

City of Capitola  
Cities Financial Transactions Report  
General Information

Fiscal Year: 2020

Form #1

**Members of the Governing Body**

	First Name	M. I.	Last Name
Mayor	Kristen		Petersen
Member 1	Yvette		Brooks
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 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: 2020**

Form #15

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
Taxes	Transportation Taxes – Nontransit	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	308,522
			<b>Sub Total:</b>	\$308,522
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	308,741
		GeneralGovernmentPublicSafety	Police	308,741
			<b>Sub Total:</b>	\$308,741
LicensesPermits	Street and Curb Permits	GeneralGovernmentPublicSafety	Police	40,124
			<b>Sub Total:</b>	\$40,124
FinesForfeituresRevenue	Other Fines	GeneralGovernmentPublicSafety	Police	73,156
			<b>Sub Total:</b>	\$73,156
FinesForfeituresRevenue	Rents and Concessions	HealthCultureLeisure	Marina and Wharfs	74,916
			<b>Sub Total:</b>	\$74,916
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	446,699
			<b>Sub Total:</b>	\$446,699
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	236,866
			<b>Sub Total:</b>	\$236,866
IntergovernmentalState	Peace Officers Standards and Training	GeneralGovernmentPublicSafety	Police	11,137
			<b>Sub Total:</b>	\$11,137
IntergovernmentalState	Public Safety – Prop. 172	GeneralGovernmentPublicSafety	Police	44,252
			<b>Sub Total:</b>	\$44,252
IntergovernmentalFederal	Other County Grants	HealthCultureLeisure	Libraries	6,534,399
			<b>Sub Total:</b>	\$6,534,399
ChargesforCurrentServices	Housing Revenues	TransportationCommunityDevelopment	Housing	57,386
			<b>Sub Total:</b>	\$57,386
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	628,747
			<b>Sub Total:</b>	\$628,747
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Planning	344,917
			<b>Sub Total:</b>	\$344,917
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police	34,144
			<b>Sub Total:</b>	\$34,144
ChargesforCurrentServices	Zoning Fees and Subdivision Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	47,738
			<b>Sub Total:</b>	\$47,738
MiscellaneousRevenues	Contributions from Nongovernmental Sources	GeneralGovernmentPublicSafety	Management and Support	120,589
			<b>Sub Total:</b>	\$120,589
			<b>Functional Revenue Total:</b>	\$9,312,333
			<b>Other Functional Revenue Total:</b>	\$1,304,332



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

Fiscal Year: 2020

Form #16

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
R01. Secured and Unsecured Property Taxes	1,241,099	1,241,099	1,241,099
R02. Supplemental Roll Secured and Unsecured Property Taxes	21,402	21,402	21,402
R03. Property Tax In-Lieu of Vehicle License Fees	1,184,812	1,184,812	1,184,812
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior			
R07. Supplemental Roll Property Taxes – Prior	4,548	4,548	4,548
R08. Pass-through Property Taxes (ABX1 26)			
R09. Residual Property Taxes (ABX1 26)	185,105	185,105	185,105
R11. Parcel Tax			
R12. Other Property Taxes			
R13. Interest, Penalties, and Delinquent Taxes	399	399	399
R14. Sales and Use Taxes	5,533,014	5,533,014	5,533,014
R16. Transportation Taxes – Transit			
R17. Transportation Taxes – Nontransit	308,522	308,522	308,522
R18. Transient Occupancy Taxes	1,262,816	1,262,816	1,262,816
R19. Franchises	556,708	556,708	556,708
R20. Business License Taxes	329,711	329,711	329,711
R21. Real Property Transfer Taxes	90,522	90,522	90,522
R22. Utility Users Taxes			
R23. Construction Development Taxes			
<b>Taxes – Other</b>			
R24. Admission Tax			
R25. Parking Tax			
R27. Other Taxes – Other (Specify)	1,907,731	1,907,731	1,907,731

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

<input type="text"/>	Select <span style="font-size: small;">▼</span>	<input type="text"/>	<input type="button" value="Add"/>
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R27b. **Specify General Revenues**      **General Revenues**

<input type="text" value="Measure F"/>	954,297	<input type="button" value="Delete"/>
<input type="text" value="Measure O"/>	953,434	<input type="button" value="Delete"/>
<input type="text"/>		<input type="button" value="Add"/>

	Functional Revenues A	General Revenues B	Total Revenues C
R28. <b>Total Taxes</b>			

\$308,522

\$12,317,867

\$12,626,389

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

Fiscal Year: 2020

Form #17

**Functional Revenues**

**Special Benefit Assessments**

R01. Fire	
R02. Paramedics	
R03. Police	
R04. Lighting	
R05. Other Special Benefit Assessments (Specify)	73,946

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

<input type="text" value="CWWBIA Assessment Revenue"/>	<input style="border: none; background-color: #f0f0f0; font-size: small; padding: 2px 5px;" type="text" value="Other Community Development 1"/>	<input type="text" value="73,946"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input style="border: none; background-color: #f0f0f0; font-size: small; padding: 2px 5px;" type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>
<b>Total:</b>		<input type="text" value="73,946"/>	

R06. **Total Special Benefit Assessments**

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

Fiscal Year: 2020

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	308,741	<input type="text"/>	308,741
R04. Street and Curb Permits	40,124	<input type="text"/>	40,124
R05. Other Licenses and Permits (Specify)	<input type="text"/>	377,449	377,449

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

Select
▼

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

Business License	377,449	<input type="button" value="Delete"/>
		<input type="button" value="Add"/>
Total:	377,449	

	Functional Revenues A	General Revenues B	Total Revenues C
R06. <b>Total Licenses and Permits</b>	\$348,865	\$377,449	\$726,314

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: 2020

Form #19

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines and Forfeitures</b>			
R01. Vehicle Code Fines	446,699		446,699
R02. Other Fines	73,156		73,156
R03. Forfeitures and Penalties			
R04. <b>Total Fines and Forfeitures</b>	\$519,855		\$519,855
<b>Revenue from Use of Money and Property</b>			
R05. Investment Earnings		307,225	307,225
R06. Rents and Concessions	74,916	12,151	87,067
R07. Royalties			
R08. Other Revenue from Use of Money and Property 1		304,907	304,907
R09. Other Revenue from Use of Money and Property 2			
R10. <b>Total Revenue from Use of Money and Property</b>	\$74,916	\$624,283	\$699,199



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

Fiscal Year: 2020

Form #20

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Intergovernmental – State</b>			
R01. Homeowners Property Tax Relief	6,852	6,852	6,852
R03. Gasoline Tax	236,866	236,866	236,866
R04. Peace Officers Standards and Training	11,137	11,137	11,137
R05. Off-Highway Motor Vehicle In-Lieu Fee	8,105	8,105	8,105
R06. Other Intergovernmental – State 1			
R07. Other Intergovernmental – State 2			
<b>State Grants – Other</b>			
R08. Mandated Cost	3,044	3,044	3,044
R09. Public Safety – Prop. 172	44,252	44,252	44,252
R10. Public Safety – 2011			
R31. Other State Grants – Other (Specify)	356,804	356,804	356,804

R31a.

Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
Miscellaneous	Management and Support	84,046	Delete
Recycling	Management and Support	5,000	Delete
Abandoned Vehicle	Police	4,716	Delete
SLESF	Police	100,000	Delete
RMRA	Streets/Highways/Storm Drains	163,042	Delete
	Select		Add
Total:		356,804	

	Functional Revenues A	General Revenues B	Total Revenues C
R32. <b>Total Intergovernmental – State</b>	\$649,059	\$18,001	\$667,060

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: 2020

Form #21

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Intergovernmental – Federal</b>			
R13. Community Development Block Grant	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14. Workforce Investment Act (WIA)	<input type="text"/>	<input type="text"/>	<input type="text"/>
R15. Other Federal Grants (Specify)	<input type="text" value="368"/>	<input type="text"/>	<input type="text" value="368"/>

R15a.

Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
<input type="text" value="Miscellaneous"/>	Management and Support ▼	<input type="text" value="368"/>	<input type="button" value="Delete"/>
<input type="text"/>	Select ▼	<input type="text"/>	<input type="button" value="Add"/>
Total:		<input type="text" value="368"/>	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. <b>Total Intergovernmental – Federal</b>	<input type="text" value="\$368"/>	<input type="text"/>	<input type="text" value="\$368"/>
<b>Intergovernmental – County</b>			
R17. County Grants of State Gasoline Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>
R18. Other County Grants	<input type="text" value="6,534,399"/>	<input type="text"/>	<input type="text" value="6,534,399"/>
R19. <b>Total Intergovernmental – County</b>	<input type="text" value="\$6,534,399"/>	<input type="text"/>	<input type="text" value="\$6,534,399"/>
R20. <b>Other Taxes In-Lieu</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Fiscal Year: 2020

Form #22

**Functional Revenues**

**Charges for Current Services**

R01. Zoning Fees and Subdivision Fees	47,738
R04. Special Police Department Services	34,144
R06. Special Fire Department Services	
R07. Plan Checking Fees	344,917
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	628,747
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	57,386
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)	846,256

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

General Government	Management and Support ▼	766,730	Delete
Community Development Technology Fees	Other Community Development 1 ▼	79,526	Delete
	Select ▼		Add
<b>Total:</b>		<b>846,256</b>	

R42. **Total Charges for Current Services**

\$1,959,188
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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: 2020

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	120,589	<input type="text"/>	120,589
R05. Other Miscellaneous Revenues (Specify)	26,958	30,328	57,286

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

<input type="text" value="Housing revenues"/>	<input type="text" value="Housing"/>	<input type="text" value="26,880"/>	<input type="button" value="Delete"/>
<input type="text" value="Returned checks"/>	<input type="text" value="Management and Support"/>	<input type="text" value="78"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>	<input type="text"/>	<input type="button" value="Add"/>
<b>Total:</b>		<input type="text" value="26,958"/>	

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

<input type="text" value="Miscellaneous"/>	<input type="text" value="24,196"/>	<input type="button" value="Delete"/>
<input type="text" value="Reimbursements"/>	<input type="text" value="6,132"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
<b>Total:</b>	<input type="text" value="30,328"/>	

	Functional Revenues A	General Revenues B	Total Revenues C
R10. <b>Total Miscellaneous Revenues</b>	\$147,547	\$30,328	\$177,875
R11. <b>Grand Totals</b>	\$10,616,665	\$13,367,928	\$23,984,593

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: 2020

Form #24

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>General Government</b>			
R01. Legislative	52,831		52,831
R02. Management and Support	2,912,512	976,811	1,935,701
R10. Other General Government 1			
R11. Other General Government 2			
R12. <b>Total General Government</b>	\$2,965,343	\$976,811	\$1,988,532
<b>Public Safety</b>			
R13. Police	6,467,497	754,228	5,713,269
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>	\$6,467,497	\$754,228	\$5,713,269

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: 2020

Form #25

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Transportation</b>			
R01. Streets/Highways/Storm Drains	2,713,506	708,430	2,005,076
R02. Streets – Trees/Landscaping			
R03. Parking Facility			
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1			
R08. Other Transportation 2			
R09. <b>Total Transportation</b>	\$2,713,506	\$708,430	\$2,005,076
<b>Community Development</b>			
R10. Planning	24,940	344,917	-319,977
R11. Construction and Engineering Regulation	91,676	356,479	-264,803
R12. Redevelopment			
R13. Housing	25,161	84,266	-59,105
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1	821,441	153,472	667,969
R17. Other Community Development 2			
R18. <b>Total Community Development</b>	\$963,218	\$939,134	\$24,084

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: 2020

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	1,065,715	628,747	436,968
R21. Marina and Wharfs	50,139	74,916	-24,777
R22. Libraries		6,534,399	-6,534,399
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums			
R27. Other Culture and Leisure 1	594,579		594,579
R28. Other Culture and Leisure 2			
R29. <b>Total Culture and Leisure</b>	\$1,710,433	\$7,238,062	\$-5,527,629



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: 2020

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

Fiscal Year: 2020

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	70,629		70,629
R02.5 Lease Principal	186,167		186,167
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service			
R05. <b>Total Debt Service</b>	\$256,796		\$256,796
<b>Capital Outlay</b>			
R06. General Government	2,521,960		2,521,960
R07. Public Safety			
R08. Transportation			
R09. Community Development			
R10. Health			
R11. Culture and Leisure	7,175,942		7,175,942
R12. Public Utilities			
R13. Other Expenditures			
R14. <b>Total Capital Outlay</b>	\$9,697,902		\$9,697,902
R15. <b>Grand Totals</b>	\$24,774,695	\$10,616,665	\$14,158,030

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

Fiscal Year: 2020

Form #29

**Operating Expenditures**

R01.	Salaries and Wages	6,675,844
R02.	Retirement Benefits	3,052,103
R03.	Other Employee Benefits	900,635
	Contract Services	
R04.	Private	1,789,880
R05.	Governmental Agencies	
R06.	Materials and Supplies	2,401,535
R07.	Other Operating Expenditures	
R08.	<b>Total Operating Expenditures</b>	<b>\$14,819,997</b>

**Debt Service**

R09.	Principal Payments on Long-Term Debt	
R10.	Interest Payments on Long-Term Debt	70,629
R11.	Lease Principal	186,167
R11.5	Principal and Interest on Short-Term Notes and Warrants	
R12.	Other Debt Service	
R13.	<b>Total Debt Service</b>	<b>\$256,796</b>

**Capital Outlay**

R14.	Land	
R15.	Buildings and Improvements	9,373,014
R16.	Equipment	161,592
R17.	Other Capital Outlay	163,296
R18.	<b>Total Capital Outlay</b>	<b>\$9,697,902</b>
R19.	<b>Grand Total Expenditures</b>	<b>\$24,774,695</b>

**Supplemental Data**

Major Project Expenditures

R20.	Pursuant to Competitive Bidding	9,534,606
R21.	Other than Competitive Bidding	163,296
R22.	<b>Total Major Project Expenditures</b>	<b>\$9,697,902</b>

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

Fiscal Year: 2020

Form #30

R01.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-790,102
	<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	1,733,806
R13.	Transfers Out	-1,733,806
R13.5	Other Financing Sources (Uses) – Other	
R14.	<b>Total Other Financing Sources (Uses)</b>	\$0
	<b>Special and Extraordinary Items</b>	
R15.	Special Item	
R16.	Extraordinary Item	
R17.	<b>Total Special and Extraordinary Items</b>	\$0
R18.	<b>Net Change in Fund Balance</b>	\$-790,102
R19.	<b>Fund Balance (Deficit), Beginning of Fiscal Year</b>	\$24,826,372
R20.	<b>Adjustment</b>	
R21.	Reason for Adjustment	
R22.	<b>Fund Balance (Deficit), End of Fiscal Year</b>	\$24,036,270

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

Fiscal Year: 2020

Form #30.5

		Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
<b>Additions</b>				
Contributions				
R01.	Employer			
R02.	Plan Members			
R03.	Private Contributions			0
R04.	Contributions to Pooled Investments			
R05.	Other Contributions			
R06.	<b>Total Contributions</b>	\$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
R15.	<b>Net Investment Income (Loss)</b>	\$0	\$0	\$0
R16.	Receipts from Depositors			
R17.	Other Additions			
R18.	<b>Total Additions</b>	\$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			54,000
R25.	<b>Total Deductions</b>	\$0	\$0	\$54,000
R26.	<b>Change in Net Position</b>	\$0	\$0	\$-54,000
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$248,978
R28.	Adjustment			
R29.	Reason for Adjustment			
R30.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$194,978

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: 2020**

Form #32

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	2020
R09. Principal Authorized	38,249
R10. Principal Received to Date	38,249
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$3,558
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	3,558
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$0
R19. Principal Outstanding, Current Portion	0
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$0
R21. Interest Paid in Current Fiscal Year	
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: 2020**

Summary Form #32

	<b>Year of Issue</b>	<b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>Principal Received in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Outstanding, End of Fiscal Year</b>	<b>Principal Outstanding, Current Portion</b>	<b>Principal Outstanding, Noncurrent Portion</b>
<b>Governmental</b>							
<b>Notes</b>							
PG&E	2012	3,558	0	3,558	0	0	0
<b>Total Governmental Debt:</b>		<b>\$3,558</b>	<b>\$0</b>	<b>\$3,558</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

City of Capitola  
 Cities Financial Transactions Report  
 Lease Obligations

Go to Report: Detail Summary of Lease Obligations

Form #34

**Fiscal Year: 2020**

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>	\$1,084,577	\$221,427	\$1,306,004
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	61,547		61,547
R15. Interest Paid in Current Fiscal Year		26,627	26,627
R16. Adjustments in Current Fiscal Year			
R17. <b>Ending Balances of Current Fiscal Year</b>	\$1,023,030	\$194,800	\$1,217,830
R18. Ending Balances, Current Portion	62,938	25,478	88,416
R19. <b>Ending Balances, Noncurrent Portion</b>	\$960,092	\$169,322	\$1,129,414
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

Form #34

**Fiscal Year: 2020**

R01. Purpose of Debt (2 of 2) (Record Completed)	Pacific Cove
R02. Debt Type	Lease
R03. Fund Type	Governmental
R05. Name of Lessor	Public Property Financing Corporation
R06. Name of Person or Organization	Public Property Financing Corporation
R07. Original Debt Term (years)	20
R08. Beginning Maturity Year (YYYY)	2012
R09. Ending Maturity Year	2032
R10. Initial Debt Obligation	2,763,953
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. <b>Beginning Balances of Current Fiscal Year</b>	\$1,179,517	\$419,900	\$1,599,417
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	121,062		121,062
R15. Interest Paid in Current Fiscal Year		44,002	44,002
R16. Adjustments in Current Fiscal Year			
R17. <b>Ending Balances of Current Fiscal Year</b>	\$1,058,455	\$375,898	\$1,434,353
R18. Ending Balances, Current Portion	113,021	52,045	165,066
R19. <b>Ending Balances, Noncurrent Portion</b>	\$945,434	\$323,853	\$1,269,287
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

**Fiscal Year: 2020**

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	61,547	26,627	1,217,830	62,938	960,092
Pacific Cove	Public Property Financing Corporation	121,062	44,002	1,434,353	113,021	945,434
<b>Total Governmental Debt:</b>		\$182,609	\$70,629	\$2,652,183	\$175,959	\$1,905,526

City of Capitola  
 Cities Financial Transactions Report  
 Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2020

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	3,558		
R03. Construction Financing			
R04. Lease Obligations	253,238		
R05. <b>Total Debt Payments from Debt Forms</b>	\$256,796	\$0	\$0
R06. <b>Debt Service</b>	256,796		
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

City of Capitola  
 Cities Financial Transactions Report  
 Debt Summary

Fiscal Year: 2020

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	3,558			
R09. Total Other - Leases (<10 years)				
R10. <b>Total Other Long-Term Debt</b>	3,558			
<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	182,609	70,629		
R17. Total Rent				
R18. Total Other				
R19. <b>Total Lease Obligation</b>	182,609	70,629		
R20. <b>Total Debt Payments from Debt Forms</b>	186,167	70,629		
<b>Debt Service</b>				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt	3,558			
R22. Interest Payments on Long-Term Debt		70,629		
R23. Lease Principal	182,609			
R24. <b>Total</b>	186,167	70,629		

**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

Form #36

Fiscal Year: 2020

**Service**

(Please see \* below for codes to enter)

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

**\* Service Codes**

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

	Number of Paid City Employees A	Number of Volunteers B	Total Number of Employees C
R12. Police Protection	31		31
R13. Police Officers	22		22
R14. Fire Protection			
R15. Fire Fighters			
R16. Emergency Medical			

City of Capitola  
 Cities Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2020

Form #37

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	6,515,231	1,780,186	55,028	7,633,657		15,984,102
R02. Investments						
R03. Accounts Receivable (net)	118,249	8,761		0		127,010
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	1,457,331	22,254	50	16,962		1,496,597
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable		8,729,973				8,729,973
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$8,090,811	\$10,541,174	\$55,078	\$7,650,619	\$0	\$26,337,682
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$8,090,811	\$10,541,174	\$55,078	\$7,650,619	\$0	\$26,337,682
<b>Liabilities</b>						
R19. Accounts Payable	469,122	818,519		673,965		1,961,606
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	312,206	1,000		22,200		335,406
R26. Loans and Notes Payable						
R27. Other Liabilities 1	4,400					4,400
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$785,728	\$819,519	\$0	\$696,165	\$0	\$2,301,412
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$785,728	\$819,519	\$0	\$696,165	\$0	\$2,301,412
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable						
R34. Restricted	916,861	10,086,447		4,406,467		15,409,775

R35. Committed

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R36. Assigned

1,344,206		55,078	2,547,987		3,947,271
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R37. Unassigned

5,044,016	-364,792				4,679,224
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R38. **Total Fund Balances (Deficits)**

\$7,305,083	\$9,721,655	\$55,078	\$6,954,454	\$0	\$24,036,270
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R39. **Total Liabilities, Deferred Inflows of Resources,  
and Fund Balances (Deficits)**

\$8,090,811	\$10,541,174	\$55,078	\$7,650,619	\$0	\$26,337,682
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City of Capitola  
 Cities Financial Transactions Report  
 Statement of Fiduciary Net Position  
 Fiduciary Funds

Fiscal Year: 2020

Form #39

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
<b>Assets</b>				
R01. Cash and Investments			194,978	
Investments, at Fair Value				
R02. Short-Term Investments				
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks				
R08. International Stocks				
R09. Real Estate				
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments				
R13. Total Investments	\$0	\$0	\$0	\$0
R14. Receivables (net)				
R15. Due from Other Governments				
R16. Other Assets 1				
R17. Other Assets 2				
R18. Other Assets 3				
R19. <b>Total Assets</b>	\$0	\$0	\$194,978	\$0
R20. <b>Deferred Outflows of Resources</b>				
R21. <b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$0	\$194,978	
<b>Liabilities</b>				
R22. Accounts Payable				
R23. Deposits and Advances				
R24. Due to Other Governments				
R25. Other Liabilities 1				
R26. Other Liabilities 2				
R27. Other Liabilities 3				
R28. <b>Total Liabilities</b>	\$0	\$0	\$0	\$0
R29. <b>Deferred Inflows of Resources</b>				
R30. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$0	
<b>Net Position Held in Trust for</b>				
R31. Pension and Other Employee Benefits				



R32. Investment Trust			
R33. Private-Purpose Trust			194,978
R34. <b>Total Net Position Held in Trust</b>	\$0	\$0	\$194,978

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

Fiscal Year: 2020

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>	4,170,592	
R04.	Infrastructure <i>(Report at cost.)</i>	30,713,295	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06.	Construction in Progress	14,494,833	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>		
R09.	Less: Accumulated Depreciation/Amortization	-27,211,733	
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>\$29,448,944</b>	
<b>Deferred Outflows of Resources</b>			
R16	Related to Pensions	5,190,738	
R17	Related to OPEB	1,175,679	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	<b>\$6,366,417</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$35,815,361</b>	
<b>Noncurrent Liabilities</b>			
R22.	Deposits and Advances		
R23.	Compensated Absences		758,313
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		2,081,485
R34. Net Pension Liability		24,148,410
R35. Net OPEB Liability		1,572,208
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		\$28,560,416
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		2,104,572
R41 Related to OPEB		182,932
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		\$2,287,504
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		\$30,847,920

City of Capitola  
 Cities Financial Transactions Report  
 Summary and Statistics

Fiscal Year: 2020

Form #41

**Summary**

	<b>Governmental Funds</b>	<b>Proprietary Funds</b>
R01. Revenues	23,984,593	
R02. Expenditures/Expenses	24,774,695	
R03. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-790,102	
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>	\$-790,102	\$0
R10. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$24,826,372	\$0
R11. Adjustments (Specify)	0	0

R11a. **Specify Governmental Fund Adjustments**

		Add
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R11b. **Specify Proprietary Fund Adjustments**

		Add
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R12. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$24,036,270	\$0
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**Statistics**

R13. Current Transient Occupancy Tax Rate	12
R14. Effective Date of Current Transient Occupancy Tax Rate	01/01/2020
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	30,045,461
R17. Total Annual Appropriations Subject to the Limit	12,306,921

City of Capitola  
 Cities Financial Transactions Report  
 Footnotes

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
FinesForfeituresRevenue	(R02)Func-OtherFines	Reclass form general revenues
FinesForfeituresRevenue	(R05)Gen-InvestmentEarnings	Increase in LAIF interest earned in current year
FinesForfeituresRevenue	(R08)Gen-OtherRevenuefromUseofMoneyandProperty1	Interest on loan receivables
IntergovernmentalFederal	(R18)Func-OtherCountyGrants	SCPLFFA Measure S grant 6.6M and SC county Library grant 117K
ChargesforCurrentServices	(R07)PlanCheckingFees	Increase in director cost by 33K and building fees by 36K , which is offset by decrease of planning fee by 7K
MiscellaneousRevenues	(R04)Func-ContributionsfromNongovernmentalSources	Decrease in donations and contributions
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	Retirement pension, Flex credit, workers compensation
HealthCultureLeisure	(R27)CurrExp-OtherCultureLeisure1	Information technology
DebtServiceCapitalOutlayGrandTotals	(R06)CurrExp-GeneralGovernment	Increase in construction projects-park avenue sidewalk
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	Major construction in current year, New Capitola Library
MajorObjectClassification	(R03)OtherEmployeeBenefits	Insurance Group Life, contributions, stipend and flex care
MajorObjectClassification	(R17)OtherCapitalOutlay	Recycling media, communications, rental/leases and other capital transfers
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	Inter-fund transfers
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Inter-fund transfers
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Enforceable Obligations
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Deferred revenue
FiduciaryFunds	(R01)PriTrust-CashInvestments	Decrease due to no revenue from State on current year, compared to prior year.

Total Footnote: 17