

City of Los Gatos  
Cities Financial Transactions Report  
General Information

Fiscal Year: 2020

Form #1

Members of the Governing Body

	First Name	M. I.	Last Name
Mayor	Marcia		Jensen
Member 1	Rob		Rennie
Member 2	Marico		Sayoc
Member 3	Barbara		Spector
Member 4	Vacant		Vacant
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	abadawi@b-acpa.com	Fax No.	(510) 768-8249		

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

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

Yes  No

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

Yes  No

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

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

BCU

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

Fiscal Year: 2020

Form #3

R01. Internal Service Fund Name (Specify) (1 of 7) (Record Completed)	Building maintenance
<b>Operating Revenues</b>	
R02. Charges for Services	847,384
R03. Other Operating Revenues	230,757
R04. <b>Total Operating Revenues</b>	<b>\$1,078,141</b>
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	604
R07. Materials and Supplies	1,050,366
R08. General and Administrative Expenses	110,033
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. <b>Total Operating Expenses</b>	<b>\$1,161,003</b>
R12. <b>Operating Income (Loss)</b>	<b>-\$82,862</b>
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	2,545
R16. <b>Total Nonoperating Revenues</b>	<b>\$2,545</b>
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	<b>0</b>
R21. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>-\$80,317</b>
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	<b>\$0</b>
R26. <b>Transfers In</b>	
R27. <b>Transfers Out</b>	<b>-788,000</b>
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R28. <b>Change in Net Position</b>	<b>-\$88,317</b>
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$970,786</b>
R30. <b>Adjustment</b>	

R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$102,469
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	102,469
R36. <b>Total Net Position (Deficit)</b>	\$102,469

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

Fiscal Year: 2020

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (2 of 7) (Record Completed)	Equipment replacement ▼
<b>Operating Revenues</b>	
R02. Charges for Services	199,095
R03. Other Operating Revenues	36,987
R04. <b>Total Operating Revenues</b>	<b>\$236,082</b>
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	540,036
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. <b>Total Operating Expenses</b>	<b>\$540,036</b>
R12. <b>Operating Income (Loss)</b>	<b>\$-303,954</b>
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	<b>\$0</b>
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	<b>0</b>
R21. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$-303,954</b>
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	<b>\$0</b>
R26. <b>Transfers In</b>	
R27. <b>Transfers Out</b>	-579,797
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R28. <b>Change in Net Position</b>	<b>\$-883,751</b>
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$2,808,804</b>
R30. <b>Adjustment</b>	

R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$1,925,053
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	1,925,053
R36. <b>Total Net Position (Deficit)</b>	\$1,925,053

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

Fiscal Year: 2020

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (3 of 7) (Record Completed)	Information Technology <span style="float: right;">▼</span>
<b>Operating Revenues</b>	
R02. Charges for Services	881,936
R03. Other Operating Revenues	
R04. <b>Total Operating Revenues</b>	<b>\$881,936</b>
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	796,201
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	
R11. <b>Total Operating Expenses</b>	<b>\$796,201</b>
R12. <b>Operating Income (Loss)</b>	<b>\$85,735</b>
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	<b>\$0</b>
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	<b>0</b>
R21. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$85,735</b>
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	<b>\$0</b>
R26. <b>Transfers In</b>	
R27. <b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R28. <b>Change in Net Position</b>	<b>\$85,735</b>
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$2,518,468</b>
R30. <b>Adjustment</b>	

R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$2,604,203
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	2,604,203
R36. <b>Total Net Position (Deficit)</b>	\$2,604,203

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

Fiscal Year: 2020

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (4 of 7) (Record Completed)	Self insurance <span style="float: right;">▼</span>
<b>Operating Revenues</b>	
R02. Charges for Services	378,133
R03. Other Operating Revenues	
R04. <b>Total Operating Revenues</b>	<b>\$378,133</b>
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	56,061
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	344,762
R11. <b>Total Operating Expenses</b>	<b>\$400,823</b>
R12. <b>Operating Income (Loss)</b>	<b>-\$22,690</b>
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	<b>\$0</b>
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	<b>0</b>
R21. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>-\$22,690</b>
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	<b>\$0</b>
R26. <b>Transfers In</b>	
R27. <b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R28. <b>Change in Net Position</b>	<b>-\$22,690</b>
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$1,313,304</b>
R30. <b>Adjustment</b>	



R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	\$1,290,614
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	
R35. Unrestricted	1,290,614
R36. <b>Total Net Position (Deficit)</b>	\$1,290,614

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

Fiscal Year: 2020

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (5 of 7) (Record Completed)	Stores <span style="float: right;">▼</span>
<b>Operating Revenues</b>	
R02. Charges for Services	
R03. Other Operating Revenues	
R04. <b>Total Operating Revenues</b>	\$0
<b>Operating Expenses</b>	
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. <b>Total Operating Expenses</b>	\$0
R12. <b>Operating Income (Loss)</b>	\$0
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	\$0
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	0
R21. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$0
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	\$0
R26. <b>Transfers In</b>	
R27. <b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	\$0
R28. <b>Change in Net Position</b>	\$0
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$0
R30. <b>Adjustment</b>	

R31. Reason for Adjustment

R32. **Net Position (Deficit), End of Fiscal Year**

**Net Position (Deficit)**

R33. Net Investment in Capital Assets

R34. Restricted

R35. Unrestricted

R36. **Total Net Position (Deficit)**

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

Fiscal Year: 2020

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (6 of 7) (Record Completed)	Vehicle maintenance <span style="float: right;">▼</span>
<b>Operating Revenues</b>	
R02. Charges for Services	
R03. Other Operating Revenues	
R04. <b>Total Operating Revenues</b>	\$0
<b>Operating Expenses</b>	
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. <b>Total Operating Expenses</b>	\$0
R12. <b>Operating Income (Loss)</b>	\$0
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	\$0
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	0
R21. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$0
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	\$0
R26. <b>Transfers In</b>	
R27. <b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	\$0
R28. <b>Change in Net Position</b>	\$0
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$0
R30. <b>Adjustment</b>	

R31. Reason for Adjustment	<input type="text"/>
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	<input type="text" value="\$0"/>
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	<input type="text"/>
R34. Restricted	<input type="text"/>
R35. Unrestricted	<input type="text" value="0"/>
R36. <b>Total Net Position (Deficit)</b>	<input type="text" value="\$0"/>

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

Fiscal Year: 2020

Form #3

R01. <b>Internal Service Fund Name (Specify)</b> (7 of 7) (Record Completed)	Workers Compensation <span style="float: right;">▼</span>
<b>Operating Revenues</b>	
R02. Charges for Services	903,434
R03. Other Operating Revenues	526,552
R04. <b>Total Operating Revenues</b>	<b>\$1,429,986</b>
<b>Operating Expenses</b>	
R05. Personnel Services	
R06. Contractual Services	
R07. Materials and Supplies	996,348
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
R10. Other Operating Expenses	529,241
R11. <b>Total Operating Expenses</b>	<b>\$1,525,589</b>
R12. <b>Operating Income (Loss)</b>	<b>-\$95,603</b>
<b>Nonoperating Revenues</b>	
R13. Investment Earnings	7
R14. Gain on Disposal of Capital Assets	
R15. Other Nonoperating Revenues	
R16. <b>Total Nonoperating Revenues</b>	<b>\$7</b>
<b>Nonoperating Expenses</b>	
R17. Interest Expense	
R18. Loss on Disposal of Capital Assets	
R19. Other Nonoperating Expenses	
R20. <b>Total Nonoperating Expenses</b>	<b>0</b>
R21. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>-\$95,596</b>
<b>Capital Contributions</b>	
R22. Federal	
R23. State	
R24. Other Capital Contributions	
R25. <b>Total Capital Contributions</b>	<b>\$0</b>
R26. <b>Transfers In</b>	1,061,256
R27. <b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>	
R27.5 Special Item	
R27.6 Extraordinary Item	
R27.7 <b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R28. <b>Change in Net Position</b>	<b>\$965,660</b>
R29. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$843,081</b>
R30. <b>Adjustment</b>	

R31. Reason for Adjustment	
R32. <b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$1,808,741</b>
<b>Net Position (Deficit)</b>	
R33. Net Investment in Capital Assets	
R34. Restricted	114,213
R35. Unrestricted	1,694,528
R36. <b>Total Net Position (Deficit)</b>	<b>\$1,808,741</b>

City of Los Gatos  
Cities Financial Transactions Report  
Functional Revenue Details Report  
Governmental Funds

Back to Form: Functional Revenue Details

**Fiscal Year: 2020**

Form #15

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
Taxes	Sale and Use Taxes	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	44,853
			<b>Sub Total:</b>	\$44,853
SpecialBenefitAssessments	Lighting	GeneralGovernmentPublicSafety	Street Lighting	38,012
			<b>Sub Total:</b>	\$38,012
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering	1,703,999
			Regulation	
		TransportationCommunityDevelopment	Planning	335,530
			<b>Sub Total:</b>	\$2,039,529
FinesForfeituresRevenue	Investment Earnings	GeneralGovernmentPublicSafety	Management and Support	28,033
		TransportationCommunityDevelopment	Streets – Trees/Landscaping	3,592
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	158,756
			<b>Sub Total:</b>	\$190,381
FinesForfeituresRevenue	Other Fines	TransportationCommunityDevelopment	Construction and Engineering	9,600
			Regulation	
		GeneralGovernmentPublicSafety	Police	31,266
			<b>Sub Total:</b>	\$40,866
FinesForfeituresRevenue	Rents and Concessions	HealthCultureLeisure	Parks and Recreation	-1,361
		GeneralGovernmentPublicSafety	Police	32,400
			<b>Sub Total:</b>	\$31,039
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	221,810
			<b>Sub Total:</b>	\$221,810
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	1,249,696
			<b>Sub Total:</b>	\$1,249,696
IntergovernmentalState	Peace Officers Standards and Training	GeneralGovernmentPublicSafety	Police	40,384
			<b>Sub Total:</b>	\$40,384
IntergovernmentalState	Public Safety – Prop. 172	GeneralGovernmentPublicSafety	Police	400,096
			<b>Sub Total:</b>	\$400,096
ChargesforCurrentServices	Engineering Fees, Inspection and Other Charges	TransportationCommunityDevelopment	Construction and Engineering	1,017,749
			Regulation	
		TransportationCommunityDevelopment	Streets – Trees/Landscaping	500
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	73,132
			<b>Sub Total:</b>	\$1,091,381
ChargesforCurrentServices	Library Fines and Fees	HealthCultureLeisure	Libraries	11,528
			<b>Sub Total:</b>	\$11,528
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	94,165
			<b>Sub Total:</b>	\$94,165
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Construction and Engineering	540,095
			Regulation	
		TransportationCommunityDevelopment	Planning	146,077
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	365,024
			<b>Sub Total:</b>	\$1,051,196



ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police	1,156,485
			<b>Sub Total:</b>	<u>\$1,156,485</u>
ChargesforCurrentServices	Street, Sidewalk, and Curb Repairs Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation	181,524
		TransportationCommunityDevelopment	Streets – Trees/Landscaping	51,460
			<b>Sub Total:</b>	<u>\$232,984</u>
MiscellaneousRevenues	Contributions from Nongovernmental Sources	TransportationCommunityDevelopment	Construction and Engineering Regulation	65,748
		HealthCultureLeisure	Libraries	26,244
			<b>Sub Total:</b>	<u>\$91,992</u>
MiscellaneousRevenues	Development Impact Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	10,830
		TransportationCommunityDevelopment	Planning	619,553
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	483,630
			<b>Sub Total:</b>	<u>\$1,114,013</u>
			<b>Functional Revenue Total:</b>	\$9,140,410
			<b>Other Functional Revenue Total:</b>	\$4,632,009
			<b>Functional Revenue Grand Total:</b>	\$13,772,419

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

Fiscal Year: 2020

Form #16

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
R01. Secured and Unsecured Property Taxes	12,477,497	12,477,497	12,477,497
R02. Supplemental Roll Secured and Unsecured Property Taxes	1,049,588	1,049,588	1,049,588
R03. Property Tax In-Lieu of Vehicle License Fees	3,875,914	3,875,914	3,875,914
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior	40,181	40,181	40,181
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	355,752	355,752	355,752
R13. Interest, Penalties, and Delinquent Taxes	12,286	12,286	12,286
R14. Sales and Use Taxes	44,853	7,531,425	7,576,278
R16. Transportation Taxes – Transit			
R17. Transportation Taxes – Nontransit			
R18. Transient Occupancy Taxes	1,869,685	1,869,685	1,869,685
R19. Franchises	2,495,792	2,495,792	2,495,792
R20. Business License Taxes	1,357,080	1,357,080	1,357,080
R21. Real Property Transfer Taxes	498,131	498,131	498,131
R22. Utility Users Taxes			
R23. Construction Development Taxes	42,089	42,089	42,089
<b>Taxes – Other</b>			
R24. Admission Tax			
R25. Parking Tax			
R27. Other Taxes – Other (Specify)			
R27a. <b>Specify Functional Revenues</b>	<b>Select Expenditure Function</b>	<b>Functional Revenues</b>	
<div style="display: flex; align-items: center; gap: 10px;"> <input style="width: 300px; height: 20px;" type="text"/> <span>Select</span> <span style="font-size: 12px;">▼</span> <input style="width: 100px; height: 20px;" type="text"/> <span style="border: 1px solid gray; padding: 2px 5px;">Add</span> </div>			
R27b. <b>Specify General Revenues</b>	<b>General Revenues</b>		
<div style="display: flex; align-items: center; gap: 10px;"> <input style="width: 300px; height: 20px;" type="text"/> <input style="width: 100px; height: 20px;" type="text"/> <span style="border: 1px solid gray; padding: 2px 5px;">Add</span> </div>			
	Functional Revenues A	General Revenues B	Total Revenues C
R28. <b>Total Taxes</b>	\$44,853	\$31,605,420	\$31,650,273

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

Fiscal Year: 2020

Form #17

Special Benefit Assessments		Functional Revenues
R01. Fire		
R02. Paramedics		
R03. Police		
R04. Lighting		38,012
R05. Other Special Benefit Assessments (Specify)		
R05a.	<b>Specify Functional Revenues</b>	<b>Select Expenditure Function</b>
<div style="display: flex; align-items: center; gap: 10px;"> <input style="width: 200px; height: 20px;" type="text"/> <span>Select</span> <div style="border-bottom: 1px solid black; width: 20px; text-align: center;">▼</div> <input style="width: 100px; height: 20px;" type="text"/> <span style="border: 1px solid black; padding: 2px 5px;">Add</span> </div>		
R06.	<b>Total Special Benefit Assessments</b>	\$38,012

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

Fiscal Year: 2020

Form #18

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Licenses and Permits</b>			
R01. Animal Licenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Bicycle Licenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03. Construction Permits	2,039,529	<input type="text"/>	2,039,529
R04. Street and Curb Permits	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Other Licenses and Permits (Specify)	1,012,276	<input type="text"/>	1,012,276

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

Title 24/ under utility fee/ solid waste fees	Construction and Engineering Regulatic ▼	224,281	<input type="button" value="Delete"/>
Reservations and parking and tree removal	Parks and Recreation ▼	110,832	<input type="button" value="Delete"/>
Miscellaneous fees (alarm firearm permits towing)	Police ▼	94,246	<input type="button" value="Delete"/>
Street sweeping and storm drainage	Streets/Highways/Storm Drains ▼	582,917	<input type="button" value="Delete"/>
<input type="text"/>	Select ▼		<input type="button" value="Add"/>
Total:		1,012,276	

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

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
----------------------	----------------------	------------------------------------

	Functional Revenues A	General Revenues B	Total Revenues C
R06. <b>Total Licenses and Permits</b>	\$3,051,805	\$0	\$3,051,805

City of Los Gatos  
 Cities Financial Transactions Report  
 Statement of General and Functional Revenues - Governmental Funds  
 Fines and Forfeitures and Revenue from Use of Money and Property

Fiscal Year: 2020

Form #19

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines and Forfeitures</b>			
R01. Vehicle Code Fines	221,810		221,810
R02. Other Fines	40,866	2,050	42,916
R03. Forfeitures and Penalties			
R04. <b>Total Fines and Forfeitures</b>	<b>\$262,676</b>	<b>\$2,050</b>	<b>\$264,726</b>
<b>Revenue from Use of Money and Property</b>			
R05. Investment Earnings	190,381	2,238,102	2,428,483
R06. Rents and Concessions	31,039		31,039
R07. Royalties			
R08. Other Revenue from Use of Money and Property 1			
R09. Other Revenue from Use of Money and Property 2			
R10. <b>Total Revenue from Use of Money and Property</b>	<b>\$221,420</b>	<b>\$2,238,102</b>	<b>\$2,459,522</b>

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

Fiscal Year: 2020

Form #20

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Intergovernmental – State</b>			
R01. Homeowners Property Tax Relief	<input type="text"/>	45,604	45,604
R03. Gasoline Tax	1,249,696	<input type="text"/>	1,249,696
R04. Peace Officers Standards and Training	40,384	<input type="text"/>	40,384
R05. Off-Highway Motor Vehicle In-Lieu Fee	<input type="text"/>	<input type="text"/>	<input type="text"/>
R06. Other Intergovernmental – State 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
R07. Other Intergovernmental – State 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>State Grants – Other</b>			
R08. Mandated Cost	<input type="text"/>	23,537	23,537
R09. Public Safety – Prop. 172	400,096	<input type="text"/>	400,096
R10. Public Safety – 2011	<input type="text"/>	<input type="text"/>	<input type="text"/>
R31. Other State Grants – Other (Specify)	622,151	<input type="text"/>	622,151

Specify Functional Revenues	Select Expenditure Function	Functional Revenues	
CalFire	Fire	5,384	<input type="button" value="Delete"/>
Library Fund	Libraries	23,101	<input type="button" value="Delete"/>
Abandoned Vehicles	Police	55,861	<input type="button" value="Delete"/>
CVC	Police	61,541	<input type="button" value="Delete"/>
SLESF	Police	228,562	<input type="button" value="Delete"/>
AB939	Solid Waste	57,226	<input type="button" value="Delete"/>
HSIP and MTC	Streets/Highways/Storm Drains	190,476	<input type="button" value="Delete"/>
<input type="text"/>	Select	<input type="text"/>	<input type="button" value="Add"/>
Total:		622,151	

	Functional Revenues A	General Revenues B	Total Revenues C
R32. <b>Total Intergovernmental – State</b>	\$2,312,327	\$69,141	\$2,381,468

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

Fiscal Year: 2020

Form #21

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Intergovernmental – Federal</b>			
R13. Community Development Block Grant	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14. Workforce Investment Act (WIA)	<input type="text"/>	<input type="text"/>	<input type="text"/>
R15. Other Federal Grants (Specify)	134,304	<input type="text"/>	134,304

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

<input type="text" value="Office of Emergency Services"/>	<input type="text" value="Parks and Recreation"/>	12,290	<input type="button" value="Delete"/>
<input type="text" value="CERT/EMPG Homeland Grants"/>	<input type="text" value="Police"/>	109,450	<input type="button" value="Delete"/>
<input type="text" value="Dept of Justice"/>	<input type="text" value="Police"/>	3,464	<input type="button" value="Delete"/>
<input type="text" value="Office of Emergency Services"/>	<input type="text" value="Police"/>	9,100	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/>		<input type="button" value="Add"/>
Total:		134,304	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. <b>Total Intergovernmental – Federal</b>	\$134,304	<input type="text"/>	\$134,304
<b>Intergovernmental – County</b>			
R17. County Grants of State Gasoline Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>
R18. Other County Grants	<input type="text"/>	<input type="text"/>	<input type="text"/>
R19. <b>Total Intergovernmental – County</b>	\$0	<input type="text"/>	\$0
R20. <b>Other Taxes In-Lieu</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Fiscal Year: 2020

Form #22

Charges for Current Services	Functional Revenues
R01. Zoning Fees and Subdivision Fees	
R04. Special Police Department Services	1,156,485
R06. Special Fire Department Services	
R07. Plan Checking Fees	1,051,196
R09. Animal Shelter Fees and Charges	
R10. Engineering Fees, Inspection and Other Charges	1,091,381
R11. Street, Sidewalk, and Curb Repairs Charges	232,984
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	11,528
R23. Parking Facility Charges	
R24. Parks and Recreation Fees	94,165
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)	794,345

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

housing fees	Housing	▼	500	Delete
mediation/arbitration and court appeal fees	Legislative	▼	63,635	Delete
Processing Fees	Management and Support	▼	136,494	Delete
General Plan revenue recognition	Planning	▼	493,249	Delete
school bus fares	Public Transit	▼	13,028	Delete
slurry seal and traffic mitigation fees	Streets/Highways/Storm Drains	▼	87,439	Delete



<input type="text"/>	Select	▼	<input type="text"/>	Add
Total:				<input type="text" value="794,345"/>

R42. **Total Charges for Current Services**

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

Fiscal Year: 2020

Form #23

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Miscellaneous Revenues</b>			
R01. Development Impact Fees	1,114,013		1,114,013
R04. Contributions from Nongovernmental Sources	91,992	27,675	119,667
R05. Other Miscellaneous Revenues (Specify)	2,068,933	120,775	2,189,708

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

CIP recognition of revenues/ clean energy grant	Construction and Engineering Regulatic ▼	112,369	Delete
misc revenues and bank-related fees	Management and Support ▼	77,351	Delete
insurance claim/music in the park/benches	Parks and Recreation ▼	62,541	Delete
Police task force and foundation amounts	Police ▼	83,211	Delete
VTA Grants	Streets/Highways/Storm Drains ▼	1,719,460	Delete
Street trees fees	Streets – Trees/Landscaping ▼	14,001	Delete
	Select ▼		Add
<b>Total:</b>		2,068,933	

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

Garbage JPA revenue	115,098	Delete	
Misc revenues	5,677	Delete	
		Add	
<b>Total:</b>		120,775	

	Functional Revenues A	General Revenues B	Total Revenues C
R10. <b>Total Miscellaneous Revenues</b>	\$3,274,938	\$148,450	\$3,423,388
R11. <b>Grand Totals</b>	\$13,772,419	\$34,063,163	\$47,835,582

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

Fiscal Year: 2020

Form #24

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>General Government</b>			
R01. Legislative	1,137,935	63,635	1,074,300
R02. Management and Support	11,886,210	241,878	11,644,332
R10. Other General Government 1			
R11. Other General Government 2			
R12. <b>Total General Government</b>	<b>\$13,024,145</b>	<b>\$305,513</b>	<b>\$12,718,632</b>
<b>Public Safety</b>			
R13. Police	15,793,815	2,527,876	13,265,939
R24. Fire		5,384	-5,384
R25. Emergency Medical Service			
R26. Animal Regulation			
R27. Weed Abatement			
R28. Street Lighting		38,012	-38,012
R29. Disaster Preparedness			
R33. Other Public Safety 1			
R34. Other Public Safety 2			
R35. <b>Total Public Safety</b>	<b>\$15,793,815</b>	<b>\$2,571,272</b>	<b>\$13,222,543</b>

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

Go to Form: Functional Revenue Details

Fiscal Year: 2020

Form #25

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Transportation</b>			
R01. Streets/Highways/Storm Drains	3,819,126	4,955,383	-1,136,257
R02. Streets – Trees/Landscaping	29,493	69,553	-40,060
R03. Parking Facility			
R04. Public Transit		13,028	-13,028
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1			
R08. Other Transportation 2			
R09. <b>Total Transportation</b>	<b>\$3,848,619</b>	<b>\$5,037,964</b>	<b>\$-1,189,345</b>
<b>Community Development</b>			
R10. Planning	2,405,577	1,594,409	811,168
R11. Construction and Engineering Regulation	4,306,270	3,866,195	440,075
R12. Redevelopment			
R13. Housing		500	-500
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1			
R17. Other Community Development 2			
R18. <b>Total Community Development</b>	<b>\$6,711,847</b>	<b>\$5,461,104</b>	<b>\$1,250,743</b>

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

Fiscal Year: 2020

Form #26

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Health</b>			
R01. Physical and Mental Health			
R06. Hospitals and Sanitariums			
R07. Solid Waste	278,918	57,226	221,692
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1			
R18. Other Health 2			
R19. <b>Total Health</b>	<b>\$278,918</b>	<b>\$57,226</b>	<b>\$221,692</b>
<b>Culture and Leisure</b>			
R20. Parks and Recreation	1,965,843	278,467	1,687,376
R21. Marina and Wharfs			
R22. Libraries	2,700,802	60,873	2,639,929
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums			
R27. Other Culture and Leisure 1			
R28. Other Culture and Leisure 2			
R29. <b>Total Culture and Leisure</b>	<b>\$4,666,645</b>	<b>\$339,340</b>	<b>\$4,327,305</b>

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

Fiscal Year: 2020

Form #27

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

City of 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

Fiscal Year: 2020

Form #20

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Debt Service</b>			
R01. Principal Payments on Long-Term Debt			
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. <b>Total Debt Service</b>	\$0		\$0
<b>Capital Outlay</b>			
R06. General Government	386,181		386,181
R07. Public Safety	250,664		250,664
R08. Transportation	6,736,893		6,736,893
R09. Community Development	73,401		73,401
R10. Health			
R11. Culture and Leisure	242,126		242,126
R12. Public Utilities	172,707		172,707
R13. Other Expenditures			
R14. <b>Total Capital Outlay</b>	\$7,861,972		\$7,861,972
R15. <b>Grand Totals</b>	\$52,185,961	\$13,772,419	\$38,413,542

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

Form #29

**Fiscal Year: 2020**

<b>Operating Expenditures</b>	
R01. Salaries and Wages	19,363,273
R02. Retirement Benefits	10,853,273
R03. Other Employee Benefits	5,961,671
Contract Services	
R04. Private	4,444,303
R05. Governmental Agencies	1,207,411
R06. Materials and Supplies	779,727
R07. Other Operating Expenditures	1,714,331
R08. <b>Total Operating Expenditures</b>	<b>\$44,323,989</b>
<b>Debt Service</b>	
R09. Principal Payments on Long-Term Debt	
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. <b>Total Debt Service</b>	<b>\$0</b>
<b>Capital Outlay</b>	
R14. Land	
R15. Buildings and Improvements	7,583,994
R16. Equipment	277,978
R17. Other Capital Outlay	
R18. <b>Total Capital Outlay</b>	<b>\$7,861,972</b>
R19. <b>Grand Total Expenditures</b>	<b>\$52,185,961</b>
<b>Supplemental Data</b>	
Major Project Expenditures	
R20. Pursuant to Competitive Bidding	2,629,305
R21. Other than Competitive Bidding	444,829
R22. <b>Total Major Project Expenditures</b>	<b>\$3,074,134</b>



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

Fiscal Year: 2020

Form #30

R01. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-4,350,379
<b>Other Financing Sources (Uses)</b>	
R02. Long-Term Debt Proceeds	
R03. Other Long-Term Debt Proceeds	
R03.5 Lease Obligations Proceeds	
R03.6 Proceeds from Refinancing on Loans, Notes, and Other	
R03.7 Payments to Refinanced Loans, Notes, and Other	
R04. Refunding Bonds Proceeds	
R05. Premium on Bonds Issued	
R06. Discount on Bonds Issued	
R07. Payment to Refunded Bond Escrow Agent	
R08. Demand Bonds	
R09. Proceeds from Sale of Capital Assets	1,566
R10. Capital Leases	
R11. Insurance Recoveries	
R12. Transfers In	8,935,260
R13. Transfers Out	-8,628,719
R13.5 Other Financing Sources (Uses) – Other	
R14. <b>Total Other Financing Sources (Uses)</b>	\$308,107
<b>Special and Extraordinary Items</b>	
R15. Special Item	
R16. Extraordinary Item	
R17. <b>Total Special and Extraordinary Items</b>	\$0
R18. <b>Net Change in Fund Balance</b>	\$-4,042,272
R19. <b>Fund Balance (Deficit), Beginning of Fiscal Year</b>	\$53,634,826
R20. <b>Adjustment</b>	372,628
R21. Reason for Adjustment	removing compensated absences from governmen
R22. <b>Fund Balance (Deficit), End of Fiscal Year</b>	\$49,965,182

**Note:**

(R21) Reason for Adjustment: removing compensated absences from governmental funds

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

Fiscal Year: 2020

Form #30.5

	Pension and Other Employee Benefit Trust	Investment Trust	Private- Purpose Trust
<b>Additions</b>			
Contributions			
R01. Employer			
R02. Plan Members			
R03. Private Contributions			
R04. Contributions to Pooled Investments			
R05. Other Contributions			61,809
R06. <b>Total Contributions</b>	\$0	\$0	\$61,809
Investment Income (Loss)			
R07. Net Appreciation (Depreciation) in Fair Value of Investments			
R08. Interest			53,652
R09. Dividends			
R10. Other Investment Income			1,905,024
R11. (Investment Expense)			
Securities Lending Income (Loss)			
R12. Securities Lending Income			
R13. (Securities Lending Expense)			
R14. <b>Net Securities Lending Income (Loss)</b>	\$0	\$0	\$0
R15. <b>Net Investment Income (Loss)</b>	\$0	\$0	\$1,958,676
R16. Receipts from Depositors			
R17. Other Additions			1,949,284
R18. <b>Total Additions</b>	\$0	\$0	\$3,969,769
<b>Deductions</b>			
R19. Benefit Payments			
R20. Refunds of Contributions			
R21. Administrative Expenses			
R22. Payments to and for Depositors			
R23. Distributions from Pooled Investments			
R24. Other Deductions			2,752,481
R25. <b>Total Deductions</b>	\$0	\$0	\$2,752,481
R26. <b>Change in Net Position</b>	\$0	\$0	\$1,217,288
R27. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$-5,620,865
R28. Adjustment			
R29. Reason for Adjustment			
R30. <b>Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$-4,403,577

City of Los Gatos  
Cities Financial Transactions Report  
Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2020

Form #35

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

City of Los Gatos  
 Cities Financial Transactions Report  
 Debt Summary

Fiscal Year: 2020

Summary Form #31-34

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

**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

**Fiscal Year: 2020**

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**

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

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	C
R12. Police Protection	<input type="text" value="60"/>	<input type="text" value="263"/>	<input type="text" value="323"/>
R13. Police Officers	<input type="text" value="39"/>	<input type="text" value="4"/>	<input type="text" value="43"/>
R14. Fire Protection	<input type="text"/>	<input type="text"/>	<input type="text"/>
R15. Fire Fighters	<input type="text"/>	<input type="text"/>	<input type="text"/>
R16. Emergency Medical	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Fiscal Year: 2020

Form #3

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	37,644,118	511,895		25,038,182		63,194,195
R02. Investments						
R03. Accounts Receivable (net)	930,815	19,277		480,888		1,430,980
R04. Taxes Receivable						
R05. Interest Receivable (net)	317,209					317,209
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	1,414,965	58,684		81,958		1,555,607
R09. Advances to Other Funds						
R10. Inventories	30,960					30,960
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable	159,000	78,752				237,752
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$40,497,067</b>	<b>\$668,608</b>	<b>\$0</b>	<b>\$25,601,028</b>	<b>\$0</b>	<b>\$66,766,703</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$40,497,067</b>	<b>\$668,608</b>	<b>\$0</b>	<b>\$25,601,028</b>	<b>\$0</b>	<b>\$66,766,703</b>
<b>Liabilities</b>						
R19. Accounts Payable	957,782	4,181		2,561,695		3,523,658
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments	37,969					37,969
R24. Advances from Other Funds						
R25. Deposits and Advances	6,736,953					6,736,953
R26. Loans and Notes Payable						
R27. Other Liabilities 1	1,696,044	4,734				1,700,778
R28. Other Liabilities 2	1,732,822	64,855		2,798,786		4,596,463
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	<b>\$11,161,570</b>	<b>\$73,770</b>	<b>\$0</b>	<b>\$5,360,481</b>	<b>\$0</b>	<b>\$16,595,821</b>
R31. <b>Deferred Inflows of Resources</b>				205,700		205,700
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$11,161,570</b>	<b>\$73,770</b>	<b>\$0</b>	<b>\$5,566,181</b>	<b>\$0</b>	<b>\$16,801,521</b>
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable						
R34. Restricted	669,978	190,250		6,257,756		7,117,984
R35. Committed	15,387,706					15,387,706

R36. Assigned	13,277,813	404,588		13,777,091		27,459,
R37. Unassigned						
R38. <b>Total Fund Balances (Deficits)</b>	\$29,335,497	\$594,838	\$0	\$20,034,847	\$0	\$49,965,
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$40,497,067	\$668,608	\$0	\$25,601,028	\$0	\$66,766,

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

Fiscal Year: 2020

Form #38

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
Cash and Investments			
R01.	Unrestricted		9,085,752
R02.	Restricted		114,213
R03.	Accounts Receivable (net)		28,553
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
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	\$9,228,518
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.	<b>Total Assets</b>	\$0	\$9,228,518
<b>Deferred Outflows of Resources</b>			
R28.	Related to Pensions		
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		



R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$0	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$9,228,518
<b>Liabilities</b>			
Current Liabilities			
R32.	Accounts Payable		249,027
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$0	\$249,027
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		1,248,411
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$0	\$1,248,411
R61.	<b>Total Liabilities</b>	\$0	\$1,497,438
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$0	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$1,497,438
R66.	<b>Total Net Position (Deficit)</b>	\$0	\$7,731,080

**Net Position (Deficit)**

R67.	Net Investment in Capital Assets		
R68.	Restricted		114,213
R69.	Unrestricted		7,616,867
R70.	<b>Total Net Position (Deficit)</b>	\$0	\$7,731,080
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$0	\$9,228,518

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

Fiscal Year: 2020

Form #39

	Pension and Other Employee Benefit Trust	Investment Trust	Private - Purpose Trust	Agency
<b>Assets</b>				
R01. Cash and Investments			4,331,126	
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)			8,750	
R15. Due from Other Governments				
R16. Other Assets 1			575,425	
R17. Other Assets 2			6,681,123	
R18. Other Assets 3				
R19. Total Assets	\$0	\$0	\$11,596,424	\$0
R20. Deferred Outflows of Resources				
R21. Total Assets and Deferred Outflows of Resources	\$0	\$0	\$11,596,424	
<b>Liabilities</b>				
R22. Accounts Payable			3,064	
R23. Deposits and Advances				
R24. Due to Other Governments			2	
R25. Other Liabilities 1			285,390	
R26. Other Liabilities 2			15,711,545	
R27. Other Liabilities 3				
R28. Total Liabilities	\$0	\$0	\$16,000,001	\$0
R29. Deferred Inflows of Resources				
R30. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$16,000,001	
<b>Net Position Held in Trust for</b>				
R31. Pension and Other Employee Benefits				
R32. Investment Trust				

R33. Private-Purpose Trust

		-4,403,577
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R34. **Total Net Position Held in Trust**

\$0	\$0	\$-4,403,577
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City of Los Gatos  
 Cities Financial Transactions Report  
 Noncurrent Assets, Deferred Outflows of Resources,  
 Noncurrent Liabilities, and Deferred Inflows of Resources  
 Governmental Funds

Fiscal Year: 2020

Form #40

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>		
Capital Assets		
R01. Land	20,294,810	
R02. Buildings and Improvements <i>(Report at cost.)</i>	31,895,114	
R03. Equipment <i>(Report at cost.)</i>	11,736,395	
R04. Infrastructure <i>(Report at cost.)</i>	103,915,929	
R05. Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R06. Construction in Progress	2,044,143	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets <i>(Report at cost.)</i>		
R09. Less: Accumulated Depreciation/Amortization	-58,186,166	
R10 Net Pension Asset		
R11 Net OPEB Asset		
R12 Other Noncurrent Assets 1		
R13 Other Noncurrent Assets 2		
R14 Other Noncurrent Assets 3		
R15. <b>Total Noncurrent Assets</b>	<b>\$111,700,225</b>	
<b>Deferred Outflows of Resources</b>		
R16 Related to Pensions	14,933,004	
R17 Related to OPEB	2,508,306	
R18 Related to Debt Refunding		
R19 Other Deferred Outflows of Resources		
R20. <b>Total Deferred Outflows of Resources</b>	<b>\$17,441,310</b>	
R21. <b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$129,141,535</b>	
<b>Noncurrent Liabilities</b>		
R22. Deposits and Advances		
R23. Compensated Absences		3,107,703
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R33. Lease Principal		

R34. Net Pension Liability		57,230,935
R35. Net OPEB Liability		9,126,387
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$69,465,025</b>
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		2,098,547
R41 Related to OPEB		628,894
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$2,727,441</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$72,192,466</b>

City of Los Gatos  
 Cities Financial Transactions Report  
 Summary and Statistics

Fiscal Year: 2020

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	47,835,582	4,006,830
R02. Expenditures/Expenses	52,185,961	4,423,652
R03. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-4,350,379	
R04. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>		\$-416,822
R05. Other Financing Sources (Uses)	308,107	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		-306,541
R08. Special and Extraordinary Items		
R09. <b>Change in Fund Balance/Net Position</b>	\$-4,042,272	\$-723,363
R10. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$53,634,826	\$8,454,443
R11. Adjustments (Specify)	372,628	0

R11a. Specify Governmental Fund Adjustments

Removed compensated absences short-term balance from the general fund	372,628	Delete
<input type="text"/>	<input type="text"/>	Add
<b>Total:</b>	<b>372,628</b>	

R11b. Specify Proprietary Fund Adjustments

<input type="text"/>	<input type="text"/>	Add
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R12. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$49,965,182	\$7,731,080
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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	43,050,108
R17. Total Annual Appropriations Subject to the Limit	30,447,571

City of Los Gatos  
Cities Financial Transactions Report  
Footnotes

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R03)OtherOperatingRevenues	(Building maintenance) Revenues from construction taxes, recreation district and rent/utility reimbursements from entities outside the primary government
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Building maintenance) donation from Monte Serrano
InternalServiceFund	(R27)TransfersOut	(Building maintenance) Transfer to the capital projects fund to finance approved projects
InternalServiceFund	(R03)OtherOperatingRevenues	(Equipment replacement) Sale of property
InternalServiceFund	(R04)TotalOperatingRevenues	(Equipment replacement) Equipment replacement is funded when a project is approved. It was funded in FY2019, but not completed until FY2020.
InternalServiceFund	(R27)TransfersOut	(Equipment replacement) 55k to the general fund for reimbursing police department for paying for cameras and tasers. 525k to the capital projects fund for equipment construction
InternalServiceFund	(R04)TotalOperatingRevenues	(Information Technology) Many laptops purchased for remote working, plus IT services to go with the setup.
InternalServiceFund	(R11)TotalOperatingExpenses	(Information Technology) Many laptops purchased for remote working, plus IT services to go with the setup.
InternalServiceFund	(R10)OtherOperatingExpenses	(Self insurance) Insurance premiums and adjustments
InternalServiceFund	(R04)TotalOperatingRevenues	(Stores) This fund was closed in FY2019
InternalServiceFund	(R11)TotalOperatingExpenses	(Stores) This fund was closed in FY2019
InternalServiceFund	(R04)TotalOperatingRevenues	(Vehicle maintenance) This fund was closed in FY2019
InternalServiceFund	(R11)TotalOperatingExpenses	(Vehicle maintenance) This fund was closed in FY2019
InternalServiceFund	(R03)OtherOperatingRevenues	(Workers Compensation) Insurance reimbursements
InternalServiceFund	(R10)OtherOperatingExpenses	(Workers Compensation) Insurance premiums and claims adjustments
InternalServiceFund	(R11)TotalOperatingExpenses	(Workers Compensation) In FY2019, the claims adjustment was large and negative (\$420k). In FY2020, the claims adjustment was positive.
InternalServiceFund	(R26)TransfersIn	(Workers Compensation) Transfer from the General Fund to set aside worker's comp self-insurance funds.
Taxes	(R01)Gen-SecuredandUnsecuredPropertyTaxes	supplemental/unsecured was overstated by almost \$3 million in the prior year, which caused this line to be understated by the same amount.
Taxes	(R02)Gen-SupplementalRollSecuredandUnsecuredPropertyTaxes	supplemental/unsecured was overstated by almost \$3 million in the prior year
Taxes	(R12)Gen-OtherPropertyTaxes	election amounts, AB454, railroad taxes, MVLF in lieu
Taxes	(R18)Gen-TransientOccupancyTaxes	Caused by shelter-in-place and the pandemic
FinesForfeituresRevenue	(R01)Func-VehicleCodeFines	Due to pandemic and shelter in place
FinesForfeituresRevenue	(R02)Func-OtherFines	admin citations, false alarms, municipal court
FinesForfeituresRevenue	(R02)Gen-OtherFines	misc fines and penalties
FinesForfeituresRevenue	(R05)Func-InvestmentEarnings	Pension amounts in PARS were 236k in prior year, but the Town moved all the money to CalPERS in the beginning of the year, so the interest earned in the PARS fund was only 19k this fiscal year.
FinesForfeituresRevenue	(R05)Gen-InvestmentEarnings	Due to higher cash balances in governmental funds than the prior year and a larger GASB 31 adjustment in FY2020
ChargesforCurrentServices	(R11)StreetSidewalkandCurbRepairsCharges	Non-point source management now flows directly to JPA providing services instead of first through the Town.
MiscellaneousRevenues	(R01)Func-DevelopmentImpactFees	Timing of the start of large projects and staff time worked on them.
GeneralGovernmentPublicSafety	(R02)CurrExp-ManagementSupport	Due to paying CalPERS a large lump sum from PARS.  This amount includes \$83,195 of COVID-19 related expenditures
GeneralGovernmentPublicSafety	(R13)CurrExp-Police	This amount includes \$18180 of COVID-19 related expenditures
TransportationCommunityDevelopment	(R11)CurrExp-ConstructionEngineeringRegulation	94,996 of this balance is COVID-19 related expenditures
HealthCultureLeisure	(R07)CurrExp-SolidWaste	Due to non-point source flowing directly to the JPA providing services instead of through the Town starting in FY2020
DebtServiceCapitalOutlayGrandTotals	(R06)CurrExp-GeneralGovernment	This amount was in Other expenditures last year
DebtServiceCapitalOutlayGrandTotals	(R07)CurrExp-PublicSafety	cameras and tasers and dispatching software
DebtServiceCapitalOutlayGrandTotals	(R09)CurrExp-CommunityDevelopment	Prior year project completed in FY2019. New project started in FY2020



DebtServiceCapitalOutlayGrandTotals	(R12)CurrExp-PublicUtilities	New project undergrounding utilities
MajorObjectClassification	(R03)OtherEmployeeBenefits	Health insurance, disability, unemployment, payroll taxes
MajorObjectClassification	(R07)OtherOperatingExpenditures	Internal charges paid to ISFs.
OtherFinancingSourcesChangeinFundBalance	(R09)ProceedsfromSaleofCapitalAssets	disposals of vehicles
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	Mostly \$8 million transfer from General Fund to Capital Projects fund. Remainder is overhead reimbursements
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	Mostly \$8 million transfer from General Fund to Capital Projects fund. Remainder is overhead reimbursements
ChangesNetPositionFiduciaryFund	(R05)Pri-OtherContributions	gifts and bequests
ChangesNetPositionFiduciaryFund	(R10)Pri-OtherInvestmentIncome	Lease revenue
ChangesNetPositionFiduciaryFund	(R17)Pri-OtherAdditions	lease revenue
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	library services, and RDA program expenses, depreciation and interest expense
ChangesNetPositionFiduciaryFund	(R30)Pri-NetPosition(Deficit)EndofFiscalYear	Due to the RDA fund having a large bond outstanding.
Service	(R01)Police	The Town has both salaried officers and volunteers
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Due to large funding from general fund of \$8 million prior to corresponding project expenditures.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Cash remaining in the non-point source fund after the JPA switchover.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	accrued payroll
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	accrued payroll
BalanceSheetGovernmentalFunds	(R28)CapProj-OtherLiabilities2	deferred revenues
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	deferred revenues
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	deferred revenues
BalanceSheetGovernmentalFunds	(R31)CapProj-DeferredInflowsofResources	unavailable revenues
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	internal service funds do not have any employees charging time to them.
ProprietaryFunds	(R57)IntrnServ-NetOPEBLiability	internal service funds do not have any employees charging time to them.
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	claims payable
FiduciaryFunds	(R16)PriTrust-OtherAssets1	Loans receivable
FiduciaryFunds	(R17)PriTrust-OtherAssets2	capital assets
FiduciaryFunds	(R25)PriTrust-OtherLiabilities1	interest payable
FiduciaryFunds	(R26)PriTrust-OtherLiabilities2	long-term debt (COPs) payable
FiduciaryFunds	(R34)PriTrust-TotalNetPositionHeldinTrust	Due to COPs still owed by the RDA
SummaryStatistics	(R16)AppropriationsLimit	Mistakenly used FY2020 on last year's report. It should have said \$41,317,775

Total Footnote: 64