

City of Los Gatos
Cities' Financial Transactions Report
General Information

Fiscal Year: 2022

Form #1

Members of the Governing Body

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

ATTACHMENT 2

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

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (1 of 7) (Record Completed)	<div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> Building maintenance ▼ </div>
Operating Revenues		
R02.	Charges for Services	878,128
R03.	Other Operating Revenues	178,199
R04.	Total Operating Revenues	\$1,056,327
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	346,284
R07.	Materials and Supplies	153,398
R08.	General and Administrative Expenses	580,303
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	142,794
R11.	Total Operating Expenses	\$1,222,779
R12.	Operating Income (Loss)	\$-166,452
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	\$-166,452

Capital Contributions	
R22. Federal	<input type="text"/>
R23. State	<input type="text"/>
R24. Other Capital Contributions	<input type="text"/>
R25. Total Capital Contributions	<input type="text" value="\$0"/>
R26. Transfers In	<input type="text" value="251,194"/>
R27. Transfers Out	<input type="text"/>
Special and Extraordinary Items	
R27.5 Special Item	<input type="text"/>
R27.6 Extraordinary Item	<input type="text"/>
R27.7 Total Special and Extraordinary Items	<input type="text" value="\$0"/>
R28. Change in Net Position	<input type="text" value="\$84,742"/>
R29. Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$156,340"/>
R30. Adjustment	<input type="text" value="687,399"/>
R31. Reason for Adjustment	<input type="text" value="GASB 87 Implementation"/>
R32. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$928,481"/>
Net Position (Deficit)	
R33. Net Investment in Capital Assets	<input type="text"/>
R34. Restricted	<input type="text"/>
R35. Unrestricted	<input type="text" value="928,481"/>
R36. Total Net Position (Deficit)	<input type="text" value="\$928,481"/>

Note:
(R31) Reason for Adjustment: GASB 87 Implementation

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

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (2 of 7) (Record Completed)	<div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> Equipment replacement ▼ </div>
Operating Revenues		
R02.	Charges for Services	540,957
R03.	Other Operating Revenues	3,274
R04.	Total Operating Revenues	\$544,231
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	4,005
R07.	Materials and Supplies	157,762
R08.	General and Administrative Expenses	
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$161,767
R12.	Operating Income (Loss)	\$382,464
Nonoperating Revenues		
R13.	Investment Income	
R14.	Gain on Disposal of Capital Assets	45,210
R15.	Other Nonoperating Revenues	
R16.	Total Nonoperating Revenues	\$45,210
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	\$427,674

Capital Contributions

R22.	Federal	<input type="text"/>
R23.	State	<input type="text"/>
R24.	Other Capital Contributions	<input type="text"/>
R25.	Total Capital Contributions	<input type="text" value="\$0"/>
R26.	Transfers In	<input type="text"/>
R27.	Transfers Out	<input type="text" value="-94,816"/>

Special and Extraordinary Items

R27.5	Special Item	<input type="text"/>
R27.6	Extraordinary Item	<input type="text"/>
R27.7	Total Special and Extraordinary Items	<input type="text" value="\$0"/>
R28.	Change in Net Position	<input type="text" value="\$332,858"/>
R29.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$1,889,536"/>
R30.	Adjustment	<input type="text"/>
R31.	Reason for Adjustment	<input type="text"/>
R32.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$2,222,394"/>

Net Position (Deficit)

R33.	Net Investment in Capital Assets	<input type="text"/>
R34.	Restricted	<input type="text"/>
R35.	Unrestricted	<input type="text" value="2,222,394"/>
R36.	Total Net Position (Deficit)	<input type="text" value="\$2,222,394"/>

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

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (3 of 7) (Record Completed)	<div style="border: 1px solid black; padding: 2px;">Information Technology ▼</div>
Operating Revenues		
R02.	Charges for Services	<div style="border: 1px solid black; padding: 2px;">998,157</div>
R03.	Other Operating Revenues	<div style="border: 1px solid black; padding: 2px;"></div>
R04.	Total Operating Revenues	<div style="border: 2px solid black; padding: 2px;">\$998,157</div>
Operating Expenses		
R05.	Personnel Services	<div style="border: 1px solid black; padding: 2px;"></div>
R06.	Contractual Services	<div style="border: 1px solid black; padding: 2px;">702,623</div>
R07.	Materials and Supplies	<div style="border: 1px solid black; padding: 2px;">163,660</div>
R08.	General and Administrative Expenses	<div style="border: 1px solid black; padding: 2px;">11,766</div>
R09.	Depreciation and Amortization Expenses	<div style="border: 1px solid black; padding: 2px;"></div>
R10.	Other Operating Expenses	<div style="border: 1px solid black; padding: 2px;"></div>
R11.	Total Operating Expenses	<div style="border: 2px solid black; padding: 2px;">\$878,049</div>
R12.	Operating Income (Loss)	<div style="border: 2px solid black; padding: 2px;">\$120,108</div>
Nonoperating Revenues		
R13.	Investment Income	<div style="border: 1px solid black; padding: 2px;"></div>
R14.	Gain on Disposal of Capital Assets	<div style="border: 1px solid black; padding: 2px;"></div>
R15.	Other Nonoperating Revenues	<div style="border: 1px solid black; padding: 2px;"></div>
R16.	Total Nonoperating Revenues	<div style="border: 2px solid black; padding: 2px;">\$0</div>
Nonoperating Expenses		
R17.	Interest Expense	<div style="border: 1px solid black; padding: 2px;"></div>
R18.	Loss on Disposal of Capital Assets	<div style="border: 1px solid black; padding: 2px;"></div>
R19.	Other Nonoperating Expenses	<div style="border: 1px solid black; padding: 2px;"></div>
R20.	Total Nonoperating Expenses	<div style="border: 2px solid black; padding: 2px;">\$0</div>
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	<div style="border: 2px solid black; padding: 2px;">\$120,108</div>

Capital Contributions	
R22. Federal	<input type="text"/>
R23. State	<input type="text"/>
R24. Other Capital Contributions	<input type="text"/>
R25. Total Capital Contributions	<input type="text" value="\$0"/>
R26. Transfers In	<input type="text"/>
R27. Transfers Out	<input type="text"/>
Special and Extraordinary Items	
R27.5 Special Item	<input type="text"/>
R27.6 Extraordinary Item	<input type="text"/>
R27.7 Total Special and Extraordinary Items	<input type="text" value="\$0"/>
R28. Change in Net Position	<input type="text" value="\$120,108"/>
R29. Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$2,870,822"/>
R30. Adjustment	<input type="text"/>
R31. Reason for Adjustment	<input type="text"/>
R32. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$2,990,930"/>
Net Position (Deficit)	
R33. Net Investment in Capital Assets	<input type="text"/>
R34. Restricted	<input type="text"/>
R35. Unrestricted	<input type="text" value="2,990,930"/>
R36. Total Net Position (Deficit)	<input type="text" value="\$2,990,930"/>

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

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (4 of 7) (Record Completed)	<div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> Self insurance ▼ </div>
Operating Revenues		
R02.	Charges for Services	366,134
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$366,134
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	583,924
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$583,924
R12.	Operating Income (Loss)	\$-217,790
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	\$-217,790

Capital Contributions	
R22. Federal	<input type="text"/>
R23. State	<input type="text"/>
R24. Other Capital Contributions	<input type="text"/>
R25. Total Capital Contributions	<input type="text" value="\$0"/>
R26. Transfers In	<input type="text"/>
R27. Transfers Out	<input type="text"/>
Special and Extraordinary Items	
R27.5 Special Item	<input type="text"/>
R27.6 Extraordinary Item	<input type="text"/>
R27.7 Total Special and Extraordinary Items	<input type="text" value="\$0"/>
R28. Change in Net Position	<input type="text" value="\$-217,790"/>
R29. Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$1,021,083"/>
R30. Adjustment	<input type="text"/>
R31. Reason for Adjustment	<input type="text"/>
R32. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$803,293"/>
Net Position (Deficit)	
R33. Net Investment in Capital Assets	<input type="text"/>
R34. Restricted	<input type="text"/>
R35. Unrestricted	<input type="text" value="803,293"/>
R36. Total Net Position (Deficit)	<input type="text" value="\$803,293"/>

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

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (5 of 7) (Record Completed)	<div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> Stores ▼ </div>
Operating Revenues		
R02.	Charges for Services	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R03.	Other Operating Revenues	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R04.	Total Operating Revenues	<div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> \$0 </div>
Operating Expenses		
R05.	Personnel Services	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R06.	Contractual Services	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R07.	Materials and Supplies	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R08.	General and Administrative Expenses	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R09.	Depreciation and Amortization Expenses	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R10.	Other Operating Expenses	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R11.	Total Operating Expenses	<div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> \$0 </div>
R12.	Operating Income (Loss)	<div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> \$0 </div>
Nonoperating Revenues		
R13.	Investment Income	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R14.	Gain on Disposal of Capital Assets	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R15.	Other Nonoperating Revenues	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R16.	Total Nonoperating Revenues	<div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> \$0 </div>
Nonoperating Expenses		
R17.	Interest Expense	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R18.	Loss on Disposal of Capital Assets	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R19.	Other Nonoperating Expenses	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R20.	Total Nonoperating Expenses	<div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> \$0 </div>
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	<div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-between;"> \$0 </div>

Capital Contributions	
R22. Federal	<input type="text"/>
R23. State	<input type="text"/>
R24. Other Capital Contributions	<input type="text"/>
R25. Total Capital Contributions	<input type="text" value="\$0"/>
R26. Transfers In	<input type="text"/>
R27. Transfers Out	<input type="text"/>
Special and Extraordinary Items	
R27.5 Special Item	<input type="text"/>
R27.6 Extraordinary Item	<input type="text"/>
R27.7 Total Special and Extraordinary Items	<input type="text" value="\$0"/>
R28. Change in Net Position	<input type="text" value="\$0"/>
R29. Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$0"/>
R30. Adjustment	<input type="text"/>
R31. Reason for Adjustment	<input type="text"/>
R32. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$0"/>
Net Position (Deficit)	
R33. Net Investment in Capital Assets	<input type="text"/>
R34. Restricted	<input type="text"/>
R35. Unrestricted	<input type="text" value="0"/>
R36. Total Net Position (Deficit)	<input type="text" value="\$0"/>

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

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (6 of 7) (Record Completed)	<div style="border: 1px solid black; padding: 2px;">Vehicle maintenance ▼</div>
Operating Revenues		
R02.	Charges for Services	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R03.	Other Operating Revenues	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R04.	Total Operating Revenues	<div style="border: 1px solid black; padding: 2px; text-align: right;">\$0</div>
Operating Expenses		
R05.	Personnel Services	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R06.	Contractual Services	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R07.	Materials and Supplies	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R08.	General and Administrative Expenses	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R09.	Depreciation and Amortization Expenses	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R10.	Other Operating Expenses	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R11.	Total Operating Expenses	<div style="border: 1px solid black; padding: 2px; text-align: right;">\$0</div>
R12.	Operating Income (Loss)	<div style="border: 1px solid black; padding: 2px; text-align: right;">\$0</div>
Nonoperating Revenues		
R13.	Investment Income	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R14.	Gain on Disposal of Capital Assets	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R15.	Other Nonoperating Revenues	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R16.	Total Nonoperating Revenues	<div style="border: 1px solid black; padding: 2px; text-align: right;">\$0</div>
Nonoperating Expenses		
R17.	Interest Expense	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R18.	Loss on Disposal of Capital Assets	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R19.	Other Nonoperating Expenses	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
R20.	Total Nonoperating Expenses	<div style="border: 1px solid black; padding: 2px; text-align: right;">\$0</div>
R21.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	<div style="border: 1px solid black; padding: 2px; text-align: right;">\$0</div>

Capital Contributions	
R22. Federal	<input type="text"/>
R23. State	<input type="text"/>
R24. Other Capital Contributions	<input type="text"/>
R25. Total Capital Contributions	<input type="text" value="\$0"/>
R26. Transfers In	<input type="text"/>
R27. Transfers Out	<input type="text"/>
Special and Extraordinary Items	
R27.5 Special Item	<input type="text"/>
R27.6 Extraordinary Item	<input type="text"/>
R27.7 Total Special and Extraordinary Items	<input type="text" value="\$0"/>
R28. Change in Net Position	<input type="text" value="\$0"/>
R29. Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$0"/>
R30. Adjustment	<input type="text"/>
R31. Reason for Adjustment	<input type="text"/>
R32. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$0"/>
Net Position (Deficit)	
R33. Net Investment in Capital Assets	<input type="text"/>
R34. Restricted	<input type="text"/>
R35. Unrestricted	<input type="text" value="0"/>
R36. Total Net Position (Deficit)	<input type="text" value="\$0"/>

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

Fiscal Year: 2022

Form #3

R01.	Internal Service Fund Name (Specify) (7 of 7) (Record Completed)	Workers Compensation ▼
Operating Revenues		
R02.	Charges for Services	896,732
R03.	Other Operating Revenues	258,474
R04.	Total Operating Revenues	\$1,155,206
Operating Expenses		
R05.	Personnel Services	
R06.	Contractual Services	53,129
R07.	Materials and Supplies	
R08.	General and Administrative Expenses	1,479,916
R09.	Depreciation and Amortization Expenses	
R10.	Other Operating Expenses	
R11.	Total Operating Expenses	\$1,533,045
R12.	Operating Income (Loss)	\$-377,839
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	\$-377,839

Capital Contributions	
R22. Federal	<input type="text"/>
R23. State	<input type="text"/>
R24. Other Capital Contributions	<input type="text"/>
R25. Total Capital Contributions	<input type="text" value="\$0"/>
R26. Transfers In	<input type="text"/>
R27. Transfers Out	<input type="text"/>
Special and Extraordinary Items	
R27.5 Special Item	<input type="text"/>
R27.6 Extraordinary Item	<input type="text"/>
R27.7 Total Special and Extraordinary Items	<input type="text" value="\$0"/>
R28. Change in Net Position	<input type="text" value="\$-377,839"/>
R29. Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$1,673,020"/>
R30. Adjustment	<input type="text"/>
R31. Reason for Adjustment	<input type="text"/>
R32. Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$1,295,181"/>
Net Position (Deficit)	
R33. Net Investment in Capital Assets	<input type="text"/>
R34. Restricted	<input type="text" value="129,929"/>
R35. Unrestricted	<input type="text" value="1,165,252"/>
R36. Total Net Position (Deficit)	<input type="text" value="\$1,295,181"/>

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

Back to Form: Functional Revenue Details

Fiscal Year: 2022

Form #15

Functional Revenue Detail List:

Revenue Form	Functional Revenue	Expenditure Form	Expenditure Function	Amount
Taxes	Sales and Use Taxes	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	1,076,727
Sub Total:				\$1,076,727
SpecialBenefitAssessments	Lighting	TransportationCommunityDevelopment	Streets – Trees/Landscaping	38,611
Sub Total:				\$38,611
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Construction and Engineering Regulation	2,113,120
		TransportationCommunityDevelopment	Planning	537,721
Sub Total:				\$2,650,841
FinesForfeituresRevenue	Forfeitures and Penalties	TransportationCommunityDevelopment	Construction and Engineering Regulation	18,543
		HealthCultureLeisure	Libraries	7
		GeneralGovernmentPublicSafety	Police	31,924
Sub Total:				\$50,474
FinesForfeituresRevenue	Investment Income	HealthCultureLeisure	Libraries	6,231
		TransportationCommunityDevelopment	Streets – Trees/Landscaping	1,865
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	117,484
Sub Total:				\$125,580
FinesForfeituresRevenue	Rents, Leases, and Concessions	GeneralGovernmentPublicSafety	Police	32,400
Sub Total:				\$32,400
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	248,878
Sub Total:				\$248,878
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	1,370,786
Sub Total:				\$1,370,786
IntergovernmentalState	Peace Officers Standards and Training	GeneralGovernmentPublicSafety	Police	63,798
Sub Total:				\$63,798
IntergovernmentalState	Public Safety – Prop. 172	GeneralGovernmentPublicSafety	Police	526,481
Sub Total:				\$526,481
ChargesforCurrentServices	Engineering Fees, Inspection and Other Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation	1,470,953
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	69,720
Sub Total:				\$1,540,673
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	7,495
Sub Total:				\$7,495
ChargesforCurrentServices	Plan Checking Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	765,409
		TransportationCommunityDevelopment	Planning	203,329
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains	381,438

				Sub Total:	\$1,350,176
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police		1,203,223
				Sub Total:	\$1,203,223
ChargesforCurrentServices	Street, Sidewalk, and Curb Repairs Charges	TransportationCommunityDevelopment	Construction and Engineering Regulation		238,862
		TransportationCommunityDevelopment	Streets – Trees/Landscaping		29,000
				Sub Total:	\$267,862
MiscellaneousRevenues	Contributions from Nongovernmental Sources	TransportationCommunityDevelopment	Construction and Engineering Regulation		535,571
		HealthCultureLeisure	Libraries		73,105
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains		136,845
				Sub Total:	\$745,521
MiscellaneousRevenues	Development Impact Fees	TransportationCommunityDevelopment	Housing		1,200,000
		TransportationCommunityDevelopment	Planning		871,800
		TransportationCommunityDevelopment	Streets – Trees/Landscaping		49,434
		TransportationCommunityDevelopment	Streets/Highways/Storm Drains		937,846
				Sub Total:	\$3,059,080
				Functional Revenue Total:	\$14,358,606
				Other Functional Revenue Total:	\$14,992,523
				Functional Revenue Grand Total:	\$29,351,129

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

Fiscal Year: 2022

Form #16

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
Taxes			
R01. Secured and Unsecured Property Taxes		14,220,876	14,220,876
R02. Supplemental Roll Secured and Unsecured Property Taxes		1,120,427	1,120,427
R03. Property Tax In-Lieu of Vehicle License Fees		4,229,462	4,229,462
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior		97,677	97,677
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		371,751	371,751
R13. Interest, Penalties, and Delinquent Taxes		18,551	18,551
R14. Sales and Use Taxes	1,076,727	8,483,673	9,560,400
R16. Transportation Taxes – Transit			
R17. Transportation Taxes – Nontransit			
R18. Transient Occupancy Taxes		1,895,064	1,895,064
R19. Franchises		2,822,515	2,822,515
R20. Business License Taxes		1,481,667	1,481,667
R21. Real Property Transfer Taxes		1,025,554	1,025,554
R22. Utility Users Taxes			
R23. Construction Development Taxes		81,134	81,134
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	\$1,076,727	\$35,848,351	\$36,925,078

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

Fiscal Year: 2022

Form #17

	Special Benefit Assessments	Functional Revenues
R01.	Fire	<input type="text"/>
R02.	Paramedics	<input type="text"/>
R03.	Police	<input type="text"/>
R04.	Lighting	<input type="text" value="38,611"/>
R05.	Other Special Benefit Assessments (Specify)	<input type="text"/>
R05a.	<div><div>Specify Functional Revenues</div><div>Select Expenditure Function</div></div>	
	<div><input type="text"/><div>Select</div><div><input type="text"/></div><div>Add</div></div>	
R06.	Total Special Benefit Assessments	<input type="text" value="\$38,611"/>

City of Los Gatos

Cities' Financial Transactions Report

Statement of General and Functional Revenues - Governmental Funds

Licenses and Permits

Fiscal Year: 2022

Form #18

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
Licenses and Permits			
R01. Animal Licenses			
R02. Bicycle Licenses			
R03. Construction Permits	2,650,841		2,650,841
R04. Street and Curb Permits			
R05. Other Licenses and Permits (Specify)	1,524,261		1,524,261

R05a. Specify Functional Revenues Select Expenditure Function Functional Revenues

Title 24 under utility fee	Construction and Engineering Regulatic	126,267	Delete
Reservations and tree removal	Parks and Recreation	208,128	Delete
Alarm special event firearms parking fees	Police	112,288	Delete
Solid Waste Fees	Solid Waste	305,359	Delete
Street sweeping and storm drainage	Streets/Highways/Storm Drains	772,219	Delete
	Select		Add
Total:		1,524,261	

R05b. Specify General Revenues General Revenues

		Add
--	--	-----

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
R06. Total Licenses and Permits	\$4,175,102	\$0	\$4,175,102

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: 2022

Form #19

	Functional Revenues A	General Revenues B	Total Revenues C
Fines, Forfeitures, and Penalties			
R01. Vehicle Code Fines	248,878		248,878
R03. Forfeitures and Penalties	50,474		50,474
R03.5 Other Fines (Specify)	1,194		1,194

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

General fines and penalties	Legislative	794	Delete
Park citations	Parks and Recreation	400	Delete
	Select		Add
Total:		1,194	

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

		Add
--	--	-----

	Functional Revenues A	General Revenues B	Total Revenues C
R04. Total Fines, Forfeitures, and Penalties	\$300,546	\$0	\$300,546

Revenue from Use of Money and Property			
R05. Investment Income	125,580	-1,404,563	-1,278,983
R06. Rents, Leases, and Concessions	32,400	112,501	144,901
R07. Royalties			
R09.5 Other Revenue from Use of Money and Property (Specify)			

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

	Select		Add
--	--------	--	-----

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

		Add
--	--	-----

	Functional Revenues A	General Revenues B	Total Revenues C
R10. Total Revenue from Use of Money and Property	\$157,980	\$-1,292,062	\$-1,134,082

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

Fiscal Year: 2022

Form #20

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental – State			
R01. Homeowners Property Tax Relief		44,784	44,784
R03. Gasoline Tax	1,370,786		1,370,786
R04. Peace Officers Standards and Training	63,798		63,798
R05. Off-Highway Motor Vehicle In-Lieu Fee			
R07.5 Other Intergovernmental – State (Specify)		35,624	35,624

R07.5a

Specify General Revenues**General Revenues**

Vehicle License Fee Collection in Excess	35,624	Delete
		Add
Total:	35,624	

	Functional Revenues A	General Revenues B	Total Revenues C
State Grants – Other			
R08. Mandated Cost		7,170	7,170
R09. Public Safety – Prop. 172	526,481		526,481
R10. Public Safety – 2011			
R31. Other State Grants – Other (Specify)	10,822,032		10,822,032

R31a.

Specify Functional Revenues**Select Expenditure Function****Functional Revenues**

Cal OES Wildfire Passthrough subgrant	Disaster Preparedness	6,900,000	Delete
Covid-19 ARPA	Disaster Preparedness	3,413,961	Delete
Library	Libraries	9,000	Delete
Tobacco Prevention Grant	Physical and Mental Health	7,000	Delete
Abandoned Vehicles	Police	49,393	Delete
Cal OES	Police	5,463	Delete
CalFire General Plan Preparation	Police	26,749	Delete
SLESF	Police	322,569	Delete
Traffic Safety CVC	Police	41,791	Delete
AB939	Solid Waste	46,106	Delete
	Select		Add
Total:		10,822,032	

	Functional Revenues A	General Revenues B	Total Revenues C
R32. Total Intergovernmental – State	\$12,783,097	\$87,578	\$12,870,675

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: 2022

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="859,883"/>	<input type="text"/>	<input type="text" value="859,883"/>

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

CalTrans - Federal Funding	Other Transportation 1	<input type="text" value="4,496"/>	Delete
Dept of Justice Grants	Police	<input type="text" value="6,060"/>	Delete
HSIP	Streets/Highways/Storm Drains	<input type="text" value="766,051"/>	Delete
MTC OBAG	Streets/Highways/Storm Drains	<input type="text" value="83,276"/>	Delete
<input type="text"/>	Select	<input type="text"/>	Add
Total:		<input type="text" value="859,883"/>	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. Total Intergovernmental – Federal	<input type="text" value="\$859,883"/>	<input type="text"/>	<input type="text" value="\$859,883"/>

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="428,060"/>	<input type="text"/>	<input type="text" value="428,060"/>

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

TDA Article 3 Funds	Other Transportation 1	<input type="text" value="140,446"/>	Delete
VTA/TFCA Grants	Other Transportation 1	<input type="text" value="287,614"/>	Delete
<input type="text"/>	Select	<input type="text"/>	Add
Total:		<input type="text" value="428,060"/>	

R18.5b **Specify General Revenues** **General Revenues**

<input type="text"/>	<input type="text"/>	Add
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	Functional Revenues A	General Revenues B	Total Revenues C
R19. Total Intergovernmental – County	<input type="text" value="\$428,060"/>	<input type="text" value="\$0"/>	<input type="text" value="\$428,060"/>

R20. Other Taxes In-Lieu (Specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>
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R20.5a **Specify Functional Revenues** **Select Expenditure Function** **Functional Revenues**

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

<input type="text"/>	<input type="text"/>	Add
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City of Los Gatos
 Cities' Financial Transactions Report
 Statement of General and Functional Revenues - Governmental Funds
 Charges for Current Services

Go to Form: Functional Revenue Detail

Fiscal Year: 2022

Form #22

Charges for Current Services		Functional Revenues
R01. Zoning Fees and Subdivision Fees		
R04. Special Police Department Services		1,203,223
R06. Special Fire Department Services		
R07. Plan Checking Fees		1,350,176
R09. Animal Shelter Fees and Charges		
R10. Engineering Fees, Inspection and Other Charges		1,540,673
R11. Street, Sidewalk, and Curb Repairs Charges		267,862
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		7,495
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)

963,631

R41a.

Specify Functional Revenues

Select Expenditure Function

BMP housing fees	Housing	575	Delete
election fees appeal fees mediation fees	Legislative	66,849	Delete
Research and copies	Libraries	514	Delete
Copies processing fees other service fees	Management and Support	172,541	Delete
General Plan revenue recognition	Planning	698,302	Delete
slurry seal and traffic mitigation fees	Streets/Highways/Storm Drains	24,850	Delete
	Select		Add
Total:		963,631	

R42. Total Charges for Current Services

\$5,333,060

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

Fiscal Year: 2022

Form #23

	Functional Revenues A	General Revenues B	Total Revenues C
Miscellaneous Revenues			
R01. Development Impact Fees	3,059,080		3,059,080
R04. Contributions from Nongovernmental Sources	745,521		745,521
R05. Other Miscellaneous Revenues (Specify)	393,462	198,297	591,759

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

ADA training	Construction and Engineering Regulatic ▼	5,523	Delete
Credit card fees returned check fees misc operating rev etc.	Management and Support ▼	71,207	Delete
Construction reimbursement donations insurance claims etc	Parks and Recreation ▼	167,901	Delete
Taskforce and police donations	Police ▼	141,738	Delete
Street trees fees	Streets – Trees/Landscaping ▼	7,093	Delete
	Select ▼		Add
Total:		393,462	

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

Garbage JPA revenue	130,572	Delete
Insurance claim reimbursements	4,631	Delete
Misc Operating Rev	1,179	Delete
Miscellaneous rebates	17,948	Delete
Non-Point source equity disbursement	43,967	Delete
		Add
Total:	198,297	

	Functional Revenues A	General Revenues B	Total Revenues C
R10. Total Miscellaneous Revenues	\$4,198,063	\$198,297	\$4,396,360
R11. Grand Totals	\$29,351,129	\$34,842,164	\$64,193,293

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

Fiscal Year: 2022

Form #24

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
General Government			
R01. Legislative	1,231,480	67,643	1,163,837
R02. Management and Support	7,822,488	243,748	7,578,740
R10. Other General Government 1	6,900,000		6,900,000
R11. Other General Government 2			
R12. Total General Government	\$15,953,968	\$311,391	\$15,642,577
Public Safety			
R13. Police	16,451,190	2,812,755	13,638,435
R24. Fire			
R25. Emergency Medical Service			
R26. Animal Regulation			
R27. Weed Abatement			
R28. Street Lighting			
R29. Disaster Preparedness		10,313,961	-10,313,961
R33. Other Public Safety 1			
R34. Other Public Safety 2			
R35. Total Public Safety	\$16,451,190	\$13,126,716	\$3,324,474

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: 2022

Form #25

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
Transportation			
R01. Streets/Highways/Storm Drains	4,004,950	5,737,242	-1,732,292
R02. Streets – Trees/Landscaping	33,671	126,003	-92,332
R03. Parking Facility			
R04. Public Transit			
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1		432,556	-432,556
R08. Other Transportation 2			
R09. Total Transportation	\$4,038,621	\$6,295,801	\$-2,257,180
Community Development			
R10. Planning	2,549,655	2,311,152	238,503
R11. Construction and Engineering Regulation	6,063,366	5,274,248	789,118
R12. Redevelopment			
R13. Housing		1,200,575	-1,200,575
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1	26,107		26,107
R17. Other Community Development 2			
R18. Total Community Development	\$8,639,128	\$8,785,975	\$-146,847

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

Fiscal Year: 2022

Form #26

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
Health			
R01. Physical and Mental Health		7,000	-7,000
R06. Hospitals and Sanitariums			
R07. Solid Waste	440,548	351,465	89,083
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1			
R18. Other Health 2			
R19. Total Health	\$440,548	\$358,465	\$82,083
Culture and Leisure			
R20. Parks and Recreation	2,029,311	383,924	1,645,387
R21. Marina and Wharfs			
R22. Libraries	2,827,210	88,857	2,738,353
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums			
R27. Other Culture and Leisure 1			
R28. Other Culture and Leisure 2			
R29. Total Culture and Leisure	\$4,856,521	\$472,781	\$4,383,740

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

Fiscal Year: 2022

Form #27

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	A	B	C
Public Utilities			
R01. Water	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Gas	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03. Electric	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04. Other Public Utilities 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Other Public Utilities 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
R06. Total Public Utilities	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Other Expenditures			
R07. Other Expenditures 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
R08. Other Expenditures 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
R09. Total Other Expenditures	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$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: 2022

Form #28

	Current Expenditures	Functional Revenues	Net Expenditures/(Excess Revenues)
	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	1,472,952		1,472,952
R07. Public Safety	157,761		157,761
R08. Transportation	8,829,756		8,829,756
R09. Community Development	18,201		18,201
R10. Health			
R11. Culture and Leisure			
R12. Public Utilities			
R13. Other Expenditures			
R14. Total Capital Outlay	\$10,478,670		\$10,478,670
R15. Grand Totals	\$61,014,680	\$29,351,129	\$31,663,551

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

Fiscal Year: 2022

Form #29

Operating Expenditures

R01.	Salaries and Wages	20,081,299
R02.	Retirement Benefits	6,561,090
R03.	Other Employee Benefits	3,704,716
	Contract Services	
R04.	Private	2,462,700
R05.	Governmental Agencies	553,700
R06.	Materials and Supplies	1,221,188
R07.	Other Operating Expenditures	15,795,283
R08.	Total Operating Expenditures	\$50,379,976

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	1,491,153
R15.	Buildings and Improvements	17,000
R16.	Equipment	140,761
R17.	Other Capital Outlay	8,829,756
R18.	Total Capital Outlay	\$10,478,670
R19.	Grand Total Expenditures	\$61,014,680

Supplemental Data

Major Project Expenditures

R20.	Pursuant to Competitive Bidding	3,219,275
R21.	Other than Competitive Bidding	7,259,395
R22.	Total Major Project Expenditures	\$10,478,670

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

Fiscal Year: 2022

Form #30

R01. Excess (Deficiency) of Revenues Over (Under) Expenditures	3,178,613
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	2,151
R11. Insurance Recoveries	
R12. Transfers In	8,154,307
R13. Transfers Out	-8,310,685
R13.5 Other Financing Sources (Uses) – Other	
R14. Total Other Financing Sources (Uses)	\$-154,227
Special and Extraordinary Items	
R15. Special Item	
R16. Extraordinary Item	
R17. Total Special and Extraordinary Items	\$0
R18. Net Change in Fund Balance	\$3,024,386
R19. Fund Balance (Deficit), Beginning of Fiscal Year	\$47,837,752
R20. Adjustment	
R21. Reason for Adjustment	
R22. Fund Balance (Deficit), End of Fiscal Year	\$50,862,138

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

Fiscal Year: 2022

Form #30.5

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Additions				
Contributions				
R01. Employer				
R02. Plan Members				
R03. Private Contributions				
R04. Contributions to Pooled Investments				
R05. Other Contributions			1,937,791	
R06. Total Contributions	\$0	\$0	\$1,937,791	\$0
Investment Income (Loss)				
R07. Net Appreciation (Depreciation) in Fair Value of Investments				
R08. Interest			15,562	
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	\$15,562	\$0
R15.5 Tax Revenues				
R16. Receipts from Depositors				
R17. Other Additions				
R18. Total Additions	\$0	\$0	\$1,953,353	\$0
Deductions				
R19. Benefit Payments				
R20. Refunds of Contributions				
R21. Administrative Expenses				
R22. Payments to and for Depositors				
R23. Distributions from Pooled Investments				
R24. Other Deductions			5,899,675	
R25. Total Deductions	\$0	\$0	\$5,899,675	\$0
R26. Change in Net Position	\$0	\$0	\$-3,946,322	\$0
R27. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$-3,661,204	\$0
R28. Adjustment				
R29. Reason for Adjustment				
R30. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$-7,607,526	\$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: 2022

Form #32

R01. Purpose of Debt (1 of 1) (Record Completed)	Energy Efficiency Loan
R02. Nature of Revenue Pledged	Savings on utility bills
R03. Debt Type	Loans
R04. Fund Type	Governmental
R06. Year of Issue	2021
R07. Beginning Maturity Year	2021
R08. Ending Maturity Year	2031
R09. Principal Authorized	1,560,336
R10. Principal Received to Date	1,560,336
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$1,521,328
R13. Adjustment to Principal in Current Fiscal Year	-13,003
R14. Reason for Adjustment to Principal in Current Fiscal Year	To correct the beginning balance
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	\$1,352,291
R19. Principal Outstanding, Current Portion	156,034
R20. Principal Outstanding, Noncurrent Portion	\$1,196,257
R21. Interest Paid in Current Fiscal Year	0
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: To correct the beginning balance

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

Back to Form: Other Long-Term Debt

Fiscal Year: 2022

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	1,521,328	0	156,034	1,352,291	156,034	1,196,257
Total Governmental Debt:		\$1,521,328	\$0	\$156,034	\$1,352,291	\$156,034	\$1,196,257

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

Go to Report: Debt Summary

Fiscal Year: 2022

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		
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$156,034	\$0	\$0
R06. Debt Service	156,034		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

City of Los Gatos
Cities' Financial Transactions Report
Debt Summary

Fiscal Year: 2022

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)				
R10. Total Other Long-Term Debt	156,034			
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			
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: 2022

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	249	309
R13. Police Officers	39	4	43
R14. Fire Protection			
R15. Fire Fighters			
R16. Emergency Medical			

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

Fiscal Year: 2022

Form #37

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	33,524,572	1,241,005		25,613,043		60,378,620
R02. Investments	690,000					690,000
R03. Accounts Receivable (net)	1,813,336	63,244		396,644		2,273,224
R04. Taxes Receivable						
R05. Interest Receivable (net)	193,357					193,357
R07. Due from Other Funds						
R08. Due from Other Governments	1,938,789	58,585		179,403		2,176,777
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	97,946					97,946
R12. Loans, Notes, and Contracts Receivable	1,359,000	78,752				1,437,752
R13. Other Assets 1	38,962			331,696		370,658
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$39,655,962	\$1,441,586	\$0	\$26,520,786	\$0	\$67,618,334
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$39,655,962	\$1,441,586	\$0	\$26,520,786	\$0	\$67,618,334
Liabilities						
R19. Accounts Payable	1,453,060	4,450		982,744		2,440,254
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments	62,712	42		100,000		162,754
R24. Advances from Other Funds						
R25. Deposits and Advances	6,893,875					6,893,875
R26. Loans and Notes Payable						
R27. Other Liabilities 1	1,109,010	5,096				1,114,106
R28. Other Liabilities 2	3,240,516	64,795		2,007,096		5,312,407
R29. Other Liabilities 3						
R30. Total Liabilities	\$12,759,173	\$74,383	\$0	\$3,089,840	\$0	\$15,923,396
R31. Deferred Inflows of Resources				832,800		832,800
R32. Total Liabilities and Deferred Inflows of Resources	\$12,759,173	\$74,383	\$0	\$3,922,640	\$0	\$16,756,196

Fund Balances (Deficits)					
R33. Nonspendable	159,000				159,000
R34. Restricted	690,000	729,492		8,653,991	10,073,483
R35. Committed	12,283,132	637,711			12,920,843
R36. Assigned	13,764,657			13,944,155	27,708,812
R37. Unassigned					
R38. Total Fund Balances (Deficits)	\$26,896,789	\$1,367,203	\$0	\$22,598,146	\$50,862,138
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$39,655,962	\$1,441,586	\$0	\$26,520,786	\$67,618,334

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

Fiscal Year: 2022

Form #38

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	<input type="text"/>	9,013,424
R02. Restricted	<input type="text"/>	129,928
R03. Accounts Receivable (net)	<input type="text"/>	45,802
R04. Taxes Receivable	<input type="text"/>	<input type="text"/>
R05. Interest Receivable (net)	<input type="text"/>	<input type="text"/>
R06. Due from Other Funds	<input type="text"/>	<input type="text"/>
R07. Due from Other Governments	<input type="text"/>	<input type="text"/>
R08. Inventories	<input type="text"/>	<input type="text"/>
R09. Prepaid Items	<input type="text"/>	<input type="text"/>
R10. Other Current Assets 1	<input type="text"/>	<input type="text"/>
R11. Other Current Assets 2	<input type="text"/>	<input type="text"/>
R12. Total Current Assets	<input type="text" value="\$0"/>	<input type="text" value="\$9,189,154"/>
Noncurrent Assets		
R13. Cash and Investments, Restricted	<input type="text"/>	<input type="text"/>
R14. Investments	<input type="text"/>	<input type="text"/>
R14.5 Lease Receivable	<input type="text"/>	1,494,721
R15. Other Loans, Notes, and Contracts Receivable	<input type="text"/>	<input type="text"/>
Capital Assets		
R16. Land	<input type="text"/>	<input type="text"/>
R17. Buildings and Improvements <i>(Report at cost.)</i>	<input type="text"/>	<input type="text"/>
R18. Equipment <i>(Report at cost.)</i>	<input type="text"/>	<input type="text"/>
R18.5 Infrastructure <i>(Report at cost.)</i>	<input type="text"/>	<input type="text"/>
R18.6 Lease Assets (Lessee)	<input type="text"/>	<input type="text"/>
R19. Other Intangible Assets – Amortizable <i>(Report at cost.)</i>	<input type="text"/>	<input type="text"/>
R20. Construction in Progress	<input type="text"/>	<input type="text"/>
R21. Intangible Assets – Nonamortizable	<input type="text"/>	<input type="text"/>
R22. Other Capital Assets <i>(Report at cost.)</i>	<input type="text"/>	<input type="text"/>
R23. Less: Accumulated Depreciation/Amortization	<input type="text"/>	<input type="text"/>
R23.5 Net Pension Asset	<input type="text"/>	<input type="text"/>
R23.6 Net OPEB Asset	<input type="text"/>	<input type="text"/>
R24. Other Noncurrent Assets 1	<input type="text"/>	<input type="text"/>
R25. Other Noncurrent Assets 2	<input type="text"/>	<input type="text"/>
R26. Total Noncurrent Assets	<input type="text" value="\$0"/>	<input type="text" value="\$1,494,721"/>
R27. Total Assets	<input type="text" value="\$0"/>	<input type="text" value="\$10,683,875"/>

Deferred Outflows of Resources

R28.	Related to Pensions	<input type="text"/>	<input type="text"/>
R28.5	Related to OPEB	<input type="text"/>	<input type="text"/>
R28.6	Related to Debt Refunding	<input type="text"/>	<input type="text"/>
R29.	Other Deferred Outflows of Resources	<input type="text"/>	<input type="text"/>
R30.	Total Deferred Outflows of Resources	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
R31.	Total Assets and Deferred Outflows of Resources	<input type="text" value="\$0"/>	<input type="text" value="\$10,683,875"/>

Liabilities

Current Liabilities

R32.	Accounts Payable	<input type="text"/>	<input type="text" value="230,118"/>
R33.	Contracts and Retainage Payable	<input type="text"/>	<input type="text"/>
R34.	Interest Payable	<input type="text"/>	<input type="text"/>
R35.	Due to Other Funds	<input type="text"/>	<input type="text"/>
R36.	Due to Other Governments	<input type="text"/>	<input type="text" value="50"/>
R37.	Deposits and Advances	<input type="text"/>	<input type="text"/>
R38.	Accrued Compensated Absences	<input type="text"/>	<input type="text"/>
R39.	Long-Term Debt, Due Within One Year	<input type="text" value="0"/>	<input type="text" value="0"/>
R40.	Other Long-Term Liabilities, Due Within One Year	<input type="text"/>	<input type="text"/>
R41.	Other Current Liabilities 1	<input type="text"/>	<input type="text"/>
R42.	Other Current Liabilities 2	<input type="text"/>	<input type="text"/>
R43.	Total Current Liabilities	<input type="text" value="\$0"/>	<input type="text" value="\$230,168"/>

Noncurrent Liabilities

R44.	Deposits and Advances	<input type="text"/>	<input type="text"/>
R45.	Compensated Absences	<input type="text"/>	<input type="text"/>
R46.	General Obligation Bonds	<input type="text"/>	<input type="text"/>
R47.	Revenue Bonds	<input type="text"/>	<input type="text"/>
R48.	Certificates of Participation	<input type="text"/>	<input type="text"/>
R49.	Other Bonds	<input type="text"/>	<input type="text"/>
R50.	Loans (Other Long-Term Debt)	<input type="text"/>	<input type="text"/>
R51.	Notes (Other Long-Term Debt)	<input type="text"/>	<input type="text"/>
R52.	Other (Other Long-Term Debt)	<input type="text"/>	<input type="text"/>
R53.	Construction Financing – Federal	<input type="text"/>	<input type="text"/>
R54.	Construction Financing – State	<input type="text"/>	<input type="text"/>
R54.5	Lease Liability	<input type="text"/>	<input type="text"/>
R55.	Lease Obligations (Purchase Agreements)	<input type="text"/>	<input type="text"/>
R56.	Net Pension Liability	<input type="text"/>	<input type="text"/>
R57.	Net OPEB Liability	<input type="text"/>	<input type="text"/>
R58.	Other Noncurrent Liabilities 1	<input type="text"/>	<input type="text" value="1,384,116"/>
R59.	Other Noncurrent Liabilities 2	<input type="text"/>	<input type="text"/>
R60.	Total Noncurrent Liabilities	<input type="text" value="\$0"/>	<input type="text" value="\$1,384,116"/>
R61.	Total Liabilities	<input type="text" value="\$0"/>	<input type="text" value="\$1,614,284"/>

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		829,312
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$829,312
R65.	Total Liabilities and Deferred Inflows of Resources	\$0	\$2,443,596
R66.	Total Net Position (Deficit)	\$0	\$8,240,279
Net Position (Deficit)			
R67.	Net Investment in Capital Assets		
R68.	Restricted		129,929
R69.	Unrestricted		8,110,350
R70.	Total Net Position (Deficit)	\$0	\$8,240,279

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

Fiscal Year: 2022

Form #39

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds
Assets				
R01. Cash and Investments			3,884,564	
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			1,220,316	
R15.7 Net Pension Asset				
R15.8 Net OPEB Asset				
R15.9 Other Noncurrent Assets			610,418	
R19. Total Assets	\$0	\$0	\$5,715,298	\$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	\$5,715,298	\$0

Liabilities

R22. Accounts Payable			68	
R23. Deposits and Advances				
R23.5 Other Current Liabilities			236,521	
R24. Due to Other Governments				
R24.5 Net Pension Liability				
R24.6 Net OPEB Liability				
R24.7 Other Long-Term Liabilities			13,086,235	
R28. Total Liabilities	\$0	\$0	\$13,322,824	\$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	\$13,322,824	\$0
Net Position Restricted for				
R31. Pension and Other Employee Benefits				
R32. Investment Trusts				
R33. Private-Purpose Trusts			-7,607,526	
R34. Custodial Funds				
R35. Total Net Position	\$0	\$0	\$-7,607,526	\$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: 2022

Form #40

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable	1,826,417	
Capital Assets			
R01.	Land	26,066,103	
R02.	Buildings and Improvements <i>(Report at cost.)</i>	39,613,623	
R03.	Equipment <i>(Report at cost.)</i>	12,555,617	
R04.	Infrastructure <i>(Report at cost.)</i>	108,726,852	
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress	7,778,075	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets <i>(Report at cost.)</i>		
R09.	Less: Accumulated Depreciation/Amortization	-66,969,704	
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	\$129,596,983	
Deferred Outflows of Resources			
R16.	Related to Pensions	10,598,492	
R17.	Related to OPEB	2,633,787	
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$13,232,279	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$142,829,262	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		3,038,293
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		1,352,291
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		27,486,187
R35. Net OPEB Liability		2,491,580
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$34,368,351

Deferred Inflows of Resources

R40. Related to Pensions		22,132,955
R41. Related to OPEB		5,702,678
R42. Related to Debt Refunding		
R42.5 Related to Leases		1,156,412
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$28,992,045
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$63,360,396

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

Fiscal Year: 2022

Form #41

Summary

	Governmental Funds	Proprietary Funds
R01. Revenues	64,193,293	4,165,265
R02. Expenditures/Expenses	61,014,680	4,379,564
R03. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$3,178,613	
R04. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items		\$-214,299
R05. Other Financing Sources (Uses)	-154,227	
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		156,378
R08. Special and Extraordinary Items		
R09. Change in Fund Balance/Net Position	\$3,024,386	\$-57,921
R10. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$47,837,752	\$7,610,801
R11. Adjustments (Specify)	0	687,399

R11a. **Specify Governmental Fund Adjustments**

		Add
--	--	-----

R11b. **Specify Proprietary Fund Adjustments**

GASB 87 implementation	687,399	Delete
		Add
Total:		687,399

R12. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$50,862,138	\$8,240,279
---	--------------	-------------

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	48,186,101
R17. Total Annual Appropriations Subject to the Limit	30,797,977

City of Los Gatos
Cities Financial Transactions Report
Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
InternalServiceFund	(R03)OtherOperatingRevenues	(Building maintenance) GASB 87 Lease Revenue
InternalServiceFund	(R10)OtherOperatingExpenses	(Building maintenance) Rent/Loan Forgiveness
InternalServiceFund	(R26)TransfersIn	(Building maintenance) Covid-19 Income Replacement
InternalServiceFund	(R03)OtherOperatingRevenues	(Equipment replacement) Equipment sharing revenue
InternalServiceFund	(R04)TotalOperatingRevenues	(Equipment replacement) Increase in General Fund I/S reimbursements.
InternalServiceFund	(R11)TotalOperatingExpenses	(Equipment replacement) Less vehicle costs for patrol, streets, and parks.
InternalServiceFund	(R27)TransfersOut	(Equipment replacement) For equipment replacement from the General Fund.
InternalServiceFund	(R11)TotalOperatingExpenses	(Information Technology) Increase in Software Licenses & Maintenance, and laptop purchases.
InternalServiceFund	(R03)OtherOperatingRevenues	(Workers Compensation) Insurance claims reimbursement.
Taxes	(R12)Gen-OtherPropertyTaxes	town election, AB454 County Utility
Taxes	(R14)Func-SaleandUseTaxes	VTA Measure B Sales Tax
Taxes	(R18)Gen-TransientOccupancyTaxes	increase economy and hotel stay due to recovery from Covid
FinesForfeituresRevenue	(R01)Func-VehicleCodeFines	increase in parking tickets
FinesForfeituresRevenue	(R05)Func-InvestmentIncome	lower returns on investment and large unrealized investment loss due to market volatility.
FinesForfeituresRevenue	(R05)Gen-InvestmentIncome	Large unrealized investment loss due to market volatility.
FinesForfeituresRevenue	(R06)Gen-RentsLeasesandConcessions	New GASB 87 implementation
IntergovernmentalState	(R04)Func-PeaceOfficersStandardsandTraining	New POST Innovation Grant
ChargesforCurrentServices	(R10)EngineeringFeesInspectionandOtherCharges	increase in construction-related fees
ChargesforCurrentServices	(R11)StreetSidewalkandCurbRepairsCharges	increase in Construction cost reimbursements from Monte Sereno.
ChargesforCurrentServices	(R24)ParksandRecreationFees	Decrease in facility maintenance fees, annual park use fees, and PPW Misc services.
MiscellaneousRevenues	(R01)Func-DevelopmentImpactFees	From Contra BMP Housing program
MiscellaneousRevenues	(R04)Func-ContributionsfromNongovernmentalSources	Large increase in developer contributions
GeneralGovernmentPublicSafety	(R10)CurrExp-OtherGeneralGovernment1	Expenditures charged to the Cal OES wildfire subgrant program
TransportationCommunityDevelopment	(R11)CurrExp-ConstructionEngineeringRegulation	increases in salaries, building inspection costs, and below market housing loan.
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	Covid-19 expenditures
HealthCultureLeisure	(R07)CurrExp-SolidWaste	Increase in waste disposal costs, recycling, and EV charging stations
DebtServiceCapitalOutlayGrandTotals	(R07)CurrExp-PublicSafety	PY had more purchases.
DebtServiceCapitalOutlayGrandTotals	(R08)CurrExp-Transportation	CY had large infrastructure projects.
DebtServiceCapitalOutlayGrandTotals	(R09)CurrExp-CommunityDevelopment	CY saw minimal activity.
DebtServiceCapitalOutlayGrandTotals	(R11)CurrExp-CultureLeisure	No capital outlay was incurred this year
DebtServiceCapitalOutlayGrandTotals	(R12)CurrExp-PublicUtilities	No capital outlay was incurred this year
MajorObjectClassification	(R03)OtherEmployeeBenefits	This included a one-time \$6.9M Cal OES wildfire passthrough subgrant
MajorObjectClassification	(R07)OtherOperatingExpenditures	This includes a one-time \$6.9M passthrough Cal OES subgrant.
MajorObjectClassification	(R17)OtherCapitalOutlay	This included infrastructure capital outlay.
OtherFinancingSourcesChangeinFundBalance	(R09)ProceedsfromSaleofCapitalAssets	Gain from sale of assets
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	operating transfers
OtherFinancingSourcesChangeinFundBalance	(R13)TransfersOut	operating transfers
ChangesNetPositionFiduciaryFund	(R05)Pri-OtherContributions	Successor Agency property taxes
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	Interest and fiscal agency expenses, depreciation expense, and loss on sale of property.
ChangesNetPositionFiduciaryFund	(R30)Pri-NetPosition(Deficit)EndofFiscalYear	Due to the Successor Agency having more liabilities (mostly bonds) than assets. Deficit due to 2002 Certificates of Participation: \$5,280,000 remaining; and 2010 Certificates of Participation: \$7,505,000 remaining
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Energy Efficiency Loan) This is an interest only loan so the principle payment is the same each year
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(1_Energy Efficiency Loan) This is an interest only loan
Service	(R01)Police	service is provided by both town employees and volunteers
Service	(R07)SolidWaste	Solid waste activities are performed by a special district which the Town pays These expenditures were for the Town's employees and expenses in the department related to solid waste, not directly related to the solid waste hauler.

BalanceSheetGovernmentalFunds	(R02)Gen-Investments	new pension trust account
BalanceSheetGovernmentalFunds	(R13)CapProj-OtherAssets1	Lease receivable
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Supplies (postage, supplies, gas and oil)
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued payroll
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Accrued payroll
BalanceSheetGovernmentalFunds	(R28)CapProj-OtherLiabilities2	Unearned revenue
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Unearned revenue
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	unearned revenue
BalanceSheetGovernmentalFunds	(R31)CapProj-DeferredInflowsofResources	Deferred for leases (GASB 87) and Unavailable revenues.
ProprietaryFunds	(R14.5)IntrnServ-LeaseReceivable	GASB 87 implementation
ProprietaryFunds	(R56)IntrnServ-NetPensionLiability	Pension liability is accounted for in the General Fund
ProprietaryFunds	(R57)IntrnServ-NetOPEBLiability	OPEB liability is accounted for in the General Fund
ProprietaryFunds	(R58)IntrnServ-OtherNoncurrentLiabilities1	Claims payable
FiduciaryFunds	(R15.6)PriTrust-OtherCapitalAssetsNetofDepreciation	building 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	Due to the Successor Agency having more liabilities (mostly bonds) than assets. Deficit due to 2002 Certificates of Participation: \$5,280,000 remaining; and 2010 Certificates of Participation: \$7,505,000 remaining
SummaryStatistics	(R11b)ProprietaryFundAdjustments-Amount	This amount is already reflected in Form #3, not sure why it does not roll to this form

Total Footnote: 63