

CITIES FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

City of Capitola

Fiscal Year: **2015**

ID Number: **11984413600**

Certification:

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

City Fiscal Officer

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

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

Mailing Address:

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

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

Supplement to the Annual Report of California Municipalities

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

June 2015

September 2015

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

U.S. Bureau of the Census, Robyn Harris, 1-800-242-4523

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

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

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

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

Column A – Operating Expenditures:	E25	\$ 197,021
Column B – Capital Outlay Amount: Equipment and Land	G25	\$
Construction	F25	\$

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

Column A – Operating Expenditures:	E23	\$ 704,274
Column B – Capital Outlay Amount: Equipment and Land	G23	\$
Construction	F23	\$

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

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

2. Intergovernmental Expenditures

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

Paid to:	Purpose:	Amount:
a. CalPERS Member Services	PERS Retirement	\$ 1,487,824
b. CalPERS Health Insurance	PERS Health Insurance	\$ 667,888
c. Internal Revenue Service	Payroll Taxes	\$ 635,834
d. Santa Cruz Co Auditor	Library Trust Payments	\$ 604,132
Monterey Bay Area Insur	Worker's Compensation	\$ 602,273
Santa Cruz Regional 911	911 Services	\$ 451,016
Capitola City Treasurer	SA Admin Allowance	\$ 258,588
Community Bridges	Community Grant Fund	\$ 108,074
Housing Authority of Santa	SA housing authority assist	\$ 106,681

City of Capitola

Cities Financial Transactions Report

General Information

Fiscal Year

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

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

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

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

City of Capitola

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2015

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?

Charges for Service

Other Operating Revenue

Total Operating Revenue

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

Total Operating Expense

Operating Income (Loss)

Non-Operating Revenue

Interest

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

City of Capitola

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year

Enterprise Name

Operating Transfers In (Out)

Net Income (Loss)

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

Retained Earnings, Beginning

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending

Equity

Contributed Capital: (Current Year)

State

Federal

County

Contribution from Non-Government Sources

Other

Total Current Year Contributions

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

Retained Earnings, Ending

Total Equity, Ending

Retained Earnings - Reserved

Retained Earnings - Unreserved

City of Capitola

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year

Enterprise Name

Revenue/Expenditure Schedule Adjustments

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

Specify:

Amount:

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

Activity/Enterprise Types

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

City of Capitola

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2015

Functional Revenue:

Expenditures:

Construction Permits

Construction and Engineering
Regulation Enforcement \$231,554

Sub Total: \$231,554

Gasoline Tax

Streets/Highways/Storm Drains \$257,910

Sub Total: \$257,910

Investment Earnings

Libraries \$120
Streets/Highways/Storm Drains \$1,149
Marina and Wharfs \$276
Police \$344

Sub Total: \$1,889

Parks and Recreation Fees

Parks and Recreation \$799,990

Sub Total: \$799,990

Peace Officers Standards and Training

Police \$19,581

Sub Total: \$19,581

Plan Checking Fees

Planning \$284,477

Sub Total: \$284,477

Prop. 172-Public Safety

Police \$39,265

Sub Total: \$39,265

Rents and Concessions

City of Capitola

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2015

Functional Revenue:

Expenditures:

Marina and Wharfs \$92,005

Sub Total: \$92,005

Special Police Department Services

Police \$49,673

Sub Total: \$49,673

Street and Curb Permits

Police \$41,482

Sub Total: \$41,482

Vehicle Code Fines

Police \$653,726

Sub Total: \$653,726

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
Taxes			
Secured and Unsecured Property Taxes		947,061	
Supplement Roll Secured and Unsecured Property Taxes		19,554	
Property Tax In-Lieu of Vehicle License Fees		902,353	
Voter Approved Indebtedness Property Taxes	\$0		
Supplemental Roll Voter Approved Indebtedness Property Taxes	\$0		
Property Taxes - Prior			
Supplemental Roll Property Taxes-Prior		2,912	
Other Property Taxes		91,392	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		4,975,075	
In-Lieu Local Sales and Use Taxes		1,323,146	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$0		
Transient Lodging Taxes	\$0	1,336,661	
Franchises		510,841	
Business License Taxes		284,474	
Real Property Transfer Taxes		77,976	
Utility Users Taxes			
Construction Development Taxes	\$0		
Other Non-Property Taxes			
Admission Tax	\$0		
Parking Tax	\$0		
Other (Specify)	\$0	\$1,032,222	

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

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

Specify General Revenues

General Revenues

<input type="text" value="Measure O"/>	<input type="text" value="1,032,222"/>
Total:	<input type="text" value="\$1,032,222"/>

Total

<input type="text" value="\$0"/>	<input type="text" value="\$11,503,667"/>	<input type="text" value="\$11,503,667"/>
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City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year

Functional Revenues

A

Special Benefit Assessments for Operations

Fire	\$0
Paramedics	\$0
Police	\$0
Lighting	\$0
Other (Specify, maximum of 5 entries allowed)	\$64,075

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

<input type="text" value="CVWBIA Assessment Revenue"/>	<input type="text" value="Other Community Development 1"/>	<input type="text" value="64,075"/>
	Total:	<input type="text" value="\$64,075"/>

Total

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year

	Functional Revenues A	General Revenues B	Total Revenues C
Licenses and Permits			
Animal Licenses	\$0		
Bicycle Licenses	\$0		
Construction Permits	\$231,554		
Street and Curb Permits	\$41,482		
Other Licenses and Permits (Specify)	\$0	\$24,723	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

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

Specify General Revenues

General Revenues

<input type="text" value="Miscellaneous"/>	<input type="text" value="24,723"/>
Total:	<input type="text" value="\$24,723"/>

Total

City of Capitola
Cities Financial Transactions Report - Schedule of General and Functional Revenues

Fines and Forfeitures and Revenue from Use of Money and Property

Fiscal Year	2015		
	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures			
Vehicle Code Fines	\$653.726		
Other Fines		103,589	
Forfeitures and Penalties	\$0		
Total	\$653.726	\$103.589	\$757.315
Revenue from Use of Money and Property			
Investment Earnings	\$2.150	10,976	
Rents and Concessions	\$92.005	16,469	
Royalties			
Other 1	\$0		
Other 2	\$0		
Total	\$94.155	\$27.445	\$121.600

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year **2015**

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - State

Motor Vehicle In-Lieu Tax		
Homeowners Property Tax Relief	\$0	7,197
Gasoline Tax	\$257,910	
Peace Officers Standards and Training	\$19,581	
Off Highway Motor Vehicle In-Lieu Fee		

Other State Grants

Mandated Cost		105,792
Other 1		7,179
Other 2		
Prop. 172 - Public Safety	\$39,265	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$133,104	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Abandoned Vehicle	Police	11,192
Prop 84	Management and Support	15,682
SLESF COPS	Police	106,230
Total:		\$133,104

Total	\$449,860	\$120,168	\$570,028
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City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

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

Fiscal Year

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental - Federal			
Community Development Block Grant	\$0		
Workforce Investment Act (WIA)	\$0		
Other Federal Grants from Enterprise Activities	\$0		
Other Federal Grants (Specify)	\$126,831		

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Miscellaneous	Management and Support	126,831
	Total:	\$126,831

Total	\$126,831		\$126,831
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Intergovernmental - County

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

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2015

Functional Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	\$0
Special Police Department Services	\$49,673
Special Fire Department Services	\$0
Plan Checking Fees	\$284,477
Animal Shelter Fee and Charges	\$0
Engineering Fees Inspection and Other	\$0
Street, Sidewalk, and Curb Repairs	\$0
Weed and Lot Cleaning	\$0
Sewer Service Charges	\$0
Sewer Connection Fees	\$0
Solid Waste Revenues	\$0
Sales of Refuse	\$0
First Aid and Ambulance Charges	\$0
Library Fines and Fees	\$0
Parking Facility	\$0
Parks and Recreation Fees	\$799,990
Golf Courses Fees	\$0
Water Service Charges	\$0
Water Connection Fees	\$0
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$84,132
Ports and Harbor Revenues	\$0
Hospital Revenues	\$0
Transit Revenues	\$0
Stadium Revenues	\$0

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year

Functional Revenues

Quasi-External Transactions	\$0
Other Current Service Charges (Specify)	\$1,066,536

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Building Fees	Construction and Engineering Regulati	8,371
Community Development Technology Fee	Other Community Development 1	94,910
General Govt Fees	Management and Support	955,019
Public Works Fees	Management and Support	8,236
Total:		\$1,066,536

Total

City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

	Functional Revenues A	General Revenues B	Total Revenues C
Fiscal Year 2015			
Other Revenues			
Sale of Real and Personal Property	\$0		
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$0	50,487	
Other Revenues from Enterprise Activities	\$0		
Other Sources of Revenues (Specify)	\$206,415	\$56,934	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Bank Revenue	Management and Support	68,625
Miscellaneous	Streets/Highways/Storm Drains	59,002
Reimbursements	Police	78,403
Returned Checks	Management and Support	385
	Total	\$206,415

Specify General Revenues

General Revenues

Miscellaneous	40,774
Reimbursements	16,160
Total:	\$56,934

Total	\$206,415	\$107,421	\$313,836
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City of Capitola

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Financing Sources and Grand Total Revenues

Fiscal Year 2015

	Functional Revenues A	General Revenues B	Total Revenues C
Other Financing Sources			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
Total	\$0		\$0
Grand Total Functional and General Revenue	\$4,152,906	\$11,887,013	\$16,039,919

City of Capitola

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year 2015

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ (Excess) Revenues F
General Government						
Legislative	319,609			\$319,609	\$0	\$319,609
Management and Support	2,338,410	402,138	672,860	\$3,413,408	\$1,174,778	\$2,238,630
Total	\$2,658,019	\$402,138	\$672,860	\$3,733,017	\$1,174,778	\$2,558,239
Public Safety						
Police	5,788,809	87,271		\$5,876,080	\$999,896	\$4,876,184
Fire				\$0	\$0	\$0
Emergency Medical Service				\$0	\$0	\$0
Animal Regulation	23,909			\$23,909	\$0	\$23,909
Weed Abatement				\$0	\$0	\$0
Street Lighting	129,189			\$129,189	\$0	\$129,189
Disaster Preparedness				\$0	\$0	\$0
Other Public Safety 1				\$0	\$0	\$0
Other Public Safety 2				\$0	\$0	\$0
Total	\$5,941,907	\$87,271	\$0	\$6,029,178	\$999,896	\$5,029,282

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

Transportation and Community Development

Fiscal Year **2015**

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Transportation						
Streets / Highway / Storm Drains	1,323,690	17,410	369,077	\$1,710,177	\$318,061	\$1,392,116
Streets Trees / Landscaping				\$0	\$0	\$0
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$0	\$0	\$0	\$0	\$0	\$0
Airports	\$0	\$0	\$0	\$0	\$0	\$0
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
Total	\$1,323,690	\$17,410	\$369,077	\$1,710,177	\$318,061	\$1,392,116
Community Development						
Planning	95,172			\$95,172	\$284,477	(\$189,305)
Construction and Engineering Regulation	267,560			\$267,560	\$239,925	\$27,635
Redevelopment				\$0	\$0	\$0
Housing	\$59,284	\$0	\$0	\$59,284	\$84,393	(\$25,109)
Employment				\$0	\$0	\$0
Community Promotion	269,815			\$269,815	\$0	\$269,815
Other Community Development 1	450,683			\$450,683	\$158,985	\$291,698
Other Community Development 2				\$0	\$0	\$0
Total	\$1,142,514	\$0	\$0	\$1,142,514	\$767,780	\$374,734

City of Capitola

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year **2015**

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Health						
Physical and Mental Health				\$0	\$0	\$0
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$0	\$0	\$0	\$0	\$0	\$0
Sewers	\$0	\$0	\$0	\$0	\$0	\$0
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Culture and Leisure						
Parks and Recreation	1,463,275			\$1,463,275	\$799,990	\$663,285
Marina and Wharfs	71,121			\$71,121	\$92,281	(\$21,160)
Libraries	5,673	5,476		\$11,149	\$120	\$11,029
Museums	54,318			\$54,318	\$0	\$54,318
Golf Courses	\$0	\$0	\$0	\$0	\$0	\$0
Sports Arenas and Stadiums	\$0	\$0	\$0	\$0	\$0	\$0
Community Centers and Auditoriums				\$0	\$0	\$0
Other Culture and Leisure 1				\$0	\$0	\$0
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$1,594,387	\$5,476	\$0	\$1,599,863	\$892,391	\$707,472

City of Capitola

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year **2015**

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ F
	A	B	C	D	E	F
Public Utilities						
Water	\$0	\$0	\$0	\$0	\$0	\$0
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenditure 1	69,985			\$69,985	\$0	\$69,985
Other Expenditure 2				\$0	\$0	\$0
Total	\$69,985	\$0	\$0	\$69,985	\$0	\$69,985
Grand Total	\$12,730,502	\$512,295	\$1,041,937	\$14,284,734	\$4,152,906	\$10,131,828

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

Object Class

Fiscal Year	2015			
	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures				
Salaries and Wages	5,502,770			\$5,502,770
Retirement	1,482,570			\$1,482,570
Other Employee Benefits	776,649			\$776,649
Contract Services				
Private	23,706	110,074	153,118	\$286,898
Other Governmental Agencies	4,922,310			\$4,922,310
Material, Supplies, and Other	22,497	4,251		\$26,748
Capital Outlay				
Equipment		397,970		\$397,970
Land				
Building and Improvement				
Debt Service				
Interest			215,103	\$215,103
Principal			545,000	\$545,000
Lease Payments			128,716	\$128,716
Total	\$12,730,502	\$512,295	\$1,041,937	\$14,284,734
Supplemental Data				
Expenditures Pursuant to Competitive Bidding				
Other Than Competitive Bidding				
Total				\$0

City of Capitola

Cities Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2015

Purpose of Debt	To Fund the Citys Unfunded Liability
Bond Type	Pension Obligation
Year of Issue	2007
Year Begin	2007
Year End	2037
Principal Authorized	5,040,000
Principal Issued	5,040,000
Principal Outstanding Beginning of Fiscal Year	\$2,375,000
Principal Payment Made in Current Year	545,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$3,210,000
Principal Outstanding End of Fiscal Year	\$1,830,000
Current Year Interest Payment	158,213
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Bond Types

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

City of Capitola

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year

Description of Leased Property

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

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$329.453	\$1,372.500	\$1,701.953
Prior Year Adjustments			\$0
Current Year Principal Payment		55,040	\$55,040
Current Year Interest Payment	26,692		\$26,692
Adjustments to Current Year			\$0
Balance End Of Year	\$302.761	\$1,317.460	\$1,620.221
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

City of Capitola

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year

Description of Leased Property

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

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$581.447	\$1,768.739	\$2,350.186
Prior Year Adjustments			\$0
Current Year Principal Payment		73,676	\$73,676
Current Year Interest Payment	56,890		\$56,890
Adjustments to Current Year			\$0
Balance End Of Year	\$524.557	\$1,695.063	\$2,219.620
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

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

Service

Fiscal Year

Service

(Please see * below for codes to enter)

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

*** Service Codes**

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

	Number of Paid City Employees A	Number of Volunteers B	Total Number of Employees C
Police Protection	<input type="text" value="28"/>	<input type="text" value="0"/>	<input type="text" value="28"/>
Police Officers	<input type="text" value="22"/>	<input type="text"/>	<input type="text" value="22"/>
Fire Protection	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Fire Fighters	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>

If Your City Reports Transient Lodging Tax; What Is the Tax Rate?

What Is the Effective Date of the Current Tax Rate? (00/00/0000)

If Your City Reports Utility User Tax; What Is the Tax Rate?

City of Capitola

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2015

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	5,738,516	661,559	773,564	923,666
Fixed Assets				
Other Assets	2,336,681	7,927,227	68,625	3,250
Total Assets	\$8,075,197	\$8,588,786	\$842,189	\$926,916
Net Current Assets	\$8,075,197	\$8,588,786	\$842,189	\$926,916
Liabilities				
Accounts Payable	422,940	41,972		99,848
Compensated Absences				
Other Liabilities 1	1,087,454	7,887,680		43,834
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$1,510,394	\$7,929,652	\$0	\$143,682
Net Current Liabilities	\$1,510,394	\$7,929,652	\$0	\$143,682
Working Capital	\$6,564,803	\$659,134	\$842,189	\$783,234
Fund Equity	\$6,564,803	\$659,134	\$842,189	\$783,234
Fund Balance				
Reserved	620,882			
Unreserved Designated				
Unreserved Undesignated	5,943,921	659,134	842,189	783,234
Total Fund Equity	\$6,564,803	\$659,134	\$842,189	\$783,234

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

Fiduciary Fund Types

Fiscal Year 2015

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	36,419			\$36,419
Fixed Assets				\$0
Other Assets				\$0
Total Assets	\$36,419	\$0	\$0	\$36,419
Less: Non-Current Assets				\$0
Net Current Assets	\$36,419	\$0	\$0	\$36,419
Liabilities				
Accounts Payable				\$0
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	36,419			\$36,419
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$36,419	\$0	\$0	\$36,419
Less: Non-Current Liability				\$0
Net Current Liabilities	\$36,419	\$0	\$0	\$36,419
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
Total Fund Equity		\$0	\$0	\$0

City of Capitola

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Account Groups

Fiscal Year 2015

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$8,133,724
Fixed Assets	38,078,358		\$38,078,358
Other Assets		5,537,869	\$15,873,652
Total Assets	\$38,078,358	\$5,537,869	\$62,085,734
Less: Non-Current Assets	\$38,078,358	\$5,537,869	\$43,616,227
Net Current Assets	\$0	\$0	\$18,469,507
Accounts Payable			\$564,760
Compensated Absences		695,346	\$695,346
General Obligation (Bonded Debt)			\$0
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)		1,830,000	\$1,830,000
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$0
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)			\$0
Other (State or Federal Financing)			\$0
Lease Principal		3,012,523	\$3,012,523
Other Liabilities 1			\$9,055,387
Other Liabilities 2			\$0
Other Liabilities 3			\$0
Total Liabilities		\$5,537,869	\$15,158,016
Less: Non-Current Liabilities		\$5,537,869	\$5,537,869
Net Current Liabilities		\$0	\$9,620,147
Working Capital			\$8,849,360
Fund Equity	\$38,078,358		\$46,927,718
Contributed Capital			\$0
Invest In General Fixed Assets	38,078,358		\$38,078,358
Reserved			\$0
Unreserved			\$0
Fund Balance			
Reserved			\$620,882
Unreserved Designated			\$0
Unreserved Undesignated			\$8,228,478
Total Fund Equity	\$38,078,358		\$46,927,718

City of Capitola
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2015

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	545,000
Other Long-Term Debt	0
State or Federal Financing	0
Lease Payments	128,716
Total Debt Service	\$673,716
Debt Service from Schedule of Total Expenditures By Major Object Classification	673,716
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
Bonded Debt				
General Obligation	0	0		\$0
Revenue	0	0		\$0
Other Debt	1,830,000	1,830,000		\$0
Other Long-Term Debt				
Notes	0	0		\$0
Loans	0	0		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	0	0		\$0
Other	0	0		\$0
Lease Principal	3,012,523	3,012,523		\$0

City of Capitola

**Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,
and Fund Balances/Working Capital**

Balance Sheet

Fiscal Year **2015**

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$8,075.197	\$8,588.786	\$842.189	\$926.916
Less: Non-Current Assets				
Net Current Assets	\$8,075.197	\$8,588.786	\$842.189	\$926.916
Total Liabilities	\$1,510.394	\$7,929.652	\$0	\$143.682
Non-Current Liabilities				
Net Current Liabilities	\$1,510.394	\$7,929.652	\$0	\$143.682
Working Capital	\$6,564.803	\$659.134	\$842.189	\$783.234
Fund Equity	\$6,564.803	\$659.134	\$842.189	\$783.234
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$620.882	\$0	\$0	\$0
Unreserved - Designated	\$0	\$0	\$0	\$0
Unreserved - Undesignated	\$5,943.921	\$659.134	\$842.189	\$783.234
Total Fund Equity	\$6,564.803	\$659.134	\$842.189	\$783.234

City of Capitola

**Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,
and Fund Balances/Working Capital**

Balance Sheet

Fiscal Year 2015

	Enterprise	Internal Service	Trust and Agency
	E	F	G
Total Assets	\$0	\$0	\$36.419
Less: Non-Current Assets	\$0	\$0	\$0
Net Current Assets	\$0	\$0	\$36.419
Total Liabilities	\$0	\$0	\$36.419
Non-Current Liabilities	\$0	\$0	\$0
Net-Current Liabilities	\$0	\$0	\$36.419
Working Capital	\$0	\$0	\$0
Fund Equity	\$0	\$0	\$0
Contributed Capital	\$0	\$0	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$0	\$0	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$0	\$0	\$0

City of Capitola

**Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,
and Fund Balances/Working Capital**

Balance Sheet

Fiscal Year 2015

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$38,078,358	\$5,537,869	\$62,085,734
Less: Non-Current Assets	\$38,078,358	\$5,537,869	\$43,616,227
Net Current Assets	\$0		\$18,469,507
Total Liabilities		\$5,537,869	\$15,158,016
Non-Current Liabilities		\$5,537,869	\$5,537,869
Net-Current Liabilities			\$9,620,147
Working Capital			\$8,849,360
Fund Equity	\$38,078,358		\$46,927,718
Contributed Capital			\$0
Investment in General			
Fixed Assets	\$38,078,358		\$38,078,358
Retained Earnings			
Reserved			\$0
Unreserved			\$0
Fund Balance			
Reserved			\$620,882
Unreserved - Designated			\$0
Unreserved - Undesignated			\$8,228,478
Total Fund Equity	\$38,078,358		\$46,927,718

City of Capitola

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

Consolidated Statement

Fiscal Year **2015**

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$3,733,017	\$1,174,778	\$2,558,239
Public Safety	\$6,029,178	\$999,896	\$5,029,282
Transportation	\$1,710,177	\$318,061	\$1,392,116
Community Development	\$1,142,514	\$767,780	\$374,734
Health	\$0	\$0	\$0
Culture and Leisure	\$1,599,863	\$892,391	\$707,472
Public Utilities	\$0	\$0	\$0
Other	\$69,985	\$0	\$69,985
Total	\$14,284,734	\$4,152,906	\$10,131,828
General Revenues			
Taxes			\$11,503,667
Licenses and Permits			\$24,723
Fines and Forfeitures			\$103,589
Revenue from Use of Money and Property			\$27,445
Intergovernmental State			\$120,168
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$107,421
Total			\$11,887,013
Excess/(Deficiency) of General Revenue Over Net Expenditures			\$1,755,185
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$0
Beginning Fund Balance/ Working Capital			\$6,929,404

City of Capitola

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

Consolidated Statement

Fiscal Year 2015

Adjustments (Specify, maximum of 10 entries allowed) \$164,771

Specify:

Amount:

Governmental Prior Period Adjustments	-111,627
Governmental Transfers	276,398
Total:	\$164,771

Ending Fund Balance/ Working Capital \$8,849,360

Appropriations Limit 24,471,912

Total Annual Appropriations Subject to the Limit 11,099,418

City of Capitola

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2014-15

Forms	Column	Additional Details	Footnotes
<u>Intergovernmental - Federal, County, and Other Taxes In-Lieu</u>			
Community Development Block Grant	A		There was no CDBG allocation in the current year.
<u>General Government and Public Safety</u>			
Street Lighting	A		This decrease is due to an emergency repair to one of the City's Controller Cabinets. The Cabinet was damaged by a pole knockdown causing an electrical short in a pre-nema compliant cabinet.
<u>Transportation and Community Development</u>			
Street/Highways/Storm Drains	A		The increase is due to Cost of Living Adjustments for Employees and corresponding benefit increases.
Planning	A		The decrease is due to the City completing the General Plan update process in the prior year.
<u>Check List of Services Provided</u>			
Police Protection	B		Police Protection did not have any volunteers CY.
<u>Account Groups - Worksheet for Balance Sheet</u>			
Fixed Assets	H		This amount is from the 6/30/2014 CAFR which was the most accurate amount available at the time of compilation.
Compensated Absences	I		This amount is from the 6/30/2014 CAFR which was the most accurate amount available at the time of compilation.