

City of Los Gatos
Cities' Financial Transactions Report
General Information

Fiscal Year: 2023

Form #1

Members of the Governing Body

	First Name	M. I.	Last Name
Mayor	Maria		Ristow
Member 1	Mary		Badame
Member 2	Matthew		Hudes
Member 3	Rob		Rennie
Member 4	Marico		Sayoc
Member 5	Rob		Moore
Member			

City Fiscal Officer

First Name	Gitta	M. I.	Last Name	Ungvari
Title	Finance Director	Telephone	(408) 354-6805	
Email	GUngvari@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	Chavan & Associates, LLP		
First Name	Sheldon	M. I.	Last Name Chavan
Title	Managing Partner	Telephone	(408) 217-8749
Email	Sheldon@cnaalp.com	Fax No.	(408) 872-4159

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

6. Is this city a charter city or a general law city?

General Law City

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

Fiscal Year: 2023

Form #3

R01.	Internal Service Fund Name (Specify) (1 of 7) (Record Completed)	Building maintenance	▼
Operating Revenues			
R02.	Charges for Services		938,492
R03.	Other Operating Revenues		151,627
R04.	Total Operating Revenues		\$1,090,119
Operating Expenses			
R05.	Personnel Services		
R06.	Contractual Services		414,459
R07.	Materials and Supplies		104,177
R08.	General and Administrative Expenses		663,241
R09.	Depreciation and Amortization Expenses		
R10.	Other Operating Expenses		152,348
R11.	Total Operating Expenses		\$1,334,225
R12.	Operating Income (Loss)		\$-244,106
Nonoperating Revenues			
R13.	Investment Income		
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		\$-244,106

Capital Contributions

R22. Federal

R23. State

R24. Other Capital Contributions

R25. **Total Capital Contributions**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**R28. **Change in Net Position**R29. **Net Position (Deficit), Beginning of Fiscal Year**R30. **Adjustment**

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 Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01.	Internal Service Fund Name (Specify) (2 of 7) (Record Completed)	Equipment replacement	▼
Operating Revenues			
R02.	Charges for Services		639,367
R03.	Other Operating Revenues		52,939
R04.	Total Operating Revenues		\$692,306
Operating Expenses			
R05.	Personnel Services		
R06.	Contractual Services		
R07.	Materials and Supplies		526,961
R08.	General and Administrative Expenses		
R09.	Depreciation and Amortization Expenses		
R10.	Other Operating Expenses		
R11.	Total Operating Expenses		\$526,961
R12.	Operating Income (Loss)		\$165,345
Nonoperating Revenues			
R13.	Investment Income		
R14.	Gain on Disposal of Capital Assets		
R15.	Other Nonoperating Revenues		25,978
R16.	Total Nonoperating Revenues		\$25,978
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		\$191,323

Capital Contributions

R22. Federal

R23. State

R24. Other Capital Contributions

R25. **Total Capital Contributions**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**R28. **Change in Net Position**R29. **Net Position (Deficit), Beginning of Fiscal Year**R30. **Adjustment**

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 Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01.	Internal Service Fund Name (Specify) (3 of 7) (Record Completed)	Information Technology ▼
Operating Revenues		
R02.	Charges for Services	753,353
R03.	Other Operating Revenues	1,745
R04.	Total Operating Revenues	\$755,098
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	121,172
R07.	Materials and Supplies	162,678
R08.	General and Administrative Expenses	22,921
R09.	Depreciation and Amortization Expenses	202,422
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$509,193
R12.	Operating Income (Loss)	\$245,905
Nonoperating Revenues		
R13.	Investment Income	
R14.	Gain on Disposal of Capital Assets	
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$0
Nonoperating Expenses		
R17.	Interest Expense	29,221
R18.	Loss on Disposal of Capital Assets	
R19.	Other Nonoperating Expenses	
R20.	Total Nonoperating Expenses	\$29,221
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$216,684

Capital Contributions

R22. Federal

R23. State

R24. Other Capital Contributions

R25. **Total Capital Contributions**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**R28. **Change in Net Position**R29. **Net Position (Deficit), Beginning of Fiscal Year**R30. **Adjustment**

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)**

\$0

-733,000

\$0

\$-516,316

\$2,990,930

\$2,474,614

118,503

2,356,111

\$2,474,614

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

Fiscal Year: 2023

Form #3

R01.	Internal Service Fund Name (Specify) (4 of 7) (Record Completed)	Self insurance	▼
Operating Revenues			
R02.	Charges for Services		397,216
R03.	Other Operating Revenues		
R04.	Total Operating Revenues		\$397,216
Operating Expenses			
R05.	Personnel Services		
R06.	Contractual Services		
R07.	Materials and Supplies		
R08.	General and Administrative Expenses		988,485
R09.	Depreciation and Amortization Expenses		
R10.	Other Operating Expenses		
R11.	Total Operating Expenses		\$988,485
R12.	Operating Income (Loss)		\$-591,269
Nonoperating Revenues			
R13.	Investment Income		
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		\$-591,269

Capital Contributions

R22. Federal

R23. State

R24. Other Capital Contributions

R25. **Total Capital Contributions**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**R28. **Change in Net Position**R29. **Net Position (Deficit), Beginning of Fiscal Year**R30. **Adjustment**

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 Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01.	Internal Service Fund Name (Specify) (5 of 7) (Record Completed)	Stores 
	Operating Revenues	
R02.	Charges for Services	<input type="text"/>
R03.	Other Operating Revenues	<input type="text"/>
R04.	Total Operating Revenues	<input type="text" value="\$0"/>
	Operating Expenses	
R05.	Personnel Services	<input type="text"/>
R06.	Contractual Services	<input type="text"/>
R07.	Materials and Supplies	<input type="text"/>
R08.	General and Administrative Expenses	<input type="text"/>
R09.	Depreciation and Amortization Expenses	<input type="text"/>
R10.	Other Operating Expenses	<input type="text"/>
R11.	Total Operating Expenses	<input type="text" value="\$0"/>
R12.	Operating Income (Loss)	<input type="text" value="\$0"/>
	Nonoperating Revenues	
R13.	Investment Income	<input type="text"/>
R14.	Gain on Disposal of Capital Assets	<input type="text"/>
R15.	Other Nonoperating Revenues	<input type="text"/>
R16.	Total Nonoperating Revenues	<input type="text" value="\$0"/>
	Nonoperating Expenses	
R17.	Interest Expense	<input type="text"/>
R18.	Loss on Disposal of Capital Assets	<input type="text"/>
R19.	Other Nonoperating Expenses	<input type="text"/>
R20.	Total Nonoperating Expenses	<input type="text" value="\$0"/>
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	<input type="text" value="\$0"/>

Capital Contributions

R22. Federal

R23. State

R24. Other Capital Contributions

R25. **Total Capital Contributions**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**R28. **Change in Net Position**R29. **Net Position (Deficit), Beginning of Fiscal Year**R30. **Adjustment**

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 Changes in Fund Net Position

Fiscal Year: 2023

Form #3

R01.	Internal Service Fund Name (Specify) (6 of 7) (Record Completed)	Vehicle maintenance	▼
Operating Revenues			
R02.	Charges for Services		
R03.	Other Operating Revenues		
R04.	Total Operating Revenues		\$0
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		\$0
R12.	Operating Income (Loss)		\$0
Nonoperating Revenues			
R13.	Investment Income		
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		\$0

Capital Contributions

R22. Federal

R23. State

R24. Other Capital Contributions

R25. **Total Capital Contributions**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**R28. **Change in Net Position**R29. **Net Position (Deficit), Beginning of Fiscal Year**R30. **Adjustment**

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 Changes in Fund Net Position

Fiscal Year: 2023

Form #3

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

Workers Compensation



Operating Revenues

R02. Charges for Services

967,013

R03. Other Operating Revenues

165,755

R04. Total Operating Revenues

\$1,132,768

Operating Expenses

R05. Personnel Services

R06. Contractual Services

41,707

R07. Materials and Supplies

R08. General and Administrative Expenses

1,871,439

R09. Depreciation and Amortization Expenses

R10. Other Operating Expenses

R11. Total Operating Expenses

\$1,913,146

R12. Operating Income (Loss)

\$-780,378

Nonoperating Revenues

R13. Investment Income

5

R14. Gain on Disposal of Capital Assets

R15. Other Nonoperating Revenues

R16. Total Nonoperating Revenues

\$5

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

\$-780,373

Capital Contributions

R22. Federal

R23. State

R24. Other Capital Contributions

R25. **Total Capital Contributions**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**R28. **Change in Net Position**R29. **Net Position (Deficit), Beginning of Fiscal Year**R30. **Adjustment**

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
Functional Revenue Details Report
Governmental Funds

Back to Form: Functional Revenue Details

Fiscal Year: 2023

Form #15

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
SpecialBenefitAssessments	Lighting	TransportationCommunityDevelopment	Streets – Trees/Landscaping	38,161
			Sub Total:	\$38,161
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	1,996,095
		TransportationCommunityDevelopment	Planning	522,837
			Sub Total:	\$2,518,932
FinesForfeituresRevenue	Forfeitures and Penalties	TransportationCommunityDevelopment	Construction and Engineering Regulation	16,400
		GeneralGovernmentPublicSafety	Police	25,789
			Sub Total:	\$42,189
FinesForfeituresRevenue	Investment Income	HealthCultureLeisure	Libraries	9,842
		TransportationCommunityDevelopment	Streets – Trees/Landscaping	3,058
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	211,470
			Sub Total:	\$224,370
FinesForfeituresRevenue	Rents, Leases, and Concessions	GeneralGovernmentPublicSafety	Police	32,400
			Sub Total:	\$32,400
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	374,761
			Sub Total:	\$374,761
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	1,597,057
			Sub Total:	\$1,597,057
IntergovernmentalState	Peace Officers Standards and Training	GeneralGovernmentPublicSafety	Police	14,475
			Sub Total:	\$14,475
IntergovernmentalState	Public Safety – Prop. 172	GeneralGovernmentPublicSafety	Police	510,783
			Sub Total:	\$510,783
ChargesforCurrentServices	Engineering Fees, Inspection and Other Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation	1,179,525
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	103,223
			Sub Total:	\$1,282,748
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	38,986
			Sub Total:	\$38,986
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	684,201
		TransportationCommunityDevelopment	Planning	155,282
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	242,219
			Sub Total:	\$1,081,702
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police	1,350,001
			Sub Total:	\$1,350,001
ChargesforCurrentServices	Street, Sidewalk, and Curb Repairs Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation	244,437

		TransportationCommunityDevelopment	Streets – Trees/Landscaping	8,500
			Sub Total:	\$252,937
MiscellaneousRevenues	Contributions from Nongovernmental Sources	TransportationCommunityDevelopment	Construction and Engineering Regulation	14,820
		HealthCultureLeisure	Libraries	106,502
		GeneralGovernmentPublicSafety	Management and Support	22,721
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	138,621
			Sub Total:	\$282,664
MiscellaneousRevenues	Development Impact Fees	TransportationCommunityDevelopment	Planning	878,381
		TransportationCommunityDevelopment	Streets – Trees/Landscaping	23,282
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	930,621
			Sub Total:	\$1,832,284
			Functional Revenue Total:	\$11,474,450
			Other Functional Revenue Total:	\$10,431,159
			Functional Revenue Grand Total:	\$21,905,609

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

Fiscal Year: 2023

Form #16

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
Taxes			
R01. Secured and Unsecured Property Taxes		15,631,259	15,631,259
R02. Supplemental Roll Secured and Unsecured Property Taxes		1,415,817	1,415,817
R03. Property Tax In-Lieu of Vehicle License Fees		4,555,700	4,555,700
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior		78,735	78,735
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		363,346	363,346
R13. Interest, Penalties, and Delinquent Taxes		16,405	16,405
R14. Sales and Use Taxes		8,806,477	8,806,477
R16. Transportation Taxes – Transit			
R17. Transportation Taxes – Nontransit			
R18. Transient Occupancy Taxes		2,228,190	2,228,190
R19. Franchises		3,074,624	3,074,624
R20. Business License Taxes		2,361,862	2,361,862
R21. Real Property Transfer Taxes		637,667	637,667
R22. Utility Users Taxes			
R23. Construction Development Taxes		35,496	35,496
Taxes – Other			
R24. Admission Tax			
R25. Parking Tax			

R27. Other Taxes – Other (Specify)

R27a. Specify Functional Revenues Select Expenditure Function Functional Revenues

Select

Add

R27b. Specify General Revenues General Revenues

Add

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
R28. Total Taxes	\$0	\$39,205,578	\$39,205,578

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

Fiscal Year: 2023

Form #17

Functional Revenues

Special Benefit Assessments

R01.	Fire	
R02.	Paramedics	
R03.	Police	
R04.	Lighting	38,161
R05.	Other Special Benefit Assessments (Specify)	

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

<input type="text"/>	Select <input type="button" value="v"/>	<input type="text"/>	<input type="button" value="Add"/>
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R06.	Total Special Benefit Assessments	\$38,161
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City of Los Gatos
Cities' Financial Transactions Report
Statement of General and Functional Revenues - Governmental Funds
Licenses and Permits

Fiscal Year: 2023

Form #18

	Functional Revenues	General Revenues	Total Revenues
	A	B	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	<input type="text" value="2,518,932"/>	<input type="text"/>	<input type="text" value="2,518,932"/>
R04. Street and Curb Permits	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Other Licenses and Permits (Specify)	<input type="text" value="1,296,839"/>	<input type="text"/>	<input type="text" value="1,296,839"/>

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

<input type="text" value="Title 24 Under Utility Fee"/>	<input type="text" value="Construction and Engineering Regulati"/> ▼	<input type="text" value="114,595"/>	<input type="button" value="Delete"/>
<input type="text" value="Reservations and tree removal"/>	<input type="text" value="Parks and Recreation"/> ▼	<input type="text" value="192,093"/>	<input type="button" value="Delete"/>
<input type="text" value="Alarm special event firearms parking fees"/>	<input type="text" value="Police"/> ▼	<input type="text" value="77,260"/>	<input type="button" value="Delete"/>
<input type="text" value="Solid Waste Fees"/>	<input type="text" value="Solid Waste"/> ▼	<input type="text" value="258,507"/>	<input type="button" value="Delete"/>
<input type="text" value="Street sweeping and storm drainage"/>	<input type="text" value="Streets/Highways/Storm Drains"/> ▼	<input type="text" value="654,384"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text" value="Select"/> ▼	<input type="text"/>	<input type="button" value="Add"/>
Total:		<input type="text" value="1,296,839"/>	

R05b. **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
R06. Total Licenses and Permits	<input type="text" value="\$3,815,771"/>	<input type="text" value="\$0"/>	<input type="text" value="\$3,815,771"/>

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

Fiscal Year: 2023

Form #19

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
Fines, Forfeitures, and Penalties				
R01.	Vehicle Code Fines	<input type="text" value="374,761"/>	<input type="text"/>	<input type="text" value="374,761"/>
R03.	Forfeitures and Penalties	<input type="text" value="42,189"/>	<input type="text"/>	<input type="text" value="42,189"/>
R03.5	Other Fines (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R04.	Total Fines, Forfeitures, and Penalties	<input type="text" value="\$416,950"/>	<input type="text"/>	<input type="text" value="\$416,950"/>

Revenue from Use of Money and Property				
R05.	Investment Income	<input type="text" value="224,370"/>	<input type="text" value="584,171"/>	<input type="text" value="808,541"/>
R06.	Rents, Leases, and Concessions	<input type="text" value="32,400"/>	<input type="text" value="188,561"/>	<input type="text" value="220,961"/>
R07.	Royalties	<input type="text"/>	<input type="text"/>	<input type="text"/>
R09.5	Other Revenue from Use of Money and Property (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R10.	Total Revenue from Use of Money and Property	<input type="text" value="\$256,770"/>	<input type="text" value="\$772,732"/>	<input type="text" value="\$1,029,502"/>

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

Fiscal Year: 2023

Form #20

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
Intergovernmental – State				
R01.	Homeowners Property Tax Relief		44,158	44,158
R03.	Gasoline Tax	1,597,057		1,597,057
R04.	Peace Officers Standards and Training	14,475		14,475
R05.	Off-Highway Motor Vehicle In-Lieu Fee			
R07.5	Other Intergovernmental – State (Specify)		34,406	34,406
R07.5a	Specify General Revenues	General Revenues		

Vehicle License Fee Collection in Excess	34,406	Delete
		Add
Total:	34,406	

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
State Grants – Other				
R08.	Mandated Cost		4,871	4,871
R09.	Public Safety – Prop. 172	510,783		510,783
R10.	Public Safety – 2011			
R31.	Other State Grants – Other (Specify)	933,388		933,388
R31a.	Specify Functional Revenues	Select Expenditure Function	Functional Revenues	

PUBLIC LIBRARY FUND	Libraries	▼	63,046	Delete
TOBACCO PREVENTON GRANT	Physical and Mental Health	▼	6,500	Delete
ABAG-REAP GRANT	Planning	▼	34,167	Delete
STATE HCD LEAP GRANT	Planning	▼	150,000	Delete
ABANDON VEHICLES	Police	▼	28,477	Delete
Cal OES	Police	▼	35,062	Delete
SLESF	Police	▼	313,876	Delete
TRAFF SAFETY (CVC) B&F	Police	▼	29,024	Delete
AB939	Solid Waste	▼	43,236	Delete
CALRECYCLE ORGANIC WASTE	Solid Waste	▼	230,000	Delete
	Select	▼		Add
Total:			933,388	

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R32.	Total Intergovernmental – State	\$3,055,703	\$83,435	\$3,139,138

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: 2023

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)	<input type="text" value="4,211,228"/>	<input type="text"/>	<input type="text" value="4,211,228"/>

R15a.	Specify Functional Revenues	Select Expenditure Function	Functional Revenues
	<input type="text" value="CERT/EMPG HOMELAND GRANTS"/>	<input type="text" value="Disaster Preparedness"/> ▼	<input type="text" value="11,560"/> <input type="button" value="Delete"/>
	<input type="text" value="Federal ARPA"/>	<input type="text" value="Disaster Preparedness"/> ▼	<input type="text" value="3,614,872"/> <input type="button" value="Delete"/>
	<input type="text" value="HAZARD MITIGATION GRANT"/>	<input type="text" value="Disaster Preparedness"/> ▼	<input type="text" value="60,058"/> <input type="button" value="Delete"/>
	<input type="text" value="Dept of Justice Grants"/>	<input type="text" value="Police"/> ▼	<input type="text" value="5,381"/> <input type="button" value="Delete"/>
	<input type="text" value="MTC OBAG"/>	<input type="text" value="Streets/Highways/Storm Drains"/> ▼	<input type="text" value="519,357"/> <input type="button" value="Delete"/>
	<input type="text"/>	<input type="text" value="Select"/> ▼	<input type="text"/> <input type="button" value="Add"/>
		Total:	<input type="text" value="4,211,228"/>

	Functional Revenues A	General Revenues B	Total Revenues C
R16. Total Intergovernmental – Federal	<input type="text" value="\$4,211,228"/>	<input type="text"/>	<input type="text" value="\$4,211,228"/>

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" value="2,570,027"/>	<input type="text"/>	<input type="text" value="2,570,027"/>

R18.5a	Specify Functional Revenues	Select Expenditure Function	Functional Revenues
	<input type="text" value="VTA/TFCA Grants"/>	<input type="text" value="Other Transportation 1"/> ▼	<input type="text" value="900"/> <input type="button" value="Delete"/>
	<input type="text" value="SB2HCD Planning Grant"/>	<input type="text" value="Planning"/> ▼	<input type="text" value="160,000"/> <input type="button" value="Delete"/>
	<input type="text" value="SCC ADA Grant"/>	<input type="text" value="Planning"/> ▼	<input type="text" value="250,000"/> <input type="button" value="Delete"/>
	<input type="text" value="VTA Measure B"/>	<input type="text" value="Streets/Highways/Storm Drains"/> ▼	<input type="text" value="2,159,127"/> <input type="button" value="Delete"/>
	<input type="text"/>	<input type="text" value="Select"/> ▼	<input type="text"/> <input type="button" value="Add"/>
		Total:	<input type="text" value="2,570,027"/>

R18.5b	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
R19. Total Intergovernmental – County	<input type="text" value="\$2,570,027"/>	<input type="text" value="\$0"/>	<input type="text" value="\$2,570,027"/>

R20. Other Taxes In-Lieu (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>
---	----------------------	----------------------	----------------------

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

Select▼

Add

R20.5b

Specify General Revenues

General Revenues

Add

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: 2023

Form #22

Functional Revenues

Charges for Current Services

R01. Zoning Fees and Subdivision Fees	
R04. Special Police Department Services	1,350,001
R06. Special Fire Department Services	
R07. Plan Checking Fees	1,081,702
R09. Animal Shelter Fees and Charges	
R10. Engineering Fees, Inspection and Other Charges	1,282,748
R11. Street, Sidewalk, and Curb Repairs Charges	252,937
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	38,986
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)

720,835

R41a.

Specify Functional Revenues

Select Expenditure Function

BMP housing fees	Housing	▼	38,575	Delete
Mediation Fees	Legislative	▼	50,966	Delete
Research and Copies	Libraries	▼	2,082	Delete
Other Management Support	Management and Support	▼	50,561	Delete
Processing Fees	Management and Support	▼	169,975	Delete
General Plan	Planning	▼	397,708	Delete
Other Police	Police	▼	1,890	Delete
Slurry seal and traffic mitigation fees	Streets/Highways/Storm Drains	▼	9,078	Delete
	Select	▼		Add
Total:			720,835	

R42. Total Charges for Current Services

\$4,727,209

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

Fiscal Year: 2023

Form #23

	Functional Revenues A	General Revenues B	Total Revenues C
Miscellaneous Revenues			
R01. Development Impact Fees	1,832,284		1,832,284
R04. Contributions from Nongovernmental Sources	282,664		282,664
R05. Other Miscellaneous Revenues (Specify)	698,842	209,083	907,925

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

ADA training	Construction and Engineering Regulati ▼	5,186	Delete
Affordable Housing Reimb	Housing ▼	300,000	Delete
Credit card fees	Management and Support ▼	41,152	Delete
Reimbursements and Claims	Parks and Recreation ▼	179,476	Delete
Misc Donations	Police ▼	167,366	Delete
Street trees fees	Streets – Trees/Landscaping ▼	5,662	Delete
	Select ▼		Add
Total:		698,842	

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

Garbage JPA revenue	130,270	Delete
Insurance Claims	2,751	Delete
Non-point Source Equity Disbursement	22,431	Delete
Other revenue	53,631	Delete
		Add
Total:		209,083

	Functional Revenues A	General Revenues B	Total Revenues C
R10. Total Miscellaneous Revenues	\$2,813,790	\$209,083	\$3,022,873
R11. Grand Totals	\$21,905,609	\$40,270,828	\$62,176,437

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

Fiscal Year: 2023

Form #24

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
General Government			
R01. Legislative	1,360,238	50,966	1,309,272
R02. Management and Support	7,468,541	284,409	7,184,132
R10. Other General Government 1			
R11. Other General Government 2			
R12. Total General Government	\$8,828,779	\$335,375	\$8,493,404
Public Safety			
R13. Police	14,759,558	2,966,545	11,793,013
R24. Fire			
R25. Emergency Medical Service			
R26. Animal Regulation			
R27. Weed Abatement			
R28. Street Lighting			
R29. Disaster Preparedness	3,686,490	3,686,490	
R33. Other Public Safety 1			
R34. Other Public Safety 2			
R35. Total Public Safety	\$18,446,048	\$6,653,035	\$11,793,013

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: 2023

Form #25

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
Transportation			
R01. Streets/Highways/Storm Drains	4,247,021	6,565,157	-2,318,136
R02. Streets – Trees/Landscaping	33,572	78,663	-45,091
R03. Parking Facility			
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1		900	-900
R08. Other Transportation 2			
R09. Total Transportation	\$4,280,593	\$6,644,720	\$-2,364,127
Community Development			
R10. Planning	2,538,262	2,548,375	-10,113
R11. Construction and Engineering Regulation	4,784,885	4,255,259	529,626
R12. Redevelopment			
R13. Housing		338,575	-338,575
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1			
R17. Other Community Development 2			
R18. Total Community Development	\$7,323,147	\$7,142,209	\$180,938

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

Fiscal Year: 2023

Form #26

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
Health			
R01. Physical and Mental Health		6,500	-6,500
R06. Hospitals and Sanitariums			
R07. Solid Waste	393,119	531,743	-138,624
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1			
R18. Other Health 2			
R19. Total Health	\$393,119	\$538,243	\$-145,124
Culture and Leisure			
R20. Parks and Recreation	2,304,310	410,555	1,893,755
R21. Marina and Wharfs			
R22. Libraries	3,208,027	181,472	3,026,555
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums			
R27. Other Culture and Leisure 1	52,746		52,746
R28. Other Culture and Leisure 2			
R29. Total Culture and Leisure	\$5,565,083	\$592,027	\$4,973,056

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

Fiscal Year: 2023

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

Fiscal Year: 2023

F

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Re
	A	B	C
Debt Service			
R01. Principal Payments on Long-Term Debt	156,034		156,034
R02. Interest Payments on Long-Term Debt			
R02.5 Principal Payments on Lease Obligations (Purchase Agreements)			
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service Payments			
R05. Total Debt Service	\$156,034		\$156,034
Capital Outlay			
R06. General Government			0
R07. Public Safety	377,096		377,096
R08. Transportation	8,539,979		8,539,979
R09. Community Development			
R10. Health			
R11. Culture and Leisure			
R12. Public Utilities			
R13. Other Expenditures			
R14. Total Capital Outlay	\$8,917,075		\$8,917,075
R15. Grand Totals	\$53,909,878	\$21,905,609	\$32,004,269

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

Fiscal Year: 2023

Form #29

Operating Expenditures

R01.	Salaries and Wages	21,903,136
R02.	Retirement Benefits	7,117,548
R03.	Other Employee Benefits	3,857,599
	Contract Services	
R04.	Private	2,104,850
R05.	Governmental Agencies	735,640
R06.	Materials and Supplies	1,364,561
R07.	Other Operating Expenditures	7,753,435
R08.	Total Operating Expenditures	\$44,836,769

Debt Service

R09.	Principal Payments on Long-Term Debt	156,034
R10.	Interest Payments on Long-Term Debt	
R11.	Principal Payments on Lease Obligations (Purchase Agreements)	
R11.5	Principal and Interest on Short-Term Notes and Warrants	
R12.	Other Debt Service Payments	
R13.	Total Debt Service	\$156,034

Capital Outlay

R14.	Land	300,000
R15.	Buildings and Improvements	7,896,254
R16.	Equipment	
R17.	Other Capital Outlay	720,821
R18.	Total Capital Outlay	\$8,917,075
R19.	Grand Total Expenditures	\$53,909,878

Supplemental Data

Major Project Expenditures

R20.	Pursuant to Competitive Bidding	8,539,979
R21.	Other than Competitive Bidding	377,096
R22.	Total Major Project Expenditures	\$8,917,075

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

Fiscal Year: 2023

Form #30

R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	8,266,559
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Other Financing Sources (Uses)

R01.5 Lease Financing	
R02. Long-Term Debt - Bonds, COP, and Other Agency Debt	
R03. Construction Financing and Other Long-Term Debt	
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	2,162
R11. Insurance Recoveries	1,565,000
R12. Transfers In	11,886,022
R13. Transfers Out	-11,396,347
R13.5 Other Financing Sources (Uses) – Other	
R14. Total Other Financing Sources (Uses)	\$2,056,837

Special and Extraordinary Items

R15. Special Item	
R16. Extraordinary Item	
R17. Total Special and Extraordinary Items	\$0
R18. Net Change in Fund Balance	\$10,323,396
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$50,862,138
R20. Adjustment	-6
R21. Reason for Adjustment	Rounding
R22. Fund Balance (Deficit), End of Fiscal Year	\$61,185,528

Note:

(R21) Reason for Adjustment: Rounding

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

Fiscal Year: 2023

	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				
R06. Total Contributions	\$0	\$0	\$0	\$0
Investment Income (Loss)				
R07. Net Appreciation (Depreciation) in Fair Value of Investments				
R08. Interest			80,795	
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	\$80,795	\$0
R15.5 Tax Revenues			1,942,119	
R16. Receipts from Depositors				
R17. Other Additions				
R18. Total Additions	\$0	\$0	\$2,022,914	\$0
Deductions				
R19. Benefit Payments				
R20. Refunds of Contributions				
R21. Administrative Expenses			5,640	
R22. Payments to and for Depositors				
R23. Distributions from Pooled Investments				
R24. Other Deductions			597,536	
R25. Total Deductions	\$0	\$0	\$603,176	\$0
R26. Change in Net Position	\$0	\$0	\$1,419,738	\$0
R27. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$-7,607,526	\$0
R28. Adjustment				
R29. Reason for Adjustment				
R30. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$-6,187,788	\$0

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

Fiscal Year: 2023

Form #32

R01. Purpose of Debt (1 of 2) (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	\$1,352,291
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	156,034
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$1,196,257
R19. Principal Outstanding, Current Portion	156,034
R20. Principal Outstanding, Noncurrent Portion	\$1,040,223
R21. Interest Paid in Current Fiscal Year	
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

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

Fiscal Year: 2023

Form #32

R01. Purpose of Debt (2 of 2) (Record Completed)	Subscription Liabilities	▼
R02. Nature of Revenue Pledged	None	
R03. Debt Type	Other	▼
R04. Fund Type	Internal Service	▼
R06. Year of Issue		2023
R07. Beginning Maturity Year		2023
R08. Ending Maturity Year		2028
R09. Principal Authorized		653,681
R10. Principal Received to Date		653,681
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		653,681
R16. Principal Paid in Current Fiscal Year		58,747
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year		\$594,934
R19. Principal Outstanding, Current Portion		149,154
R20. Principal Outstanding, Noncurrent Portion		\$445,780
R21. Interest Paid in Current Fiscal Year		29,221
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

Fiscal Year: 2023

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	1,352,291	0	156,034	1,196,257	156,034	1,040,223
Total Governmental Debt:		\$1,352,291	\$0	\$156,034	\$1,196,257	\$156,034	\$1,040,223
Internal Service							
Other							
Subscription Liabilities	2023	0	653,681	58,747	594,934	149,154	445,780
Total Internal Service Debt:		\$0	\$653,681	\$58,747	\$594,934	\$149,154	\$445,780

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

Go to Report: Debt Summary

Fiscal Year: 2023

Form #35

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt	156,034	29,221	
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$156,034	\$29,221	\$0
R06. Debt Service	156,034	29,221	
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

City of Los Gatos
Cities' Financial Transactions Report
Debt Summary

Fiscal Year: 2023

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
Long-Term Debt				
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. Total Long-Term Debt				
Other Long-Term Debt				
R07. Total Loans	156,034			
R08. Total Notes				
R09. Total Other - Leases (<10 years)			29,221	
R10. Total Other Long-Term Debt	156,034		29,221	
Construction Financing				
R11. Total Loans				
R12. Total Notes				
R13. Total Other				
R14. Total Construction Financing				
Lease Obligations				
R16. Total Leases				
R18. Total Other Contracts				
R19. Total Lease Obligation				
R20. Total Debt Payments from Debt Forms	156,034		29,221	
Debt Service				
	Principal Payments	Interest Payments		
R21. Principal Payments on Long Term Debt	156,034			
R22. Interest Payments on Long-Term Debt				
R23. Lease Obligations (Purchase Agreements)				
R24. Total	156,034			

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: 2023

Form #36

Service

(Please see * below for codes to enter)

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

*** Service Codes**

A = Provided by Paid City Employees

B = Provided by City Volunteers

Provided wholly or in part through contract with:

Provided wholly or in part without contract with:

C = Another City

G = Another City

D = County

H = Special District or Other Public Agency

E = Private Sector

I = County

F = Special District or Other Public Agency

J = Private Sector

K = Service not provided within city

	Number of Paid City Employees A	Number of Volunteers B	Total Number of Employees C
R12. Police Protection	60	367	427
R13. Police Officers	39	5	44
R14. Fire Protection			
R15. Fire Fighters			
R16. Emergency Medical			

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

Fiscal Year: 2023

Form #:

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	33,591,832	1,391,601		31,875,218		66,858
R02. Investments	1,400,163	58,344				1,458
R03. Accounts Receivable (net)	1,482,426	85,151		1,078,834		2,646
R04. Taxes Receivable						
R05. Interest Receivable (net)	349,806					349
R05.5 Leases Receivable		319,957		241,506		561
R07. Due from Other Funds	1,832					1
R08. Due from Other Governments	1,885,545	171		552,684		2,438
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	153,868					153
R12. Loans, Notes, and Contracts Receivable	1,059,000	78,752				1,137
R13. Other Assets 1	344,338					344
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$40,268,810	\$1,933,976	\$0	\$33,748,242	\$0	\$75,951
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$40,268,810	\$1,933,976	\$0	\$33,748,242	\$0	\$75,951
Liabilities						
R19. Accounts Payable	1,061,762	19,052		1,257,903		2,338
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		1,832				1
R23. Due to Other Governments	69,836					69
R24. Advances from Other Funds						
R25. Deposits and Advances	6,849,378					6,849
R26. Loans and Notes Payable						
R27. Other Liabilities 1	2,759,530	64,795		1,377,226		4,201
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$10,740,506	\$85,679	\$0	\$2,635,129	\$0	\$13,461
R31. Deferred Inflows of Resources		269,670		1,034,516		1,304
R32. Total Liabilities and Deferred Inflows of Resources	\$10,740,506	\$355,349	\$0	\$3,669,645	\$0	\$14,765

Fund Balances (Deficits)

R33. Nonspendable	159,000	50,287		5,690		214
R34. Restricted	1,444,501	707,140		8,823,398		10,975
R35. Committed	13,150,130	821,200		1,769,057		15,740
R36. Assigned	14,774,673			19,480,452		34,255
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$29,528,304	\$1,578,627	\$0	\$30,078,597	\$0	\$61,185
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$40,268,810	\$1,933,976	\$0	\$33,748,242	\$0	\$75,951

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

Fiscal Year: 2023

Form #38

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted		8,000,397
R02. Restricted		115,981
R03. Accounts Receivable (net)		75,438
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R05.5 Leases Receivable		
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	\$8,191,816
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Leases Receivable		1,348,155
R15. Other 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>		
R18.6 Lease Assets (Lessee)		
R19. Other 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		713,438
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$0	\$2,061,593
R27. Total Assets	\$0	\$10,253,409

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	\$10,253,409

Liabilities

Current Liabilities

R32.	Accounts Payable		243,435
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		27,915
R35.	Due to Other Funds		
R36.	Due to Other Governments		59
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	149,154
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$0	\$420,563

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences		
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)		445,780
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		2,126,708
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$2,572,488
R61.	Total Liabilities	\$0	\$2,993,051

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		717,495
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$717,495
R65.	Total Liabilities and Deferred Inflows of Resources	\$0	\$3,710,546
R66.	Total Net Position (Deficit)	\$0	\$6,542,863
Net Position (Deficit)			
R67.	Net Investment in Capital Assets		118,503
R68.	Restricted		115,981
R69.	Unrestricted		6,308,379
R70.	Total Net Position (Deficit)	\$0	\$6,542,863

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

Fiscal Year: 2023

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Assets				
R01. Cash and Investments			3,977,517	
Investments, at Fair Value				
R02. Short-Term Investments				
R03. U.S. Government Obligations				
R04. Municipal Bonds				
R05. Domestic Corporate Bonds				
R06. International Bonds				
R07. Domestic Stocks				
R08. International Stocks				
R09. Real Estate				
R10. Private Equity				
R11. Hedge Funds				
R12. Other Investments				
R13. Total Investments	\$0	\$0	\$0	\$0
R14. Receivables (net)				
R14.5 Other Current Assets				
R15. Due from Other Governments				
Capital Assets				
R15.5 Capital Assets, Not Being Depreciated				
R15.6 Other Capital Assets, Net of Depreciation			1,118,623	
R15.7 Net Pension Asset				
R15.8 Net OPEB Asset				
R15.9 Other Noncurrent Assets			622,082	
R19. Total Assets	\$0	\$0	\$5,718,222	\$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	\$5,718,222	\$0

Liabilities

R22.	Accounts Payable			24	
R23.	Deposits and Advances				
R23.5	Other Current Liabilities			212,406	
R24.	Due to Other Governments				
R24.5	Net Pension Liability				
R24.6	Net OPEB Liability				
R24.7	Other Long-Term Liabilities			11,693,580	
R28.	Total Liabilities	\$0	\$0	\$11,906,010	\$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	\$11,906,010	\$0

Net Position Restricted for

R31.	Pension and Other Employee Benefits				
R32.	Investment Trusts				
R33.	Private-Purpose Trusts			-6,187,788	
R34.	Custodial Funds				
R35.	Total Net Position	\$0	\$0	\$-6,187,788	\$0

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: 2023

Form #40

		Noncurrent Assets/Deferred	Noncurrent Liabilities/Deferred
		Outflows of Resources	Inflows of Resources
Noncurrent Assets			
R00.5	Leases Receivable	1,909,618	
Capital Assets			
R01.	Land	26,066,103	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	39,902,775	
R03.	Equipment <i>(Report at cost.)</i>	12,952,294	
R04.	Infrastructure <i>(Report at cost.)</i>	116,299,958	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>	915,860	
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress	7,513,148	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>		
R09.	Less: Accumulated Depreciation/Amortization	-70,970,365	
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	\$134,589,391	
Deferred Outflows of Resources			
R16.	Related to Pensions	25,220,232	
R17.	Related to OPEB	4,306,030	
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$29,526,262	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$164,115,653	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		3,161,247
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		1,196,257
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		59,866,665
R35. Net OPEB Liability		7,028,633
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$71,252,802

Deferred Inflows of Resources

R40. Related to Pensions		3,126,711
R41. Related to OPEB		2,117,922
R42. Related to Debt Refunding		
R42.5 Related to Leases		2,021,681
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$7,266,314
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$78,519,116

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

Fiscal Year: 2023

Form #41

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	62,176,437	4,093,490
R02. Expenditures/Expenses	53,909,878	5,301,231
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$8,266,559	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-1,207,741
R05. Other Financing Sources (Uses)	2,056,837	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		-489,675
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$10,323,396	\$-1,697,416
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$50,862,138	\$8,240,279
R11. Adjustments (Specify)	-6	0

R11a. **Specify Governmental Fund Adjustments**

<input type="text" value="Rounding"/>	<input type="text" value="-6"/>	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
Total:		<input type="text" value="-6"/>

R11b. **Specify Proprietary Fund Adjustments**

<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
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R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$61,185,528	\$6,542,863
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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	51,622,037
R17. Total Annual Appropriations Subject to the Limit	33,766,598

City of Los Gatos
Cities Financial Transactions Report
Footnotes

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R03)OtherOperatingRevenues	(Building maintenance) Lease revenue, construction taxes and rebates
InternalServiceFund	(R10)OtherOperatingExpenses	(Building maintenance) Rent forgiven and rental expenses
InternalServiceFund	(R26)TransfersIn	(Building maintenance) Transferred from the general fund for COVID-19 income replacement reimbursements.
InternalServiceFund	(R27)TransfersOut	(Building maintenance) None
InternalServiceFund	(R03)OtherOperatingRevenues	(Equipment replacement) Insurance reimbursements
InternalServiceFund	(R04)TotalOperatingRevenues	(Equipment replacement) Charges to the general fund for police vehicle replacement
InternalServiceFund	(R11)TotalOperatingExpenses	(Equipment replacement) Charges to the general fund to pay for budgeted equipment replacement for patrol vehicles and street vehicles that were not needed in the prior year.
InternalServiceFund	(R15)OtherNonoperatingRevenues	(Equipment replacement) Proceeds from the sale of vehicles
InternalServiceFund	(R03)OtherOperatingRevenues	(Information Technology) Misc reimbursements
InternalServiceFund	(R04)TotalOperatingRevenues	(Information Technology) Increased permit fees
InternalServiceFund	(R09)DepreciationandAmortizationExpenses	(Information Technology) GASB 96
InternalServiceFund	(R11)TotalOperatingExpenses	(Information Technology) GASB 96
InternalServiceFund	(R27)TransfersOut	(Information Technology) Budgeted transfers to the governmental funds for technology upgrades included with capital projects
InternalServiceFund	(R11)TotalOperatingExpenses	(Self insurance) Increased claims and adjustments related to claims and insurance premiums.
InternalServiceFund	(R03)OtherOperatingRevenues	(Workers Compensation) Insurance claim reimbursements
InternalServiceFund	(R11)TotalOperatingExpenses	(Workers Compensation) Increase to claims and premiums
Taxes	(R02)Gen-SupplementalRollSecuredandUnsecuredPropertyTaxes	SB813 taxes doubled
Taxes	(R12)Gen-OtherPropertyTaxes	Town election amounts and AB454
Taxes	(R20)Gen-BusinessLicenseTaxes	Impact from COVID 19 and the end of the pandemic
Taxes	(R21)Gen-RealPropertyTransferTaxes	This tax varies from year to year based on property transactions.
FinesForfeituresRevenue	(R01)Func-VehicleCodeFines	Mostly from online parking tickets
FinesForfeituresRevenue	(R05)Func-InvestmentIncome	Market fluctuations
FinesForfeituresRevenue	(R05)Gen-InvestmentIncome	Market fluctuations
FinesForfeituresRevenue	(R06)Gen-RentsLeasesandConcessions	GASB 96
ChargesforCurrentServices	(R07)PlanCheckingFees	Fluctuates based on local construction which declined
MiscellaneousRevenues	(R01)Func-DevelopmentImpactFees	Prior year had one-time fees for new development
MiscellaneousRevenues	(R04)Func-ContributionsfromNongovernmentalSources	One-time developer contributions collected in the prior fiscal year
TransportationCommunityDevelopment	(R13)CurrExp-Housing	Prior year included one-time housing fees for special project
HealthCultureLeisure	(R27)CurrExp-OtherCultureLeisure1	LG Theatre donated in prior year. First year of operations.
DebtServiceCapitalOutlayGrandTotals	(R06)CurrExp-GeneralGovernment	There were no outlay projects attributed to general government in the current fiscal year
DebtServiceCapitalOutlayGrandTotals	(R07)CurrExp-PublicSafety	Vehicle replacement
MajorObjectClassification	(R03)OtherEmployeeBenefits	Health benefits and insurance.
MajorObjectClassification	(R07)OtherOperatingExpenditures	Retiree medical contributions and administrative expenditures.
MajorObjectClassification	(R17)OtherCapitalOutlay	Third party consultation and contract services.
OtherFinancingSourcesChangeinFundBalance	(R09)ProceedsfromSaleofCapitalAssets	Vehicle disposals
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	From General Fund, Nonmajor funds, ARPA fund, Appropriated Reserves Funds for capital projects, admin support, revenue loss, engineering support and software upgrades
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	To General Fund, Nonmajor funds, ARPA fund, Appropriated Reserves Funds for capital projects, admin support, revenue loss, engineering support and software upgrades
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Interest and depreciation
ChangesNetPositionFiduciaryFund	(R30)Pri-NetPosition(Deficit)EndofFiscalYear	Deficit balance successor agency fund. Debt is owed by SA while Town owns the assets securing the debt.

OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(1_Energy Efficiency Loan) Same as last year
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Energy Efficiency Loan) No change
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(1_Energy Efficiency Loan) no interest
Service	(R01)Police	Both city employees and volunteers
Service	(R07)SolidWaste	Contract expenditures
BalanceSheetGovernmentalFunds	(R01)CapProj-CashInvestments	Cash was transferred to capital projects for future projects
BalanceSheetGovernmentalFunds	(R02)Gen-Investments	Restricted cash in pension accounts
BalanceSheetGovernmentalFunds	(R02)SpRev-Investments	Restricted cash with fiscal agent
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Land held for resale
BalanceSheetGovernmentalFunds	(R27)CapProj-OtherLiabilities1	Unearned revenue
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	unearned revenue
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Unearned revenue
BalanceSheetGovernmentalFunds	(R31)CapProj-DeferredInflowsofResources	Leases
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	Leases
ProprietaryFunds	(R24)IntrnServ-OtherNoncurrentAssets1	SBITAs, GASB 96
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	Not applicable
ProprietaryFunds	(R57)IntrnServ-NetOPEBLiability	Not applicable
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	Claims payable
FiduciaryFunds	(R15.6)PriTrust-OtherCapitalAssetsNetofDepreciation	Buildings and improvements
FiduciaryFunds	(R15.9)PriTrust-OtherNoncurrentAssets	Loans receivable
FiduciaryFunds	(R23.5)PriTrust-OtherCurrentLiabilities	Interest payable
FiduciaryFunds	(R24.7)PriTrust-OtherLongTermLiabilities	COP Debt
FiduciaryFunds	(R35)PriTrust-TotalNetPosition	Deficit successor agency net position
NoncurrentAssetsLiabilities	(R01)CapAsst-Land	No change

Total Footnote: 63

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