

City of Capitola
Cities Financial Transactions Report
General Information

Fiscal Year: 2018

Members of the Governing Body

	First Name	M. I.	Last Name
Mayor	Michael		Termini
Member 1	Ed		Bottorff
Member 2	Kristen		Petersen
Member 3	Stephanie		Harlan
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	Vavrinek, Trine, Day & Co., LLP				
First Name	Ahmad	M. I.		Last Name	Gharaibeh
Title	Partner		Telephone	(650) 462-0400	
Email	agharaibeh@vtdcpa.com		Fax No.	(650) 462-0300	

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

2. Does this city have blended component unit(s) (BCU(s))? Refer to the Cities Financial Transactions Report (FTR) instructions for the definition of this term. If "Yes", answer questions 3 and 4.

Yes No

3. Is financial data of the BCU(s) included in this city's financial statements or Comprehensive Annual Financial Report (CAFR)?

Yes No

4. Is financial data of the BCU(s) included in this city's FTR? If "Yes", answer question 5. Yes No

5. Specify the name(s) of the BCU(s).

BCU

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

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

Fiscal Year: 2018

Current Year Prior Year

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	261,560
				Sub Total: \$261,560
LicensesPermits	Street and Curb Permits	GeneralGovernmentPublicSafety	Police	43,517
				Sub Total: \$43,517
FinesForfeituresRevenue	Investment Earnings	TransportationCommunityDevelopment	Housing	3,263
		HealthCultureLeisure	Libraries	11,813
		HealthCultureLeisure	Marina and Wharfs	737
		TransportationCommunityDevelopment	Other Community Development 1	404
		GeneralGovernmentPublicSafety	Police	225
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	1,294
				Sub Total: \$17,736
FinesForfeituresRevenue	Rents and Concessions	HealthCultureLeisure	Marina and Wharfs	94,041
				Sub Total: \$94,041
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	526,970
				Sub Total: \$526,970
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	217,970
				Sub Total: \$217,970
IntergovernmentalState	Peace Officers Standards and Training	GeneralGovernmentPublicSafety	Police	20,564
				Sub Total: \$20,564
IntergovernmentalState	Public Safety – Prop. 172	GeneralGovernmentPublicSafety	Police	42,530
				Sub Total: \$42,530
IntergovernmentalFederal	Community Development Block Grant	TransportationCommunityDevelopment	Other Community Development 1	198,610
				Sub Total: \$198,610
IntergovernmentalFederal	Other County Grants	GeneralGovernmentPublicSafety	Management and Support	1,012,422
				Sub Total: \$1,012,422
ChargesforCurrentServices	Housing Revenues	TransportationCommunityDevelopment	Housing	68,745
				Sub Total: \$68,745
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	635,744
				Sub Total: \$635,744
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Planning	247,161
				Sub Total: \$247,161
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police	32,683
				Sub Total: \$32,683
ChargesforCurrentServices	Zoning Fees and Subdivision Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	62,093
				Sub Total: \$62,093
MiscellaneousRevenues	Contributions from Nongovernmental Sources	GeneralGovernmentPublicSafety	Management and Support	274,474
				Sub Total: \$274,474
				Functional Revenue Total: \$3,756,820
				Other Functional Revenue Total: \$1,670,529
				Functional Revenue Grand Total: \$5,427,349

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

Fiscal Year: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
R01. Secured and Unsecured Property Taxes	\$0	1,136,103	1,136,103
R02. Supplemental Roll Secured and Unsecured Property Taxes	\$0	23,995	23,995
R03. Property Tax In-Lieu of Vehicle License Fees	\$0	1,078,297	1,078,297
R04. Voter-Approved Indebtedness Property Taxes	\$0	\$0	\$0
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes	\$0	\$0	\$0
R06. Property Taxes – Prior	\$0	\$0	\$0
R07. Supplemental Roll Property Taxes – Prior	\$0	2,654	2,654
R08. Pass-through Property Taxes (ABX1 26)	\$0	\$0	\$0
R09. Residual Property Taxes (ABX1 26)	\$0	\$0	\$0
R11. Parcel Tax	\$0	\$0	\$0
R12. Other Property Taxes	\$0	168,441	168,441
R13. Interest, Penalties, and Delinquent Taxes	\$0	416	416
R14. Sale and Use Taxes	\$0	6,634,645	6,634,645
R15. In-Lieu Local Sales and Use Taxes	\$0	\$0	\$0
R16. Transportation Taxes – Transit	\$0	\$0	\$0
R17. Transportation Taxes – Nontransit	\$0	\$0	\$0
R18. Transient Occupancy Taxes	\$0	1,456,899	1,456,899
R19. Franchises	\$0	555,475	555,475
R20. Business License Taxes	\$0	308,236	308,236
R21. Real Property Transfer Taxes	\$0	88,074	88,074
R22. Utility Users Taxes	\$0	\$0	\$0
R23. Construction Development Taxes	\$0	\$0	\$0
Taxes – Other			
R24. Admission Tax	\$0	\$0	\$0
R25. Parking Tax	\$0	\$0	\$0
R27. Other Taxes – Other (Specify)	\$0	1,053,314	1,053,314
R27a.	Specify Functional Revenues	Select Expenditure Function	Functional Revenues
	<input type="text"/>	Select	<input type="text"/> Add
R27b.	Specify General Revenues	General Revenues	
	Measure O	1,053,314	Delete
	<input type="text"/>	<input type="text"/>	Add
	Functional Revenues A	General Revenues B	Total Revenues C
R28. Total Taxes	\$0	\$12,506,549	\$12,506,549

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

Fiscal Year: 2018

	Functional Revenues
Special Benefit Assessments	
R01. Fire	<input type="text"/>
R02. Paramedics	<input type="text"/>
R03. Police	<input type="text"/>
R04. Lighting	<input type="text"/>
R05. Other Special Benefit Assessments (Specify)	<input type="text" value="73,298"/>

R05a.

Specify Functional Revenues	Select Expenditure Function		
<input type="text" value="CVWBIA Assessment Revenue"/>	<input type="text" value="Other Community Development 1"/>	<input type="text" value="73,298"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:		<input type="text" value="73,298"/>	

R06. Total Special Benefit Assessments	<input type="text" value="\$73,298"/>
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City of Capitola
 Cities Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Licenses and Permits

Fiscal Year: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Licenses and Permits			
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	261,560	<input type="text"/>	261,560
R04. Street and Curb Permits	43,517	<input type="text"/>	43,517
R05. Other Licenses and Permits (Specify)	<input type="text"/>	20,759	20,759

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

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

<input type="text" value="Miscellaneous"/>	20,759	<input type="button" value="Delete"/>	
<input type="text"/>		<input type="button" value="Add"/>	
Total:			20,759

	Functional Revenues A	General Revenues B	Total Revenues C
R06. Total Licenses and Permits	\$305,077	\$20,759	\$325,836

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: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures			
R01. Vehicle Code Fines	526,970		526,970
R02. Other Fines		30,647	30,647
R03. Forfeitures and Penalties			
R04. Total Fines and Forfeitures	\$526,970	\$30,647	\$557,617
Revenue from Use of Money and Property			
R05. Investment Earnings	17,736	76,281	94,017
R06. Rents and Concessions	94,041	18,597	112,638
R07. Royalties			
R08. Other Revenue from Use of Money and Property 1			
R09. Other Revenue from Use of Money and Property 2			
R10. Total Revenue from Use of Money and Property	\$111,777	\$94,878	\$206,655

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

Fiscal Year: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental - State			
R01. Homeowners Property Tax Relief	6,968	6,968	6,968
R03. Gasoline Tax	217,970	217,970	217,970
R04. Peace Officers Standards and Training	20,564	20,564	20,564
R05. Off-Highway Motor Vehicle In-Lieu Fee	5,349	5,349	5,349
R06. Other Intergovernmental - State 1	59,545	59,545	59,545
R07. Other Intergovernmental - State 2			
State Grants - Other			
R08. Mandated Cost	2,279	2,279	2,279
R09. Public Safety - Prop. 172	42,530	42,530	42,530
R10. Public Safety - 2011			
R31. Other State Grants - Other (Specify)	516,005	516,005	516,005

R31a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

Miscellaneous	Management and Support	406,469	Delete
Recycling	Management and Support	5,000	Delete
Abandoned Vehicle	Police	4,536	Delete
SLESF COPS	Police	100,000	Delete
	Select		Add
Total:		516,005	

	Functional Revenues A	General Revenues B	Total Revenues C
R32. Total Intergovernmental - State	\$797,069	\$74,141	\$871,210

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: 2018

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – Federal			
R13. Community Development Block Grant	198,610		198,610
R14. Workforce Investment Act (WIA)			
R15. Other Federal Grants (Specify)	1,307		1,307

R15a. **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

<input type="text" value="Miscellaneous"/>	<input type="text" value="Management and Support"/>	1,307	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>		<input type="button" value="Add"/>
Total:		1,307	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. Total Intergovernmental – Federal	\$199,917		\$199,917
Intergovernmental – County			
R17. County Grants of State Gasoline Tax			
R18. Other County Grants	1,012,422		1,012,422
R19. Total Intergovernmental – County	\$1,012,422		\$1,012,422
R20. Other Taxes In-Lieu			

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

Fiscal Year: 2018

Current Year Prior Year

Functional Revenues

Charges for Current Services

R01.	Zoning Fees and Subdivision Fees	62,093
R04.	Special Police Department Services	32,683
R06.	Special Fire Department Services	
R07.	Plan Checking Fees	247,161
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	635,744
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	68,745
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)	1,060,683

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

Building Fees	Construction and Engineering Reg	32,840	Delete
General Government Fees	Management and Support	907,549	Delete
Public Works Fees	Management and Support	6,950	Delete
Community Development Technology Fee	Other Community Development 1	113,344	Delete
	Select		Add
Total:		1,060,683	

R42. **Total Charges for Current Services** **\$2,107,109**

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

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

Fiscal Year: 2018

Current Year Prior Year

	Functional Revenues A	General Revenues B	Total Revenues C
Miscellaneous Revenues			
R01. Development Impact Fees	0	0	0
R04. Contributions from Nongovernmental Sources	274,474	53,479	327,953
R05. Other Miscellaneous Revenues (Specify)	19,236	433,235	452,471

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

Other Housing Revenues	Housing	19,088	Delete
Returned Checks	Management and Support	148	Delete
	Select		Add
Total:		19,236	

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

ISF Charges	324,018	Delete
Miscellaneous	94,652	Delete
Reimbursements	14,565	Delete
		Add
Total:		433,235

	Functional Revenues A	General Revenues B	Total Revenues C
R10. Total Miscellaneous Revenues	\$293,710	\$486,714	\$780,424
R11. Grand Totals	\$5,427,349	\$13,213,688	\$18,641,037

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

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

Fiscal Year: 2018

Current Year Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
General Government			
R01. Legislative	205,620		205,620
R02. Management and Support	2,290,556	2,614,319	-323,763
R10. Other General Government 1			
R11. Other General Government 2			
R12. Total General Government	\$2,496,176	\$2,614,319	\$-118,143
Public Safety			
R13. Police	6,333,360	771,025	5,562,335
R24. Fire			
R25. Emergency Medical Service			
R26. Animal Regulation			
R27. Weed Abatement			
R28. Street Lighting			
R29. Disaster Preparedness			
R33. Other Public Safety 1			
R34. Other Public Safety 2			
R35. Total Public Safety	\$6,333,360	\$771,025	\$5,562,335

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: 2018

Current Year Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Transportation			
R01. Streets/Highways/Storm Drains	2,046,822	219,264	1,827,558
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. Total Transportation	\$2,046,822	\$219,264	\$1,827,558
Community Development			
R10. Planning	38,378	247,161	-208,783
R11. Construction and Engineering Regulation	257,549	356,493	-98,944
R12. Redevelopment			
R13. Housing	25,819	91,096	-65,277
R14. Employment			
R15. Community Promotion	274,990		274,990
R16. Other Community Development 1	683,670	385,656	298,014
R17. Other Community Development 2			
R18. Total Community Development	\$1,280,406	\$1,080,406	\$200,000

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

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

Fiscal Year: 2018

Current Year Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Health			
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. Total Health	\$0	\$0	\$0
Culture and Leisure			
R20. Parks and Recreation	1,093,734	635,744	457,990
R21. Marina and Wharfs	60,339	94,778	-34,439
R22. Libraries	14,232	11,813	2,419
R23. Museums			
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. Total Culture and Leisure	\$1,168,305	\$742,335	\$425,970

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

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

Fiscal Year: 2018

Current Year Prior Year

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

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

Fiscal Year: 2018

Current Year Prior Year

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
Debt Service			
R01. Principal Payments on Long-Term Debt	828,702		828,702
R02. Interest Payments on Long-Term Debt	94,967		94,967
R02.5 Lease Principal			
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service			
R05. Total Debt Service	\$923,669		\$923,669
Capital Outlay			
R06. General Government	1,923,769		1,923,769
R07. Public Safety			
R08. Transportation	80,600		80,600
R09. Community Development			
R10. Health			
R11. Culture and Leisure	724,210		724,210
R12. Public Utilities			
R13. Other Expenditures			
R14. Total Capital Outlay	\$2,728,579		\$2,728,579
R15. Grand Totals	\$16,977,317	\$5,427,349	\$11,549,968

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

Fiscal Year: 2018

Current Year Prior Year

Operating Expenditures		
R01. Salaries and Wages		6,211,320
R02. Retirement Benefits		2,305,745
R03. Other Employee Benefits		992,302
Contract Services		
R04. Private		2,503,795
R05. Governmental Agencies		
R06. Materials and Supplies		1,311,907
R07. Other Operating Expenditures		
R08. Total Operating Expenditures		\$13,325,069
Debt Service		
R09. Principal Payments on Long-Term Debt		828,702
R10. Interest Payments on LongTermDebt		94,967
R11. Lease Principal		
R11.5 Principal and Interest on Short-Term Notes and Warrants		
R12. Other Debt Service		
R13. Total Debt Service		\$923,669
Capital Outlay		
R14. Land		
R15. Buildings and Improvements		653,640
R16. Equipment		657,194
R17. Other Capital Outlay		1,417,745
R18. Total Capital Outlay		\$2,728,579
R19. Grand Total Expenditures		\$16,977,317
Supplemental Data		
Major Project Expenditures		
R20. Pursuant to Competitive Bidding		1,350,412
R21. Other than Competitive Bidding		1,378,167
R22. Total Major Project Expenditures		\$2,728,579

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

Fiscal Year: 2018

Current Year Prior Year

R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	1,663,720
Other Financing Sources (Uses)	
R02. Long-Term Debt Proceeds	
R03. Other Long-Term Debt Proceeds	
R03.5 Lease Obligations Proceeds	
R03.6 Proceeds from Refinancing on Loans, Notes, and Other	
R03.7 Payments to Refinanced Loans, Notes, and Other	
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	
R10. Capital Leases	
R11. Insurance Recoveries	
R12. Transfers In	2,864,670
R13. Transfers Out	-2,864,670
R13.5 Other Financing Sources (Uses) – Other	
R14. Total Other Financing Sources (Uses)	\$0
Special and Extraordinary Items	
R15. Special Item	
R16. Extraordinary Item	
R17. Total Special and Extraordinary Items	\$0
R18. Net Change in Fund Balance	\$1,663,720
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$10,069,799
R20. Adjustment	8,357,617
R21. Reason for Adjustment	loan receivables
R22. Fund Balance (Deficit), End of Fiscal Year	\$20,091,136

Note:

(R21) Reason for Adjustment: loan receivables

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

Fiscal Year: 2018

	Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
Additions			
Contributions			
R01. Employer			
R02. Plan Members			
R03. Private Contributions			308,375
R04. Contributions to Pooled Investments			
R05. Other Contributions			
R06. Total Contributions	\$0	\$0	\$308,375
Investment Income (Loss)			
R07. Net Appreciation (Depreciation) in Fair Value of Investments			
R08. Interest			
R09. Dividends			
R10. Other Investment Income			
R11. (Investment Expense)			
Securities Lending Income (Loss)			
R12. Securities Lending Income			
R13. (Securities Lending Expense)			
R14. Net Securities Lending Income (Loss)	\$0	\$0	\$0
R15. Net Investment Income (Loss)	\$0	\$0	\$0
R16. Receipts from Depositors			
R17. Other Additions			
R18. Total Additions	\$0	\$0	\$308,375
Deductions			
R19. Benefit Payments			
R20. Refunds of Contributions			
R21. Administrative Expenses			30,000
R22. Payments to and for Depositors			
R23. Distributions from Pooled Investments			
R24. Other Deductions			333,090
R25. Total Deductions	\$0	\$0	\$363,090
R26. Change in Net Position	\$0	\$0	\$-54,715
R27. Net Position (Deficit), Beginning of Fiscal Year			
R28. Adjustment			402,359
R29. Reason for Adjustment			Beginning balance not provided
R30. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$347,644

Note:
 (R29) Pri-Reason for Adjustment: Beginning balance not provided.

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

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

Fiscal Year: 2018

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. Principal Payable, Beginning of Fiscal Year	\$645,000
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	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	645,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$0
R22. Principal Payable, Current Portion	
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	16,730
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
 Detail Summary of Long-Term Debt

Back to Form: [Long-Term Debt](#)

Fiscal Year: 2018

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion
Governmental							
Pension Obligation Bonds							
To Fund the City's Unfunded Liability	2007	645,000	0	645,000	0	0	0
Total Governmental Debt:		\$645,000	\$0	\$645,000	\$0	\$0	\$0

City of Capitola
 Cities Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

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

Fiscal Year: 2018

R01. Purpose of Debt (1 of 1) (Record Completed)	PG&E
R02. Nature of Revenue Pledged	Tax Assessments
R03. Debt Type	Notes
R04. Fund Type	Governmental
R06. Year of Issue	2012
R07. Beginning Maturity Year	2012
R08. Ending Maturity Year	2019
R09. Principal Authorized	38,249
R10. Principal Received to Date	38,249
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$14,232
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	5,337
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$8,895
R19. Principal Outstanding, Current Portion	5,337
R20. Principal Outstanding, Noncurrent Portion	\$3,558
R21. Interest Paid in Current Fiscal Year	0
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

City of Capitola
 Cities Financial Transactions Report
 Detail Summary of Other Long-Term Debt

Back to Form: [Other Long-Term Debt](#)

Fiscal Year: 2018

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
Governmental							
Notes							
PG&E	2012	14,232	0	5,337	8,895	5,337	3,558
Total Governmental Debt:		\$14,232	\$0	\$5,337	\$8,895	\$5,337	\$3,558

City of Capitola
 Cities Financial Transactions Report
 Lease Obligations

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

Fiscal Year: 2018

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. Beginning Balances of Current Fiscal Year	\$1,203,620	\$280,200	\$1,483,820
R13. Prior-Year Adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14. Principal Paid in Current Fiscal Year	58,856	<input type="text"/>	58,856
R15. Interest Paid in Current Fiscal Year	<input type="text"/>	30,148	30,148
R16. Adjustments in Current Fiscal Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
R17. Ending Balances of Current Fiscal Year	\$1,144,764	\$250,052	\$1,394,816
R18. Ending Balances, Current Portion	60,187	28,626	88,813
R19. Ending Balances, Noncurrent Portion	\$1,084,577	\$221,426	\$1,306,003
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: 2018

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. Beginning Balances of Current Fiscal Year	\$1,415,100	\$516,981	\$1,932,081
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	119,508		119,508
R15. Interest Paid in Current Fiscal Year		48,090	48,090
R16. Adjustments in Current Fiscal Year			
R17. Ending Balances of Current Fiscal Year	\$1,295,592	\$468,891	\$1,764,483
R18. Ending Balances, Current Portion	105,963	59,103	165,066
R19. Ending Balances, Noncurrent Portion	\$1,189,629	\$409,788	\$1,599,417
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
 Detail Summary of Lease Obligations

Back to Form: [Lease Obligations](#)

Fiscal Year: 2018

	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Governmental						
Lease						
Beach and Village Lot II Financing	Ibank	58,856	30,148	1,394,816	60,187	1,084,577
Pacific Cove	Public Property Financing Corporation	119,508	48,090	1,764,483	105,963	1,189,629
Total Governmental Debt:		\$178,364	\$78,238	\$3,159,299	\$166,150	\$2,274,206

City of Capitola
 Cities Financial Transactions Report
 Debt Service Reconciliation

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	661,730		
R02. Other Long-Term Debt	5,337		
R03. Construction Financing			
R04. Lease Obligations	256,602		
R05. Total Debt Payments from Debt Forms	\$923,669	\$0	\$0
R06. Debt Service	923,669		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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

Fiscal Year: 2018

Current Year Prior Year

Service

(Please see * below for codes to enter)

R01. Police	<input type="text" value="A"/>
R02. Fire	<input type="text" value="H"/>
R03. Emergency Medical	<input type="text" value="I"/>
R04. Street Lighting	<input type="text" value="D"/>
R05. Public Transit	<input type="text" value="H"/>
R06. Community Development - Planning	<input type="text" value="A"/>
R07. Solid Waste	<input type="text" value="I"/>
R08. Sewers	<input type="text" value="I"/>
R09. Parks and Recreation	<input type="text" value="A"/>
R10. Libraries	<input type="text" value="H"/>
R11. Water	<input type="text" value="H"/>

*** Service Codes**

A = Provided by Paid City Employees	B = Provided by City Volunteers
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	Number of Volunteers	Total Number of Employees
	A	B	C
R12. Police Protection	<input type="text" value="28"/>	<input type="text"/>	<input type="text" value="28"/>
R13. Police Officers	<input type="text" value="22"/>	<input type="text"/>	<input type="text" value="22"/>
R14. Fire Protection	<input type="text"/>	<input type="text"/>	<input type="text"/>
R15. Fire Fighters	<input type="text"/>	<input type="text"/>	<input type="text"/>
R16. Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text"/>

City of Capitola
 Cities Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	6,211,249	1,132,412	137,788	3,436,465		10,917,914
R02. Investments						
R03. Accounts Receivable (net)	48,674	1,681				50,355
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	59,178					59,178
R08. Due from Other Governments	1,830,582	62,499	434	5,707		1,899,222
R09. Advances to Other Funds	47,362					47,362
R10. Inventories						
R11. Prepaid Items	11,068					11,068
R12. Loans, Notes, and Contracts Receivable		8,700,857				8,700,857
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$8,208,113	\$9,897,449	\$138,222	\$3,442,172	\$0	\$21,685,956
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$8,208,113	\$9,897,449	\$138,222	\$3,442,172	\$0	\$21,685,956
Liabilities						
R19. Accounts Payable	739,834	18,902		55,541		814,277
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		19,993	39,185			59,178
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	334,590	1,000		7,200		342,790
R26. Loans and Notes Payable						
R27. Other Liabilities 1	378,575					378,575
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$1,452,999	\$39,895	\$39,185	\$62,741	\$0	\$1,594,820
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$1,452,999	\$39,895	\$39,185	\$62,741	\$0	\$1,594,820
Fund Balances (Deficits)						
R33. Nonspendable	58,430					58,430
R34. Restricted		9,857,554		1,884,392		11,741,946
R35. Committed						
R36. Assigned	1,277,206		138,222	1,495,039		2,910,467
R37. Unassigned	5,419,478		-39,185			5,380,293
R38. Total Fund Balances (Deficits)	\$6,755,114	\$9,857,554	\$99,037	\$3,379,431	\$0	\$20,091,136
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$8,208,113	\$9,897,449	\$138,222	\$3,442,172	\$0	\$21,685,956

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

Fiscal Year: 2018

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
Assets				
R01. Cash and Investments			395,006	20,830
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				99
R16. Other Assets 1				
R17. Other Assets 2				
R18. Other Assets 3				
R19. Total Assets	\$0	\$0	\$395,006	\$20,929
R20. Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$395,006	
Liabilities				
R22. Accounts Payable				
R23. Deposits and Advances			47,362	20,929
R24. Due to Other Governments				
R25. Other Liabilities 1				
R26. Other Liabilities 2				
R27. Other Liabilities 3				
R28. Total Liabilities	\$0	\$0	\$47,362	\$20,929
R29. Deferred Inflows of Resources				
R30. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$47,362	
Net Position Held in Trust for				
R31. Pension and Other Employee Benefits				
R32. Investment Trust				
R33. Private-Purpose Trust			347,644	
R34. Total Net Position Held in Trust	\$0	\$0	\$347,644	

City of Capitola
 Cities Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	4,883,789	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	2,392,272	
R03.	Equipment <i>(Report at cost.)</i>	3,965,265	
R04.	Infrastructure <i>(Report at cost.)</i>	29,844,039	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06.	Construction in Progress	2,391,865	
R07.	Intangible Assets – Nonamortizable <i>(Report at cost.)</i>		
R08.	Other Capital Assets <i>(Report at cost.)</i>		
R09.	Less: Accumulated Depreciation/Amortization	-25,264,043	
R10.	Net Pension Asset		
R11.	Net OPEB Asset		
R12.	Other Noncurrent Assets 1		
R13.	Other Noncurrent Assets 2		
R14.	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$18,213,187	
Deferred Outflows of Resources			
R16.	Related to Pensions	6,201,815	
R17.	Related to OPEB	86,090	
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$6,287,905	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$24,501,092	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		810,662
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		8,895
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R33.	Lease Principal		2,440,356
R34.	Net Pension Liability		22,355,266
R35.	Net OPEB Liability		604,437
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$26,219,616
Deferred Inflows of Resources			
R40.	Related to Pensions		2,360,561
R41.	Related to OPEB		
R42.	Related to Debt Refunding		

R43	Other Deferred Inflows of Resources	<input type="text"/>	<input type="text"/>
R44.	Total Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$2,360,561"/>
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$28,580,177"/>

City of Capitola
 Cities Financial Transactions Report
 Summary and Statistics

Fiscal Year: 2018

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	18,641,037	
R02. Expenditures/Expenses	16,977,317	
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$1,663,720	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$0
R05. Other Financing Sources (Uses)		
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$1,663,720	\$0
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$10,069,799	\$0
R11. Adjustments (Specify)	8,357,617	0

R11a. **Specify Governmental Fund Adjustments**

Addition of Loan Receivables	8,357,617	Delete
<input style="width: 90%;" type="text"/>		Add
Total:	8,357,617	

R11b. **Specify Proprietary Fund Adjustments**

<input style="width: 95%;" type="text"/>		Add
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R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$20,091,136	\$0
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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	28,137,314
R17. Total Annual Appropriations Subject to the Limit	12,416,283

City of Capitola
 Cities Financial Transactions Report
 Footnotes

Fiscal Year: 2018 ● Current Year ○ Prior Year		
FORM DESC	FIELD NAME	FOOTNOTES
Taxes	(R02)Gen-SupplementalRollSecuredandUnsecuredPropertyTaxes	Property taxes increased and additional taxes received.
Taxes	(R07)Gen-SupplementalRollPropertyTaxesPrior	less taxes received
Taxes	(R12)Gen-OtherPropertyTaxes	Property taxes increased and additional taxes received.
Taxes	(R13)Gen-InterestPenaltiesandDelinquentTaxes	more delinquencies.
Taxes	(R21)Gen-RealPropertyTransferTaxes	Property taxes increased and additional taxes received.
LicensesPermits	(R03)Func-ConstructionPermits	\$64,907 increase in Building Permits.
FinesForfeituresRevenue	(R02)Gen-OtherFines	Decrease in general fines, summary judgements and false alarms.
FinesForfeituresRevenue	(R03)Gen-ForfeituresandPenalties	No asset forfeitures in CY.
FinesForfeituresRevenue	(R05)Func-InvestmentEarnings	Investment earnings increase in LAIF in current year due to increased balances.
FinesForfeituresRevenue	(R05)Gen-InvestmentEarnings	Investment earnings increase in LAIF in current year due to increased balances.
IntergovernmentalState	(R06)Gen-OtherIntergovernmentalState1	SB1 - RMRA - Road Maint. & Rehab Acct.
IntergovernmentalFederal	(R13)Func-CommunityDevelopmentBlockGrant	Federal Grant 14-CDBG-9877 decrease.
IntergovernmentalFederal	(R18)Func-OtherCountyGrants	SCPLFFA Measure S \$690,794 Comm. Foundtn SC Cnty \$9,317 Measure D \$312,311
ChargesforCurrentServices	(R32)HousingRevenues	Increase in Affordable housing in-lieu fee.
MiscellaneousRevenues	(R04)Func-ContributionsfromNongovernmentalSources	\$263,805 in revenue from SA-Rispin/PeeryPk ADA in j rel
GeneralGovernmentPublicSafety	(R01)CurrExp-Legislative	decrease in CY
GeneralGovernmentPublicSafety	(R26)CurrExp-AnimalRegulation	none in CY
GeneralGovernmentPublicSafety	(R28)CurrExp-StreetLighting	none in CY
TransportationCommunityDevelopment	(R01)CurrExp-StreetsHighwaysStormDrains	All Transportation Expenditures included.
TransportationCommunityDevelopment	(R10)CurrExp-Planning	Decrease in current year.
TransportationCommunityDevelopment	(R13)CurrExp-Housing	decrease in CY
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	Retirement Pension, Flex Credit, Workers Compensation
HealthCultureLeisure	(R20)CurrExp-ParksRecreation	Decrease in CY.
HealthCultureLeisure	(R21)CurrExp-MarinaWharfs	Decrease in CY.
HealthCultureLeisure	(R22)CurrExp-Libraries	Increase in CY.
HealthCultureLeisure	(R23)CurrExp-Museums	none in CY.
DebtServiceCapitalOutlayGrandTotals	(R07)CurrExp-PublicSafety	None in CY,
DebtServiceCapitalOutlayGrandTotals	(R08)CurrExp-Transportation	Per financial statements
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	Increase in CY.
MajorObjectClassification	(R03)OtherEmployeeBenefits	Insurance Group life, Contributions, Stipend, captain benefits, and flex care.
MajorObjectClassification	(R17)OtherCapitalOutlay	Recycling media, communications equipment, rental/lease (capital), other capital transfers.
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	Transfers eliminated.
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Transfers eliminated.
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Enforceable obligations
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_PG&E) Same in each year.
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(1_PG&E) Zero interest note.
Service	(R04)StreetLighting	Provided by others
Service	(R10)Libraries	Provided by Santa Cruz Library Authority
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Inclusion of non-major funds
BalanceSheetGovernmentalFunds	(R01)DebtServ-CashInvestments	Inclusion of non-major funds
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Inclusion of non-major funds
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Unearned revenue
FiduciaryFunds	(R01)PriTrust-CashInvestments	decrease in current year.
SummaryStatistics	(R11)Gov-Adjustments(Specify)	Prior year restatement due to error in accounting method applied. Loan Receivables included in the statement presentation.

Total Footnote: 44