

City of Capitola  
Cities' Financial Transactions Report  
General Information

Reporting Year: 2021

Form #1

**Members of the Governing Body**

	First Name	M. I.	Last Name
Mayor	Yvette		Brooks
Member 1	Kristen		Petersen
Member 2	Ed		Bottorff
Member 3	Jacques		Bertrand
Member 4	Sam		Storey
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.: (831) 479-8879

**City Mailing Address**

Street 1: 420 Capitola Avenue  Has Address Changed?

Street 2:

City: Capitola State: CA Zip: 95010

**Report Prepared By**

Firm Name: Eide Bailly, LLP

First Name: Ahmad M. I.: Last Name: Gharaibeh

Title: Partner Telephone: (650) 522-3400

Email: agharaibeh@eidebailly.com Fax No.: (650) 522-3400

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 Annual Comprehensive Financial Report (ACFR)?

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

**Reporting Year: 2021**

Form #15

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
Taxes	Transportation Taxes – Nontransit	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	339,974
			<b>Sub Total:</b>	\$339,974
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	233,909
		TransportationCommunityDevelopment	Other Community Development 1	1,209
		TransportationCommunityDevelopment	Parking Facility	42,271
			<b>Sub Total:</b>	\$277,389
LicensesPermits	Street and Curb Permits	GeneralGovernmentPublicSafety	Police	42,271
			<b>Sub Total:</b>	\$42,271
FinesForfeituresRevenue	Forfeitures and Penalties	GeneralGovernmentPublicSafety	Police	19,420
			<b>Sub Total:</b>	\$19,420
FinesForfeituresRevenue	Rents and Concessions	HealthCultureLeisure	Marina and Wharfs	121,387
			<b>Sub Total:</b>	\$121,387
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	476,152
			<b>Sub Total:</b>	\$476,152
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	410,881
			<b>Sub Total:</b>	\$410,881
IntergovernmentalState	Public Safety – Prop. 172	GeneralGovernmentPublicSafety	Police	45,861
			<b>Sub Total:</b>	\$45,861
IntergovernmentalFederal	Community Development Block Grant	HealthCultureLeisure	Libraries	522,458
			<b>Sub Total:</b>	\$522,458
ChargesforCurrentServices	Engineering Fees, Inspection and Other Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation	12,414
			<b>Sub Total:</b>	\$12,414
ChargesforCurrentServices	Housing Revenues	TransportationCommunityDevelopment	Housing	77,089
			<b>Sub Total:</b>	\$77,089
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	318,166
			<b>Sub Total:</b>	\$318,166
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Planning	227,127
			<b>Sub Total:</b>	\$227,127
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police	16,835
			<b>Sub Total:</b>	\$16,835
ChargesforCurrentServices	Zoning Fees and Subdivision Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	61,397
			<b>Sub Total:</b>	\$61,397
MiscellaneousRevenues	Contributions from Nongovernmental Sources	GeneralGovernmentPublicSafety	Management and Support	51,031
			<b>Sub Total:</b>	\$51,031

<b>Functional Revenue Total:</b>	\$3,019,852
<b>Other Functional Revenue Total:</b>	\$2,670,447
<b>Functional Revenue Grand Total:</b>	\$5,690,299

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

Reporting Year: 2021

Form #16

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
R01. Secured and Unsecured Property Taxes	0	1,290,403	1,290,403
R02. Supplemental Roll Secured and Unsecured Property Taxes	0	13,615	13,615
R03. Property Tax In-Lieu of Vehicle License Fees	0	1,240,066	1,240,066
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	6,349	6,349
R08. Pass-through Property Taxes (ABX1 26)	0	0	0
R09. Residual Property Taxes (ABX1 26)	0	109,551	109,551
R11. Parcel Tax	0	0	0
R12. Other Property Taxes	0	175	175
R13. Interest, Penalties, and Delinquent Taxes	0	287	287
R14. Sales and Use Taxes	0	5,703,770	5,703,770
R16. Transportation Taxes – Transit	0	0	0
R17. Transportation Taxes – Nontransit	339,974	0	339,974
R18. Transient Occupancy Taxes	0	1,529,015	1,529,015
R19. Franchises	0	561,969	561,969
R20. Business License Taxes	0	291,590	291,590
R21. Real Property Transfer Taxes	0	133,103	133,103
R22. Utility Users Taxes	0	0	0
R23. Construction Development Taxes	0	0	0
<b>Taxes – Other</b>			
R24. Admission Tax	0	0	0
R25. Parking Tax	0	0	0
R27. Other Taxes – Other (Specify)	0	2,001,578	2,001,578

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

▼

Add

R27b. **Specify General Revenues**      **General Revenues**

Measure F	998,638	Delete
Measure O	1,002,940	Delete
		Add
<b>Total:</b>	<b>2,001,578</b>	

	Functional Revenues A	General Revenues B	Total Revenues C
R28. <b>Total Taxes</b>	\$339,974	\$12,881,471	\$13,221,445



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

Reporting Year: 2021

Form #17

Special Benefit Assessments	Functional Revenues
R01. Fire	[ ]
R02. Paramedics	[ ]
R03. Police	[ ]
R04. Lighting	[ ]
R05. Other Special Benefit Assessments (Specify)	[ 29,289 ]

R05a.

Specify Functional Revenues	Select Expenditure Function		
<input type="text" value="CVWBIA Assessment Revenue"/>	<input type="text" value="Other Community Development 1"/> ▼	29,289	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/> ▼	[ ]	<input type="button" value="Add"/>
<b>Total:</b>		<b>29,289</b>	

R06. <b>Total Special Benefit Assessments</b>	<b>\$29,289</b>
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City of Capitola  
 Cities' Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Licenses and Permits

Reporting Year: 2021

Form #18

	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	277,389	<input type="text"/>	277,389												
R04. Street and Curb Permits	42,271	<input type="text"/>	42,271												
R05. Other Licenses and Permits (Specify)	<input type="text"/>	390,549	390,549												
R05a. <b>Specify Functional Revenues</b>	<b>Select Expenditure Function      Functional Revenues</b>														
	<input style="width: 30%; height: 20px;" type="text"/> <span style="margin-left: 10px;">Select <span style="font-size: 1em;">▼</span></span> <input style="width: 20%; height: 20px;" type="text"/> <span style="float: right; border: 1px solid gray; padding: 2px 5px;">Add</span>														
R05b. <b>Specify General Revenues</b>	<b>General Revenues</b>														
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%; border: 1px solid gray; padding: 2px;">Business Licenses</td> <td style="width: 20%; text-align: center; border: 1px solid gray; padding: 2px;">376,507</td> <td style="width: 40%; text-align: right; padding: 2px;"><input type="button" value="Delete"/></td> </tr> <tr> <td style="border: 1px solid gray; padding: 2px;">PEG Access Fee</td> <td style="text-align: center; border: 1px solid gray; padding: 2px;">14,042</td> <td style="text-align: right; padding: 2px;"><input type="button" value="Delete"/></td> </tr> <tr> <td style="border: 1px solid gray; padding: 2px;"><input style="width: 90%;" type="text"/></td> <td style="border: 1px solid gray; padding: 2px;"></td> <td style="text-align: right; padding: 2px;"><input type="button" value="Add"/></td> </tr> <tr> <td style="text-align: right; padding: 2px;"><b>Total:</b></td> <td style="text-align: center; border: 1px solid gray; padding: 2px;"><b>390,549</b></td> <td></td> </tr> </table>			Business Licenses	376,507	<input type="button" value="Delete"/>	PEG Access Fee	14,042	<input type="button" value="Delete"/>	<input style="width: 90%;" type="text"/>		<input type="button" value="Add"/>	<b>Total:</b>	<b>390,549</b>	
Business Licenses	376,507	<input type="button" value="Delete"/>													
PEG Access Fee	14,042	<input type="button" value="Delete"/>													
<input style="width: 90%;" type="text"/>		<input type="button" value="Add"/>													
<b>Total:</b>	<b>390,549</b>														
	<b>Functional Revenues A</b>	<b>General Revenues B</b>	<b>Total Revenues C</b>												
R06. <b>Total Licenses and Permits</b>	\$319,660	\$390,549	\$710,209												

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

Reporting Year: 2021

Form #19

		Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines, Forfeitures, and Penalties</b>				
R01.	Vehicle Code Fines	476,152		476,152
R03.	Forfeitures and Penalties	19,420		19,420
R03.5	Other Fines (Specify)			

R03.5a **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

Select
▼

Add

R03.5b **Specify General Revenues**      **General Revenues**

Add

		Functional Revenues A	General Revenues B	Total Revenues C
R04.	<b>Total Fines, Forfeitures, and Penalties</b>	\$495,572		\$495,572

<b>Revenue from Use of Money and Property</b>				
R05.	Investment Earnings		207,526	207,526
R06.	Rents and Concessions	121,387	6,559	127,946
R07.	Royalties			
R09.5	Other Revenue from Use of Money and Property (Specify)			

R09.5a **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

Select
▼

Add

R09.5b **Specify General Revenues**      **General Revenues**

Add

		Functional Revenues A	General Revenues B	Total Revenues C
R10.	<b>Total Revenue from Use of Money and Property</b>	\$121,387	\$214,085	\$335,472



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

Reporting Year: 2021

Form #20

		Functional Revenues A	General Revenues B	Total Revenues C
<b>Intergovernmental – State</b>				
R01.	Homeowners Property Tax Relief	<input type="text"/>	6,812	6,812
R03.	Gasoline Tax	410,881	<input type="text"/>	410,881
R04.	Peace Officers Standards and Training	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05.	Off-Highway Motor Vehicle In-Lieu Fee	<input type="text"/>	7,414	7,414
R07.5	Other Intergovernmental – State (Specify)	<input type="text"/>	1,151,176	1,151,176
R07.5a	<b>Specify General Revenues</b>	<b>General Revenues</b>		

<input type="text" value="Miscellaneous Revenue"/>	1,151,176	Delete
<input type="text"/>		Add
Total:	1,151,176	

		Functional Revenues A	General Revenues B	Total Revenues C
<b>State Grants – Other</b>				
R08.	Mandated Cost	<input type="text"/>	3,386	3,386
R09.	Public Safety – Prop. 172	45,861	<input type="text"/>	45,861
R10.	Public Safety – 2011	<input type="text"/>	<input type="text"/>	<input type="text"/>
R31.	Other State Grants – Other (Specify)	467,404	<input type="text"/>	467,404

Specify Functional Revenues	Select Expenditure Function	Functional Revenues
<input type="text" value="Recycling"/>	Management and Support ▼	5,000
<input type="text" value="Measure D"/>	Other Transportation 1 ▼	339,974
<input type="text" value="Abandoned Vehicle"/>	Police ▼	3,388
<input type="text" value="SLESF"/>	Police ▼	119,042
<input type="text"/>	Select ▼	<input type="text"/>
Total:		467,404

		Functional Revenues A	General Revenues B	Total Revenues C
R32.	<b>Total Intergovernmental – State</b>	\$924,146	\$1,168,788	\$2,092,934

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

Reporting Year: 2021

Form #21

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Intergovernmental – Federal</b>			
R13. Community Development Block Grant	522,458		522,458
R14. Workforce Investment Act (WIA)			
R15. Other Federal Grants (Specify)	1,332,219		1,332,219

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

Miscellaneous	Management and Support	1,332,219	Delete
	Select		Add
Total:		1,332,219	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. <b>Total Intergovernmental – Federal</b>	\$1,854,677		\$1,854,677

<b>Intergovernmental – County</b>			
R17. County Grants of State Gasoline Tax			
R18. Other County Grants (Specify)			

R18.5a **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

	Select		Add
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R18.5b **Specify General Revenues**      **General Revenues**

		Add
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	Functional Revenues A	General Revenues B	Total Revenues C
R19. <b>Total Intergovernmental – County</b>	\$0		\$0

R20. <b>Other Taxes In-Lieu (Specify)</b>			
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R20.5a **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

	Select		Add
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R20.5b **Specify General Revenues**      **General Revenues**

		Add
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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

**Reporting Year: 2021**

Form #22

**Functional Revenues**

**Charges for Current Services**

R01. Zoning Fees and Subdivision Fees	61,397
R04. Special Police Department Services	16,835
R06. Special Fire Department Services	
R07. Plan Checking Fees	227,127
R09. Animal Shelter Fees and Charges	
R10. Engineering Fees, Inspection and Other Charges	12,414
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	318,166
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	77,089
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)	822,501

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

General Government	Management and Support	807,614	Delete
Community Development Technology Fees	Other Community Development 1	14,887	Delete
	Select		Add
<b>Total:</b>		<b>822,501</b>	

R42. **Total Charges for Current Services** \$1,535,529



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

Reporting Year: 2021

Form #23

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Miscellaneous Revenues</b>			
R01. Development Impact Fees	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04. Contributions from Nongovernmental Sources	51,031	<input type="text"/>	51,031
R05. Other Miscellaneous Revenues (Specify)	19,034	18,783	37,817

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

<input type="text" value="Housing Revenues"/>	<input type="text" value="Housing"/>	19,105	<input type="button" value="Delete"/>
<input type="text" value="Returned Checks"/>	<input type="text" value="Management and Support"/>	-71	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>		<input type="button" value="Add"/>
<b>Total:</b>		19,034	

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

<input type="text" value="Miscellaneous"/>	9,110	<input type="button" value="Delete"/>
<input type="text" value="Reimbursements"/>	9,673	<input type="button" value="Delete"/>
<input type="text"/>		<input type="button" value="Add"/>
<b>Total:</b>		18,783

	Functional Revenues A	General Revenues B	Total Revenues C
R10. <b>Total Miscellaneous Revenues</b>	\$70,065	\$18,783	\$88,848
R11. <b>Grand Totals</b>	\$5,690,299	\$14,673,676	\$20,363,975

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

Reporting Year: 2021

Form #24

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>General Government</b>			
R01. Legislative	0		
R02. Management and Support	3,021,275	2,195,793	825,482
R10. Other General Government 1			
R11. Other General Government 2			
R12. <b>Total General Government</b>	<b>\$3,021,275</b>	<b>\$2,195,793</b>	<b>\$825,482</b>
<b>Public Safety</b>			
R13. Police	6,074,881	722,969	5,351,912
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. <b>Total Public Safety</b>	<b>\$6,074,881</b>	<b>\$722,969</b>	<b>\$5,351,912</b>

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

Go to Form: Functional Revenue Details

Reporting Year: 2021

Form #25

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Transportation</b>			
R01. Streets/Highways/Storm Drains	2,529,300	750,855	1,778,445
R02. Streets – Trees/Landscaping			
R03. Parking Facility		42,271	-42,271
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1		339,974	-339,974
R08. Other Transportation 2			
R09. <b>Total Transportation</b>	<b>\$2,529,300</b>	<b>\$1,133,100</b>	<b>\$1,396,200</b>
<b>Community Development</b>			
R10. Planning	12,610	227,127	-214,517
R11. Construction and Engineering Regulation	93,957	307,720	-213,763
R12. Redevelopment			
R13. Housing	44,053	96,194	-52,141
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1	708,460	45,385	663,075
R17. Other Community Development 2			
R18. <b>Total Community Development</b>	<b>\$859,080</b>	<b>\$676,426</b>	<b>\$182,654</b>

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

Reporting Year: 2021

Form #26

	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	947,122	318,166	628,956
R21. Marina and Wharfs	79,020	121,387	-42,367
R22. Libraries		522,458	-522,458
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. <b>Total Culture and Leisure</b>	\$1,026,142	\$962,011	\$64,131



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

Reporting Year: 2021

Form #27

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

Reporting Year: 2021

Form #28

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Debt Service</b>			
R01. Principal Payments on Long-Term Debt	0		
R02. Interest Payments on Long-Term Debt	66,645		66,645
R02.5 Lease Principal	186,836		186,836
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service			
R05. <b>Total Debt Service</b>	<b>\$253,481</b>		<b>\$253,481</b>
<b>Capital Outlay</b>			
R06. General Government	1,909,593		1,909,593
R07. Public Safety			
R08. Transportation			
R09. Community Development			
R10. Health			
R11. Culture and Leisure	3,500,416		3,500,416
R12. Public Utilities			
R13. Other Expenditures			
R14. <b>Total Capital Outlay</b>	<b>\$5,410,009</b>		<b>\$5,410,009</b>
R15. <b>Grand Totals</b>	<b>\$19,174,168</b>	<b>\$5,690,299</b>	<b>\$13,483,869</b>

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

Form #29

**Reporting Year: 2021**

<b>Operating Expenditures</b>		
R01. Salaries and Wages		6,096,055
R02. Retirement Benefits		2,382,942
R03. Other Employee Benefits		1,206,549
Contract Services		
R04. Private		1,633,464
R05. Governmental Agencies		
R06. Materials and Supplies		2,191,668
R07. Other Operating Expenditures		
R08. <b>Total Operating Expenditures</b>		<b>\$13,510,678</b>
<b>Debt Service</b>		
R09. Principal Payments on Long-Term Debt		
R10. Interest Payments on Long-Term Debt		66,645
R11. Lease Principal		186,836
R11.5 Principal and Interest on Short-Term Notes and Warrants		
R12. Other Debt Service		
R13. <b>Total Debt Service</b>		<b>\$253,481</b>
<b>Capital Outlay</b>		
R14. Land		
R15. Buildings and Improvements		5,410,009
R16. Equipment		
R17. Other Capital Outlay		
R18. <b>Total Capital Outlay</b>		<b>\$5,410,009</b>
R19. <b>Grand Total Expenditures</b>		<b>\$19,174,168</b>
<b>Supplemental Data</b>		
Major Project Expenditures		
R20. Pursuant to Competitive Bidding		5,410,009
R21. Other than Competitive Bidding		0
R22. Total Major Project Expenditures		<b>\$5,410,009</b>

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

Form #30

**Reporting Year: 2021**

R01. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,189,807
<b>Other Financing Sources (Uses)</b>	
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	323,968
R13. Transfers Out	-323,968
R13.5 Other Financing Sources (Uses) – Other	
R14. <b>Total Other Financing Sources (Uses)</b>	<b>\$0</b>
<b>Special and Extraordinary Items</b>	
R15. Special Item	
R16. Extraordinary Item	
R17. <b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R18. <b>Net Change in Fund Balance</b>	<b>\$1,189,807</b>
R19. <b>Fund Balance (Deficit), Beginning of Fiscal Year</b>	<b>\$24,036,270</b>
R20. <b>Adjustment</b>	
R21. Reason for Adjustment	
R22. <b>Fund Balance (Deficit), End of Fiscal Year</b>	<b>\$25,226,077</b>

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

Reporting Year: 2021

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
<b>Additions</b>				
Contributions				
R01. Employer				
R02. Plan Members				
R03. Private Contributions				
R04. Contributions to Pooled Investments				
R05. Other Contributions				
R06. <b>Total Contributions</b>	\$0	\$0	\$0	\$0
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. <b>Net Securities Lending Income (Loss)</b>	\$0	\$0	\$0	\$0
R15. <b>Net Investment Income (Loss)</b>	\$0	\$0	\$0	\$0
R15.5 Tax Revenues				
R16. Receipts from Depositors				
R17. Other Additions				
R18. <b>Total Additions</b>	\$0	\$0	\$0	\$0
<b>Deductions</b>				
R19. Benefit Payments				
R20. Refunds of Contributions				
R21. Administrative Expenses				
R22. Payments to and for Depositors				
R23. Distributions from Pooled Investments				
R24. Other Deductions			29,904	
R25. <b>Total Deductions</b>	\$0	\$0	\$29,904	\$0
R26. <b>Change in Net Position</b>	\$0	\$0	\$-29,904	\$0
R27. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$194,978	
R28. Adjustment				
R29. Reason for Adjustment				
R30. <b>Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$165,074	\$0

**City of Capitola  
Cities' Financial Transactions Report  
Lease Obligations**

Go to Report: Detail Summary of Lease Obligations

**Reporting Year: 2021**

Form #34

R01. Purpose of Debt (1 of 2) (Record Completed)	Beach and Village Lot II Financing
R02. Debt Type	Lease
R03. Fund Type	Governmental
R05. Name of Lessor	lbank
R06. Name of Person or Organization	lbank
R07. Original Debt Term (years)	20
R08. Beginning Maturity Year (YYYY)	2014
R09. Ending Maturity Year	2034
R10. Initial Debt Obligation	1,701,953
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. <b>Beginning Balances of Current Fiscal Year</b>	\$1,023,030	\$194,800	\$1,217,830
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	62,938		62,938
R15. Interest Paid in Current Fiscal Year		25,478	25,478
R16. Adjustments in Current Fiscal Year			
R17. <b>Ending Balances of Current Fiscal Year</b>	\$960,092	\$169,322	\$1,129,414
R18. Ending Balances, Current Portion	62,938	23,851	86,789
R19. <b>Ending Balances, Noncurrent Portion</b>	\$897,154	\$145,471	\$1,042,625
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest			

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

**Reporting Year: 2021**

Form #34

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="2,763,953"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. <b>Beginning Balances of Current Fiscal Year</b>	\$1,058,455	\$375,898	\$1,434,353
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	123,898		123,898
R15. Interest Paid in Current Fiscal Year		41,167	41,167
R16. Adjustments in Current Fiscal Year			
R17. <b>Ending Balances of Current Fiscal Year</b>	\$934,557	\$334,731	\$1,269,288
R18. Ending Balances, Current Portion	113,021	48,342	161,363
R19. <b>Ending Balances, Noncurrent Portion</b>	\$821,536	\$286,389	\$1,107,925
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest			

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

Reporting Year: 2021

Summary Form #34

	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)
<b>Governmental</b>						
<b>Lease</b>						
Beach and Village Lot II Financing	Ibank	62,938	25,478	1,129,414	62,938	897,154
Pacific Cove	Public Property Financing Corporation	123,898	41,167	1,269,288	113,021	821,536
<b>Total Governmental Debt:</b>		\$186,836	\$66,645	\$2,398,702	\$175,959	\$1,718,690



City of Capitola  
 Cities' Financial Transactions Report  
 Debt Service Reconciliation

Go to Report: Debt Summary

**Reporting Year: 2021**

Form #35

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt			
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations	253,481		
R05. <b>Total Debt Payments from Debt Forms</b>	\$253,481	\$0	\$0
R06. <b>Debt Service</b>	253,481		
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

City of Capitola  
 Cities' Financial Transactions Report  
 Debt Summary

Reporting Year: 2021

Summary Form #31-34

	Governmental Funds		Proprietary Funds	
	Principal Paid in CY	Interest Paid in CY	Internal Service Interest Paid in CY	Enterprise Interest Paid in CY
<b>Long-Term Debt</b>				
R01. Total Certificates of Participation				
R02. Total General Obligation Bonds				
R03. Total Pension Obligation Bonds				
R04. Total Revenue Bonds				
R05. Total Other Agency Debt				
R06. <b>Total Long-Term Debt</b>				
<b>Other Long-Term Debt</b>				
R07. Total Loans				
R08. Total Notes				
R09. Total Other - Leases (<10 years)				
R10. <b>Total Other Long-Term Debt</b>				
<b>Construction Financing</b>				
R11. Total Loans				
R12. Total Notes				
R13. Total Other				
R14. <b>Total Construction Financing</b>				
<b>Lease Obligations</b>				
R15. Total Contracts				
R16. Total Leases	186,836	66,645		
R17. Total Rent				
R18. Total Other				
R19. <b>Total Lease Obligation</b>	186,836	66,645		
R20. <b>Total Debt Payments from Debt Forms</b>	186,836	66,645		
<b>Debt Service</b>				
	<b>Principal Payments</b>	<b>Interest Payments</b>		
R21. Principal Payments on Long Term Debt				
R22. Interest Payments on Long-Term Debt		66,645		
R23. Lease Principal	186,836			
R24. <b>Total</b>	186,836	66,645		

**Note:** The debt service section (R21:R23) is used to reconcile with the following forms:

**Form 28:** Statement of Net Expenditures - Governmental Funds - Debt Service, Capital Outlay, and Grand Totals (R01:R02.5)

**Form 29:** Major Object Classification - Governmental Funds (R09:R11)

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

**Reporting Year: 2021**

Form #36

**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="I"/>
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**

- |  |  |
|--|--|
| <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	Number of Volunteers	Total Number of Employees
	A	B	C
R12. Police Protection	<input type="text" value="31"/>	<input type="text"/>	<input type="text" value="31"/>
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

Reporting Year: 2021

Form #3

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
<b>Assets</b>						
R01. Cash and Investments	8,997,037	4,705,277	55,123	2,721,527		16,478,
R02. Investments						
R03. Accounts Receivable (net)	1,405,124	4,094				1,409,
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds	38,986					38,
R08. Due from Other Governments	1,879,404	53,313	11	1,248		1,933,
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable		6,596,986				6,596,
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$12,320,551</b>	<b>\$11,359,670</b>	<b>\$55,134</b>	<b>\$2,722,775</b>	<b>\$0</b>	<b>\$26,458,</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$12,320,551</b>	<b>\$11,359,670</b>	<b>\$55,134</b>	<b>\$2,722,775</b>	<b>\$0</b>	<b>\$26,458,</b>
<b>Liabilities</b>						
R19. Accounts Payable	466,450	57,751		104,427		628,
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		38,986				38,
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	337,325	1,000		22,200		360,
R26. Loans and Notes Payable						
R27. Other Liabilities 1	203,914					203,
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	<b>\$1,007,689</b>	<b>\$97,737</b>	<b>\$0</b>	<b>\$126,627</b>	<b>\$0</b>	<b>\$1,232,</b>
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$1,007,689</b>	<b>\$97,737</b>	<b>\$0</b>	<b>\$126,627</b>	<b>\$0</b>	<b>\$1,232,</b>
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable						
R34. Restricted	1,015,553	11,300,919	55,134	754,144		13,125,
R35. Committed						

R36. Assigned	1,374,206			1,842,004		3,216,
R37. Unassigned	8,923,103	-38,986				8,884,
<b>R38. Total Fund Balances (Deficits)</b>	<b>\$11,312,862</b>	<b>\$11,261,933</b>	<b>\$55,134</b>	<b>\$2,596,148</b>	<b>\$0</b>	<b>\$25,226,</b>
<b>R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$12,320,551</b>	<b>\$11,359,670</b>	<b>\$55,134</b>	<b>\$2,722,775</b>	<b>\$0</b>	<b>\$26,458,</b>

City of Capitola  
 Cities' Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

Reporting Year: 2021

Form #38

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	<input type="text"/>	<input type="text"/>
R02. Restricted	<input type="text"/>	<input type="text"/>
R03. Accounts Receivable (net)	<input type="text"/>	<input type="text"/>
R04. Taxes Receivable	<input type="text"/>	<input type="text"/>
R05. Interest Receivable (net)	<input type="text"/>	<input type="text"/>
R06. Due from Other Funds	<input type="text"/>	<input type="text"/>
R07. Due from Other Governments	<input type="text"/>	<input type="text"/>
R08. Inventories	<input type="text"/>	<input type="text"/>
R09. Prepaid Items	<input type="text"/>	<input type="text"/>
R10. Other Current Assets 1	<input type="text"/>	<input type="text"/>
R11. Other Current Assets 2	<input type="text"/>	<input type="text"/>
R12. Total Current Assets	\$0	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	<input type="text"/>	<input type="text"/>
R14. Investments	<input type="text"/>	<input type="text"/>
R15. Loans, Notes, and Contracts Receivable	<input type="text"/>	<input type="text"/>
Capital Assets		
R16. Land	<input type="text"/>	<input type="text"/>
R17. Buildings and Improvements <i>(Report at cost.)</i>	<input type="text"/>	<input type="text"/>
R18. Equipment <i>(Report at cost.)</i>	<input type="text"/>	<input type="text"/>
R18.5 Infrastructure <i>(Report at cost.)</i>	<input type="text"/>	<input type="text"/>
R19. Intangible Assets – Amortizable <i>(Report at cost.)</i>	<input type="text"/>	<input type="text"/>
R20. Construction in Progress	<input type="text"/>	<input type="text"/>
R21. Intangible Assets – Nonamortizable	<input type="text"/>	<input type="text"/>
R22. Other Capital Assets <i>(Report at cost.)</i>	<input type="text"/>	<input type="text"/>
R23. Less: Accumulated Depreciation/Amortization	<input type="text"/>	<input type="text"/>
R23.5 Net Pension Asset	<input type="text"/>	<input type="text"/>
R23.6 Net OPEB Asset	<input type="text"/>	<input type="text"/>
R24. Other Noncurrent Assets 1	<input type="text"/>	<input type="text"/>
R25. Other Noncurrent Assets 2	<input type="text"/>	<input type="text"/>
R26. Total Noncurrent Assets	\$0	\$0
R27. Total Assets	\$0	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	<input type="text"/>	<input type="text"/>
R28.5 Related to OPEB	<input type="text"/>	<input type="text"/>
R28.6 Related to Debt Refunding	<input type="text"/>	<input type="text"/>

R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$0	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$0
<b>Liabilities</b>			
Current Liabilities			
R32.	Accounts Payable		
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$0	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$0	\$0
R61.	<b>Total Liabilities</b>	\$0	\$0
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$0	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$0	\$0

**Net Position (Deficit)**

R67.	Net Investment in Capital Assets		
R68.	Restricted		
R69.	Unrestricted		
R70.	<b>Total Net Position (Deficit)</b>	\$0	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$0	\$0



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

Reporting Year: 2021

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
<b>Assets</b>				
R01. Cash and Investments			165,074	
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)				
R14.5 Other Current Assets				
R15. Due from Other Governments				
Capital Assets				
R15.5 Capital Assets, Not Being Depreciated				
R15.6 Other Capital Assets, Net of Depreciation				
R15.7 Net Pension Asset				
R15.8 Net OPEB Asset				
R15.9 Other Noncurrent Assets				
R19. Total Assets	\$0	\$0	\$165,074	\$0
Deferred Outflows of Resources				
R20. Related to Pensions				
R20.5 Related to OPEB				
R20.6 Related to Debt Refunding				
R20.7 Other Deferred Outflows of Resources				
R20.8 Total Deferred Outflows of Resources	0	0	0	0
R21. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$165,074	\$0
<b>Liabilities</b>				
R22. Accounts Payable				
R23. Deposits and Advances				
R23.5 Other Current Liabilities				
R24. Due to Other Governments				

R24.5	Net Pension Liability				
R24.6	Net OPEB Liability				
R24.7	Other Long-Term Liabilities				
R28.	<b>Total Liabilities</b>	\$0	\$0	\$0	\$0
	Deferred Inflows of Resources				
R29.	Related to Pensions				
R29.5	Related to OPEB				
R29.6	Related to Debt Refunding				
R29.7	Other Deferred Inflows of Resources				
R29.8	<b>Total Deferred Inflows of Resources</b>	0	0	0	0
R30.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$0	\$0
	<b>Net Position Restricted for</b>				
R31.	Pension and Other Employee Benefits				
R32.	Investment Trusts				
R33.	Private-Purpose Trusts			165,074	
R34	Custodial Funds				
R35.	<b>Total Net Position</b>	\$0	\$0	\$165,074	\$0

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

Reporting Year: 2021

Form #40

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>		
Capital Assets		
R01. Land	4,883,789	
R02. Buildings and Improvements <i>(Report at cost.)</i>	2,398,168	
R03. Equipment <i>(Report at cost.)</i>	4,217,845	
R04. Infrastructure <i>(Report at cost.)</i>	33,990,293	
R05. Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06. Construction in Progress	16,480,592	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets <i>(Report at cost.)</i>		
R09. Less: Accumulated Depreciation/Amortization	-28,123,323	
R10 Net Pension Asset		
R11 Net OPEB Asset		
R12 Other Noncurrent Assets 1		
R13 Other Noncurrent Assets 2		
R14 Other Noncurrent Assets 3		
R15. <b>Total Noncurrent Assets</b>	<b>\$33,847,364</b>	
<b>Deferred Outflows of Resources</b>		
R16 Related to Pensions	5,248,438	
R17 Related to OPEB	1,012,824	
R18 Related to Debt Refunding		
R19 Other Deferred Outflows of Resources		
R20. <b>Total Deferred Outflows of Resources</b>	<b>\$6,261,262</b>	
R21. <b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$40,108,626</b>	
<b>Noncurrent Liabilities</b>		
R22. Deposits and Advances		
R23. Compensated Absences		981,426
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)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R33. Lease Principal		

		1,894,649
R34. Net Pension Liability		26,111,558
R35. Net OPEB Liability		1,731,223
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$30,718,856</b>
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		1,402,461
R41 Related to OPEB		163,008
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$1,565,469</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$32,284,325</b>

City of Capitola  
 Cities' Financial Transactions Report  
 Summary and Statistics

Form #41

Reporting Year: 2021

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	20,363,975	
R02. Expenditures/Expenses	19,174,168	
R03. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$1,189,807	
R04. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>		\$0
R05. Other Financing Sources (Uses)		
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		
R08. Special and Extraordinary Items		
R09. <b>Change in Fund Balance/Net Position</b>	\$1,189,807	\$0
R10. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$24,036,270	\$0
R11. Adjustments (Specify)	0	0

R11a. Specify Governmental Fund Adjustments

<input type="text"/>	<input type="text"/>	Add
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R11b. Specify Proprietary Fund Adjustments

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R12. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$25,226,077	\$0
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Statistics

R13. Current Transient Occupancy Tax Rate	12
R14. Effective Date of Current Transient Occupancy Tax Rate	01/01/2019
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	31,097,593
R17. Total Annual Appropriations Subject to the Limit	13,444,809

City of Capitola  
Cities Financial Transactions Report  
Footnotes

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
Taxes	(R09)Gen-ResidualPropertyTaxes(ABX126)	Consists of Property Taxes Residual Distribution - former RDA
Taxes	(R12)Gen-OtherPropertyTaxes	Consists of property tax penalties
Taxes	(R18)Gen-TransientOccupancyTaxes	There was a significant reduction in Transient Occupancy Tax in 2019-20 which accounts for the variance as the tax is returning to normal in the current year.
LicensesPermits	(R03)Func-ConstructionPermits	There were no construction permits in the current year.
FinesForfeituresRevenue	(R05)Gen-InvestmentEarnings	Check
IntergovernmentalState	(R03)Func-GasolineTax	reduction in Prop 42 - traffic congestion
IntergovernmentalFederal	(R13)Func-CommunityDevelopmentBlockGrant	Community Development Block Grant for Measure S
ChargesforCurrentServices	(R07)PlanCheckingFees	Decreased activity resulted in a decrease in plan checking fees
ChargesforCurrentServices	(R24)ParksandRecreationFees	Decreased activity led to a reduction in Parks and recreation fees
MiscellaneousRevenues	(R04)Func-ContributionsfromNongovernmentalSources	reduction in nongovernmental contributions due to an influx of government aid reducing the need for outside contributions.
GeneralGovernmentPublicSafety	(R01)CurrExp-Legislative	Check
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	Retirement pension, flex credit, workers' compensation
HealthCultureLeisure	(R22)CurrExp-Libraries	check
DebtServiceCapitalOutlayGrandTotals	(R06)CurrExp-GeneralGovernment	reduction in culture and leisure spending resulted in less capital outlay
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	reduction in library expenditures caused a reduction in culture and leisure capital outlay.
MajorObjectClassification	(R03)OtherEmployeeBenefits	Insurance Group Life, contributions, stipend and flex care
MajorObjectClassification	(R20)PursuanttoCompetitiveBidding	To receive later
MajorObjectClassification	(R21)OtherthanCompetitiveBidding	To receive later
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	Transfers to General Fund
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Transfers from general Fund
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Enforceable Obligations
LeaseObligations	(R18)Principal-EndingBalancesCurrentPortion	(1_Beach and Village Lot II Financing) Fixed principal balance
LeaseObligations	(R18)Principal-EndingBalancesCurrentPortion	(2_Pacific Cove) Changes to LTD in CY
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Finished the library capital project
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increase in cash among all funds
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Large increase in the Capitola Housing Successor fund
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Deferred Revenue

Total Footnote: 27