

# CITIES' FINANCIAL TRANSACTIONS REPORT COVER PAGE

## City of Moorpark

Fiscal Year: **2022**

ID Number: **11985656700**

**Certification:**

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

City Fiscal Officer



\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
P.O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/23/2023 11:44:21 AM

City of Moorpark  
Cities' Financial Transactions Report  
General Information

Fiscal Year: 2022

Form #1

Members of the Governing Body

	First Name	M. I.	Last Name
Mayor	<input type="text" value="Chris"/>	<input type="text"/>	<input type="text" value="Enegren"/>
Member 1	<input type="text" value="Renee"/>	<input type="text"/>	<input type="text" value="Delgado"/>
Member 2	<input type="text" value="Daniel"/>	<input type="text"/>	<input type="text" value="Groff"/>
Member 3	<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Means"/>
Member 4	<input type="text" value="Antonio"/>	<input type="text"/>	<input type="text" value="Castro"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>

City Fiscal Officer

First Name	<input type="text" value="PJ"/>	M. I.	<input type="text" value="G"/>	Last Name	<input type="text" value="Gagajena"/>
Title	<input type="text" value="Assistant City Manager"/>		Telephone	<input type="text" value="(805) 517-6213"/>	
Email	<input type="text" value="PJGagajena@moorparkca.gov"/>		Fax No.	<input type="text" value="(805) 532-2525"/>	

City Mailing Address

Street 1	<input type="text" value="799 Moorpark Ave"/>	<input type="checkbox"/>	Has Address Changed?		
Street 2	<input type="text"/>				
City	<input type="text" value="Moorpark"/>	State	<input type="text" value="CA"/>	Zip	<input type="text" value="93021"/>

Report Prepared By

Firm Name	<input type="text" value="Lance, Soll &amp; Lunghard, LLP"/>				
First Name	<input type="text" value="Dylan"/>	M. I.	<input type="text"/>	Last Name	<input type="text" value="Mesa"/>
Title	<input type="text" value="Audit Associate"/>		Telephone	<input type="text" value="(714) 672-0022"/>	
Email	<input type="text" value="Reporting@LSLCPAs.com"/>		Fax No.	<input type="text"/>	

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 1

BCU 2

BCU

City of Moorpark  
 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	Transportation Taxes – Transit	TransportationCommunityDevelopment	Public Transit	1,856,373
			<b>Sub Total:</b>	\$1,856,373
SpecialBenefitAssessments	Lighting	GeneralGovernmentPublicSafety	Management and Support	274,437
			<b>Sub Total:</b>	\$274,437
LicensesPermits	Animal Licenses	GeneralGovernmentPublicSafety	Animal Regulation	124,825
			<b>Sub Total:</b>	\$124,825
LicensesPermits	Construction Permits	TransportationCommunityDevelopment	Management and Support	383,571
			<b>Sub Total:</b>	\$383,571
LicensesPermits	Street and Curb Permits	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	68,285
			<b>Sub Total:</b>	\$68,285
FinesForfeituresRevenue	Investment Income	GeneralGovernmentPublicSafety	Management and Support	-3,517,268
			<b>Sub Total:</b>	-\$3,517,268
FinesForfeituresRevenue	Rents, Leases, and Concessions	GeneralGovernmentPublicSafety	Management and Support	260,924
			<b>Sub Total:</b>	\$260,924
FinesForfeituresRevenue	Vehicle Code Fines	GeneralGovernmentPublicSafety	Police	196,252
			<b>Sub Total:</b>	\$196,252
IntergovernmentalState	Gasoline Tax	TransportationCommunityDevelopment	Streets/Highways/Storm Drains	1,586,716
			<b>Sub Total:</b>	\$1,586,716
ChargesforCurrentServices	Engineering Fees, Inspection and Other Charges	GeneralGovernmentPublicSafety	Management and Support	510,973
			<b>Sub Total:</b>	\$510,973
ChargesforCurrentServices	Parks and Recreation Fees	HealthCultureLeisure	Parks and Recreation	894,535
			<b>Sub Total:</b>	\$894,535
ChargesforCurrentServices	Plan Checking Fees	GeneralGovernmentPublicSafety	Management and Support	500,494
			<b>Sub Total:</b>	\$500,494
ChargesforCurrentServices	Solid Waste Revenues	HealthCultureLeisure	Solid Waste	109,449
			<b>Sub Total:</b>	\$109,449
ChargesforCurrentServices	Special Police Department Services	GeneralGovernmentPublicSafety	Police	45,236
			<b>Sub Total:</b>	\$45,236
ChargesforCurrentServices	Transit Revenues	TransportationCommunityDevelopment	Public Transit	17,473
			<b>Sub Total:</b>	\$17,473
ChargesforCurrentServices	Zoning Fees and Subdivision Fees	TransportationCommunityDevelopment	Construction and Engineering Regulation	27,592
			<b>Sub Total:</b>	\$27,592
			<b>Functional Revenue Total:</b>	\$3,339,867
			<b>Other Functional Revenue Total:</b>	\$5,911,309
			<b>Functional Revenue Grand Total:</b>	\$9,251,176

City of Moorpark  
 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
<b>Taxes</b>			
R01. Secured and Unsecured Property Taxes	5,597,895	5,597,895	5,597,895
R02. Supplemental Roll Secured and Unsecured Property Taxes	104,743	104,743	104,743
R03. Property Tax In-Lieu of Vehicle License Fees	4,144,420	4,144,420	4,144,420
R04. Voter-Approved Indebtedness Property Taxes			
R05. Supplemental Roll Voter-Approved Indebtedness Property Taxes			
R06. Property Taxes – Prior	8,378	8,378	8,378
R07. Supplemental Roll Property Taxes – Prior			
R08. Pass-through Property Taxes (ABX1 26)			
R09. Residual Property Taxes (ABX1 26)	976,911	976,911	976,911
R11. Parcel Tax	1,738	1,738	1,738
R12. Other Property Taxes			
R13. Interest, Penalties, and Delinquent Taxes			
R14. Sales and Use Taxes	5,219,884	5,219,884	5,219,884
R16. Transportation Taxes – Transit	1,856,373	1,856,373	1,856,373
R17. Transportation Taxes – Nontransit			
R18. Transient Occupancy Taxes	391,325	391,325	391,325
R19. Franchises	1,793,331	1,793,331	1,793,331
R20. Business License Taxes	116,798	116,798	116,798
R21. Real Property Transfer Taxes	397,286	397,286	397,286
R22. Utility Users Taxes			
R23. Construction Development Taxes			
<b>Taxes – Other</b>			
R24. Admission Tax			
R25. Parking Tax			

R27. Other Taxes – Other (Specify)

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

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

<input type="text"/>	<input type="text"/>	Add
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	<b>Functional Revenues</b>	<b>General Revenues</b>	<b>Total Revenues</b>
	<b>A</b>	<b>B</b>	<b>C</b>
R28. <b>Total Taxes</b>	<input type="text" value="\$1,856,373"/>	<input type="text" value="\$18,752,709"/>	<input type="text" value="\$20,609,082"/>

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

Fiscal Year: 2022

Form #17

**Functional Revenues**

**Special Benefit Assessments**

R01. Fire		
R02. Paramedics		
R03. Police		
R04. Lighting		274,437
R05. Other Special Benefit Assessments (Specify)		3,222,955

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

Park Maintenance	Parks and Recreation ▼	945,486	Delete
Maintenance Assessments - Landscape	Streets – Trees/Landscaping ▼	2,277,469	Delete
	Select ▼		Add
<b>Total:</b>		<b>3,222,955</b>	

R06. **Total Special Benefit Assessments**      \$3,497,392

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

Fiscal Year: 2022

Form #18

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Licenses and Permits</b>			
R01. Animal Licenses	124,825		124,825
R02. Bicycle Licenses			
R03. Construction Permits	383,571		383,571
R04. Street and Curb Permits	68,285		68,285
R05. Other Licenses and Permits (Specify)	37,178	12,540	49,718

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

CDF - Admin Permits	Other Community Development 1	13,780	Delete
CDF - Home OCC Permit	Other Community Development 1	8,140	Delete
CDF - Sign and Banners Permit	Other Community Development 1	15,258	Delete
	Select		Add
Total:		37,178	

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

LPOther Licenses and Permits	12,540	Delete
		Add
Total:	12,540	

	Functional Revenues A	General Revenues B	Total Revenues C
R06. <b>Total Licenses and Permits</b>	\$613,859	\$12,540	\$626,399

City of Moorpark  
 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
<b>Fines, Forfeitures, and Penalties</b>			
R01. Vehicle Code Fines	196,252		196,252
R03. Forfeitures and Penalties			
R03.5 Other Fines (Specify)			

R03.5a

Specify Functional Revenues	Select Expenditure Function	Functional Revenues
<input type="text"/>	Select <span style="float: right;">▼</span>	<input type="text"/> <span style="float: right;">Add</span>

R03.5b

Specify General Revenues	General Revenues
<input type="text"/>	<input type="text"/> <span style="float: right;">Add</span>

	Functional Revenues A	General Revenues B	Total Revenues C
R04. <b>Total Fines, Forfeitures, and Penalties</b>	\$196,252		\$196,252

<b>Revenue from Use of Money and Property</b>			
R05. Investment Income	-3,517,268		-3,517,268
R06. Rents, Leases, and Concessions	260,924	616,896	877,820
R07. Royalties			
R09.5 Other Revenue from Use of Money and Property (Specify)	1,983		1,983

R09.5a

Specify Functional Revenues	Select Expenditure Function	Functional Revenues
City Housing - Loan Payoffs	Housing <span style="float: right;">▼</span>	1,983 <span style="float: right;">Delete</span>
<input type="text"/>	Select <span style="float: right;">▼</span>	<input type="text"/> <span style="float: right;">Add</span>
Total:		1,983

R09.5b

Specify General Revenues	General Revenues
<input type="text"/>	<input type="text"/> <span style="float: right;">Add</span>

	Functional Revenues A	General Revenues B	Total Revenues C
R10. <b>Total Revenue from Use of Money and Property</b>	\$-3,254,361	\$616,896	\$-2,637,465

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

Fiscal Year: 2022

Form #20

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
<b>Intergovernmental – State</b>				
R01.	Homeowners Property Tax Relief	<input type="text"/>	34,331	34,331
R03.	Gasoline Tax	1,586,716	<input type="text"/>	1,586,716
R04.	Peace Officers Standards and Training	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05.	Off-Highway Motor Vehicle In-Lieu Fee	<input type="text"/>	41,567	41,567
R07.5	Other Intergovernmental – State (Specify)	<input type="text"/>	156,074	156,074

R07.5a      **Specify General Revenues**      **General Revenues**

<input type="text" value="CDF - State Grants"/>	156,074	<input type="button" value="Delete"/>
<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
<b>Total:</b>	156,074	

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
<b>State Grants – Other</b>				
R08.	Mandated Cost	<input type="text"/>	30	30
R09.	Public Safety – Prop. 172	<input type="text"/>	<input type="text"/>	<input type="text"/>
R10.	Public Safety – 2011	<input type="text"/>	<input type="text"/>	<input type="text"/>
R31.	Other State Grants – Other (Specify)	241,949	<input type="text"/>	241,949

R31a.      **Specify Functional Revenues**      **Select Expenditure Function**      **Functional Revenues**

<input type="text" value="Public Safety"/>	Other Public Safety 1	161,285	<input type="button" value="Delete"/>
<input type="text" value="Transit Allocation (County)"/>	Other Transportation 1	24,930	<input type="button" value="Delete"/>
<input type="text" value="Solid Waste AB939"/>	Solid Waste	55,734	<input type="button" value="Delete"/>
<input type="text"/>	Select	<input type="text"/>	<input type="button" value="Add"/>
<b>Total:</b>		241,949	

		Functional Revenues	General Revenues	Total Revenues
		A	B	C
R32.	<b>Total Intergovernmental – State</b>	\$1,828,665	\$232,002	\$2,060,667

City of Moorpark  
 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
<b>Intergovernmental – Federal</b>			
R13. Community Development Block Grant	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14. Workforce Investment Act (WIA)	<input type="text"/>	<input type="text"/>	<input type="text"/>
R15. Other Federal Grants (Specify)	2,342,027	<input type="text"/>	2,342,027

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

<input type="text" value="Zip Book Grant"/>	Libraries	1,997	Delete
<input type="text" value="Ventura County Area Aging Agency Senior Nutritior"/>	Other Community Development 1	44,654	Delete
<input type="text" value="American Rescue Plan Act Grant"/>	Other General Government 1	2,012,870	Delete
<input type="text" value="CARES Act Grant"/>	Other General Government 1	15,936	Delete
<input type="text" value="Emergency Management Performance Grant"/>	Other General Government 1	15,334	Delete
<input type="text" value="PTMISEA Grant"/>	Other Transportation 1	251,236	Delete
<input type="text"/>	Select	<input type="text"/>	Add
Total:		2,342,027	

	Functional Revenues A	General Revenues B	Total Revenues C
R16. <b>Total Intergovernmental – Federal</b>	\$2,342,027	<input type="text"/>	\$2,342,027

**Intergovernmental – County**

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

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

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

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

R20. <b>Other Taxes In-Lieu (Specify)</b>	<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 Moorpark  
 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

<b>Charges for Current Services</b>	<b>Functional Revenues</b>
R01. Zoning Fees and Subdivision Fees	27,592
R04. Special Police Department Services	45,236
R06. Special Fire Department Services	
R07. Plan Checking Fees	500,494
R09. Animal Shelter Fees and Charges	
R10. Engineering Fees, Inspection and Other Charges	510,973
R11. Street, Sidewalk, and Curb Repairs Charges	
R12. Weed and Lot Cleaning Charges	
R13. Sewer Service Charges	
R14. Sewer Connection Fees	
R15. Solid Waste Revenues	109,449
R16. Sales of Refuse	
R17. First Aid and Ambulance Charges	
R20. Library Fines and Fees	
R23. Parking Facility Charges	
R24. Parks and Recreation Fees	894,535
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	17,473
R36. Stadium Revenues	
R40. Quasi-External Transactions	

R41. Other Charges for Current Services (Specify)

0

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

<input type="text"/>	Select	▼	<input type="text"/>	Add
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R42. **Total Charges for Current Services**

\$2,105,752

City of Moorpark  
 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
<b>Miscellaneous Revenues</b>			
R01. Development Impact Fees	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04. Contributions from Nongovernmental Sources	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Other Miscellaneous Revenues (Specify)	65,217	3,186,918	3,252,135

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

AAC Fees	Community Centers and Auditoriums ▼	3,578	Delete
Development Fees	Construction and Engineering Regulatic ▼	39,242	Delete
Library Services	Libraries ▼	1,635	Delete
Contribution/Donation to SNP	Other General Government 1 ▼	3,331	Delete
Doubtful Accounts Revenue	Other General Government 1 ▼	-4,052	Delete
Miscellaneous Revenue	Other General Government 1 ▼	21,483	Delete
<input type="text"/>	Select ▼	<input type="text"/>	Add
<b>Total:</b>		65,217	

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

Administrative Fees	28,703	Delete
Cash Over/Short	10	Delete
City Housing Admin Fees	11,229	Delete
Contract Administrative Fees	125,000	Delete
Cost Plan Revenue	2,141,296	Delete
ERF - Sale General FA	10,415	Delete
Miscellaneous Reimbursements	469,242	Delete
Print & Copy Services	7,568	Delete
Program Sales	6,773	Delete
Solid Waste Exemption	101	Delete
Solid Waste Impact Fees	377,300	Delete
STMLT/Restitute	9,281	Delete
<input type="text"/>	<input type="text"/>	Add
<b>Total:</b>	3,186,918	

	Functional Revenues A	General Revenues B	Total Revenues C
R10. <b>Total Miscellaneous Revenues</b>	\$65,217	\$3,186,918	\$3,252,135
R11. <b>Grand Totals</b>	\$9,251,176	\$22,801,065	\$32,052,241

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

Fiscal Year: 2022

Form #24

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>General Government</b>			
R01. Legislative	192,041		192,041
R02. Management and Support	3,550,808	-1,586,869	5,137,677
R10. Other General Government 1		2,064,902	-2,064,902
R11. Other General Government 2			
R12. <b>Total General Government</b>	<b>\$3,742,849</b>	<b>\$478,033</b>	<b>\$3,264,816</b>
<b>Public Safety</b>			
R13. Police	7,650,601	241,488	7,409,113
R24. Fire			
R25. Emergency Medical Service			
R26. Animal Regulation	523,263	124,825	398,438
R27. Weed Abatement			
R28. Street Lighting	248,056		248,056
R29. Disaster Preparedness	90,643		90,643
R33. Other Public Safety 1	86,409	161,285	-74,876
R34. Other Public Safety 2			
R35. <b>Total Public Safety</b>	<b>\$8,598,972</b>	<b>\$527,598</b>	<b>\$8,071,374</b>

City of Moorpark  
 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 A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Transportation</b>			
R01. Streets/Highways/Storm Drains	1,501,648	1,655,001	-153,353
R02. Streets – Trees/Landscaping	2,009,490	2,277,469	-267,979
R03. Parking Facility			
R04. Public Transit	1,418,028	1,873,846	-455,818
R05. Airports			
R06. Ports and Harbor			
R07. Other Transportation 1		276,166	-276,166
R08. Other Transportation 2			
R09. <b>Total Transportation</b>	<b>\$4,929,166</b>	<b>\$6,082,482</b>	<b>\$-1,153,316</b>
<b>Community Development</b>			
R10. Planning	1,606,208		1,606,208
R11. Construction and Engineering Regulation	750,495	66,834	683,661
R12. Redevelopment	131,337		131,337
R13. Housing	297,184	1,983	295,201
R14. Employment			
R15. Community Promotion			
R16. Other Community Development 1	1,016,636	81,832	934,804
R17. Other Community Development 2			
R18. <b>Total Community Development</b>	<b>\$3,801,860</b>	<b>\$150,649</b>	<b>\$3,651,211</b>

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

Fiscal Year: 2022

Form #26

	Current Expenditures A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Health</b>			
R01. Physical and Mental Health			
R06. Hospitals and Sanitariums			
R07. Solid Waste	339,960	165,183	174,777
R08. Sewers			
R09. Cemeteries			
R17. Other Health 1			
R18. Other Health 2			
R19. <b>Total Health</b>	<b>\$339,960</b>	<b>\$165,183</b>	<b>\$174,777</b>
<b>Culture and Leisure</b>			
R20. Parks and Recreation	5,181,475	1,840,021	3,341,454
R21. Marina and Wharfs			
R22. Libraries	918,265	3,632	914,633
R23. Museums			
R24. Golf Courses			
R25. Sports Arenas and Stadiums			
R26. Community Centers and Auditoriums		3,578	-3,578
R27. Other Culture and Leisure 1			
R28. Other Culture and Leisure 2			
R29. <b>Total Culture and Leisure</b>	<b>\$6,099,740</b>	<b>\$1,847,231</b>	<b>\$4,252,509</b>

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

Fiscal Year: 2022

Form #27

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

City of Moorpark  
 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 A	Functional Revenues B	Net Expenditures/(Excess Revenues) C
<b>Debt Service</b>			
R01. Principal Payments on Long-Term Debt			
R02. Interest Payments on Long-Term Debt			
R02.5 Principal Payments on Lease Obligations (Purchase Agreements)			
R03. Principal and Interest on Short-Term Notes and Warrants			
R04. Other Debt Service Payments			
R05. <b>Total Debt Service</b>	\$0		\$0
<b>Capital Outlay</b>			
R06. General Government	7,151,142		7,151,142
R07. Public Safety	37,084		37,084
R08. Transportation	1,903,662		1,903,662
R09. Community Development	964,524		964,524
R10. Health			
R11. Culture and Leisure	3,861		3,861
R12. Public Utilities	50,712		50,712
R13. Other Expenditures	54,227		54,227
R14. <b>Total Capital Outlay</b>	\$10,165,212		\$10,165,212
R15. <b>Grand Totals</b>	\$37,677,759	\$9,251,176	\$28,426,583

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

Fiscal Year: 2022

Form #29

**Operating Expenditures**

R01.	Salaries and Wages	5,855,105
R02.	Retirement Benefits	862,551
R03.	Other Employee Benefits	3,774,024
	Contract Services	
R04.	Private	4,895,915
R05.	Governmental Agencies	9,258,991
R06.	Materials and Supplies	793,213
R07.	Other Operating Expenditures	2,072,748
R08.	<b>Total Operating Expenditures</b>	<b>\$27,512,547</b>

**Debt Service**

R09.	Principal Payments on Long-Term Debt	
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.	<b>Total Debt Service</b>	<b>\$0</b>

**Capital Outlay**

R14.	Land	868,568
R15.	Buildings and Improvements	9,027,909
R16.	Equipment	48,934
R17.	Other Capital Outlay	219,801
R18.	<b>Total Capital Outlay</b>	<b>\$10,165,212</b>
R19.	<b>Grand Total Expenditures</b>	<b>\$37,677,759</b>

**Supplemental Data**

Major Project Expenditures

R20.	Pursuant to Competitive Bidding	2,054,132
R21.	Other than Competitive Bidding	7,998,269
R22.	<b>Total Major Project Expenditures</b>	<b>\$10,052,401</b>

City of Moorpark  
 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** -5,625,518

**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

R11. Insurance Recoveries

R12. Transfers In 14,447,714

R13. Transfers Out -14,447,714

R13.5 Other Financing Sources (Uses) – Other

R14. **Total Other Financing Sources (Uses)** \$0

**Special and Extraordinary Items**

R15. Special Item

R16. Extraordinary Item

R17. **Total Special and Extraordinary Items** \$0

R18. **Net Change in Fund Balance** \$-5,625,518

R19. **Fund Balance (Deficit), Beginning of Fiscal Year** \$123,871,368

R20. **Adjustment**

R21. Reason for Adjustment

R22. **Fund Balance (Deficit), End of Fiscal Year** \$118,245,850

City of Moorpark  
 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
<b>Additions</b>					
Contributions					
R01.	Employer				
R02.	Plan Members				
R03.	Private Contributions				
R04.	Contributions to Pooled Investments				
R05.	Other Contributions				
R06.	<b>Total Contributions</b>	\$0	\$0	\$0	\$0
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments				168
R08.	Interest			3,055	6,900
R09.	Dividends				
R10.	Other Investment Income				
R11.	(Investment Expense)				
Securities Lending Income (Loss)					
R12.	Securities Lending Income				
R13.	(Securities Lending Expense)				
R14.	<b>Net Securities Lending Income (Loss)</b>	\$0	\$0	\$0	\$0
R15.	<b>Net Investment Income (Loss)</b>	\$0	\$0	\$3,055	\$7,068
R15.5	Tax Revenues			1,463,257	4,271,947
R16.	Receipts from Depositors				
R17.	Other Additions				
R18.	<b>Total Additions</b>	\$0	\$0	\$1,466,312	\$4,279,015
<b>Deductions</b>					
R19.	Benefit Payments				
R20.	Refunds of Contributions				
R21.	Administrative Expenses			125,000	
R22.	Payments to and for Depositors				
R23.	Distributions from Pooled Investments				
R24.	Other Deductions			2,275,681	27,949
R25.	<b>Total Deductions</b>	\$0	\$0	\$2,400,681	\$27,949
R26.	<b>Change in Net Position</b>	\$0	\$0	\$-934,369	\$4,251,066
R27.	Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$776,143	\$-7,023,870
R28.	Adjustment				7,762,795
R29.	Reason for Adjustment				The beginning net positic
R30.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$-158,226	\$4,989,991

**Note:**

**(R29) Cus-Reason for Adjustment:** *The beginning net position of the Assessment Districts fund was restated by 7762795 to correct conduit debt obligations being incorrectly recorded in prior years.*

City of Moorpark  
 Cities' Financial Transactions Report  
 Debt Service Reconciliation

Go to Report: Debt Summary

Fiscal Year: 2022

Form #35

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

City of Moorpark  
 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
<b>Long-Term Debt</b>				
R01. Total Certificates of Participation	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Total General Obligation Bonds	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03. Total Pension Obligation Bonds	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04. Total Revenue Bonds	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Total Other Agency Debt	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R06. <b>Total Long-Term Debt</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Other Long-Term Debt</b>				
R07. Total Loans	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R08. Total Notes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R09. Total Other - Leases (<10 years)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R10. <b>Total Other Long-Term Debt</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Construction Financing</b>				
R11. Total Loans	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R12. Total Notes	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R13. Total Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14. <b>Total Construction Financing</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Lease Obligations</b>				
R16. Total Leases	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R18. Total Other Contracts	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R19. <b>Total Lease Obligation</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R20. <b>Total Debt Payments from Debt Forms</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Debt Service</b>				
	<b>Principal Payments</b>	<b>Interest Payments</b>		
R21. Principal Payments on Long Term Debt	<input type="text"/>	<input type="text"/>		
R22. Interest Payments on Long-Term Debt	<input type="text"/>	<input type="text"/>		
R23. Lease Obligations (Purchase Agreements)	<input type="text"/>	<input type="text"/>		
R24. <b>Total</b>	<input type="text"/>	<input type="text"/>		

**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 Moorpark  
 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	<input type="text" value="D"/>
R02. Fire	<input type="text" value="H"/>
R03. Emergency Medical	<input type="text" value="I"/>
R04. Street Lighting	<input type="text" value="AE"/>
R05. Public Transit	<input type="text" value="C"/>
R06. Community Development - Planning	<input type="text" value="AE"/>
R07. Solid Waste	<input type="text" value="AE"/>
R08. Sewers	<input type="text" value="I"/>
R09. Parks and Recreation	<input type="text" value="AE"/>
R10. Libraries	<input type="text" value="E"/>
R11. Water	<input type="text" value="I"/>

**\* Service Codes**

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

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

City of Moorpark  
 Cities' Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2022

Form #37

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	4,807,516	75,088,852		39,493,596		119,389,964
R02. Investments						
R03. Accounts Receivable (net)	2,082,440	1,080,676		81,758		3,244,874
R04. Taxes Receivable						
R05. Interest Receivable (net)		1,258,487				1,258,487
R07. Due from Other Funds	1,253	1,105,885				1,107,138
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	724,965					724,965
R12. Loans, Notes, and Contracts Receivable	317,016	6,765,830				7,082,846
R13. Other Assets 1		6,893,496				6,893,496
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$7,933,190</b>	<b>\$92,193,226</b>	<b>\$0</b>	<b>\$39,575,354</b>	<b>\$0</b>	<b>\$139,701,770</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$7,933,190</b>	<b>\$92,193,226</b>	<b>\$0</b>	<b>\$39,575,354</b>	<b>\$0</b>	<b>\$139,701,770</b>
<b>Liabilities</b>						
R19. Accounts Payable	1,033,514	1,565,560		90,113		2,689,187
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		31,326		1,075,812		1,107,138
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	600	4,880,816				4,881,416
R26. Loans and Notes Payable						
R27. Other Liabilities 1	157,387	3,365,200		2,060,000		5,582,587
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	<b>\$1,191,501</b>	<b>\$9,842,902</b>	<b>\$0</b>	<b>\$3,225,925</b>	<b>\$0</b>	<b>\$14,260,328</b>
R31. <b>Deferred Inflows of Resources</b>	<b>366,724</b>	<b>6,828,868</b>				<b>7,195,592</b>
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$1,558,225</b>	<b>\$16,671,770</b>	<b>\$0</b>	<b>\$3,225,925</b>	<b>\$0</b>	<b>\$21,455,920</b>

**Fund Balances (Deficits)**

R33. Nonspendable	724,965					724,965
R34. Restricted		64,342,084				64,342,084
R35. Committed	4,650,000	1,577,823				6,227,823
R36. Assigned		10,492,117		36,349,429		46,841,546
R37. Unassigned	1,000,000	-890,568				109,432
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$6,374,965</b>	<b>\$75,521,456</b>	<b>\$0</b>	<b>\$36,349,429</b>	<b>\$0</b>	<b>\$118,245,850</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$7,933,190</b>	<b>\$92,193,226</b>	<b>\$0</b>	<b>\$39,575,354</b>	<b>\$0</b>	<b>\$139,701,770</b>

City of Moorpark  
 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
<b>Assets</b>				
R01. Cash and Investments			224,574	1,167,810
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			2,016,080	3,116,438
R13. Total Investments	\$0	\$0	\$2,016,080	\$3,116,438
R14. Receivables (net)				8,957
R14.5 Other Current Assets			8,165,780	
R15. Due from Other Governments				
Capital Assets				
R15.5 Capital Assets, Not Being Depreciated			264,543	709,724
R15.6 Other Capital Assets, Net of Depreciation			7,565,762	
R15.7 Net Pension Asset				
R15.8 Net OPEB Asset				
R15.9 Other Noncurrent Assets				
R19. Total Assets	\$0	\$0	\$18,236,739	\$5,002,929
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	\$18,236,739	\$5,002,929

**Liabilities**

R22. Accounts Payable			9,098	483
R23. Deposits and Advances				
R23.5 Other Current Liabilities			908,458	
R24. Due to Other Governments				12,455
R24.5 Net Pension Liability				
R24.6 Net OPEB Liability				
R24.7 Other Long-Term Liabilities			17,477,409	
R28. <b>Total Liabilities</b>	\$0	\$0	\$18,394,965	\$12,938
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 <b>Total Deferred Inflows of Resources</b>	0	0	0	0
R30. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$18,394,965	\$12,938
<b>Net Position Restricted for</b>				
R31. Pension and Other Employee Benefits				
R32. Investment Trusts				
R33. Private-Purpose Trusts			-158,226	
R34. Custodial Funds				4,989,991
R35. <b>Total Net Position</b>	\$0	\$0	\$-158,226	\$4,989,991

City of Moorpark  
 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
<b>Noncurrent Assets</b>			
R00.5	Lease Receivable	[ ]	[ ]
Capital Assets			
R01.	Land	45,659,030	[ ]
R02.	Buildings and Improvements <i>(Report at cost.)</i>	48,990,966	[ ]
R03.	Equipment <i>(Report at cost.)</i>	8,352,370	[ ]
R04.	Infrastructure <i>(Report at cost.)</i>	104,405,115	[ ]
R05.	Intangible Assets – Amortizable <i>(Report at cost.)</i>	[ ]	[ ]
R05.5	Lease Assets (Lessee)	[ ]	[ ]
R06.	Construction in Progress	18,266,695	[ ]
R07.	Intangible Assets – Nonamortizable	[ ]	[ ]
R08.	Other Capital Assets <i>(Report at cost.)</i>	123,302,765	[ ]
R09.	Less: Accumulated Depreciation/Amortization	-84,372,052	[ ]
R10.	Net Pension Asset	4,676,695	[ ]
R11.	Net OPEB Asset	1,569,526	[ ]
R12.	Other Noncurrent Assets 1	[ ]	[ ]
R13.	Other Noncurrent Assets 2	[ ]	[ ]
R14.	Other Noncurrent Assets 3	[ ]	[ ]
R15.	<b>Total Noncurrent Assets</b>	<b>\$270,851,110</b>	[ ]
<b>Deferred Outflows of Resources</b>			
R16.	Related to Pensions	6,339,585	[ ]
R17.	Related to OPEB	11,692	[ ]
R18.	Related to Debt Refunding	[ ]	[ ]
R19.	Other Deferred Outflows of Resources	[ ]	[ ]
R20.	<b>Total Deferred Outflows of Resources</b>	<b>\$6,351,277</b>	[ ]
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$277,202,387</b>	[ ]

**Noncurrent Liabilities**

R22. Deposits and Advances		
R23. Compensated Absences		498,028
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$498,028</b>

**Deferred Inflows of Resources**

R40. Related to Pensions		2,398,001
R41. Related to OPEB		987,317
R42. Related to Debt Refunding		
R42.5 Related to Leases		339,329
R43. Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$3,724,647</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$4,222,675</b>

City of Moorpark  
 Cities' Financial Transactions Report  
 Summary and Statistics

Fiscal Year: 2022

Form #41

**Summary**

	Governmental Funds	Proprietary Funds
R01. Revenues	32,052,241	
R02. Expenditures/Expenses	37,677,759	
R03. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-5,625,518	
R04. <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>		\$0
R05. Other Financing Sources (Uses)		
R06. Capital Contributions		
R07. Proprietary Fund Transfers In (Out)		
R08. Special and Extraordinary Items		
R09. <b>Change in Fund Balance/Net Position</b>	\$-5,625,518	\$0
R10. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$123,871,368	\$0
R11. Adjustments (Specify)	0	0

R11a. **Specify Governmental Fund Adjustments**

		Add
--	--	-----

R11b. **Specify Proprietary Fund Adjustments**

		Add
--	--	-----

R12. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$118,245,850	\$0
---	---------------	-----

**Statistics**

R13. Current Transient Occupancy Tax Rate		10
R14. Effective Date of Current Transient Occupancy Tax Rate		09/19/2007
R15. Current Utility User Tax Rate		
R16. Appropriations Limit		44,273,974
R17. Total Annual Appropriations Subject to the Limit		19,745,839

City of Moorpark  
Cities Financial Transactions Report  
Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
Taxes	(R11)Gen-ParcelTax	The decrease in the parcel tax collected in the current fiscal year resulted from COVID-19.
Taxes	(R16)Func-TransportationTaxesTransit	The decrease resulted from a decrease in the Federal Transit Grant-related expenditures.
Taxes	(R18)Gen-TransientOccupancyTaxes	The increase in transient occupancy taxes resulted from a recovery in traffic after the pandemic.
Taxes	(R19)Gen-Franchises	The increase mainly relates to the Waste Management Franchise Fees being consolidated into this account.
Taxes	(R21)Gen-RealPropertyTransferTaxes	The increase in Real Property Transfer Taxes is associated with an increase in other property taxes. Overall taxes have increased from prior year. LSL substantiated 80% of the overall property tax revenues.
FinesForfeituresRevenue	(R05)Func-InvestmentIncome	The decrease in investment income relates to a decrease in the fair market value of investments resulting from poor economic conditions.
FinesForfeituresRevenue	(R06)Gen-RentsLeasesandConcessions	The increase primarily resulted from an increase in AVCP - Park & Facility Use Fees (\$103,423 to \$177,896).
ChargesforCurrentServices	(R07)PlanCheckingFees	The increase relates to an increase in CDF - Reimburse (\$119,050 to \$269,622) and CDF - NR B&S Plan Check (\$55,361 to \$132,314).
ChargesforCurrentServices	(R15)SolidWasteRevenues	The decrease primarily relates to a decrease in Sld Wste - Franchise Fees (\$273,931 to \$94,649), resulting from these fees being recorded in the general fund franchise fees account.
ChargesforCurrentServices	(R24)ParksandRecreationFees	The increase relates to an increase in Recr - Recreation Fees (\$12,486 to \$55,840), Adult Sports - Recreation Fees (\$11,900 to \$49,952), Camp Moorpark - Recreation Fees (\$199,608 to \$253,118), and 3rd July Frwks - Recreation Fees (\$4,785 to \$94,745), resulting from the lifting of COVID-related restrictions.
GeneralGovernmentPublicSafety	(R28)CurrExp-StreetLighting	The decrease relates to a decrease in Streetlighting - Electricity (\$270,659 to \$145,988).
GeneralGovernmentPublicSafety	(R33)CurrExp-OtherPublicSafety1	The balance consists of crossing guard employment expenditures.
TransportationCommunityDevelopment	(R01)CurrExp-StreetsHighwaysStormDrains	The increase relates to increases in capital outlays for various projects, largely Metrolk N Parking - Infrastructures (\$798,832, \$152,566, & \$316,516).
TransportationCommunityDevelopment	(R04)CurrExp-PublicTransit	The increase relates to increases in Citytransit - Contractual Svc (\$465,354 to \$592,472) and Transit - Cost Plan Chrg (\$201,438 to \$243,422).
TransportationCommunityDevelopment	(R16)CurrExp-OtherCommunityDevelopment1	The balance consists of CDD Administration and Economic Development employment-related accounts.
HealthCultureLeisure	(R07)CurrExp-SolidWaste	The increase largely relates to an increase in AB 939 - Salaries (FT) (\$69,298 to \$128,103).
DebtServiceCapitalOutlayGrandTotals	(R06)CurrExp-GeneralGovernment	The increase relates to increases in capital outlay accounts City Hall at 323 Science Drive - Bldg & Struct Acc (\$6,616,392) and Sidewalk Rehab RDA Project Area - Infrastructure (\$263,905).
DebtServiceCapitalOutlayGrandTotals	(R08)CurrExp-Transportation	The increase relates to increases in capital outlay accounts Metrolk N Parking - Infrastructures (\$798,832, \$316,516, & \$152,566) and AVRC HVAC Replac - Imprv Other Than Bldg (\$214,800).
DebtServiceCapitalOutlayGrandTotals	(R09)CurrExp-CommunityDevelopment	The increase relates to an increase in the capital outlay account LA AV Wide-Spring/Mpk - Land Acquisition (\$802,626).
DebtServiceCapitalOutlayGrandTotals	(R12)CurrExp-PublicUtilities	The decrease relates to a decrease in capital outlay account SCE Slight Acq - Infrastructure (\$163,094 to \$50,712).
DebtServiceCapitalOutlayGrandTotals	(R13)CurrExp-OtherExpenditures	The balance consists of Civic CTR - Capital-Prof SVC, Princeton AV Improv - Infrastructures, CIP Staff Charges, and AVRC HVAC Replac - Imprv Other Than Bldg.
MajorObjectClassification	(R03)OtherEmployeeBenefits	The balance consists of Transit, St Oil Pyt Prog, St Maint, SARA, Recr, PWR ADM, Prop Mnt, Prcs ADM, Police, Planning, PILA, Parks, Park ENF, LMD Ivy, LMD Canterbury LN, Libr Svc, Landscaping, ISD/Cable, HR/Risk, Fin, Fac Mnt, Facility Rentals, Engr, EM, ED, Debris Basins, CRS GRD, Code Compl, CMGR, City HSNL, CDD ADM, City Hall, CCouncil, CClerk, Arts, Animal Reg, Ani/Vct, AB 939, AAC, and MPSF employment-related accounts.
MajorObjectClassification	(R07)OtherOperatingExpenditures	The balance consists of Prop Tax & SBA, Electricity, Water & Sewage, Postage, Overhead Allocation, Rental Expense, and Natural Gas expenses.
MajorObjectClassification	(R17)OtherCapitalOutlay	The balance consists of CIP Staff Charges.
OtherFinancingSourcesChangeinFundBalance	(R12)TransfersIn	\$3,645,042: Transfer from the General Fund to the Special Projects Fund related for the excess sweep of the General Fund surplus. \$6,125,000: Transfer from the Special Projects Fund to the City Hall Building Fund to fund the new City Hall project. \$2,012,870: Transfer from the ARPA Fund to the City Hall Building Fund to fund the new City Hall project. \$1,194,937: Transfer from the General Fund to the Assessment District Fund to provide funds for operations.

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ChangesNetPositionFiduciaryFund	(R24)Cus-OtherDeductions	The balance consists of contractual services.
ChangesNetPositionFiduciaryFund	(R24)Pri-OtherDeductions	The balance consists of \$42,571 in contractual services, \$627,311 in interest expenses, \$399,201 in depreciation expenses, and \$1,206,598 in the loss on sale of property.
ChangesNetPositionFiduciaryFund	(R30)Pri-NetPosition(Deficit)EndofFiscalYear	The balance is negative per the ACFR.
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	The balance consists of land held for resale.
BalanceSheetGovernmentalFunds	(R27)CapProj-OtherLiabilities1	The balance is comprised of unearned revenues for the DDA Settlement.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	The balance consists of accrued liabilities.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	The balance consists of accrued liabilities and unearned revenues.
BalanceSheetGovernmentalFunds	(R31)Gen-DeferredInflowsofResources	The balance consists of unavailable revenues (\$58,587) and leases (\$308,137).
BalanceSheetGovernmentalFunds	(R31)SpRev-DeferredInflowsofResources	The balance consists of unavailable revenues (\$6,797,676) and leases (\$31,192).
FiduciaryFunds	(R01)Cus-CashInvestments	The balance increased due to an increase in revenues being generated.
FiduciaryFunds	(R12)Cus-OtherInvestments	The balance consists of money market mutual funds (\$2,228,421) and U.S. agency securities (\$888,017).
FiduciaryFunds	(R12)PriTrust-OtherInvestments	The balance consists of money market mutual funds.
FiduciaryFunds	(R14.5)PriTrust-OtherCurrentAssets	The balance consists of land held for resale (\$8,036,543) and prepaid costs (\$129,237).
FiduciaryFunds	(R15.6)PriTrust-OtherCapitalAssetsNetofDepreciation	The balance consists of capital assets, net of accumulated depreciation.
FiduciaryFunds	(R23.5)PriTrust-OtherCurrentLiabilities	The balance consists of accrued interest (\$148,458) and bonds payable, due in one year (\$760,000).
FiduciaryFunds	(R24.7)PriTrust-OtherLongTermLiabilities	The balance consists of bond payable, due in more than one year.
FiduciaryFunds	(R35)PriTrust-TotalNetPosition	Per the ACFR, the balance is negative.
NoncurrentAssetsLiabilities	(R08)CapAsst-OtherCapitalAssets	The balance consists of Land - Rights-of-way.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	According to the ACFR, there is a net pension asset instead of a net pension liability.
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	According to the ACFR, there is a net OPEB asset instead of a net pension liability.

Total Footnote: 46