		TransportationCommunityDevelopment	Housing	1,126
		TransportationCommunityDevelopment	Other Community Development 1	80
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	636
<b>Sub Total:</b>				<b>\$4,661</b>
FinesForfeituresRevenue	Rents and Concessions	HealthCultureLeisure	Marina and Wharfs	95,427
<b>Sub Total:</b>				<b>\$95,427</b>
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	501,258
<b>Sub Total:</b>				<b>\$501,258</b>
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	196,748
<b>Sub Total:</b>				<b>\$196,748</b>
IntergovernmentalState	Peace Officers Standards and Training	GeneralGovernmentPublicSafety	Police	9,371
<b>Sub Total:</b>				<b>\$9,371</b>
IntergovernmentalState	Public Safety – Prop. 172	GeneralGovernmentPublicSafety	Police	40,234
<b>Sub Total:</b>				<b>\$40,234</b>
IntergovernmentalFederal	Community Development Block Grant	TransportationCommunityDevelopment	Other Community Development 1	278,363

				<b>Sub Total:</b>	\$278,363	
Intergovernmental	Federal	Other County Grants	General Government	Public Safety	Management and Support	954,508
				<b>Sub Total:</b>	\$954,508	
Charges for Current Services		Parks and Recreation Fees	Health Culture	Leisure	Parks and Recreation	642,787
				<b>Sub Total:</b>	\$642,787	
Charges for Current Services		Plan Checking Fees	Transportation	Community Development	Planning	282,442
				<b>Sub Total:</b>	\$282,442	
Charges for Current Services		Special Police Department Services	General Government	Public Safety	Police	36,931
				<b>Sub Total:</b>	\$36,931	
Charges for Current Services		Zoning Fees and Subdivision Fees	Transportation	Community Development	Construction and Engineering Regulation	53,361
				<b>Sub Total:</b>	\$53,361	
Miscellaneous Revenues		Contributions from Nongovernmental Sources	General Government	Public Safety	Management and Support	33,391
				<b>Sub Total:</b>	\$33,391	
					<b>Functional Revenue Total:</b>	\$3,368,167
					<b>Other Functional Revenue Total:</b>	\$1,403,900
					<b>Functional Revenue Grand Total:</b>	\$4,772,067

City of Capitola  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Taxes

Fiscal Year: 2017

Current Year  Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
R01. Secured and Unsecured Property Taxes	1,083,266	1,083,266	1,083,266
R02. Supplement Roll Secured and Unsecured Property Taxes	18,325	18,325	18,325
R03. Property Tax In-Lieu of Vehicle License Fees	1,012,766	1,012,766	1,012,766
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior			
R07. Supplemental Roll Property Taxes – Prior	3,387	3,387	3,387
R08. Pass-through Property Taxes (ABX1 26)			
R09. Residual Property Taxes (ABX1 26)			
R10. Tax Increment			
R11. Parcel Tax			
R12. Other Property Taxes	98,433	98,433	98,433
R13. Interest, Penalties, and Delinquent Taxes	277	277	277
R14. Sale and Use Taxes	6,844,565	6,844,565	6,844,565
R15. In-Lieu Local Sales and Use Taxes			
R16. Transportation Taxes – Transit			
R17. Transportation Taxes – Nontransit			
R18. Transient Occupancy Taxes	1,457,705	1,457,705	1,457,705
R19. Franchises	534,513	534,513	534,513
R20. Business License Taxes	301,545	301,545	301,545
R21. Real Property Transfer Taxes	71,885	71,885	71,885
R22. Utility Users Taxes			
R23. Construction Development Taxes			
<b>Taxes – Other</b>			
R24. Admission Tax			
R25. Parking Tax			

R27. Other Taxes – Other (Specify)

R27a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

<input type="text"/>	Select <input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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R27b. **Specify General Revenues** **General Revenues**

Measure O <input type="text"/>	<input type="text" value="1,103,267"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
R28. <b>Total Taxes</b>	<input type="text" value="\$0"/>	<input type="text" value="\$12,529,934"/>	<input type="text" value="\$12,529,934"/>

City of Capitola  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Special Benefit Assessments

**Fiscal Year: 2017**

Current Year  Prior Year

**Functional Revenues**

**Special Benefit Assessments**

R01. Fire		
R02. Paramedics		
R03. Police		
R04. Lighting		
R05. Other Special Benefit Assessments (Specify)		71,228

R05a. **Specify Functional Revenues**      **Select Expenditure Function**

CVWBIA Assessment Revenue	Other Community Development ▾	71,228	Delete
	Select ▾		Add
Total:		71,228	

R06. **Total Special Benefit Assessments**      \$71,228

City of Capitola  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Licenses and Permits

Fiscal Year: 2017

Current Year  Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Licenses and Permits</b>			
R01. Animal Licenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Bicycle Licenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03. Construction Permits	195,777	<input type="text"/>	195,777
R04. Street and Curb Permits	42,908	<input type="text"/>	42,908
R05. Other Licenses and Permits (Specify)	<input type="text"/>	20,910	20,910

R05a. **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

<input type="text"/>	Select <input type="text" value="v"/>	<input type="text"/>	<input type="button" value="Add"/>
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R05b. **Specify General Revenues**      **General Revenues**

<input type="text" value="Miscellaneous"/>	<input type="text" value="20,910"/>	<input type="button" value="Delete"/>	
<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>	
Total:	<input type="text" value="20,910"/>		

	Functional Revenues A	General Revenues B	Total Revenues C
R06. <b>Total Licenses and Permits</b>	\$238,685	\$20,910	\$259,595

City of Capitola  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Fines and Forfeitures and Revenue from Use of Money and Property

**Fiscal Year: 2017**

Current Year  Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines and Forfeitures</b>			
R01. Vehicle Code Fines	501,258		501,258
R02. Other Fines		57,894	57,894
R03. Forfeitures and Penalties		1,004	1,004
R04. <b>Total Fines and Forfeitures</b>	<b>\$501,258</b>	<b>\$58,898</b>	<b>\$560,156</b>
<b>Revenue from Use of Money and Property</b>			
R05. Investment Earnings	4,661	33,514	38,175
R06. Rents and Concessions	95,427	16,292	111,719
R07. Royalties			
R08. Other Revenue from Use of Money and Property 1			
R09. Other Revenue from Use of Money and Property 2			
R10. <b>Total Revenue from Use of Money and Property</b>	<b>\$100,088</b>	<b>\$49,806</b>	<b>\$149,894</b>

City of Capitola  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Intergovernmental – State

Fiscal Year: 2017

Current Year  Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Intergovernmental – State</b>			
R01. Homeowners Property Tax Relief		7,107	7,107
R03. Gasoline Tax	196,748		196,748
R04. Peace Officers Standards and Training	9,371		9,371
R05. Off-Highway Motor Vehicle In-Lieu Fee			
R06. Other Intergovernmental – State 1		4,547	4,547
R07. Other Intergovernmental – State 2			
<b>State Grants – Other</b>			
R08. Mandated Cost		4,389	4,389
R09. Public Safety – Prop. 172	40,234		40,234
R10. Public Safety – 2011			
R31. Other State Grants – Other (Specify)	132,986		132,986

R31a.

Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
Miscellaneous	Management and Support ▼	21,222	Delete
Recycling	Management and Support ▼	5,000	Delete
Abandoned Vehicle	Police ▼	6,764	Delete
SLESF COPS	Police ▼	100,000	Delete
	Select ▼		Add
Total:		132,986	

	Functional Revenues A	General Revenues B	Total Revenues C
R32. <b>Total Intergovernmental – State</b>	\$379,339	\$16,043	\$395,382

City of Capitola  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Intergovernmental – Federal, County, and Other Taxes In-Lieu

Fiscal Year: 2017

Current Year  Prior Year

		Functional Revenues	General Revenues	Total Revenues												
		A	B	C												
<b>Intergovernmental – Federal</b>																
R13.	Community Development Block Grant	278,363		278,363												
R14.	Workforce Investment Act (WIA)															
R15.	Other Federal Grants (Specify)	8,832		8,832												
R15a.	<b>Specify Functional Revenues</b>	<b>Select Expenditure Function</b>	<b>Functional Revenues</b>													
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; border: 1px solid black; padding: 2px;">Miscellaneous</td> <td style="width: 30%; border: 1px solid black; padding: 2px;">Management and Support <span style="float: right;">▼</span></td> <td style="width: 20%; border: 1px solid black; padding: 2px; text-align: right;">8,832</td> <td style="width: 10%; border: 1px solid black; padding: 2px; text-align: center;">Delete</td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;"></td> <td style="border: 1px solid black; padding: 2px;">Select <span style="float: right;">▼</span></td> <td style="border: 1px solid black; padding: 2px;"></td> <td style="border: 1px solid black; padding: 2px; text-align: center;">Add</td> </tr> <tr> <td colspan="2" style="text-align: right; padding-right: 10px;">Total:</td> <td style="border: 1px solid black; padding: 2px; text-align: right;">8,832</td> <td></td> </tr> </table>					Miscellaneous	Management and Support <span style="float: right;">▼</span>	8,832	Delete		Select <span style="float: right;">▼</span>		Add	Total:		8,832	
Miscellaneous	Management and Support <span style="float: right;">▼</span>	8,832	Delete													
	Select <span style="float: right;">▼</span>		Add													
Total:		8,832														
		Functional Revenues	General Revenues	Total Revenues												
		A	B	C												
R16.	<b>Total Intergovernmental – Federal</b>	\$287,195		\$287,195												
<b>Intergovernmental – County</b>																
R17.	County Grants of State Gasoline Tax															
R18.	Other County Grants	954,508		954,508												
R19.	<b>Total Intergovernmental – County</b>	\$954,508		\$954,508												
R20.	<b>Other Taxes In-Lieu</b>															

City of Capitola  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Charges for Current Services

Go to Form: [Functional Revenue Detail](#)

**Fiscal Year: 2017**

Current Year  Prior Year

<b>Charges for Current Services</b>	<b>Functional Revenues</b>
R01. Zoning Fees and Subdivision Fees	53,361
R04. Special Police Department Services	36,931
R06. Special Fire Department Services	
R07. Plan Checking Fees	282,442
R09. Animal Shelter Fees and Charges	
R10. Engineering Fees, Inspection and Other Charges	
R11. Street, Sidewalk, and Curb Repairs Charges	
R12. Weed and Lot Cleaning Charges	
R13. Sewer Service Charges	
R14. Sewer Connection Fees	
R15. Solid Waste Revenues	
R16. Sales of Refuse	
R17. First Aid and Ambulance Charges	
R20. Library Fines and Fees	
R23. Parking Facility Charges	
R24. Parks and Recreation Fees	642,787
R25. Golf Course Fees	
R26. Water Service Charges	
R27. Water Connection Fees	
R28. Electric Revenues	
R29. Gas Revenues	
R30. Airport Revenues	
R31. Cemetery Revenues	
R32. Housing Revenues	
R33. Ports and Harbor Revenues	
R34. Hospital Revenues	
R35. Transit Revenues	
R36. Stadium Revenues	
R40. Quasi-External Transactions	

R41. Other Charges for Current Services (Specify) 994,136

R41a. **Specify Functional Revenues** **Select Expenditure Function**

Building Fees	Construction and Engineering R ▾	8,064	Delete
Housing Revenues	Housing ▾	24,763	Delete
General Government Fees	Management and Support ▾	884,064	Delete
Public Works Fees	Management and Support ▾	9,660	Delete
Community Development Technology Fee	Other Community Development ▾	67,585	Delete
	Select ▾		Add
Total:		994,136	

R42. **Total Charges for Current Services** \$2,009,657

City of Capitola  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Miscellaneous Revenues and Grand Totals

Fiscal Year: 2017

Current Year  Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Miscellaneous Revenues</b>			
R01. Development Impact Fees	0	0	0
R04. Contributions from Nongovernmental Sources	33,391	50,464	83,855
R05. Other Miscellaneous Revenues (Specify)	196,718	1,235,912	1,432,630

R05a. **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

Other Housing Revenues	Housing	162,537	Delete
Returned Checks	Management and Support	70	Delete
Loan Repayment	Other Community Development	30,111	Delete
Miscellaneous	Police	4,000	Delete
	Select		Add
Total:		196,718	

R05b. **Specify General Revenues**      **General Revenues**

ISF Charges	1,159,000	Delete
Miscellaneous	62,322	Delete
Reimbursements	14,590	Delete
		Add
Total:	1,235,912	

	Functional Revenues A	General Revenues B	Total Revenues C
R10. <b>Total Miscellaneous Revenues</b>	\$230,109	\$1,286,376	\$1,516,485
R11. <b>Grand Totals</b>	\$4,772,067	\$13,961,967	\$18,734,034

City of Capitola  
 Cities Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 General Government and Public Safety

**Fiscal Year: 2017**

Current Year  Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>General Government</b>			
R01. Legislative	418,586		418,586
R02. Management and Support	2,404,276	1,916,747	487,529
R10. Other General Government 1			
R11. Other General Government 2			
R12. <b>Total General Government</b>	<b>\$2,822,862</b>	<b>\$1,916,747</b>	<b>\$906,115</b>
<b>Public Safety</b>			
R13. Police	6,340,656	741,881	5,602,775
R24. Fire			
R25. Emergency Medical Service			
R26. Animal Regulation	24,954		24,954
R27. Weed Abatement			
R28. Street Lighting	112,492		112,492
R29. Disaster Preparedness			
R33. Other Public Safety 1			
R34. Other Public Safety 2			
R35. <b>Total Public Safety</b>	<b>\$6,478,102</b>	<b>\$741,881</b>	<b>\$5,736,221</b>

City of Capitola  
 Cities Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 Transportation and Community Development

Go to Form: [Functional Revenue Details](#)

**Fiscal Year: 2017**

Current Year  Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Transportation</b>			
R01. Streets/Highways/Storm Drains	1,633,460	197,384	1,436,076
R02. Streets – Trees/Landscaping			
R03. Parking Facility			
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1			
R08. Other Transportation 2			
R09. <b>Total Transportation</b>	<b>\$1,633,460</b>	<b>\$197,384</b>	<b>\$1,436,076</b>
<b>Community Development</b>			
R10. Planning	89,730	282,442	-192,712
R11. Construction and Engineering Regulation	236,627	257,202	-20,575
R12. Redevelopment			
R13. Housing	57,726	188,426	-130,700
R14. Employment			
R15. Community Promotion	274,990		274,990
R16. Other Community Development 1	709,660	447,367	262,293
R17. Other Community Development 2			
R18. <b>Total Community Development</b>	<b>\$1,368,733</b>	<b>\$1,175,437</b>	<b>\$193,296</b>

City of Capitola  
 Cities Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 Health and Culture and Leisure

**Fiscal Year: 2017**

Current Year  Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Health</b>			
R01. Physical and Mental Health			
R06. Hospitals and Sanitariums			
R07. Solid Waste			
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1			
R18. Other Health 2			
R19. <b>Total Health</b>	\$0	\$0	\$0
<b>Culture and Leisure</b>			
R20. Parks and Recreation	1,539,945	642,787	897,158
R21. Marina and Wharfs	96,458	96,228	230
R22. Libraries	110	1,603	-1,493
R23. Museums	68,486		68,486
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums			
R27. Other Culture and Leisure 1			
R28. Other Culture and Leisure 2			
R29. <b>Total Culture and Leisure</b>	\$1,704,999	\$740,618	\$964,381

City of Capitola  
 Cities Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 Public Utilities and Other Expenditures

**Fiscal Year: 2017**

Current Year  Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Public Utilities</b>			
R01. Water	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Gas	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03. Electric	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04. Other Public Utilities 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Other Public Utilities 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
R06. <b>Total Public Utilities</b>	\$0	\$0	\$0
<b>Other Expenditures</b>			
R07. Other Expenditures 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
R08. Other Expenditures 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
R09. <b>Total Other Expenditures</b>	\$0	\$0	\$0

City of Capitola  
 Cities Financial Transactions Report  
 Statement of Net Expenditures - Governmental Funds  
 Debt Service, Capital Outlay, and Grand Totals

Go to Form: [Functional Revenue Details](#)

Fiscal Year: 2017

Current Year  Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Debt Service</b>			
R01. Retirement of Long-Term Debt	928,314		928,314
R02. Interest on Long-Term Debt	928,314		928,314
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service			
R05. <b>Total Debt Service</b>	<b>\$928,314</b>		<b>\$928,314</b>
<b>Capital Outlay</b>			
R06. General Government	2,113,308		2,113,308
R07. Public Safety	169,683		169,683
R08. Transportation			
R09. Community Development			
R10. Health			
R11. Culture and Leisure	450,591		450,591
R12. Public Utilities			
R13. Other Expenditures			
R14. <b>Total Capital Outlay</b>	<b>\$2,733,582</b>		<b>\$2,733,582</b>
R15. <b>Grand Totals</b>	<b>\$17,670,052</b>	<b>\$4,772,067</b>	<b>\$12,897,985</b>

City of Capitola  
Cities Financial Transactions Report  
Governmental Funds  
Major Object Classification

Fiscal Year: 2017

 Current Year  Prior Year
**Operating Expenditures**

R01. Salaries and Wages	6,148,737
R02. Retirement Benefits	1,915,201
R03. Other Employee Benefits	930,782
Contract Services	
R04. Private	2,584,461
R05. Governmental Agencies	
R06. Materials and Supplies	2,428,975
R07. Other Operating Expenditures	
R08. <b>Total Operating Expenditures</b>	<b>\$14,008,156</b>

**Debt Service**

R09. Principal Payments	610,000
R10. Interest Payments	145,097
R11. Lease Principal	173,217
R12. Other Debt Service	
R13. <b>Total Debt Service</b>	<b>\$928,314</b>

**Capital Outlay**

R14. Land	
R15. Buildings and Improvements	508,149
R16. Equipment	290,635
R17. Other Capital Outlay	1,934,798
R18. <b>Total Capital Outlay</b>	<b>\$2,733,582</b>
R19. <b>Grand Total Expenditures</b>	<b>\$17,670,052</b>

**Supplemental Data**

## Major Project Expenditures

R20. Pursuant to Competitive Bidding	1,891,848
R21. Other than Competitive Bidding	
R22. <b>Total Major Project Expenditures</b>	<b>\$1,891,848</b>

City of Capitola  
 Cities Financial Transactions Report  
 Other Financing Sources (Uses) and Change in Fund Balance - Governmental Funds

**Fiscal Year: 2017**

Current Year  Prior Year

R01. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,063,982
<b>Other Financing Sources (Uses)</b>	
R02. Long-Term Debt Proceeds	
R03. Other Long-Term Debt Proceeds	
R04. Refunding Bonds Proceeds	
R05. Premium on Bonds Issued	
R06. Discount on Bonds Issued	
R07. Payment to Refunded Bond Escrow Agent	
R08. Demand Bonds	
R09. Proceeds from Sale of Capital Assets	11,774
R10. Capital Leases	
R11. Insurance Recoveries	
R12. Transfers In	
R13. Transfers Out	-957,159
R14. <b>Total Other Financing Sources (Uses)</b>	<b>\$-945,385</b>
<b>Special and Extraordinary Items</b>	
R15. Special Item	
R16. Extraordinary Item	
R17. <b>Total Special and Extraordinary Items</b>	<b>\$</b>
R18. <b>Net Change in Fund Balance</b>	<b>\$118,597</b>
R19. <b>Fund Balance (Deficit), Beginning of Fiscal Year</b>	<b>9,951,202</b>
R20. <b>Adjustment</b>	
R21. Reason for Adjustment	
R22. <b>Fund Balance (Deficit), End of Fiscal Year</b>	<b>\$10,069,799</b>

City of Capitola  
 Cities Financial Transactions Report  
 Long-Term Debt  
 Bonds and COPs

Go to Report: [Detail Summary of Long-Term Debt](#)

**Fiscal Year: 2017**

Current Year  Prior Year

R03. Purpose of Debt (1 of 1) (Record Completed)	To Fund the Citys Unfunded Liability
R04. Nature of Revenue Pledged	General Fund Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Pension Obligation Bonds
R07. Fund Type	Governmental
R09. Year of Issue	2007
R10. Beginning Maturity Year	2007
R11. Ending Maturity Year	2018
R12. Principal Authorized	5,040,000
R13. Principal Issued to Date	5,040,000
R14. Principal Unspent	
R15. <b>Principal Outstanding, Beginning of Fiscal Year</b>	1,255,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	610,000
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Outstanding, End of Fiscal Year</b>	\$645,000
R22. Principal Outstanding, Current Portion	645,000
R23. <b>Principal Outstanding, Noncurrent Portion</b>	\$0
R24. Interest Paid in Current Fiscal Year	47,742
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

City of Capitola  
Cities Financial Transactions Report  
Lease Obligations

Go to Report: [Detail Summary of Lease Obligations](#)

**Fiscal Year: 2017**

Current Year  Prior Year

R01. Purpose of Debt (1 of 2) (Record Completed)	<input type="text" value="Beach and Village Lot II Financing"/>
R02. Debt Type	<input type="text" value="Lease"/>
R03. Fund Type	<input type="text" value="Governmental"/>
R05. Name of Lessor	<input type="text" value="Ibank"/>
R06. Name of Person or Organization	<input type="text" value="Ibank"/>
R07. Original Debt Term (years)	<input type="text" value="20"/>
R08. Beginning Maturity Year (YYYY)	<input type="text" value="2014"/>
R09. Ending Maturity Year	<input type="text" value="2034"/>
R10. Initial Debt Obligation	<input type="text" value="1,372,500"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. <b>Beginning Balances (Prior-Year Ending)</b>	1,261,176	311,836	1,573,012
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	57,556		57,556
R15. Interest Paid in Current Fiscal Year		31,636	31,636
R16. Adjustments in Current Fiscal Year			
R17. <b>Ending Balances</b>	\$1,203,620	\$280,200	\$1,483,820
R18. Ending Balances, Current Portion	58,857		58,857
R19. <b>Ending Balances, Noncurrent Portion</b>	\$1,144,763	\$280,200	\$1,424,963
R20. Reason for Adjustment to Principal	<input type="text"/>		
R21. Reason for Adjustment to Interest	<input type="text"/>		

1. Report leases individually (Do not combine leases).
  2. Report on this form only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this form until the lease is defeased or fully matured.
  3. Report on the "Other Long-Term Debt Form" leases with an original term greater than one year but less than 10 years.
  4. The "Initial Debt Obligation" includes principal and interest.

City of Capitola  
 Cities Financial Transactions Report  
 Lease Obligations

Go to Report: [Detail Summary of Lease Obligations](#)

**Fiscal Year: 2017**

Current Year  Prior Year

R01. Purpose of Debt (2 of 2) (Record Completed)	<input type="text" value="Pacific Cove"/>
R02. Debt Type	<input type="text" value="Lease"/>
R03. Fund Type	<input type="text" value="Governmental"/>
R05. Name of Lessor	<input type="text" value="Public Property Financing Corporation"/>
R06. Name of Person or Organization	<input type="text" value="Public Property Financing Corporation"/>
R07. Original Debt Term (years)	<input type="text" value="20"/>
R08. Beginning Maturity Year (YYYY)	<input type="text" value="2012"/>
R09. Ending Maturity Year	<input type="text" value="2032"/>
R10. Initial Debt Obligation	<input type="text" value="2,390,000"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. <b>Beginning Balances (Prior-Year Ending)</b>	1,530,761	566,385	2,097,146
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	115,661		115,661
R15. Interest Paid in Current Fiscal Year		65,719	65,719
R16. Adjustments in Current Fiscal Year			
R17. <b>Ending Balances</b>	\$1,415,100	\$500,666	\$1,915,766
R18. Ending Balances, Current Portion	102,602		102,602
R19. <b>Ending Balances, Noncurrent Portion</b>	\$1,312,498	\$500,666	\$1,813,164
R20. Reason for Adjustment to Principal	<input type="text"/>		
R21. Reason for Adjustment to Interest	<input type="text"/>		

1. Report leases individually (Do not combine leases).
  2. Report on this form only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this form until the lease is defeased or fully matured.
  3. Report on the "Other Long-Term Debt Form" leases with an original term greater than one year but less than 10 years.
  4. The "Initial Debt Obligation" includes principal and interest.

City of Capitola  
 Cities Financial Transactions Report  
 Debt Service Reconciliation

Fiscal Year: 2017

Current Year  Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt	657,742		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations	270,572		
R05. <b>Total Debt Payments from Debt Forms</b>	<b>\$928,314</b>	<b>\$0</b>	<b>\$0</b>
R06. <b>Debt Service</b>	<b>928,314</b>		
R07. <b>Difference</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
R08. Reason for Difference			

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

**Fiscal Year: 2017**

Current Year  Prior Year

**Service**

(Please see \* below for codes to enter)

R01. Police	A
R02. Fire	H
R03. Emergency Medical	I
R04. Street Lighting	A
R05. Public Transit	H
R06. Community Development - Planning	A
R07. Solid Waste	I
R08. Sewers	I
R09. Parks and Recreation	A
R10. Libraries	H
R11. Water	H

**\* Service Codes**

<b>A = Provided by Paid City Employees</b>	<b>B = Provided by City Volunteers</b>
<b>Provided wholly or in part through contract with:</b>	<b>Provided wholly or in part without contract with:</b>
<b>C = Another City</b>	<b>G = Another City</b>
<b>D = County</b>	<b>H = Special District or Other Public Agency</b>
<b>E = Private Sector</b>	<b>I = County</b>
<b>F = Special District or Other Public Agency</b>	<b>J = Private Sector</b>
	<b>K = Service not provided within city</b>

	Number of Paid City Employees A	Number of Volunteers B	Total Number of Employees C
R12. Police Protection	28		28
R13. Police Officers	22		22
R14. Fire Protection			
R15. Fire Fighters			
R16. Emergency Medical			

City of Capitola  
Cities Financial Transactions Report  
Balance Sheet  
Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	6,091,542	718,288	613,914	1,623,635		9,047,379
R02. Investments						
R03. Accounts Receivable (net)	73,433	138,108		1,132		212,673
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	39,185					39,185
R08. Due from Other Governments	2,006,192	4,144				2,010,336
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	24,161					24,161
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	401,491					401,491
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$8,636,004</b>	<b>\$860,540</b>	<b>\$613,914</b>	<b>\$1,624,767</b>	<b>\$0</b>	<b>\$11,735,225</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$8,636,004</b>	<b>\$860,540</b>	<b>\$613,914</b>	<b>\$1,624,767</b>	<b>\$0</b>	<b>\$11,735,225</b>
<b>Liabilities</b>						
R19. Accounts Payable	593,932	24,691		168,582		787,205
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds			39,185			39,185
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	323,864	1,000		11,034		335,898
R26. Loans and Notes Payable						
R27. Other Liabilities 1	369,929	5,673				375,602
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	<b>\$1,287,725</b>	<b>\$31,364</b>	<b>\$39,185</b>	<b>\$179,616</b>	<b>\$0</b>	<b>\$1,537,890</b>
R31. <b>Deferred Inflows of Resources</b>		127,536				127,536
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$1,287,725</b>	<b>\$158,900</b>	<b>\$39,185</b>	<b>\$179,616</b>	<b>\$0</b>	<b>\$1,665,426</b>
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	425,652					425,652
R34. Restricted		701,640	132,032			833,672
R35. Committed						
R36. Assigned	1,277,206		481,882	1,445,151		3,204,239
R37. Unassigned	5,645,421		-39,185			5,606,236
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$7,348,279</b>	<b>\$701,640</b>	<b>\$574,729</b>	<b>\$1,445,151</b>	<b>\$0</b>	<b>\$10,069,799</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$8,636,004</b>	<b>\$860,540</b>	<b>\$613,914</b>	<b>\$1,624,767</b>	<b>\$0</b>	<b>\$11,735,225</b>

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City of Capitola  
 Cities Financial Transactions Report  
 Statement of Fiduciary Net Position  
 Fiduciary Funds

**Fiscal Year: 2017**

Current Year  Prior Year

<b>Assets</b>	<b>Pension and Other Employee Benefit Trust</b>	<b>Investment Trust</b>	<b>Private - Purpose Trust</b>	<b>Agency</b>
R01. Cash and Investments	814,377		20,634	
Investments, at Fair Value				
R02. Short-Term Investments				
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks				
R08. International Stocks				
R09. Real Estate				
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments				
R13. Total Investments	\$0	\$0	\$0	\$0
R14. Receivables (net)				
R15. Due from Other Governments				
R16. Other Assets 1				
R17. Other Assets 2				
R18. Other Assets 3				
R19. <b>Total Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$814,377</b>	<b>\$20,634</b>
R20. <b>Deferred Outflows of Resources</b>				
R21. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$814,377</b>	
<b>Liabilities</b>				
R22. Accounts Payable				
R23. Deposits and Advances				20,634
R24. Due to Other Governments				
R25. Other Liabilities 1			412,018	
R26. Other Liabilities 2				
R27. Other Liabilities 3				
R28. <b>Total Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$412,018</b>	<b>\$20,634</b>
R29. <b>Deferred Inflows of Resources</b>				
R30. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$412,018</b>	

**Net Position Held in Trust for**

R31. Pension and Other Employee Benefits			
R32. Investment Trust			
R33. Private-Purpose Trust			402,359
R34. <b>Total Net Position Held in Trust</b>	\$0	\$0	\$402,359

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City of Capitola  
 Cities Financial Transactions Report  
 Capital Assets and Long-Term Obligations  
 Governmental Funds

**Fiscal Year: 2017**

Current Year  Prior Year

	Capital Assets	Long-Term Obligations
<b>Capital Assets</b>		
R01. Land	4,883,789	
R02. Buildings and Improvements	2,392,272	
R03. Equipment	3,494,695	
R04. Infrastructure	29,721,424	
R05. Intangible Assets – Amortizable		
R06. Construction in Progress	921,817	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-24,338,035	
R10. <b>Total Capital Assets</b>	<b>\$17,075,962</b>	
<b>Long-Term Obligations</b>		
R11. Deposits and Advances		
R12. Compensated Absences		806,431
R13. General Obligation Bonds		
R14. Revenue Bonds		
R15. Certificates of Participation		
R16. Other Bonds		645,000
R17. Loans (Other Long-Term Debt)		
R18. Notes (Other Long-Term Debt)		
R19. Other (Other Long-Term Debt)		
R20. Construction Financing – Federal		
R21. Construction Financing – State		
R22. Lease Principal		2,618,720
R23. Net Pension Liability		19,435,801
R24. Net OPEB Obligation		365,551
R25. Other Long-Term Obligations 1		
R26. Other Long-Term Obligations 2		
R27. Other Long-Term Obligations 3		
R28. <b>Total Long-Term Obligations</b>		<b>\$23,871,503</b>

City of Capitola  
 Cities Financial Transactions Report  
 Summary and Statistics

**Fiscal Year: 2017**

Current Year  Prior Year

**Summary**

	Governmental Funds	Proprietary Funds
R01. Revenues	18,734,034	
R02. Expenditures/Expenses	17,670,052	
R03. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$1,063,982</b>	
R04. <b>Income (Loss) Before Capital Contributions and Transfers</b>		<b>\$0</b>
R05. Other Financing Sources (Uses)	-945,385	
R06. Special and Extraordinary Items		
R07. Capital Contributions		
R08. Proprietary Fund Transfers In (Out)		
R09. <b>Change in Fund Balance/Net Position</b>	<b>\$118,597</b>	<b>\$0</b>
R10. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$9,951,202</b>	<b>\$0</b>
R11. Adjustments (Specify)		

R11a. **Specify Governmental Fund Adjustments**

		Add
--	--	-----

R11b. **Specify Proprietary Fund Adjustments**

		Add
--	--	-----

R12. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	<b>\$10,069,799</b>	<b>\$0</b>
---	---------------------	------------

**Statistics**

R13. Current Transient Occupancy Tax Rate	10
R14. Effective Date of Current Transient Occupancy Tax Rate	01/01/2003
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	27,065,519
R17. Total Annual Appropriations Subject to the Limit	12,052,399

City of Capitola  
Cities Financial Transactions Report  
Footnotes

Fiscal Year: 2017		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
Taxes	(R12)Gen-OtherPropertyTaxes	Property Taxes Residual Distribution - Former RDA
FinesForfeituresRevenue	(R02)Gen-OtherFines	General Fines, False Alarm, Summary Judgements
IntergovernmentalState	(R06)Gen-OtherIntergovernmentalState1	Motor Vehicle In-Lieu
IntergovernmentalFederal	(R18)Func-OtherCountyGrants	County Contribution, RTC Measure D, Library - SCPLFFA
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	Retirement Pension, Flex Credit, Workers Compensation
MajorObjectClassification	(R03)OtherEmployeeBenefits	Medicare, Flex Credit, Employer Contribution
MajorObjectClassification	(R17)OtherCapitalOutlay	Construction In Progress
MajorObjectClassification	(R21)OtherthanCompetitiveBidding	Ask Client
OtherFinancingSourcesChangeinFundBalance	(R09)ProceedsfromSaleofCapitalAssets	Sale of Real and Personal Property
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	Net Transfers
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Net Transfers Out.
Service	(R02)Fire	Provided by a special district so no expenditures.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Due From Successor Agency
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Unearned Revenue
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Unearned Revenue
FiduciaryFunds	(R25)PriTrust-OtherLiabilities1	Held in Trust For Successory Agency and Other Purposes
SummaryStatistics	(R13)CurrentTransientOccupancyTaxRate	Ask Client.
SummaryStatistics	(R15)CurrentUtilityUserTaxRate	Ask Client.