

City of Los Gatos Cities' Financial Transactions Report General Information

Reporting Year: 2021

Form #1

Members of the Governing Body

	First Name	M. I.	Last Name
Mayor	Marico		Sayoc
Member 1	Rob		Rennie
Member 2	Mary		Badame
Member 3	Matthew		Hudes
Member 4	Maria		Ristow
Member			

City Fiscal Officer

First Name	Stephen	M. I.		Last Name	Conway
Title	Finance Director		Telephone	(408) 354-6828	
Email	sconway@losgatosca.gov		Fax No.		

City Mailing Address

Street 1	110 E. Main Street	<input type="checkbox"/> Has Address Changed?
Street 2		
City	Los Gatos	State CA Zip 95030

Report Prepared By

Firm Name	Badawi and Associates, CPAs				
First Name	Ahmed	M. I.		Last Name	Badawi
Title	Partner		Telephone	(510) 768-8244	

Email	<input type="text" value="abadawi@b-acpa.com"/>	Fax No.	<input type="text" value="(510) 768-8249"/>
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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 Los Gatos
 Cities' Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Reporting Year: 2021

Form #3

R01. Internal Service Fund Name (Specify) (1 of 7) (Record Completed)	Building maintenance
Operating Revenues	
R02. Charges for Services	847,375
R03. Other Operating Revenues	333,649
R04. Total Operating Revenues	\$1,181,024
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	52,612
R07. Materials and Supplies	1,030,918
R08. General and Administrative Expenses	76,623
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$1,160,153
R12. Operating Income (Loss)	\$20,871
Nonoperating Revenues	
R13. Investment Earnings	
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$0
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	

R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$20,871
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	33,000
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$53,871
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$102,469
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$156,340
Net Position (Deficit)		
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	156,340
R36.	Total Net Position (Deficit)	\$156,340

City of Los Gatos
 Cities' Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Reporting Year: 2021

Form #3

<p>R01. Internal Service Fund Name (Specify) (2 of 7) (Record Completed)</p> <p style="margin-left: 20px;">Operating Revenues</p> <p>R02. Charges for Services</p> <p>R03. Other Operating Revenues</p> <p>R04. Total Operating Revenues</p> <p style="margin-left: 20px;">Operating Expenses</p> <p>R05. Personnel Services</p> <p>R06. Contractual Services</p> <p>R07. Materials and Supplies</p> <p>R08. General and Administrative Expenses</p> <p>R09. Depreciation and Amortization Expenses</p> <p>R10. Other Operating Expenses</p> <p>R11. Total Operating Expenses</p> <p>R12. Operating Income (Loss)</p> <p style="margin-left: 20px;">Nonoperating Revenues</p> <p>R13. Investment Earnings</p> <p>R14. Gain on Disposal of Capital Assets</p> <p>R15. Other Nonoperating Revenues</p> <p>R16. Total Nonoperating Revenues</p> <p style="margin-left: 20px;">Nonoperating Expenses</p> <p>R17. Interest Expense</p> <p>R18. Loss on Disposal of Capital Assets</p>	<div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;">Equipment replacement ▼</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;">267,546</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;">4,168</div> <div style="border: 2px solid black; padding: 2px; margin-bottom: 5px; text-align: right;">\$271,714</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;">254,195</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;"></div> <div style="border: 2px solid black; padding: 2px; margin-bottom: 5px; text-align: right;">\$254,195</div> <div style="border: 2px solid black; padding: 2px; margin-bottom: 5px; text-align: right;">\$17,519</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;">55,684</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;"></div> <div style="border: 2px solid black; padding: 2px; margin-bottom: 5px; text-align: right;">\$55,684</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;"></div>
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R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$73,203
	Capital Contributions	
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	-108,720
	Special and Extraordinary Items	
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-35,517
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$1,925,053
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$1,889,536
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	1,889,536
R36.	Total Net Position (Deficit)	\$1,889,536

City of Los Gatos
 Cities' Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Reporting Year: 2021

Form #3

R01. Internal Service Fund Name (Specify) (3 of 7) (Record Completed)	Information Technology ▼
Operating Revenues	
R02. Charges for Services	972,775
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$972,775
Operating Expenses	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	668,356
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$668,356
R12. Operating Income (Loss)	\$304,419
Nonoperating Revenues	
R13. Investment Earnings	
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. Total Nonoperating Revenues	\$0
Nonoperating Expenses	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	

R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$304,419
	Capital Contributions	
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	-37,800
	Special and Extraordinary Items	
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$266,619
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$2,604,203
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$2,870,822
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	2,870,822
R36.	Total Net Position (Deficit)	\$2,870,822

City of Los Gatos
 Cities' Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Reporting Year: 2021

Form #3

R01. **Internal Service Fund Name (Specify)** (4 of 7) (Record Completed) Self insurance

Operating Revenues

R02. Charges for Services

R03. Other Operating Revenues

R04. **Total Operating Revenues**

Operating Expenses

R05. Personnel Services

R06. Contractual Services

R07. Materials and Supplies

R08. General and Administrative Expenses

R09. Depreciation and Amortization Expenses

R10. Other Operating Expenses

R11. **Total Operating Expenses**

R12. **Operating Income (Loss)**

Nonoperating Revenues

R13. Investment Earnings

R14. Gain on Disposal of Capital Assets

R15. Other Nonoperating Revenues

R16. **Total Nonoperating Revenues**

Nonoperating Expenses

R17. Interest Expense

R18. Loss on Disposal of Capital Assets

R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-269,531
	Capital Contributions	
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	
	Special and Extraordinary Items	
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-269,531
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$1,290,614
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$1,021,083
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	1,021,083
R36.	Total Net Position (Deficit)	\$1,021,083

City of Los Gatos
Cities' Financial Transactions Report
Internal Service Fund
Statement of Revenues, Expenses and Change in Fund Net Position

Reporting Year: 2021

Form #3

R01. Internal Service Fund Name (Specify) (5 of 7) (Record Completed)

Stores

Operating Revenues

R02. Charges for Services

R03. Other Operating Revenues

R04. **Total Operating Revenues**

Operating Expenses

R05. Personnel Services

R06. Contractual Services

R07. Materials and Supplies

R08. General and Administrative Expenses

R09. Depreciation and Amortization Expenses

R10. Other Operating Expenses

R11. **Total Operating Expenses**

R12. **Operating Income (Loss)**

Nonoperating Revenues

R13. Investment Earnings

R14. Gain on Disposal of Capital Assets

R15. Other Nonoperating Revenues

R16. **Total Nonoperating Revenues**

Nonoperating Expenses

R17. Interest Expense

R18. Loss on Disposal of Capital Assets

R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$0
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$0
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$0
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$0
Net Position (Deficit)		
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	0
R36.	Total Net Position (Deficit)	\$0

City of Los Gatos
 Cities' Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Reporting Year: 2021

Form #3

<p>R01. Internal Service Fund Name (Specify) (6 of 7) (Record Completed)</p> <p style="margin-left: 20px;">Operating Revenues</p> <p>R02. Charges for Services</p> <p>R03. Other Operating Revenues</p> <p>R04. Total Operating Revenues</p> <p style="margin-left: 20px;">Operating Expenses</p> <p>R05. Personnel Services</p> <p>R06. Contractual Services</p> <p>R07. Materials and Supplies</p> <p>R08. General and Administrative Expenses</p> <p>R09. Depreciation and Amortization Expenses</p> <p>R10. Other Operating Expenses</p> <p>R11. Total Operating Expenses</p> <p>R12. Operating Income (Loss)</p> <p style="margin-left: 20px;">Nonoperating Revenues</p> <p>R13. Investment Earnings</p> <p>R14. Gain on Disposal of Capital Assets</p> <p>R15. Other Nonoperating Revenues</p> <p>R16. Total Nonoperating Revenues</p> <p style="margin-left: 20px;">Nonoperating Expenses</p> <p>R17. Interest Expense</p> <p>R18. Loss on Disposal of Capital Assets</p>	<div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;">Vehicle maintenance ▼</div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 2px solid black; padding: 2px; display: flex; justify-content: space-between;">\$0</div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 2px solid black; padding: 2px; display: flex; justify-content: space-between;">\$0</div> <div style="border: 2px solid black; padding: 2px; display: flex; justify-content: space-between;">\$0</div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 2px solid black; padding: 2px; display: flex; justify-content: space-between;">\$0</div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div>
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R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$0
Capital Contributions		
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	
Special and Extraordinary Items		
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$0
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$0
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$0
Net Position (Deficit)		
R33.	Net Investment in Capital Assets	
R34.	Restricted	
R35.	Unrestricted	0
R36.	Total Net Position (Deficit)	\$0

City of Los Gatos
 Cities' Financial Transactions Report
 Internal Service Fund
 Statement of Revenues, Expenses and Change in Fund Net Position

Reporting Year: 2021

Form #3

<p>R01. Internal Service Fund Name (Specify) (7 of 7) (Record Completed)</p> <p style="margin-left: 20px;">Operating Revenues</p> <p>R02. Charges for Services</p> <p>R03. Other Operating Revenues</p> <p>R04. Total Operating Revenues</p> <p style="margin-left: 20px;">Operating Expenses</p> <p>R05. Personnel Services</p> <p>R06. Contractual Services</p> <p>R07. Materials and Supplies</p> <p>R08. General and Administrative Expenses</p> <p>R09. Depreciation and Amortization Expenses</p> <p>R10. Other Operating Expenses</p> <p>R11. Total Operating Expenses</p> <p>R12. Operating Income (Loss)</p> <p style="margin-left: 20px;">Nonoperating Revenues</p> <p>R13. Investment Earnings</p> <p>R14. Gain on Disposal of Capital Assets</p> <p>R15. Other Nonoperating Revenues</p> <p>R16. Total Nonoperating Revenues</p> <p style="margin-left: 20px;">Nonoperating Expenses</p> <p>R17. Interest Expense</p> <p>R18. Loss on Disposal of Capital Assets</p>	<div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px;">Workers Compensation ▼</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;">917,555</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;">327,768</div> <div style="border: 2px solid black; padding: 2px; margin-bottom: 5px; text-align: right;">\$1,245,323</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;"> </div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;"> </div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;">784,384</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;"> </div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;"> </div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;">596,665</div> <div style="border: 2px solid black; padding: 2px; margin-bottom: 5px; text-align: right;">\$1,381,049</div> <div style="border: 2px solid black; padding: 2px; margin-bottom: 5px; text-align: right;">\$-135,726</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;"> </div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;">5</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;"> </div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;"> </div> <div style="border: 2px solid black; padding: 2px; margin-bottom: 5px; text-align: right;">\$5</div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;"> </div> <div style="border: 1px solid #ccc; padding: 2px; margin-bottom: 5px; text-align: right;"> </div>
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R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	0
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-135,721
	Capital Contributions	
R22.	Federal	
R23.	State	
R24.	Other Capital Contributions	
R25.	Total Capital Contributions	\$0
R26.	Transfers In	
R27.	Transfers Out	
	Special and Extraordinary Items	
R27.5	Special Item	
R27.6	Extraordinary Item	
R27.7	Total Special and Extraordinary Items	\$0
R28.	Change in Net Position	\$-135,721
R29.	Net Position (Deficit), Beginning of Fiscal Year	\$1,808,741
R30.	Adjustment	
R31.	Reason for Adjustment	
R32.	Net Position (Deficit), End of Fiscal Year	\$1,673,020
	Net Position (Deficit)	
R33.	Net Investment in Capital Assets	
R34.	Restricted	85,724
R35.	Unrestricted	1,587,296
R36.	Total Net Position (Deficit)	\$1,673,020

City of Los Gatos
 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
SpecialBenefitAssessments	Lighting	TransportationCommunityDevelopment	Streets – Trees/Landscaping	38,566
			Sub Total:	<u>\$38,566</u>
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering	1,789,368
		TransportationCommunityDevelopment	Regulation	
		TransportationCommunityDevelopment	Planning	448,490
			Sub Total:	<u>\$2,237,858</u>
FinesForfeituresRevenue	Forfeitures and Penalties	TransportationCommunityDevelopment	Construction and Engineering	3,300
		GeneralGovernmentPublicSafety	Regulation	
			Police	17,651
			Sub Total:	<u>\$20,951</u>
FinesForfeituresRevenue	Investment Earnings	HealthCultureLeisure	Libraries	6,785
		GeneralGovernmentPublicSafety	Management and Support	37,811
		TransportationCommunityDevelopment	Streets – Trees/Landscaping	2,416
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	122,705
			Sub Total:	<u>\$169,717</u>
FinesForfeituresRevenue	Rents and Concessions	HealthCultureLeisure	Parks and Recreation	3,972
		GeneralGovernmentPublicSafety	Police	32,400
			Sub Total:	<u>\$36,372</u>
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	78,771
			Sub Total:	<u>\$78,771</u>
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	1,273,788
			Sub Total:	<u>\$1,273,788</u>
IntergovernmentalState	Peace Officers Standards and	GeneralGovernmentPublicSafety	Police	5,509

Training

				Sub Total:	\$5,509
IntergovernmentalState	Public Safety – Prop. 172	GeneralGovernmentPublicSafety	Police		485,553
				Sub Total:	\$485,553
ChargesforCurrentServices	Engineering Fees, Inspection and Other Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation		1,084,212
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains		83,052
				Sub Total:	\$1,167,264
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation		85,610
				Sub Total:	\$85,610
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation		658,312
		TransportationCommunityDevelopment	Planning		190,041
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains		399,874
				Sub Total:	\$1,248,227
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police		1,045,273
				Sub Total:	\$1,045,273
ChargesforCurrentServices	Street, Sidewalk, and Curb Repairs Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation		235,220
		TransportationCommunityDevelopment	Streets – Trees/Landscaping		22,480
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains		83,086
				Sub Total:	\$340,786
MiscellaneousRevenues	Contributions from Nongovernmental Sources	TransportationCommunityDevelopment	Construction and Engineering Regulation		44,066
		HealthCultureLeisure	Libraries		38,428
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains		85,635
				Sub Total:	\$168,129
MiscellaneousRevenues	Development Impact Fees	TransportationCommunityDevelopment	Planning		745,676
		TransportationCommunityDevelopment	Streets – Trees/Landscaping		114,405
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains		779,605

Sub Total:	\$1,639,686
Functional Revenue Total:	\$10,042,060
Other Functional Revenue Total:	\$4,054,567
Functional Revenue Grand Total:	\$14,096,627

City of Los Gatos
 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
Taxes			
R01. Secured and Unsecured Property Taxes	13,222,108	13,222,108	13,222,108
R02. Supplemental Roll Secured and Unsecured Property Taxes	1,220,386	1,220,386	1,220,386
R03. Property Tax In-Lieu of Vehicle License Fees	4,052,672	4,052,672	4,052,672
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior	76,235	76,235	76,235
R07. Supplemental Roll Property Taxes – Prior			
R08. Pass-through Property Taxes (ABX1 26)			
R09. Residual Property Taxes (ABX1 26)			
R11. Parcel Tax			
R12. Other Property Taxes	377,092	377,092	377,092
R13. Interest, Penalties, and Delinquent Taxes	7,912	7,912	7,912
R14. Sales and Use Taxes	7,933,604	7,933,604	7,933,604
R16. Transportation Taxes – Transit			
R17. Transportation Taxes – Nontransit			
R18. Transient Occupancy Taxes	1,044,820	1,044,820	1,044,820
R19. Franchises	2,499,463	2,499,463	2,499,463
R20. Business License Taxes	1,386,943	1,386,943	1,386,943
R21. Real Property Transfer Taxes	876,851	876,851	876,851

R22. Utility Users Taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>
R23. Construction Development Taxes	<input type="text"/>	82,067	82,067
Taxes – Other			
R24. Admission Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>
R25. Parking Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>
R27. Other Taxes – Other (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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	Functional Revenues	General Revenues	Total Revenues
	A	B	C
R28. Total Taxes	<input type="text" value="\$0"/>	<input type="text" value="\$32,780,153"/>	<input type="text" value="\$32,780,153"/>

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

Reporting Year: 2021

Form #17

Functional Revenues

Special Benefit Assessments

R01. Fire		
R02. Paramedics		
R03. Police		
R04. Lighting		38,566
R05. Other Special Benefit Assessments (Specify)		

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

<input type="text"/>	Select ▼	<input type="text"/>	<input type="button" value="Add"/>
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R06. Total Special Benefit Assessments		\$38,566
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City of Los Gatos
 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
Licenses and Permits			
R01. Animal Licenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Bicycle Licenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03. Construction Permits	2,237,858	<input type="text"/>	2,237,858
R04. Street and Curb Permits	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Other Licenses and Permits (Specify)	1,113,753	<input type="text"/>	1,113,753

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

<input type="text" value="Title 24 under utility fee"/>	Construction and Engineering Regulatic ▼	170,954	<input type="button" value="Delete"/>
<input type="text" value="Reservations and tree removal"/>	Parks and Recreation ▼	111,076	<input type="button" value="Delete"/>
<input type="text" value="Alarm special event firearms parking fees"/>	Police ▼	83,137	<input type="button" value="Delete"/>
<input type="text" value="Solid Waste Fees"/>	Solid Waste ▼	179,987	<input type="button" value="Delete"/>
<input type="text" value="Street sweeping and storm drainage"/>	Streets/Highways/Storm Drains ▼	568,599	<input type="button" value="Delete"/>
<input type="text"/>	Select ▼		<input type="button" value="Add"/>
Total:		<input type="text" value="1,113,753"/>	

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

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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	Functional Revenues A	General Revenues B	Total Revenues C
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R06. **Total Licenses and Permits**

\$3,351,611

\$0

\$3,351,611

City of Los Gatos
 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
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Fines, Forfeitures, and Penalties

R01. Vehicle Code Fines	78,771		78,771
R03. Forfeitures and Penalties	20,951		20,951
R03.5 Other Fines (Specify)	3,746		3,746

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

General fines and penalties	Legislative ▼	3,646	Delete
Park citations	Parks and Recreation ▼	100	Delete
<input style="width: 90%;" type="text"/>	Select ▼		Add
Total:		3,746	

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

<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	Add
--	--	-----

	Functional Revenues A	General Revenues B	Total Revenues C
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R04. Total Fines, Forfeitures, and Penalties	\$103,468	\$0	\$103,468
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Revenue from Use of Money and Property

R05. Investment Earnings	169,717	58,252	227,969
R06. Rents and Concessions	36,372	4,000	40,372

R07. Royalties

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R09.5 Other Revenue from Use of Money and Property (Specify)

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

<input type="text"/>	Select <input type="text"/>	<input type="text"/>	Add
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R09.5b **Specify General Revenues** **General Revenues**

<input type="text"/>	<input type="text"/>	Add
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	Functional Revenues A	General Revenues B	Total Revenues C
R10. Total Revenue from Use of Money and Property	\$206,089	\$62,252	\$268,341

City of Los Gatos
 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
Intergovernmental – State				
R01.	Homeowners Property Tax Relief	45,579	45,579	45,579
R03.	Gasoline Tax	1,273,788		1,273,788
R04.	Peace Officers Standards and Training	5,509		5,509
R05.	Off-Highway Motor Vehicle In-Lieu Fee			
R07.5	Other Intergovernmental – State (Specify)		23,058	23,058

R07.5a **Specify General Revenues**

General Revenues

<input type="text" value="Excess VLF"/>	23,058	<input type="button" value="Delete"/>
<input type="text"/>		<input type="button" value="Add"/>
Total:	23,058	

		Functional Revenues A	General Revenues B	Total Revenues C
State Grants – Other				
R08.	Mandated Cost	8,547	8,547	8,547
R09.	Public Safety – Prop. 172	485,553		485,553
R10.	Public Safety – 2011			
R31.	Other State Grants – Other (Specify)	693,260		693,260

R31a. **Specify Functional Revenues**

Select Expenditure Function

Functional Revenues

<input type="text" value="Library"/>	<input type="text" value="Libraries"/>	▼	16,022	<input type="button" value="Delete"/>
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Abandoned Vehicles	Police	62,163	Delete
Cal OES	Police	12,627	Delete
CVC	Police	30,278	Delete
SLESF	Police	355,120	Delete
AB939	Solid Waste	46,685	Delete
MTC	Streets/Highways/Storm Drains	155,496	Delete
CalFire	Streets – Trees/Landscaping	14,869	Delete
	Select		Add
Total:		693,260	

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
R32. Total Intergovernmental – State	\$2,458,110	\$77,184	\$2,535,294

City of Los Gatos
 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
Intergovernmental – Federal			
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)	780,243	<input type="text"/>	780,243

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

<input type="text" value="Coronavirus Relief Fund"/>	<input type="text" value="Disaster Preparedness"/> ▼	388,181	<input type="button" value="Delete"/>
<input type="text" value="COVID-19 ARPA"/>	<input type="text" value="Disaster Preparedness"/> ▼	200,911	<input type="button" value="Delete"/>
<input type="text" value="DOJ and Homeland Grants"/>	<input type="text" value="Police"/> ▼	3,674	<input type="button" value="Delete"/>
<input type="text" value="HSIP and IDEA Grants"/>	<input type="text" value="Streets/Highways/Storm Drains"/> ▼	187,477	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/> ▼	<input type="text"/>	<input type="button" value="Add"/>
Total:		780,243	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. Total Intergovernmental – Federal	\$780,243	<input type="text"/>	\$780,243

Intergovernmental – County

R17. County Grants of State Gasoline Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>
R18. Other County Grants (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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<input type="text"/>	Select	<input type="text"/>	Add
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R18.5b **Specify General Revenues** **General Revenues**

<input type="text"/>	<input type="text"/>	Add
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	Functional Revenues A	General Revenues B	Total Revenues C
R19. Total Intergovernmental – County	<input type="text" value="\$0"/>	<input type="text"/>	<input type="text" value="\$0"/>

R20. **Other Taxes In-Lieu (Specify)**

<input type="text"/>	<input type="text"/>	<input type="text"/>
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R20.5a **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

<input type="text"/>	Select	<input type="text"/>	Add
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R20.5b **Specify General Revenues** **General Revenues**

<input type="text"/>	<input type="text"/>	Add
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City of Los Gatos
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	
R04. Special Police Department Services	1,045,273
R06. Special Fire Department Services	
R07. Plan Checking Fees	1,248,227
R09. Animal Shelter Fees and Charges	
R10. Engineering Fees, Inspection and Other Charges	1,167,264
R11. Street, Sidewalk, and Curb Repairs Charges	340,786
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	85,610
R25. Golf Course Fees	
R26. Water Service Charges	
R27. Water Connection Fees	
R28. Electric Revenues	

R29. Gas Revenues	
R30. Airport Revenues	
R31. Cemetery Revenues	
R32. Housing Revenues	
R33. Ports and Harbor Revenues	
R34. Hospital Revenues	
R35. Transit Revenues	
R36. Stadium Revenues	
R40. Quasi-External Transactions	
R41. Other Charges for Current Services (Specify)	883,500

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

housing fees	Housing	▼	1,725	Delete
election fees appeal fees mediation fees	Legislative	▼	82,660	Delete
Copies processing fees other service fees	Management and Support	▼	203,114	Delete
General Plan revenue recognition	Planning	▼	574,810	Delete
school bus fares	Public Transit	▼	-412	Delete
slurry seal and traffic mitigation fees	Streets/Highways/Storm Drains	▼	21,603	Delete
	Select	▼		Add
Total:			883,500	

R42. **Total Charges for Current Services** **\$4,770,660**

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:		<input type="text" value="251,138"/>

Functional Revenues General Revenues Total Revenues

A

B

C

R10. **Total Miscellaneous Revenues**

R11. **Grand Totals**

City of Los Gatos
 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
General Government			
R01. Legislative	1,133,207	86,306	1,046,901
R02. Management and Support	6,632,608	337,641	6,294,967
R10. Other General Government 1	6,222,307		6,222,307
R11. Other General Government 2			
R12. Total General Government	\$13,988,122	\$423,947	\$13,564,175
Public Safety			
R13. Police	16,611,641	2,355,438	14,256,203
R24. Fire			
R25. Emergency Medical Service			
R26. Animal Regulation			
R27. Weed Abatement			
R28. Street Lighting			
R29. Disaster Preparedness		589,092	-589,092
R33. Other Public Safety 1			
R34. Other Public Safety 2			
R35. Total Public Safety	\$16,611,641	\$2,944,530	\$13,667,111

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

Reporting Year: 2021

Form #26

Current Expenditures Functional Revenues Net Expenditures/(Excess Revenues)

A

B

C

Health

R01. Physical and Mental Health			
R06. Hospitals and Sanitariums			
R07. Solid Waste	362,378	226,672	135,706
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1			
R18. Other Health 2			
R19. Total Health	\$362,378	\$226,672	\$135,706

Culture and Leisure

R20. Parks and Recreation	2,009,494	254,920	1,754,574
R21. Marina and Wharfs			
R22. Libraries	2,847,987	61,235	2,786,752
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums			
R27. Other Culture and Leisure 1			
R28. Other Culture and Leisure 2			
R29. Total Culture and Leisure	\$4,857,481	\$316,155	\$4,541,326

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

Reporting Year: 2021

Form #27

Current Expenditures Functional Revenues Net Expenditures/(Excess Revenues)

A

B

C

Public Utilities

R01. Water			
R02. Gas			
R03. Electric			
R04. Other Public Utilities 1			
R05. Other Public Utilities 2			
R06. Total Public Utilities	\$0	\$0	\$0

Other Expenditures

R07. Other Expenditures 1			
R08. Other Expenditures 2			
R09. Total Other Expenditures	\$0	\$0	\$0

City of Los Gatos
 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 Functional Revenues Net Expenditures/(Excess Revenues)

A

B

C

Debt Service

R01. Principal Payments on Long-Term Debt	52,011		52,011
R02. Interest Payments on Long-Term Debt			
R02.5 Lease Principal			
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service			
R05. Total Debt Service	\$52,011		\$52,011

Capital Outlay

R06. General Government	1,244,266		1,244,266
R07. Public Safety	1,159,041		1,159,041
R08. Transportation	2,249,581		2,249,581
R09. Community Development	632,458		632,458
R10. Health			
R11. Culture and Leisure	331,440		331,440
R12. Public Utilities	129,661		129,661
R13. Other Expenditures			
R14. Total Capital Outlay	\$5,746,447		\$5,746,447
R15. Grand Totals	\$52,796,824	\$14,096,627	\$38,700,197

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

Reporting Year: 2021

Form #29

Operating Expenditures

R01. Salaries and Wages	20,283,896
R02. Retirement Benefits	12,031,812
R03. Other Employee Benefits	5,637,861
Contract Services	
R04. Private	4,505,787
R05. Governmental Agencies	1,436,941
R06. Materials and Supplies	995,924
R07. Other Operating Expenditures	2,106,145
R08. Total Operating Expenditures	\$46,998,366

Debt Service

R09. Principal Payments on Long-Term Debt	52,011
R10. Interest Payments on Long-Term Debt	
R11. Lease Principal	
R11.5 Principal and Interest on Short-Term Notes and Warrants	
R12. Other Debt Service	
R13. Total Debt Service	\$52,011

Capital Outlay

R14. Land	
R15. Buildings and Improvements	792,219
R16. Equipment	124,328
R17. Other Capital Outlay	4,829,900

R18.	Total Capital Outlay	\$5,746,447
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R19.	Grand Total Expenditures	\$52,796,824
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Supplemental Data

Major Project Expenditures

R20.	Pursuant to Competitive Bidding	4,955,826
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R21.	Other than Competitive Bidding	1,443,128
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R22.	Total Major Project Expenditures	\$6,398,954
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City of Los Gatos
 Cities' Financial Transactions Report
 Other Financing Sources (Uses) and Change in Fund Balance - Governmental Funds

Form #30

Reporting Year: 2021

R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	-5,529,470
Other Financing Sources (Uses)	
R02. Long-Term Debt Proceeds	1,560,336
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	1,201,369
R10. Capital Leases	
R11. Insurance Recoveries	
R12. Transfers In	113,520
R13. Transfers Out	
R13.5 Other Financing Sources (Uses) – Other	
R14. Total Other Financing Sources (Uses)	\$2,875,225
Special and Extraordinary Items	
R15. Special Item	
R16. Extraordinary Item	
R17. Total Special and Extraordinary Items	

		\$0
R18.	Net Change in Fund Balance	\$-2,654,245
R19.	Fund Balance (Deficit), Beginning of Fiscal Year	\$49,965,182
R20.	Adjustment	526,815
R21.	Reason for Adjustment	Moved the library trust fiduciary fund to a special re
R22.	Fund Balance (Deficit), End of Fiscal Year	\$47,837,752

Note:

(R21) Reason for Adjustment: Moved the library trust fiduciary fund to a special revenue fund

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

Reporting Year: 2021

Form #30.5

		Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
Additions					
Contributions					
R01.	Employer				
R02.	Plan Members				
R03.	Private Contributions				
R04.	Contributions to Pooled Investments				
R05.	Other Contributions			1,946,787	
R06.	Total Contributions	\$0	\$0	\$1,946,787	\$0
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments				
R08.	Interest			28,297	
R09.	Dividends				
R10.	Other Investment Income				
R11.	(Investment Expense)				
Securities Lending Income (Loss)					
R12.	Securities Lending Income				
R13.	(Securities Lending Expense)				
R14.	Net Securities Lending Income (Loss)	\$0	\$0	\$0	\$0
R15.	Net Investment Income (Loss)	\$0	\$0	\$28,297	\$0
R15.5	Tax Revenues				

R16. Receipts from Depositors				
R17. Other Additions				
R18. Total Additions	\$0	\$0	\$1,975,084	\$0
Deductions				
R19. Benefit Payments				
R20. Refunds of Contributions				
R21. Administrative Expenses				
R22. Payments to and for Depositors				
R23. Distributions from Pooled Investments				
R24. Other Deductions			705,896	
R25. Total Deductions	\$0	\$0	\$705,896	\$0
R26. Change in Net Position	\$0	\$0	\$1,269,188	\$0
R27. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$-4,403,577	
R28. Adjustment			-526,815	
R29. Reason for Adjustment			Library Trust moved to S	
R30. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$-3,661,204	\$0

Note:

(R29) Pri-Reason for Adjustment: Library Trust moved to Special Revenue Fund

City of Los Gatos
 Cities' Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Reporting Year: 2021

Form #32

R01. Purpose of Debt (1 of 1) (Record Completed)	Energy Efficiency Loan
R02. Nature of Revenue Pledged	Savings on utility bills
R03. Debt Type	Loans
R04. Fund Type	Governmental
R06. Year of Issue	2021
R07. Beginning Maturity Year	2021
R08. Ending Maturity Year	2031
R09. Principal Authorized	1,560,336
R10. Principal Received to Date	1,560,336
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	
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	1,560,336
R16. Principal Paid in Current Fiscal Year	39,008
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$1,521,328
R19. Principal Outstanding, Current Portion	156,034
R20. Principal Outstanding, Noncurrent Portion	\$1,365,294
R21. Interest Paid in Current Fiscal Year	0
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

City of Los Gatos
 Cities' Financial Transactions Report
 Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Reporting Year: 2021

Summary Form #32

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
Governmental							
Loans							
Energy Efficiency Loan	2021	0	1,560,336	39,008	1,521,328	156,034	1,365,294
Total Governmental Debt:		\$0	\$1,560,336	\$39,008	\$1,521,328	\$156,034	\$1,365,294

City of Los Gatos
 Cities' Financial Transactions Report
 Debt Service Reconciliation

Go to Report: Debt Summary

Reporting Year: 2021

Form #35

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt	39,008		
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$39,008	\$0	\$0
R06. Debt Service	52,011		
R07. Difference	\$-13,003	\$0	\$0
R08. Reason for Difference	PG&E bill for June which in		

Note:

(R08) Gov-Reason for Difference: PG&E bill for June which includes principal payment was paid in July.

City of Los Gatos
 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	Enterprise
			Interest Paid in CY	Interest Paid in CY
Long-Term Debt				
R01. Total Certificates of Participation	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Total General Obligation Bonds	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03. Total Pension Obligation Bonds	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04. Total Revenue Bonds	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Total Other Agency Debt	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R06. Total Long-Term Debt	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Long-Term Debt				
R07. Total Loans	39,008	<input type="text"/>	<input type="text"/>	<input type="text"/>
R08. Total Notes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R09. Total Other - Leases (<10 years)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R10. Total Other Long-Term Debt	39,008	<input type="text"/>	<input type="text"/>	<input type="text"/>
Construction Financing				
R11. Total Loans	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R12. Total Notes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R13. Total Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14. Total Construction Financing	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lease Obligations				
R15. Total Contracts	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R16. Total Leases	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R17. Total Rent	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

R18. Total Other				
R19. Total Lease Obligation				
R20. Total Debt Payments from Debt Forms	39,008			

Debt Service	Principal Payments	Interest Payments
R21. Principal Payments on Long Term Debt	39,008	
R22. Interest Payments on Long-Term Debt		
R23. Lease Principal		
R24. Total	39,008	

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

*** Service Codes**

- | | |
|--|--|
| A = Provided by Paid City Employees | B = Provided by City Volunteers |
| C = Another City | G = Another City |
| D = County | H = Special District or Other Public Agency |
| E = Private Sector | I = County |
| F = Special District or Other Public Agency | J = Private Sector |
| | K = Service not provided within city |

Number of Paid Number of Total Number of

	City Employees	Volunteers	Employees
	A	B	C
R12. Police Protection	60	251	311
R13. Police Officers	39	6	45
R14. Fire Protection			
R15. Fire Fighters			
R16. Emergency Medical			

City of Los Gatos
 Cities' Financial Transactions Report
 Balance Sheet
 Governmental Funds

Reporting Year: 2021

Form #37

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	30,102,793	1,146,075		25,917,607		57,166,475
R02. Investments						
R03. Accounts Receivable (net)	1,159,677	258,756		691,115		2,109,548
R04. Taxes Receivable	234,284					234,284
R05. Interest Receivable (net)	244,672					244,672
R06. Lease Payments Receivable						
R07. Due from Other Funds	79,177			121,256		200,433
R08. Due from Other Governments	2,504,804	58,513		106,209		2,669,526
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	91,870					91,870
R12. Loans, Notes, and Contracts Receivable	159,000	78,752				237,752
R13. Other Assets 1	32,076					32,076
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$34,608,353	\$1,542,096	\$0	\$26,836,187	\$0	\$62,986,636
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$34,608,353	\$1,542,096	\$0	\$26,836,187	\$0	\$62,986,636
Liabilities						
R19. Accounts Payable	1,053,910	8,408		1,242,039		2,304,357

R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		200,911				200,911
R23. Due to Other Governments	41,159	50				41,209
R24. Advances from Other Funds						
R25. Deposits and Advances	6,226,770					6,226,770
R26. Loans and Notes Payable						
R27. Other Liabilities 1	1,657,348	4,747				1,662,095
R28. Other Liabilities 2	1,714,548	64,855		2,452,438		4,231,841
R29. Other Liabilities 3						
R30. Total Liabilities	\$10,693,735	\$278,971	\$0	\$3,694,477	\$0	\$14,667,183
R31. Deferred Inflows of Resources				481,701		481,701
R32. Total Liabilities and Deferred Inflows of Resources	\$10,693,735	\$278,971	\$0	\$4,176,178	\$0	\$15,148,884
Fund Balances (Deficits)						
R33. Nonspendable	159,000					159,000
R34. Restricted		725,233		7,837,420		8,562,653
R35. Committed	11,220,970	537,892				11,758,862
R36. Assigned	12,534,648			14,822,589		27,357,237
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$23,914,618	\$1,263,125	\$0	\$22,660,009	\$0	\$47,837,752
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$34,608,353	\$1,542,096	\$0	\$26,836,187	\$0	\$62,986,636

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

Reporting Year: 2021

Form #38

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	9,362,261	
R02.	Restricted	85,724	
R03.	Accounts Receivable (net)	30,964	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds	478	
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$0	\$9,479,427
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land		
R17.	Buildings and Improvements <i>(Report at cost.)</i>		

R18.	Equipment <i>(Report at cost.)</i>		
R18.5	Infrastructure <i>(Report at cost.)</i>		
R19.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets <i>(Report at cost.)</i>		
R23.	Less: Accumulated Depreciation/Amortization		
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$0	\$0
R27.	Total Assets	\$0	\$9,479,427

Deferred Outflows of Resources

R28.	Related to Pensions		
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$0	\$9,479,427

Liabilities

Current Liabilities

R32.	Accounts Payable		172,471
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		83

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.	Total Current Liabilities	\$0	\$172,554
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		1,696,072
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$1,696,072
R61.	Total Liabilities	\$0	\$1,868,626

Deferred Inflows of Resources

R62. Related to Pensions		
R62.5 Related to OPEB		
R62.6 Related to Debt Refunding		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$0	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$0	\$1,868,626
R66. Total Net Position (Deficit)	\$0	\$7,610,801
Net Position (Deficit)		
R67. Net Investment in Capital Assets		
R68. Restricted		85,724
R69. Unrestricted		7,525,077
R70. Total Net Position (Deficit)	\$0	\$7,610,801
R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$0	\$9,479,427

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

Reporting Year: 2021

Form #39

		Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
Assets					
R01.	Cash and Investments			3,847,920	
	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				

			5,257,422		
R15.6	Other Capital Assets, Net of Depreciation		1,322,008		
R15.7	Net Pension Asset				
R15.8	Net OPEB Asset				
R15.9	Other Noncurrent Assets		598,754		
R19.	Total Assets	\$0	\$0	\$11,026,104	\$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	\$11,026,104	\$0
	Liabilities				
R22.	Accounts Payable		63		
R23.	Deposits and Advances				
R23.5	Other Current Liabilities		1,563,355		
R24.	Due to Other Governments				
R24.5	Net Pension Liability				
R24.6	Net OPEB Liability				
R24.7	Other Long-Term Liabilities		13,123,890		
R28.	Total Liabilities	\$0	\$0	\$14,687,308	\$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	Total Deferred Inflows of Resources	0	0	0	0
R30.	Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$14,687,308	\$0
	Net Position Restricted for				
R31.	Pension and Other Employee Benefits				
R32.	Investment Trusts				
R33.	Private-Purpose Trusts			-3,661,204	
R34	Custodial Funds				
R35.	Total Net Position	\$0	\$0	\$-3,661,204	\$0

City of Los Gatos
 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	Noncurrent Liabilities/Deferred
Outflows of Resources	Inflows of Resources

Noncurrent Assets

Capital Assets

R01.	Land	20,254,949	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	32,151,012	
R03.	Equipment <i>(Report at cost.)</i>	11,984,697	
R04.	Infrastructure <i>(Report at cost.)</i>	104,350,923	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06.	Construction in Progress	5,452,048	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>		
R09.	Less: Accumulated Depreciation/Amortization	-62,777,365	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$111,416,264	

Deferred Outflows of Resources

R16	Related to Pensions	17,268,026	
R17	Related to OPEB	2,478,569	

R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$19,746,595	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$131,162,859	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		3,299,835
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		1,521,328
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R33.	Lease Principal		
R34.	Net Pension Liability		58,023,249
R35.	Net OPEB Liability		8,495,214
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$71,339,626
Deferred Inflows of Resources			
R40	Related to Pensions		1,433,785
R41	Related to OPEB		801,602

R42	Related to Debt Refunding		
R43	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$2,235,387
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$73,575,013

City of Los Gatos
 Cities' Financial Transactions Report
 Summary and Statistics

Reporting Year: 2021

Form #41

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	47,267,354	4,103,488
R02. Expenditures/Expenses	52,796,824	4,110,247
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-5,529,470	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-6,759
R05. Other Financing Sources (Uses)	2,875,225	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		-113,520
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$-2,654,245	\$-120,279
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$49,965,182	\$7,731,080
R11. Adjustments (Specify)	526,815	0

R11a. Specify Governmental Fund Adjustments

Library trust fund moved from fiduciary to special revenue	526,815	Delete
<input style="width: 90%;" type="text"/>		Add
Total:	526,815	

R11b. Specify Proprietary Fund Adjustments

<input style="width: 90%;" type="text"/>		Add
--	--	-----

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$47,837,752	\$7,610,801
---	--------------	-------------

Statistics

R13. Current Transient Occupancy Tax Rate	10
R14. Effective Date of Current Transient Occupancy Tax Rate	02/03/1993
R15. Current Utility User Tax Rate	
R16. Appropriations Limit	45,831,327
R17. Total Annual Appropriations Subject to the Limit	30,447,571

City of Los Gatos
Cities Financial Transactions Report
Footnotes

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R03)OtherOperatingRevenues	(Building maintenance) Construction tax, recreation district, utility reimbursements
InternalServiceFund	(R26)TransfersIn	(Building maintenance) From the equipment replacement fund for equipment belonging to this fund
InternalServiceFund	(R03)OtherOperatingRevenues	(Equipment replacement) Gain on sale of property, equipment rentals
InternalServiceFund	(R11)TotalOperatingExpenses	(Equipment replacement) In FY2020, a large group of vehicles were purchased that were not purchased in FY2021.
InternalServiceFund	(R16)TotalNonoperatingRevenues	(Equipment replacement) Sold equipment in FY2021.
InternalServiceFund	(R27)TransfersOut	(Equipment replacement) To the General Fund (75,720) and building maintenance fund (33,000) for equipment belonging to those funds.
InternalServiceFund	(R27)TransfersOut	(Information Technology) Transfer of software to the general fund
InternalServiceFund	(R10)OtherOperatingExpenses	(Self insurance) Insurance premiums and claims payments
InternalServiceFund	(R11)TotalOperatingExpenses	(Self insurance) Insurance premiums increased by about \$100k and claims payments increased by roughly \$130k
InternalServiceFund	(R03)OtherOperatingRevenues	(Workers Compensation) Insurance claim reimbursements
InternalServiceFund	(R10)OtherOperatingExpenses	(Workers Compensation) Insurance premiums and claims payments
Taxes	(R12)Gen-OtherPropertyTaxes	Election, utility, railroad, racehorse taxes
Taxes	(R18)Gen-TransientOccupancyTaxes	Due to the pandemic, hotels struggled to obtain guests
Taxes	(R21)Gen-RealPropertyTransferTaxes	Home values increased coupled with more home sales
FinesForfeituresRevenue	(R01)Func-VehicleCodeFines	Police did not prioritize citations during the pandemic
FinesForfeituresRevenue	(R05)Gen-InvestmentEarnings	Due to a large unrealized loss adjustment
IntergovernmentalState	(R09)Func-PublicSafetyProp172	Santa Clara County's apportionment increased which flowed through to the Town. Additionally, the Town did not receive a FY2020 payment until September 2020 and booked it to FY2021.
ChargesforCurrentServices	(R11)StreetSidewalkandCurbRepairsCharges	Additional bike lane fees and charges to a neighboring city for work done on common streets.
MiscellaneousRevenues	(R01)Func-DevelopmentImpactFees	The town recognized impact fees from unearned revenues during the year for street expenditures.
MiscellaneousRevenues	(R04)Func-ContributionsfromNongovernmentalSources	More contributions for street projects during FY2021
GeneralGovernmentPublicSafety	(R02)CurrExp-ManagementSupport	Moved CalPERS' additional payments to Other General Government 1

GeneralGovernmentPublicSafety	(R10)CurrExp-OtherGeneralGovernment1	Additional CalPERS payments and OPEB contributions.
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	COVID-19 expenditures
HealthCultureLeisure	(R07)CurrExp-SolidWaste	More expenditures toward salaries and overtime due to the pandemic
DebtServiceCapitalOutlayGrandTotals	(R06)CurrExp-GeneralGovernment	Corporate Yard building project expenditures were mostly in FY2021.
DebtServiceCapitalOutlayGrandTotals	(R07)CurrExp-PublicSafety	Computer Aided Dispatch project of nearly \$400k that did not occur in prior year
DebtServiceCapitalOutlayGrandTotals	(R08)CurrExp-Transportation	Major street repair and resurfacing projects occurred in prior year, but wound down in FY2021.
DebtServiceCapitalOutlayGrandTotals	(R09)CurrExp-CommunityDevelopment	Downtown revitalization project
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	FY2021 projects: parks parking lot, library carpet replacement, exercise equipment
MajorObjectClassification	(R03)OtherEmployeeBenefits	Payroll taxes (FICA, medicare), health insurance, life insurance,
MajorObjectClassification	(R07)OtherOperatingExpenditures	Payments to internal service funds, grants
MajorObjectClassification	(R17)OtherCapitalOutlay	Infrastructure
OtherFinancingSourcesChangeinFundBalance	(R09)ProceedsfromSaleofCapitalAssets	Sale of property to fire district
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	From Information Technology and Equipment Replacement ISFs for software and equipment transferred respectively.
ChangesNetPositionFiduciaryFund	(R05)Pri-OtherContributions	Successor Agency property taxes
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Depreciation (\$101k), program expenses (\$5k), interest and fiscal agency expenses (\$599k)
ChangesNetPositionFiduciaryFund	(R30)Pri-NetPosition(Deficit)EndofFiscalYear	Due to the Successor Agency having more liabilities (mostly bonds) than assets.
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(1_Energy Efficiency Loan) interest rate on loan is 0%
Service	(R01)Police	Provided by the Town and volunteers
Service	(R07)SolidWaste	Solid waste activities are performed by a special district which the Town pays
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Large discretionary contribution to pension plan, revenues were lower than expenditures
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Now includes the library trust fund which was fiduciary in the prior year
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	inventories
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Payroll accruals
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Payroll accruals
BalanceSheetGovernmentalFunds	(R28)CapProj-OtherLiabilities2	Unearned revenues and deposits payable
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Unearned revenues
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	Unearned revenues
BalanceSheetGovernmentalFunds	(R31)CapProj-DeferredInflowsofResources	Unavailable revenues
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	Pension liability is accounted for in the General Fund
ProprietaryFunds	(R57)IntrnServ-NetOPEBLiability	OPEB liability is accounted for in the General Fund
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	Claims payable

FiduciaryFunds	(R15.6)PriTrust-OtherCapitalAssetsNetofDepreciation	Buildings
FiduciaryFunds	(R15.9)PriTrust-OtherNoncurrentAssets	Loans receivable
FiduciaryFunds	(R23.5)PriTrust-OtherCurrentLiabilities	Interest accrued, and bonds payable within one year
FiduciaryFunds	(R24.7)PriTrust-OtherLongTermLiabilities	Bonds payable after one year
FiduciaryFunds	(R35)PriTrust-TotalNetPosition	The successor agency has more debt (mostly bonds payable) than assets.
SummaryStatistics	(R17)TotalAnnualAppropriationsSubjecttotheLimit	Tax revenues were budgeted to be the same at the beginning of FY2021

Total Footnote: 58