

CITIES FINANCIAL TRANSACTIONS REPORT

COVER PAGE

City of Vista

Fiscal Year **2001**

ID Number **11983795800**

Certification:

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

Dale R. Nielsen
Signature

Finance Manager
Title

Dale R. Nielsen
Name (Please Print)

12/17/2001
Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

To file electronically:

1. Complete all forms as necessary.
2. Transmit the completed output file using a File Transfer Protocol (FTP) program or via diskette.
3. Sign this cover page and mail to either address.

To file a paper report:

1. Complete all forms as necessary.
2. Sign this cover page, and mail completed report to either address.

Report will not be considered filed until receipt of this signed cover page.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

**Supplement to the Annual Report of California Municipalities
For the Fiscal Year Ended June 30, 2001**

City Name:	Vista, California
-------------------	-------------------

The U.S. Bureau of the Census requests the following information about the fiscal activities of your government for the 2000-2001 fiscal year. Governments furnishing this information will no longer receive Census Bureau Form F-21, Survey of Municipal Finances. If you have any questions please contact:

U.S. Bureau of the Census
Jeffrey Little
1-800-242-4523

1. Reference: State Controllers Report

Section A: From the General Government and Public Safety form, Legislative line, columns A (operating expenditures) and B (capital outlay) - Indicate the operating expenditures and capital outlay amounts (from the Legislative line) relating to the financial administration (i.e. finance director, city auditor, treasurer; central accounting and purchasing services, budgeting, etc. - including related data processing) of your government, if any.

Column A – Operating Expenditures:		\$ 0
Column B – Capital Outlay Amount:	Equipment and Land	\$ 0
	Construction	\$ 0

Section B: From the General Government and Public Safety form, Legislative line, columns A (operating expenditures) and B (capital outlay) - Indicate the operating expenditures and capital outlay amounts (from the Legislative line) relating to city attorney and prosecution (exclude probation and parole), if any.

Column A – Operating Expenditures:		\$ 484,092
Column B – Capital Outlay Amount:	Equipment and Land	\$ 0
	Construction	\$ 0

Section C: From the General Government and Public Safety form, Management and Support line, columns A (operating expenditures) and B (capital outlay) - Indicate the operating expenditures and capital outlay amounts (from the Management and Support line) relating to the financial administration (i.e. finance director, city auditor, treasurer; central accounting and purchasing services, budgeting, etc. - including related data processing) of your government, if any.

Column A – Operating Expenditures:		\$ 876,530
Column B – Capital Outlay Amount:	Equipment and Land	\$ 0
	Construction	\$ 0

Section D: From the General Government and Public Safety form, Police line, columns A (operating expenditures) and B (capital outlay) - Indicate the operating expenditures and capital outlay amounts (from the Police line) relating to city attorney and prosecution (exclude probation and parole), if any.

Column A – Operating Expenditures:		\$ 0
Column B – Capital Outlay Amount:	Equipment and Land	\$ 0
	Construction	\$ 0

2. Intergovernmental Expenditures

Indicate the recipient agency, purpose, and the amount of intergovernmental payments over \$100,000 made by your government during the year.

Paid to:	Purpose:	Amount:
a. <i>San Diego County</i>	<i>Law Enforcement</i>	<i>9,436,604</i>
b. <i>Encina Wastewater Authority</i>	<i>Sewer Treatment</i>	<i>1,240,804</i>
c.		
d.		

3. Cash and Investment Assets at End of Fiscal Year

Report below cash and investment assets held at the end of the fiscal year, for all funds **except** employee retirement, internal service, or non-expendable trust funds. Include amounts held in the general fund, special revenue funds, debt service funds, capital project funds, and enterprise funds. Include cash and deposits, Federal securities, Federal agency securities, state and local government securities, and other securities. Exclude accounts receivable, value of real property and any other non-security assets.

1. Sinking Funds - Reserves held for the redemption of long-term debt.	W01	\$ <i>2,107,681</i>
2. Bond Funds - Unexpended proceeds from the sale of bond issues pending disbursement.	W31	\$ <i>0</i>
3. All Other Funds - Exclude employee retirement funds.	W61	\$ <i>49,622,740</i>

City of Vista

Cities Financial Transactions Report

General Information

Fiscal Year 2001

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Gloria		McClellan
Member	Edwin		Estes, Jr.
Member	Judy		Ritter
Member	Paul		Campo
Member	Steve		Gronke
Member			
Member			
Member			
Member			
Member			

Mailing Address			
Street 1	PO Box 1988		
Street 2			
City	Vista	State	CA Zip 92085-1988
Email	Bunderwood@ci.vista.c		Is Address Changed?

City Fiscal Officer			
	First Name	Middle Initial	Last Name
	Barbara	L	Underwood
Title	Director of Finance		
Telephone	(760) 639-6170		

Report Prepared By	
Firm Name	
First	Dale
Middle Initial	
Last	Nielsen
Title	Finance Manager
Telephone	(760) 639-6170
Fax No.	(760) 639-6171
Email	Dnielsen@ci.vista.ca.us

City of Vista
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2001

Fund Name (Specify)	Risk Management
Operating Revenue	
Charges for Service	3,671,195
Other Operating Revenue	
Total Operating Revenue	\$3,671,195
Operating Expense	
Personal Services	104
Contractual Services	83,479
Supplies	608
Materials	
Other Operating Expenses	3,169,506
General and Administrative Expense	172,996
Depreciation Expense	
Total Operating Expense	\$3,426,693
Operating Income (Loss)	\$244,502
Non-Operating Revenue	
Interest	
Gain on Sale of Assets	
Other	89,628
Total Non-Operating Revenue	\$89,628
Non-Operating Expense	
Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Vista
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2001

Operating Transfers In (Out)		-14,198
Excess (Deficiency) of Charges Over Expenses		\$319,932
Depreciation That Reduces Contributed Capital		
Increase (Decrease) In Retained Earnings		\$319,932
Retained Earnings, Beginning		\$0
Adjustments		2,102,115
Reason for Adjustments		Beginning Retained Earnings
Retained Earnings, Ending		\$2,422,047
Equity		
Contributed Capital: (Current Year)		
State		
Federal		
Other		
Total Current Year Contributions		\$0
Residual Equity Transfers In (Out)		
Depreciation Applied to Contributed Capital		
Net Increase (Decrease) to Contributed Capital		\$0
Contributed Capital, Beginning		\$0
Adjustments		
Reason for Adjustments		
Contributed Capital, Ending		\$0
Retained Earnings, Ending		\$2,422,047
Total Equity, Ending		\$2,422,047
Retained Earnings - Reserved		9,086
Retained Earnings - Unreserved		\$2,412,961

City of Vista
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2001

Fund Name (Specify)	Building and Facilities Maintenance
Operating Revenue	
Charges for Service	652,031
Other Operating Revenue	
Total Operating Revenue	\$652,031
Operating Expense	
Personal Services	229,864
Contractual Services	
Supplies	29,731
Materials	
Other Operating Expenses	344,182
General and Administrative Expense	21,212
Depreciation Expense	54,151
Total Operating Expense	\$679,140
Operating Income (Loss)	(\$27,109)
Non-Operating Revenue	
Interest	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$0
Non-Operating Expense	
Interest	8,375
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$8,375

City of Vista
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2001

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

(\$35,484)

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

(\$35,484)

Retained Earnings, Beginning

\$0

Adjustments

1,446

Reason for Adjustments

Beginning Retained Earnings

Retained Earnings, Ending

(\$34,038)

Equity

Contributed Capital: (Current Year)

State

Federal

Other

Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

\$0

Contributed Capital, Beginning

\$0

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$0

Retained Earnings, Ending

(\$34,038)

Total Equity, Ending

(\$34,038)

Retained Earnings - Reserved

Retained Earnings - Unreserved

(\$34,038)

City of Vista
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2001

Fund Name (Specify)

Vehicle Maintenance

Operating Revenue

Charges for Service

892,122

Other Operating Revenue

Total Operating Revenue

\$892,122

Operating Expense

Personal Services

336,210

Contractual Services

Supplies

113,861

Materials

Other Operating Expenses

196,977

General and Administrative Expense

108,263

Depreciation Expense

116,405

Total Operating Expense

\$871,716

Operating Income (Loss)

\$20,406

Non-Operating Revenue

Interest

Gain on Sale of Assets

15,501

Other

3,371

Total Non-Operating Revenue

\$18,872

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

\$0

City of Vista
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2001

Operating Transfers In (Out)		
Excess (Deficiency) of Charges Over Expenses		\$39,278
Depreciation That Reduces Contributed Capital		
Increase (Decrease) In Retained Earnings		\$39,278
Retained Earnings, Beginning		\$0
Adjustments		1,141,983
Reason for Adjustments		Beginning Retained Earnings
Retained Earnings, Ending		\$1,181,261
Equity		
Contributed Capital: (Current Year)		
State		
Federal		
Other		
Total Current Year Contributions		\$0
Residual Equity Transfers In (Out)		
Depreciation Applied to Contributed Capital		
Net Increase (Decrease) to Contributed Capital		\$0
Contributed Capital, Beginning		\$0
Adjustments		490010
Reason for Adjustments		Beginning Contributed Capital
Contributed Capital, Ending		\$490,010
Retained Earnings, Ending		\$1,181,261
Total Equity, Ending		\$1,671,271
Retained Earnings - Reserved		73,916
Retained Earnings - Unreserved		\$1,107,345

City of Vista
Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2001

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Sewer Service Charges	4,028,887
Sewer Connection Fees	0
Sewer Service Penalties	
Other Operating Revenue	484,249
Total Operating Revenue	\$4,513,136
Operating Expense	
Transmission	1,412,447
Treatment and Disposal Plant	1,840,804
Taxes	
General and Administrative Expense	975,343
Depreciation Expense	1,405,916
Total Operating Expense	\$5,634,510
Operating Income (Loss)	(\$1,121,374)
Non-Operating Revenue	
Interest	913,578
State	
Federal	
County	
Gain on Sale of Assets	1,805
Other	2,988
Total Non-Operating Revenue	\$918,371
Non-Operating Expense	
Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0
Operating Transfers In (Out)	
Net Income (Loss)	(\$203,003)
Depreciation that Reduces Contributed Capital	728,644
Increase (Decrease) in Retained Earnings	\$525,641
Retained Earnings, Beginning	\$0
Adjustments	31,012,296
Reason for Adjustments	6/30/00 \$31,269,263 + AUDIT ADJ (\$256,967)
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$31,537,937

Operating Exp

5,634,510 -
1,405,916 -
4,228,594 -

002

Functional Revenues

U - CA

4,513,136 +
918,571 +
5,431,707 +
003
5,981,288 -

City of Vista
Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2001

Equity

Contributed Capital: (Current Year)

State	
Federal	
Connection Fees (Capital)	530,461
County	
Contribution from Non-Government Sources	
Other	0
Total Current Year Contributions	\$530,461
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	728,644
Net Increase (Decrease) to Contributed Capital	(\$198,183)
Contributed Capital, Beginning	\$0
Adjustments	40,796,736
Reason for Adjustments	See Footnote

Contributed Capital, Ending	\$40,598,553
Retained Earnings, Ending	\$31,537,937
Total Equity, Ending	\$72,136,490
Retained Earnings - Reserved	7,353,065
Retained Earnings - Unreserved	\$24,184,872

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	1,805
Principal Payments on Debt Service	
Capital Lease Payments	
Current Year Capital Outlay	2,406,422
Other (Specify, maximum of 5 entries allowed)	

Capital Outlay

Specify: **Amount:**

City of Vista
Cities Financial Transactions Report - Activity/Enterprise

Operating Revenue

Fiscal Year 2001

Enterprise Name	Housing
Is This Function Accounted for as an Enterprise Fund?	No
Charges for Service	677,259 Fund 104
Other Operating Revenue	
Total Operating Revenue	\$677,259
Operating Expense	
Personal Services	
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	662,909
General and Administrative Expenses	
Depreciation Expense	
Total Operating Expense	\$662,909
Operating Income (Loss)	\$14,350
Non-Operating Revenue	
Interest	
State	
Federal	271,050 Fund 124
County	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$271,050
Non-Operating Expense	
Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

104,5325 Less "6600" Acc't
001,5326
124,5320

City of Vista
Cities Financial Transactions Report - Activity/Enterprise

Operating Revenue

Fiscal Year 2001

Operating Transfers In (Out)

Net Income (Loss)

\$285,400

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$285,400

Retained Earnings, Beginning

Adjustments

-285,400

To make \$0

Reason for Adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$0

Equity

Contributed Capital: (Current Year)

State

Federal

County

Contribution from Non-Government Sources

Other

Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

\$0

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$0

Retained Earnings, Ending

\$0

Total Equity, Ending

\$0

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$0

City of Vista
Cities Financial Transactions Report - Activity/Enterprise

Operating Revenue

Fiscal Year 2001

Enterprise Name	Solid Waste	
Is This Function Accounted for as an Enterprise Fund?	No	
Charges for Service	752,955	
Other Operating Revenue		
Total Operating Revenue	\$752,955	
Operating Expense		
Personal Services		
Contractual Services		
Supplies		
Materials		
Other Operating Expenses	179,219	<i>001.5470</i>
General and Administrative Expenses		<i>001.5480</i>
Depreciation Expense		
Total Operating Expense	\$179,219	
Operating Income (Loss)	\$573,736	
Non-Operating Revenue		
Interest		
State		
Federal		
County		
Gain on Sale of Assets		
Other		
Total Non-Operating Revenue	\$0	
Non-Operating Expense		
Interest		
Loss on Sale of Assets		
Other		
Total Non-Operating Expense	\$0	

**City of Vista
Cities Financial Transactions Report - Activity/Enterprise**

Operating Revenue

Fiscal Year 2001

Operating Transfers In (Out)

Net Income (Loss)

\$573,736

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$573,736

Retained Earnings, Beginning

Adjustments

-573,736

To make \$0

Reason for Adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$0

Equity

Contributed Capital: (Current Year)

State

Federal

County

Contribution from Non-Government Sources

Other

Total Current Year Contributions

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

\$0

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$0

Retained Earnings, Ending

\$0

Total Equity, Ending

\$0

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$0

City of Vista
Cities Financial Transactions Report - Activity/Enterprise

Operating Revenue

Fiscal Year 2001

Revenue/Expenditure Schedule Adjustments

- Total Proceeds from Sale of Assets
- Principal Payments on Debt Service
- Capital Lease Payments
- Current Year Capital Outlay
- Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

Activity/Enterprise Types

Cemeteries	Parking Facilities
Golf Courses	Ports and Harbors
Hospitals and Sanitariums	Solid Waste
Housing	Sports Arena / Stadiums
	Other: (Specify)

**City of Vista
Cities Financial Transactions Report - Activity/Enterprise**

Operating Revenue

Fiscal Year 2001

Enterprise Name	WATERPARK
Is This Function Accounted for as an Enterprise Fund?	Yes
Charges for Service	[REDACTED]
Other Operating Revenue	
Total Operating Revenue	\$1,074,994
Operating Expense	
Personal Services	514,997
Contractual Services	
Supplies	36,135
Materials	
Other Operating Expenses	520,520
General and Administrative Expenses	129,183
Depreciation Expense	196,173
Total Operating Expense	\$1,397,008
Operating Income (Loss)	(\$322,014)
Non-Operating Revenue	
Interest	[REDACTED]
State	
Federal	
County	
Gain on Sale of Assets	
Other	[REDACTED]
Total Non-Operating Revenue	\$34,438
Non-Operating Expense	
Interest	94,246
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$94,246

Total operating Exp
002 1,397,008.00
196,173.00
1,200,835.00
Net Amt Service
002 94,246.00
403,000.00
1,345,246.00

000
0. *

[REDACTED]

1,074,994.00
33,676.00
762.00
1,369,432.00
004
2,473,619.00

City of Vista

Cities Financial Transactions Report - Activity/Enterprise

Operating Revenue

Fiscal Year 2001

Operating Transfers In (Out)	
Net Income (Loss)	\$983,365
Depreciation that Reduces Contributed Capital	185,722
Increase (Decrease) in Retained Earnings	\$1,169,087
Retained Earnings, Beginning	\$163,461
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending Equity	\$1,332,548
Contributed Capital: (Current Year)	
State	
Federal	
County	
Contribution from Non-Government Sources	
Other	
Total Current Year Contributions	\$0
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	185,722
Net Increase (Decrease) to Contributed Capital	(\$185,722)
Contributed Capital, Beginning	\$1,887,147
Adjustments	
Reason for Adjustments	
Contributed Capital, Ending	\$1,701,425
Retained Earnings, Ending	\$1,332,548
Total Equity, Ending	\$3,033,973
Retained Earnings - Reserved	
Retained Earnings - Unreserved	\$1,332,548

City of Vista
Cities Financial Transactions Report - Activity/Enterprise

Operating Revenue

Fiscal Year 2001

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text" value="40,000"/>
Capital Lease Payments	
Current Year Capital Outlay	<input type="text" value="10,073"/> <i>Capital Outlay</i>
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

Specify:

Amount:

Activity/Enterprise Types

Cemeteries	Parking Facilities
Golf Courses	Ports and Harbors
Hospitals and Sanitariums	Solid Waste
Housing	Sports Arena / Stadiums
	Other: (Specify)

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2001

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		5,252,722	
Supplement Roll Secured and Unsecured Property Taxes		334,089	
Voter Approved Indebtedness Property Taxes			
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-512	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes			
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		9,735,548	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$870,481		
Transient Lodging Taxes		317,146	
Franchises		1,681,226	
Business License Taxes		1,091,998	
Real Property Transfer Taxes		333,432	
Utility Users Taxes			
Construction Development Taxes		2,556,474	
Other Non-Property Taxes			
Admission Tax			
Parking Tax			
Other (Specify)		\$117,319	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2001

Specify General Revenues

General Revenues

State Secured Unitary	117,319
Total:	\$117,319

Total \$870,481 \$21,419,442 \$22,289,923

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year 2001

Functional Revenues

A

Special Benefit Assessments for Operations

Fire	
Paramedics	
Police	
Lighting	\$952,084
Other (Specify, maximum of 5 entries allowed)	\$386,689

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Landscape Maintenance	Street Trees/Landscaping	132,338
Street Maintenance	Streets/Highways/Storm Drains	254,351
	Total:	\$386,689

Total \$1,338,773

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2001

Functional Revenues	General Revenues	Total Revenues
A	B	C

Licenses and Permits

Animal Licenses		
Bicycle Licenses	\$156	
Construction Permits	\$608,047	
Street and Curb Permits	\$3,750	
Other Licenses and Permits (Specify)	\$102,614	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Bingo License	Police	9,247
Burglar Alarm Permits	Police	12,225
Burn Permits	Fire	50
Fire Permits	Fire	19,840
Ice Cream Vendor Fees	Physical and Mental Health	1,000
Mechanical Permits	Construction and Engineering Regula	1,532
Mobilehome Set-up	Construction and Engineering Regula	15,747
Spec/Temp Use Permits	Planning	42,973
Total		\$102,614

Specify General Revenues

General Revenues

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2001

Functional Revenues	General Revenues	Total Revenues
A	B	C

Total	\$714,567	
--------------	-----------	--

City of Vista
Cities Financial Transactions Report - Schedule of General and Functional Revenues

Fines and Forfeitures and Revenue from Use of Money and Property

Fiscal Year	2001	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures				
Vehicle Code Fines		\$397,823		
Other Fines			388,052	
Forfeitures and Penalties			5,032	
Total		\$397,823	\$393,084	\$790,907
Revenue from Use of Money and Property				
Investment Earnings		\$913,578	2,962,188	
Rents and Concessions			381,218	
Royalties				
Other 1				
Other 2				
Total		\$913,578	\$3,343,406	\$4,256,984

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2001

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - State

Motor Vehicle In-Lieu Tax		4,615,917
Homeowners Property Tax Relief		92,676
Gasoline Tax	\$1,609,391	
Peace Officers Standards and Training		
Off Highway Motor Vehicle In-Lieu Fee		1,674

Other State Grants

Mandated Cost		109,424
Other 1		
Other 2		
Prop. 172 - Public Safety	\$430,349	
Other State Grants from Enterprise Activities	\$0	
Other State Grants (Specify)	\$409,114	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Ca Law Enforcement Equip Program	Police	129,625
ISTEA-CMAC grant	Streets/Highways/Storm Drains	37,353
Supplemental Law Enforcement	Police	185,941
Used Oil Grant	Streets/Highways/Storm Drains	56,195
Total:		\$409,114

Total	\$2,448,854	\$4,819,691	\$7,268,545
--------------	--------------------	--------------------	--------------------

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - Federal, County, and Other Taxes In-Lieu

Fiscal Year 2001

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - Federal

Community Development Block Grant	\$1,649,419	
J.T.P.A		
Other Federal Grants from Enterprise Activities	\$271,050	
Other Federal Grants (Specify)	\$1,086,884	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
COPS School Based Grant	Police	-11,812
Corridor Enhancement Grant	Streets/Highways/Storm Drains	43,745
HES Grant	Streets/Highways/Storm Drains	503,453
Law Enforcement Block Grant	Police	249,224
OTS Safety Grant	Streets/Highways/Storm Drains	136,214
Senior Nutrition Grant	Physical and Mental Health	166,060
Total:		\$1,086,884

Total	\$3,007,353	\$3,007,353
--------------	--------------------	--------------------

Intergovernmental - County

County Grants of State Gasoline Tax		
Other County Grants from Enterprise Activities	\$0	
Other County Grants		33,708
Total	\$0	\$33,708

Other Taxes In-Lieu		\$0
----------------------------	--	------------

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2001

**Functional
Revenues**

Current Service Charges

Zoning Fees and Subdivision Fees	\$9,786
Special Police Department Service	\$257,306
Special Fire Department Services	\$1,369,425
Plan Checking Fees	\$980,691
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$6,623
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	\$14,652
Sewer Service Charges	\$4,513,136
Sewer Connection Fees	\$530,461
Solid Waste Revenues	\$752,955
Sales of Refuse	
First Aid and Ambulance Charges	\$1,682,367
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$1,866,270
Golf Courses Fees	\$0
Water Service Charges	\$0
Water Connection Fees	\$0
Electric Revenues	\$0
Gas Revenues	\$0
Airport Revenues	\$0
Cemetery Revenues	\$0
Housing Revenues	\$677,259
Ports and Harbor Revenues	\$0
Hospital Revenues	\$0
Transit Revenues	\$0
Stadium Revenues	\$0

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2001

	Functional Revenues
Quasi-External Transactions	\$1,997,666
Other Current Service Charges (Specify)	\$3,765,850

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
All Other	Management and Support	1,994
Annexation Fees	Planning	4,282
Bond Admin Fees	Management and Support	13,062
Congragate Donations	Physical and Mental Health	74,364
Contributions	Parks and Recreation	100,295
Contributions	Streets/Highways/Storm Drains	265,589
Election Filing Fees	Legislative	3,773
Home Delivery Donations	Physical and Mental Health	24,656
Investigation Fees	Legislative	1,485
Meal Services	Physical and Mental Health	283,921
Other Agency Payments	Physical and Mental Health	19,892
Other Engineering fees	Construction and Engineering Regulati	2,100
Other Revenue	Management and Support	448,283
Other Service Charges	Management and Support	3,256
Out and About Donations	Physical and Mental Health	1,103
Property Damage Recovery	Streets/Highways/Storm Drains	20,898
Sale Of Maps	Construction and Engineering Regulati	17,579
Street Vacation	Planning	1,083
Subscription Fees	Legislative	1,820
Transportation Donations	Physical and Mental Health	1,796
Waterpark Revenues	Other Culture and Leisure 1	2,474,619
Total:		\$3,765,850

Total **\$18,424,447**

City of Vista
Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

	Functional Revenues A	General Revenues B	Total Revenues C
Fiscal Year	2001		
Other Revenues			
Sale of Real and Personal Property	\$1,805	2,622,611	
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources			
Other Revenues from Enterprise Activities	\$2,988		
Other Sources of Revenues (Specify)	\$1,121,091	\$826,120	

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
AB 1662 Booking Fees Relief	Police	317,548
AB 2928 Traffic Congestion Relief	Streets/Highways/Storm Drains	610,560
Other	Street Lighting	61,770
Redevelopment Contribution	Streets/Highways/Storm Drains	131,213
Total		\$1,121,091

Specify General Revenues	General Revenues
Legal Settlements	532,173
Educ Rev Augment Relief	293,947
Total:	\$826,120

Total	\$1,125,884	\$3,448,731	\$4,574,615
--------------	-------------	-------------	-------------

City of Vista
Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Financing Sources and Grand Total Revenues

Fiscal Year 2001

	Functional Revenues A	General Revenues B	Total Revenues C
Other Financing Sources			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
Total	\$0		\$0
Grand Total Functional and General Revenue	\$29,241,760	\$33,458,062	\$62,699,822

City of Vista
Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year	2001					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
General Government						
Legislative	1,125,562			\$1,125,562	\$7,078	\$1,118,484
Management and Support	3,159,451	12,261	✓ 417,466	\$3,589,178	\$2,464,261	\$1,124,917
Total	\$4,285,013	\$12,261	\$417,466	\$4,714,740	\$2,471,339	\$2,243,401
Public Safety						
Police	10,172,963			\$10,172,963	\$1,977,632	\$8,195,331
Fire	5,533,177	160,035	✓ 107,599	\$5,800,811	\$1,389,315	\$4,411,496
Emergency Medical Service	1,816,848			\$1,816,848	\$1,682,367	\$134,481
Animal Regulation				\$0	\$0	\$0
Weed Abatement	13,479			\$13,479	\$14,652	(\$1,173)
Street Lighting	1,283,709		✓ 30,585	\$1,314,294	\$1,013,854	\$300,440
Disaster Preparedness	50,818			\$50,818	\$0	\$50,818
Other Public Safety 1	472,534			\$472,534	\$0	\$472,534
Other Public Safety 2	140,108			\$140,108	\$0	\$140,108
Total	\$19,483,636	\$160,035	\$138,184	\$19,781,855	\$6,077,820	\$13,704,035

City of Vista
Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year	2001					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Transportation						
Streets / Highway / Storm Drains	2,444,182	3,970,457	✓ 633,378	\$7,048,017	\$4,539,443	\$2,508,574
Streets Trees / Landscaping	263,495			\$263,495	\$132,338	\$131,157
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$0	\$0	\$0	\$0	\$0	\$0
Airports	\$0	\$0	\$0	\$0	\$0	\$0
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
Total	\$2,707,677	\$3,970,457	\$633,378	\$7,311,512	\$4,671,781	\$2,639,731
Community Development						
Planning	788,028			\$788,028	\$48,338	\$739,690
Construction and Engineering Regulation	3,084,888			\$3,084,888	\$1,645,855	\$1,439,033
Redevelopment	1,043,122	100,775	✓ 513,426	\$1,657,323	\$1,649,419	\$7,904
Housing	\$662,909	\$0	✓ \$389,295	\$1,052,204	\$948,309	\$103,895
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1				\$0	\$0	\$0
Other Community Development 2				\$0	\$0	\$0
Total	\$5,578,947	\$100,775	\$902,721	\$6,582,443	\$4,291,921	\$2,290,522

City of Vista
Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year

2001

	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Health						
Physical and Mental Health	767,621			\$767,621	\$572,792	\$194,829
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$179,219	\$0	\$0	\$179,219	\$752,955	(\$573,736)
Sewers	\$4,228,594	\$2,406,422	\$0	\$6,635,016	\$5,961,968	\$673,048
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$5,175,434	\$2,406,422	\$0	\$7,581,856	\$7,287,715	\$294,141
Culture and Leisure						
Parks and Recreation	6,090,865	246,136	✓ 101,045	\$6,438,046	\$1,966,565	\$4,471,481
Marina and Wharfs				\$0	\$0	\$0
Libraries				\$0	\$0	\$0
Museums				\$0	\$0	\$0
Golf Courses	\$0	\$0	\$0	\$0	\$0	\$0
Sports Arena Stadiums	\$0	\$0	\$0	\$0	\$0	\$0
Community Centers and Auditoriums				\$0	\$0	\$0
Other Culture and Leisure 1	1,200,835	10,073	✓ 134,246	\$1,345,154	\$2,474,619	(\$1,129,465)
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$7,291,700	\$256,209	\$235,291	\$7,783,200	\$4,441,184	\$3,342,016

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year	2001					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/
	A	B	C	D	E	F
Public Utilities						
Water	\$0	\$0	\$0	\$0	\$0	\$0
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
Expenditure Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$44,522,407	\$6,906,159	\$2,327,040	\$53,755,606	\$29,241,760	\$24,513,846

City of Vista
Cities Financial Transactions Report - Schedule of Total Expenditures By Major Object Classification

Object Class

Fiscal Year	2001			
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures
	A	B	C	D
Operating Expenditures				
Salaries and Wages	14,804,031			\$14,804,031
Retirement	1,003,266			\$1,003,266
Other Employee Benefits	2,910,318			\$2,910,318
Contract Services				
Private				\$0
Other Governmental Agencies	9,436,605			\$9,436,605
Material, Supplies, and Other	16,368,187			\$16,368,187
Capital Outlay				
Equipment		103,161		\$103,161
Land		95,032		\$95,032
Building and Improvement		6,707,966		\$6,707,966
Debt Service				
Interest			✓ 344,555	\$344,555
Principal			✓ 199,456	\$199,456
Lease Payments			✓ 1,783,029	\$1,783,029
Total	\$44,522,407	\$6,906,159	\$2,327,040	\$53,755,606
Supplemental Data				
Expenditures Pursuant to Competitive Bidding				
Other Than Competitive Bidding				
Total				\$0

City of Vista
Cities Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2001

Purpose of Debt	Huff Street
Bond Type	1915 Act Bonds
Year of Issue	1986
Year Begin	1987
Year End	2001
Principal Authorized	830,320
Principal Issued	830,320
Principal Outstanding Beginning of Fiscal Year	
Principal Payment Made in Current Year	85,000
Principal Issued in Current Year	0
Principal Defeased in Current Year	0
Adjustments to Principal in Current Year	175,000
Reason for Adjustments to Principal in Current Year	06/30/00 Balance Forward
Principal Payments Made to Date	\$85,000
Principal Outstanding End of Fiscal Year	\$90,000
Current Year Interest Payment	10,269
Principal Amount Delinquent	0
Interest Amount Delinquent	0
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Bond Types	
General Obligation	Other Non-Municipal Debt Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mellos - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

City of Vista
Cities Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2001

Purpose of Debt	South Santa Fe
Bond Type	1915 Act Bonds
Year of Issue	1992
Year Begin	1993
Year End	2012
Principal Authorized	625,196
Principal Issued	625,196
Principal Outstanding Beginning of Fiscal Year	
Principal Payment Made in Current Year	25,000
Principal Issued in Current Year	0
Principal Defeased in Current Year	0
Adjustments to Principal in Current Year	490,000
Reason for Adjustments to Principal in Current Year	06/30/00 Balance Forward
Principal Payments Made to Date	\$25,000
Principal Outstanding End of Fiscal Year	\$465,000
Current Year Interest Payment	34,490
Principal Amount Delinquent	0
Interest Amount Delinquent	0
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Bond Types	
General Obligation	Other Non-Municipal Debt Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mellos - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

City of Vista
Cities Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2001

Purpose of Debt	Raceway Basin
Bond Type	1915 Act Bonds
Year of Issue	1986
Year Begin	1987
Year End	2002
Principal Authorized	8,181,782
Principal Issued	8,181,782
Principal Outstanding Beginning of Fiscal Year	
Principal Payment Made in Current Year	750,000
Principal Issued in Current Year	0
Principal Defeased in Current Year	0
Adjustments to Principal in Current Year	2,450,000
Reason for Adjustments to Principal in Current Year	06/30/00 Balance Forward
Principal Payments Made to Date	\$750,000
Principal Outstanding End of Fiscal Year	\$1,700,000
Current Year Interest Payment	146,484
Principal Amount Delinquent	0
Interest Amount Delinquent	0
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Bond Types	
General Obligation	Other Non-Municipal Debt Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mellos - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

City of Vista
Cities Financial Transactions Report - Statement of Long-Term Indebtedness

Loan Types

Fiscal Year 2001

Purpose of Loan	SDGE Loan Light Retrofit
Loan Type	Loans
Year of Loan	1998
Year Final Payment Due	2001
Authorized Amount of Loan	85,149
Received To Date	85,149
Amount Outstanding, Beginning of Fiscal Year	
Amount of Principal Repaid in Current Year	29,456
Adjustments in Current Year	29,456
Reason for Adjustments in Current Year	06/30/00 Balance Forward
Amount of Principal Repaid to Date	\$29,456
Amount Outstanding at End of Fiscal Year	\$0
Current Year Interest Payment	1,129
Principal Amount Delinquent	0
Interest Amount Delinquent	0
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

City of Vista

Cities Financial Transactions Report - Construction Financed By the United States and/or The State Of California

Loan Types

Fiscal Year 2001

Purpose of Loan	HUD Construction Loan
Loan Type	Loans
Year of Issue	1999
Year Begin	1999
Year End	2019
Amount Extended	5,675,000
Repayment Obligation	5,675,000
Amount Outstanding, Beginning of Fiscal Year	
Amount Repaid in Current Year	170,000
Adjustments in Current Year	5,675,000
Reason for Adjustments in Current Year	06/30/00 Balance Forward
Amount of Principal Repaid to Date	\$170,000
Amount Outstanding at End of Fiscal Year	\$5,505,000
Current Year Interest Payment	343,426
Principal Amount Delinquent	0
Interest Amount Delinquent	0
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

Loan Types
Notes
Loans
Other

City of Vista

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2001

Description of Leased Property

Description of Leased Property	Sycamore Creek Mobilehome Park 1990 COPs
Nature of Lease	Lease
Can Local Agency Cancel Agreement?	Yes
Name of Lessor	Vista Joint Powers Financing Authority
Name Person or Organization	City of Vista

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)			
Prior Year Adjustments	4,008,928	4,100,000	\$8,108,928
Current Year Principal Payment		95,000	\$95,000
Current Year Interest Payment	294,295		\$294,295
Adjustments to Current Year	-16,853		(\$16,853)
Balance End Of Year	\$3,697,780	\$4,005,000	\$7,702,780
Enterprise or Non-Enterprise Fund Makes Payment?	Governmental		

City of Vista

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2001

Description of Leased Property

Description of Leased Property JPFA 1993 Series D Waterpark
 Nature of Lease Lease
 Can Local Agency Cancel Agreement? Yes
 Name of Lessor Vista Joint Powers Financing Authority
 Name Person or Organization City of Vista

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)			
Prior Year Adjustments	1,153,598	1,545,000	\$2,698,598
Current Year Principal Payment		40,000	\$40,000
Current Year Interest Payment	94,246		\$94,246
Adjustments to Current Year	-186		(\$186)
Balance End Of Year	\$1,059,166	\$1,505,000	\$2,564,166
Enterprise or Non-Enterprise Fund Makes Payment?	Enterprise		

City of Vista

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2001

Description of Leased Property

Description of Leased Property JPFA 1997 Lease Revenue Bonds Cap Imp
 Nature of Lease Lease
 Can Local Agency Cancel Agreement? Yes
 Name of Lessor Vista Joint Powers Financing Authority
 Name Person or Organization City Of Vista

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)			
Prior Year Adjustments	9,748,356	18,880,000	\$28,628,356
Current Year Principal Payment		561,120	\$561,120
Current Year Interest Payment	698,368		\$698,368
Adjustments to Current Year	-2,904,109	-5,637,568	(\$8,541,677)
Balance End Of Year	\$6,145,879	\$12,681,312	\$18,827,191
Enterprise or Non-Enterprise Fund Makes Payment?	Governmental		

City of Vista

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year 2001

Service

(Please see * below for codes to enter)

Police	D
Fire	A
Emergency Medical	A
Street Lighting	A
Public Transit	H
Community Development - Planning	A
Solid Waste	J
Sewers	A
Parks and Recreation	A
Libraries	I
Water	H

*** 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 By Other Local Agency: |
| 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	Number of Volunteers	Total Number of Employees
	A	B	C
Police Protection	0	0	0
Police Officers	0	0	0
Fire Protection	75	0	75
Fire Fighters	16	0	16
Emergency Medical	20	0	20

If Your City Reports Transient Lodging Tax; What Is the Tax Rate?	10.00
What Is the Effective Date of the Current Tax Rate? (00/00/0000)	11/16/1990
If Your City Reports Utility User Tax; What Is the Tax Rate?	0.00

City of Vista

**Cities Financial Transactions Report - Consolidated Statement of Revenues,
Expenditures, and Changes in Fund Balance/Working Capital**

Consolidated Statment

Fiscal Year 2001

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$4,714,740	\$2,471,339	\$2,243,401
Public Safety	\$19,781,855	\$6,077,820	\$13,704,035
Transportation	\$7,311,512	\$4,671,781	\$2,639,731
Community Development	\$6,582,443	\$4,291,921	\$2,290,522
Health	\$7,581,856	\$7,287,715	\$294,141
Culture and Leisure	\$7,783,200	\$4,441,184	\$3,342,016
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$53,755,606	\$29,241,760	\$24,513,846
General Revenues			
Taxes			\$21,419,442
Licenses and Permits			\$0
Fines and Forfeitures			\$393,084
Revenue from Use of Money and Property			\$3,343,406
Intergovernmental State			\$4,819,691
Intergovernmental County			\$33,708
Other Taxes In-Lieu			\$0
Other			\$3,448,731
Total			\$33,458,062
Excess/(Deficiency) of General Revenue Over Net Expenditures			\$8,944,216
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$323,726
Beginning Fund Balance/ Working Capital			\$0

City of Vista

**Cities Financial Transactions Report - Consolidated Statement of Revenues,
Expenditures, and Changes in Fund Balance/Working Capital**

Consolidated Statment

Fiscal Year 2001

Adjustments (Specify, maximum of 10 entries allowed) \$50,076,683

Specify:	Amount:
06/30/00 Balance Forward	55,831,171
Audit Adjustment Affecting Working Capital	45,180
Prior Period Adjustments Deferred Street Construction	-3,894,448
Prior Period Adjustments Deferred Interest Revenue	-2,074,857
Encina Expense Charged to Capital Deposits Held By Encina	169,633
Rounding	4
Total:	\$50,076,683

Ending Fund Balance/ Working Capital \$59,344,625

Appropriation Limit as of Fiscal Year End 128,926,075

Total Annual Appropriation Subject to the Limit as of Fiscal Year End 20,450,589

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2001

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	14,193,059	14,221,095		286,034
Fixed Assets				
Other Assets	17,719,015	771,753		
Total Assets	\$31,912,074	\$14,992,848	\$0	\$286,034
Net Current Assets	\$31,912,074	\$14,992,848	\$0	\$286,034
Liabilities				
Accounts Payable	1,625,071	775,044		
Compensated Absences				
Other Liabilities 1	3,278,333	6,013,336		
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$4,903,404	\$6,788,380	\$0	\$0
Net Current Liabilities	\$4,903,404	\$6,788,380	\$0	\$0
Working Capital	\$27,008,670	\$8,204,468	\$0	\$286,034
Fund Equity	\$27,008,670	\$8,204,468	\$0	\$286,034
Retained Earnings				
Reserved	13,183,278	511,815		
Unreserved Designated	8,606,617	3,790,733		178,252
Unreserved Undesignated	5,218,775	3,901,920		107,782
Total Fund Equity	\$27,008,670	\$8,204,468	\$0	\$286,034

Working Capital =

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2001

Assets	Enterprise	Internal Service
Cash and Investments	10,936,394	5,612,532
Fixed Assets	56,889,290	657,541
Other Assets	10,170,017	54,870
Total Assets	\$77,995,701	\$6,324,943
Less: Non-Current Assets	56,889,290	657,541
Net Current Assets	\$21,106,411	\$5,667,402
Liabilities		
Accounts Payable	1,009,532	56,503
Compensated Absences	141,755	65,573
General Obligation		
Revenue		
Other Debt		
Notes		
Loans		
Other		
Notes		
Loans		
Other		
Lease Principal	1,505,000	
Other Liabilities 1	168,951	2,143,587
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$2,825,238	\$2,265,663
Less: Non-Current Liability	1,505,000	85,737
Net Current Liabilities	\$1,320,238	\$2,179,926
Working Capital	\$19,786,173	\$3,487,476
Fund Equity	\$75,170,463	\$4,059,280
Contributed Capital	\$42,299,978	\$490,010
Retained Earnings		
Reserved	\$7,353,065	\$83,002
Unreserved	\$25,517,420	\$3,486,268
Fund Balance		
Total Fund Equity	\$75,170,463	\$4,059,280

Working Capital =

**City of Vista
Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

Fiduciary Fund Types

Fiscal Year 2001

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	4,743,793			\$4,743,793
Fixed Assets				\$0
Other Assets	21			\$21
Total Assets	\$4,743,814	\$0	\$0	\$4,743,814
Less: Non-Current Assets				\$0
Net Current Assets	\$4,743,814	\$0	\$0	\$4,743,814
Liabilities				
Accounts Payable				\$0
Compensated Absences				\$0
General Obligation				\$0
Revenue				\$0
Other Debt				\$0
Notes				\$0
Loans				\$0
Other				\$0
Notes				\$0
Loans				\$0
Other				\$0
Lease Principal				\$0
Other Liabilities 1	4,743,814			\$4,743,814
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$4,743,814	\$0	\$0	\$4,743,814
Less: Non-Current Liability				\$0
Net Current Liabilities	\$4,743,814	\$0	\$0	\$4,743,814
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
Total Fund Equity		\$0	\$0	\$0

City of Vista
Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Account Groups

Fiscal Year 2001

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$49,992,907
Fixed Assets	95,036,550		\$152,583,381
Other Assets		24,115,942	\$52,831,618
Total Assets	\$95,036,550	\$24,115,942	\$255,407,906
Less: Non-Current Assets	\$95,036,550	\$24,115,942	\$176,699,323
Net Current Assets	\$0	\$0	\$78,708,583
Accounts Payable			\$3,466,150
Compensated Absences		1,924,630	\$2,131,958
General Obligation			\$0
Revenue			\$0
Other Debt			\$0
Notes			\$0
Loans			\$0
Other			\$0
Notes			\$0
Loans		5,505,000	\$5,505,000
Other			\$0
Lease Principal		16,686,312	\$18,191,312
Other Liabilities 1			\$16,348,021
Other Liabilities 2			\$0
Other Liabilities 3			\$0
Total Liabilities		\$24,115,942	\$45,642,441
Less: Non-Current Liabilities		\$24,115,942	\$25,706,679
Net Current Liabilities		\$0	\$19,935,762
Working Capital			\$58,772,821
Fund Equity	\$95,036,550		\$209,765,465
Contributed Capital			\$42,789,988
Invest In General Fixed Assets	95,036,550		\$95,036,550
Reserved			\$7,436,067
Unreserved			\$29,003,688
Fund Balance			
Reserved			\$13,695,093
Unreserved Designated			\$12,575,602
Unreserved Undesignated			\$9,228,477
Total Fund Equity	\$95,036,550		\$209,765,465

City of Vista
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year	2001	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Ajustments Must Be Zero (A - B + C = 0)
		A	B	C	D

**Debt Service Reconciliation Income
Statement and Debt Pages**

Bonded Debt	0
Other Long-Term Debt	29,456
State or Federal Financing	170,000
Lease Payments	696,120
Total Debt Service	\$895,576
Debt Service from Schedule of Total Expenditures By Major Object Classification	1,982,485
Difference Should Be Zero	-1,086,909

Explanation

Lease interest is not reported above.

Bonded Debt

General Obligation	0	0		\$0
Revenue	0	0		\$0
Other Debt	0	0		\$0

Other Long-Term Debt

Notes	0	0		\$0
Loans	0	0		\$0
Other	0	0		\$0

State or Federal Financing

Notes	0	0		\$0
Loan	5,505,000	5,505,000		\$0
Other	0	0		\$0
Lease Principal	18,191,312	18,191,312		\$0

City of Vista
Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,
and Fund Balances/Working Capital

Balance Sheet

Fiscal Year 2001

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$31,912,074	\$14,992,848	\$0	\$286,034
Less: Non-Current Assets				
Net Current Assets	\$31,912,074	\$14,992,848	\$0	\$286,034
Total Liabilities	\$4,903,404	\$6,788,380	\$0	\$0
Non-Current Liabilities				
Net Current Liabilities	\$4,903,404	\$6,788,380	\$0	\$286,034
Working Capital	\$27,008,670	\$8,204,468	\$0	\$286,034
Fund Equity	\$27,008,670	\$8,204,468	\$0	\$286,034
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$13,183,278	\$511,815	\$0	\$0
Unreserved - Designated	\$8,606,617	\$3,790,733	\$0	\$178,252
Unreserved - Undesignated	\$5,218,775	\$3,901,920	\$0	\$107,782
Total Fund Equity	\$27,008,670	\$8,204,468	\$0	\$286,034

City of Vista
Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,
and Fund Balances/Working Capital

Balance Sheet

Fiscal Year 2001

	Enterprise	Internal Service	Trust and Agency
	E	F	G
Total Assets	\$77,995,701	\$6,324,943	\$4,743,814
Less: Non-Current Assets	\$56,889,290	\$657,541	\$0
Net Current Assets	\$21,106,411	\$5,667,402	\$4,743,814
Total Liabilities	\$2,825,238	\$2,265,663	\$4,743,814
Non-Current Liabilities	\$1,505,000	\$85,737	\$0
Net-Current Liabilities	\$1,320,238	\$2,179,926	\$4,743,814
Working Capital	\$19,786,173	\$3,487,476	\$0
Fund Equity	\$75,170,463	\$4,059,280	\$0
Contributed Capital	\$42,299,978	\$490,010	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$7,353,065	\$83,002	
Unreserved	\$25,517,420	\$3,486,268	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$75,170,463	\$4,059,280	\$0

City of Vista
Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,
and Fund Balances/Working Capital

Balance Sheet

Fiscal Year 2001

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$95,036,550	\$24,115,942	\$255,407,906
Less: Non-Current Assets	\$95,036,550	\$24,115,942	\$176,699,323
Net Current Assets	\$0		\$78,708,583
Total Liabilities		\$24,115,942	\$45,642,441
Non-Current Liabilities		\$24,115,942	\$25,706,679
Net-Current Liabilities			\$19,935,762
Working Capital			\$58,772,821
Fund Equity	\$95,036,550		\$209,765,465
Contributed Capital			\$42,789,988
Investment in General			
Fixed Assets	\$95,036,550		\$95,036,550
Retained Earnings			
Reserved			\$7,436,067
Unreserved			\$29,003,688
Fund Balance			
Reserved			\$13,695,093
Unreserved - Designated			\$12,575,602
Unreserved - Undesignated			\$9,228,477
Total Fund Equity	\$95,036,550		\$209,765,465

INTERNAL SERVICE FUND WORKSHEET SCHEDULES B1 & B2

FUND 601 FUND 602 FUND 603 TOTAL

OPERATING REVENUES:

[1] CHARGES FOR SERVICES \$3,671,195.32 \$652,031.60 \$892,121.68 \$5,215,348.60
 [2] OTHER OPERATING REVENUES \$0.00

TOTAL OPERATING REVENUES \$3,671,195.32 \$652,031.60 \$892,121.68 \$5,215,348.60

OPERATING EXPENSES:

[A] PERSONAL SERVICES \$104.43 \$229,863.45 \$336,210.02 \$566,177.90
 [B] CONTRACTUAL SERVICES \$83,478.73 \$0.00 \$83,478.73
 [C] SUPPLIES \$608.10 \$29,731.16 \$113,860.77 \$144,200.03
 [D] MATERIALS \$0.00
 [E] OTHER OPERATING EXPENSES \$3,169,506.21 \$344,182.24 \$196,976.93 \$3,710,665.38
 [F] GENERAL AND ADMINISTRATIVE \$172,995.75 \$21,212.00 \$108,263.00 \$302,470.75
 [G] DEPRECIATION \$0.00 \$54,151.40 \$116,405.44 \$170,556.84

EXPENSES:

TOTAL OPERATING EXPENSES \$3,426,693.22 \$679,140.25 \$871,716.16 \$4,977,549.63

OPERATING INCOME(LOSS) \$244,502.10 (\$27,108.65) \$20,405.52 \$237,798.97

NON-OPERATING REVENUE:

[3] INTEREST \$0.00 \$0.00 \$0.00 \$0.00
 [4] GAIN ON SALE OF ASSETS \$89,628.00 \$15,500.86 \$15,500.86 \$92,999.25
 [5] OTHER \$89,628.00 \$3,371.25 \$92,999.25

TOTAL NON-OPERATING REVENUE \$89,628.00 \$0.00 \$18,872.11 \$108,500.11

NON-OPERATING EXPENSES:

[H] INTEREST \$8,375.42 \$8,375.42 \$8,375.42
 [I] LOSS ON SALE OF ASSETS \$0.00 \$0.00 \$0.00
 [J] OTHER \$0.00 \$0.00 \$0.00

TOTAL NON-OPERATING EXPENSES \$8,375.42 \$8,375.42 \$8,375.42

OPERATING TRANSFERS IN(OUT) (\$14,198.00) \$0.00 \$0.00 (\$14,198.00)

INCREASE(DECREASE) IN RETAINED EARNINGS \$319,932.10 (\$35,484.07) \$39,277.63 \$323,725.66

PRIOR YEAR RETAINED EARNINGS \$2,102,114.63 \$1,445.72 \$1,631,992.87 \$3,735,553.22

CURRENT YEAR RETAINED EARNINGS \$2,422,046.73 (\$34,038.35) \$1,671,270.50 \$4,059,278.88

REVENUES:

	FUND 601	FUND 602	FUND 603	TOTAL
[1] 4316.XXXX	\$3,671,195.32			\$3,671,195.32
[3] 4510.0000	\$0.00			\$0.00
[5] 47XX.0000	\$89,628.00			\$89,628.00
TRANSFERS	\$0.00			\$0.00
[1] 43XX.XXXX		\$652,031.60		\$652,031.60
[3] 4510.0000		\$0.00		\$0.00
[4] 4810.0000		\$0.00		\$0.00
[5] 4741.0000			\$3,371.25	\$3,371.25
[5] 4792.0000			\$0.00	\$0.00
TRANSFERS			\$910,993.79	\$910,993.79

	FUND 601	FUND 602	FUND 603	TOTAL
[A] 5600.5XXX	\$28,049.05			\$28,049.05
[C] 554X.3XXX	\$41,532.54			\$41,532.54
[C] 5620.5600	\$0.00	\$54,996.09		\$54,996.09
[C] 5630.5600	\$3,157.39			\$3,157.39
[E] 5670.XXXX	\$10,739.75			\$10,739.75
[E] 5600.3XXX		\$54,151.40		\$54,151.40
[G] 5600.7700		\$6,375.42		\$6,375.42
[H] 554X.6200		\$8,375.42		\$8,375.42
[F] 5540.8XXX		\$21,212.00		\$21,212.00
[G] 5440.7700		\$0.00		\$0.00
[I] 5540.7800		\$0.00		\$0.00
[I] 5660.4XXX		\$3,424.00		\$3,424.00
[I] 5680.4XXX		\$13,237.33		\$13,237.33
[E] 5600.4XXX		\$3,169,506.21		\$3,169,506.21
[F] 5600.8XXX		\$7,983.39		\$7,983.39
[F] 5600.8XXX		\$165,012.36		\$165,012.36
[F] TRANSFERS		\$172,995.75		\$172,995.75
[F] TRANSFERS		\$14,198.00		\$14,198.00

COMBINED SEWER REVENUES EXCLUDING INTERFUND TRANSFERS

ACCOUNT	FUND 501	FUND 502	FUND 503	TOTAL	
4010.0000				\$0.00	
4311.0000				\$0.00	C
4330.0000				\$0.00	
4331.0000				\$0.00	
4332.0000	\$5,362.87			\$5,362.87	C
4333.0000	\$3,948,768.13		\$80,118.36	\$4,028,886.49	A
4334.0000		\$530,461.20		\$530,461.20	B
4334.0001				\$0.00	B
4335.0000	\$723.40			\$723.40	C
4339.0000	\$1,563.00			\$1,563.00	C
4339.0001		\$1,003.38		\$1,003.38	C
4359.0000				\$0.00	
4510.0000	\$142.11	\$540,566.50	\$107,534.12	\$648,242.73	D
4511.0000		\$265,335.00		\$265,335.00	D
4733.7331				\$0.00	C
4741.0000	\$596.34			\$596.34	C
4742.0000				\$0.00	
4743.0000		\$475,000.00		\$475,000.00	C
4751.0000				\$0.00	
4792.0000				\$0.00	C
4810.0000	\$1,805.00			\$1,805.00	F
TRANSFERS IN	\$2,988.00		\$0.00	\$2,988.00	
	<u>\$3,961,948.85</u>	<u>\$1,812,366.08</u>	<u>\$187,652.48</u>	<u>\$5,961,967.41</u>	

A) SEWER SERVICE CHARGE	\$4,028,886.49
B) CONNECTION FEES-CAPITAL	\$530,461.20
C) OTHER OPERATION	\$484,248.99
D) INTEREST	\$913,577.73
E) OTHER NON-OPERATING	\$0.00
F) GAIN ON SALE OF ASSETS	\$1,805.00
TRANSFERS IN	\$2,988.00
	<u>\$5,961,967.41</u>

COMBINED SEWER EXPENSES EXCLUDING INTERFUND TRANSFERS

ACCOUNT	DEPT 5370	DEPT 5380	DEPT 5450	DEPT 5485	TOTAL
1100		\$279,419.81	\$535,334.71	\$58,036.08	\$872,790.60
1300		\$10,408.85			\$10,408.85
1400		\$13,250.84	\$15,351.58	\$764.07	\$29,366.49
2100		\$19,737.45	\$36,950.93	\$3,987.98	\$60,676.36
2150					\$0.00
2200		\$33,933.34	\$89,001.24	\$10,540.96	\$133,475.54
2300		\$3,350.90	\$6,725.48	\$814.67	\$10,891.05
2400		\$6,606.75	\$29,428.92	\$2,011.30	\$38,046.97
2500		\$2,168.28	\$4,333.94	\$477.80	\$6,980.02
2600					\$0.00
2700					\$0.00
2800		\$3,371.60	\$5,433.81	\$825.14	\$9,630.55
2900		\$50.00	\$140.00	\$20.00	\$210.00
3100	\$3,131.10	\$3,627.67	\$3,489.86	\$242.37	\$10,491.00
3300	\$169.58		\$2,394.02		\$2,563.60
4100		\$250.00	\$913.00		\$1,163.00
4110		\$1,074.57			\$1,074.57
4120		\$198.10			\$198.10
4125			\$2,102.31		\$2,102.31
4130			\$4,674.74	\$315.31	\$4,990.05
4140		\$625.00	\$4,969.36		\$5,594.36
4200	\$8,503.55		\$71,895.06	\$2,160.91	\$82,559.52
4300			\$698.53		\$698.53
4310		\$70.00	\$10,200.00		\$10,270.00
4340	\$1,360.00				\$1,360.00
4400			\$2,359.80		\$2,359.80
4800			\$15,631.06		\$15,631.06
5100			\$11,543.83		\$11,543.83
5110					\$0.00
5111		\$760.00	\$5,323.51		\$6,083.51
5120			\$5,461.44		\$5,461.44
5200	\$1,840,803.90				\$1,840,803.90 (B)
5420					\$0.00
5425			\$34.00		\$34.00
5520	\$796.00				\$796.00
5600	\$69,821.16	\$111,270.91	\$29,973.48	\$24,757.77	\$235,823.32
5601	\$87,506.98				\$87,506.98
6300					\$0.00
7400	\$3,305.31	\$297.24			\$3,602.55
8100	\$66,738.00	\$200,869.00	\$171,091.00	\$21,088.00	\$459,786.00
8300		\$20,820.16			\$20,820.16
8400		\$5,294.44	\$67,090.12	\$1,191.64	\$73,576.20
8500		\$3,714.00	\$97,726.00	\$7,742.00	\$109,182.00
8600	\$2,964.00	\$9,878.00	\$45,281.00	\$1,918.00	\$60,041.00
8700					\$0.00
	<u>\$2,085,099.58</u>	<u>\$731,046.91</u>	<u>\$1,275,552.73</u>	<u>\$136,894.00</u>	<u>\$4,228,593.22</u>
	(C)	(C)	(A)	(A)	

TRANSFERS	\$0.00 (F)
BOND INT.	\$0.00 (E)
DEPRECIATION	<u>\$1,405,916.50 (D)</u>
	<u>\$5,634,509.72</u>

A) TRANSMISSION	\$1,412,446.73
B) TREATMENT	\$1,840,803.90
C) GEN & ADMIN	\$975,342.59
D) DEPRECIATION	\$1,405,916.50
E) INTEREST	\$0.00
F) TRANSFERS	\$0.00
	<u>\$5,634,509.72</u>

STATE CONTROLLER'S REPORT REVENUES

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
BENEFIT ASSESSMENTS				
<i>LANDSCAPE MAINTENANCE</i>				
		\$117,362.73	LANDSCAPE MAINT FEES	1134780XXXX F /2
		\$8,451.87	ASSESSMENT COLLECTIONS	11847800000 F /2
		\$6,523.77	ASSESSMENT COLLECTIONS	11547800000 F /2
		\$0.00	LA MIRADA CANYON MAINT	11447800000 F /2
	✓ Report Totals:	\$132,338.37		
LIGHTING				
		\$930,538.48	STREET LIGHT ASSESS	10847800000 F 08
		\$11,654.61	ASSESSMENT COLLECTIONS	12147800000 F 08
		\$9,890.61	STREET LIGHTING	10843550000 F 08
		\$0.00	DEFERRED SIGNAL MAINT REV	10843560000 F 08
	✓ Report Totals:	\$952,083.70		
STREET MAINTENANCE				
		\$254,350.82	STREET MAINT ASSESS	12047800000 F //
	✓ Report Totals:	\$254,350.82		
CURRENT SERV CHARGE				
<i>ENGINEERING FEES, INSP & OTHER</i>				
		\$5,583.00	CONDO CONVERSION	00143600000 F /9

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$1,040.00	FINAL SUBDIVISION MAP FEE	00143540000 F 19
		\$0.00	CODE ENFORCEMENT FEES	00144210000
		\$0.00	ENVIRON ASSESS FEES	00143630000
		\$0.00	SPECIAL INSPECTION FEES	00143590000
		\$0.00	PRD PLAN APPLICATION	00143650000
		\$0.00	RELOCATION INSPECTION	00143450000
		\$0.00	BOND SPLIT FEES	00143890003
	<i>Report Totals:</i>	\$6,623.00		
	<i>FIRST AID & AMBULANCE CHARGES</i>			
		\$1,682,366.66	AMBULANCE FEES	00143700000 F 05
	<i>Report Totals:</i>	\$1,682,366.66		
	<i>HOUSING REVENUE</i>			
		\$239,205.31	TRANSFER IN FROM FUND 112	10449100112 F 21
		\$174,805.87	SYCAMORE CREEK COACH RENT	10445320000
		\$171,527.40	SYCAMORE CREEK SPACE RENT	10445310000
		\$82,975.94	SYCAMORE CREEK UTILITIES	10445330000
		\$8,744.63	SYCAMORE CREEK LAUNDRY	10445340000
	<i>Report Totals:</i>	\$677,259.15		
	<i>OTHER CURRENT CHARGES</i>			
		\$448,282.80	OTHER REVENUE	00147920000 F 02
		\$283,920.58	OTHER MEAL SERVICES	1074386XXXX F 25
		\$265,589.41	CONTRIBUTIONS	11047300000 F 11

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$74,364.33	CONGRAGATE DONATIONS	10747100000 F 25
		\$55,294.68	CONTRIBUTIONS	00147300000 F 31
		\$45,000.00	CONTRIBUTIONS	10247300000 F 31
		\$24,655.70	HOME DELIVERY DONATIONS	10747110000 F 25
		\$20,898.07	PROP DAMAGE RECOVERY	00147410000 F 11
		\$19,892.40	OTHER AGENCY PAYMENTS	00142900000 F 25
		\$17,578.95	SALE OF MAPS	00143870000 F 19
		\$13,062.50	BOND ADMIN FEES	00143940000 F 02
		\$4,282.00	ANNEXATION FEES	00143620000 F 18
		\$3,773.00	ELECTION FILING FEES	00143810000 F 01
		\$3,256.10	OTHER SERVICE CHARGES	00143890000 F 02
		\$2,100.00	ENGINEERING-OTHER	00143800002 F 19
		\$1,819.80	SUBSCRIPTION FEES	00143820000 F 01
		\$1,795.75	TRANSPORTATION DONATIONS	10747120000 F 25
		\$1,485.11	INVESTIGATION FEES	00143830000 F 01
		\$1,102.88	OUT AND ABOUT DONATIONS	10747130000 F 25
		\$1,083.00	STREET VACATION	00143610000 F 18
		\$994.85	CITY MERCHANDISE SALES	00147940000 F 02
		\$829.00	DUPLICATION FEES-OTHER	00143800003
		\$418.63	DUPLICATION FEES-CITY CLK	00143800000
		\$100.00	PLANS & SPECIFICATION BID	00143890001
		\$0.00	PROCEEDS LONGTERM NOTE	00148250000
		\$0.00	NUT CENTER FUND RAISING	00147310000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	WAGE GARNISHMENT FEE	00147950000
		\$0.00	SMALL CLAIM REIM	00147400000
		\$0.00	PUBLIC WORKS REIM	00143900000
		\$0.00	RECOVERY ON PROP DAMAGE	10647410000
		\$0.00	UNCLAIMED DEPOSITS	00147930000
		\$0.00	BOND APPLICATION FEES	00143910000
		(\$42.79)	CASH OVER [SHORT]	00147500000
		(\$305.76)	WITNESS FEES	00143920000
	<i>Report Totals:</i>	\$1,291,230.99		
PARKS & RECREATION FEES				
		\$715,508.06	AMPHITHEATER	00143230000
		\$315,494.26	YEAR-ROUND SCHOOL	00143280001
		\$160,704.62	SPORTS & ATHLETICS	00143200000
		\$156,612.25	TRIPS	00143210000
		\$123,140.03	SPECIAL FACILITIES USAGE	00143270000
		\$115,194.50	MOONLIGHT WINTER SEASON	00143230002
		\$80,752.05	AVO RENTALS	00143230001
		\$66,289.83	OTHER RECREATION	00143290000
		\$54,782.55	RANCHO SCHOOLS PROGRAM	00143280000
		\$29,880.67	RANCHO RENTALS	00143270001
		\$13,020.79	SENIOR SERVICES CENTER	00143240000
		\$12,425.89	HIGHLAND GAMES	00143250002
		\$8,409.00	FOCUS ON VISTA AD REVENUE	00143290002

F 0 2

F 3 1

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$5,803.79	RANCHO TOURS	00143280002 F 31
		\$3,898.66	OUTSIDE TICKET SALES	00143230003
		\$2,248.50	VIDEO SERVICES REVENUE	00143290003
		\$2,104.66	CATERING	00143290001
		\$0.00	MARIACHI FESTIVAL	00143250001
		\$0.00	SPORTS GRANT PROGRAM	00143200001
	Report Totals:	\$1,866,270.11		
	PLAN CHECKING FEES			
		\$265,096.01	IMPROVEMENT PLAN CHECK	00143530000 F 19
		\$221,476.57	RESIDENTIAL PLAN CHECK	00143470000 F 19
		\$175,209.49	GRADING PLAN CHECK	00143510000 F 19
		\$156,471.97	COMMERCIAL PLAN CHECK	00143460000 F 19
		\$48,272.27	ENERGY REGULATION FEES	00143490000 F 19
		\$29,491.10	BOUNDRY PARCEL 51%	00143640000 F 19
		\$28,032.90	BOUNDRY PARCEL 49%	00143640001 F 19
		\$20,581.00	SITE DEVELOPMENT 40%	00143660001 F 19
		\$18,453.00	PLAN AMMENDMENTS	00143650001 F 19
		\$16,179.00	SITE DEVELOPMENT 60%	00143660000 F 19
		\$1,428.00	CERT OF COMPLIANCE	00143640002 F 19
	Report Totals:	\$980,691.31		
	QUASI-EXTERNAL TRANSACTIONS			
		\$1,674,558.00	CITYWIDE ADMIN ALLOCATION	00143100000 F 02

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$261,185.76	TRANSFER IN FROM FUND 301	00149100301
		\$47,724.00	TRANSFER IN FROM FUND 301	11849100301
		\$14,198.00	TRANSFER IN FROM FUND 601	00149100601
		\$0.00	TRANSFER IN FROM FUND 001	10649100001
		\$0.00	TRANSFER IN FROM FUND 001	11649100001
		\$0.00	TRANSFER IN FROM FUND 109	10349100109
		\$0.00	TRANSFER IN	11049100307
		\$0.00	TRANSFER IN FROM FUND 001	10749100001
		\$0.00	OTHER ADMIN CHARGES	00143190000
		\$0.00	TRANSFER IN FROM FUND 402	00149100402
		\$0.00	TRANSFER IN FROM FUND 501	00149100501
		\$0.00	RECOVERED CIP CHARGES	00143130000
		\$0.00	TRANSFER IN FROM FUND 502	00149100502
		\$0.00	TRANSFER IN FROM FUND 110	10349100110
✓ Report Totals:		\$1,997,665.76		
SOLID WASTE REVENUES				
		\$411,335.01	RECYCLING REVENUES	00147900000
		\$194,561.61	EXCESS SOLID WASTE FEES	00143930000
		\$63,453.73	DELINQUENT REFUSE FEES	00143840000
		\$46,630.02	AB939 TRASH FEES	00142830000
		\$36,975.00	HAZARDOUS WASTE COLL FEE	00142840000
		\$0.00	EXCESS SOLID WASTE FEES	10143930000

F02

F 27

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
	<i>Report Totals:</i>	\$752,955.37		
<i>SPECIAL FIRE DEPT SERVICES</i>				
		\$1,134,393.70	VFPD REIM	00143710000 F 04
		\$141,264.10	REIM FOREST AGENCY FIRES	00143720000 F 04
		\$25,943.58	VFPD REIMBURSEMENT	11043710000 F 04
		\$20,670.00	RESIDENTIAL FIRE FEE	00143480000 F 04
		\$13,987.77	PSAL PROCESSING FEE	00143760000 F 04
		\$11,655.00	COMMERCIAL FIRE FEE	00143480001 F 04
		\$11,132.00	BUILDING PLAN REVIEW	00143760002 F 04
		\$4,594.00	SYSTEM PLAN CHECK	00143760003 F 04
		\$3,229.70	AERIAL EQUIPMENT FEES	00143760006 F 04
		\$2,460.00	EMERGENCY MAPPING FEE	00143760009 F 04
		\$95.00	PERMIT FEES-COUNTY	00143760007 F 04
		\$0.00	SITE PLAN REVIEW	00143760001 F 04
		\$0.00	OTHER STATE REIMBURSE	00142210000 F 04
		\$0.00	OTHER FIRE SERVICES	00143760010 F 04
	<i>Report Totals:</i>	\$1,369,424.85		
<i>SPECIAL POLICE DEPT SERVICES</i>				
		\$216,665.00	VUSD SUSTANCE ABUSE	00143730000 F 03
		\$40,641.05	BOOKING FEES	00144330000 F 03
	<i>Report Totals:</i>	\$257,306.05		
<i>WEED & LOT CLEARING</i>				

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$11,912.45	WEED & LOT CLEARING FEES	00143850000 F 07
		\$2,740.00	ABANDONED VEHICLE ABATE	00144220000 L
	✓ <i>Report Totals:</i>	\$14,652.45		
			ZONING & SUBDIVISION FEES	
		\$9,786.00	VARZONMAP AMENDMENT	00143600002 F 14
	✓ <i>Report Totals:</i>	\$9,786.00		
FINES & FORFEITURES				
			FORFEITURES & PENALTIES	
		\$5,032.04	ASSET FORFEITURE FUNDS	00144260000
	✓ <i>Report Totals:</i>	\$5,032.04		
			OTHER FINES	
		\$282,838.59	PARKING FINES	00144200000
		\$84,621.50	FALSE ALARM FINES	00144250000
		\$20,167.20	DUI COST RECOVERY	00144120000
		\$424.71	GENERAL FINES	00144100000
	✓ <i>Report Totals:</i>	\$388,052.00		
			VEHICLE CODE FINES	
		\$397,823.15	VEHICLE CODE FINES	00144110000 F 03
	✓ <i>Report Totals:</i>	\$397,823.15		
INTERGOV-COUNTY				
			OTHER COUNTY GRANTS	

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$30,267.08	SD CO ABAND VEH SERV AUTH	00142820000
		\$3,441.00	OUT & ABOUT TRANSPORTATION GRANT	00142510000
	✓ <i>Report Totals:</i>	\$33,708.08		
INTERGOV-FEDERAL				
<i>CDBG</i>				
		\$1,649,419.45	COMM DEV BLOCK GRANT	1034240XXXX F 20
		\$0.00	OTHER REVENUE(PROG INC)	10347920000
	✓ <i>Report Totals:</i>	\$1,649,419.45		
OTHER FEDERAL GRANTS				
		\$503,453.00	HES GRANT	11942490000 F //
		\$271,050.37	HOME PARTNERSHIP PROGRAM	1244246XXXX F 21
		\$249,223.67	FED LAW ENF BLOCK GRANT	0014248XXXX F 03
		\$166,060.00	SENIOR NUTRITION GRANT	10742410000 F 25
		\$136,214.59	OTS SAFETY GRANT	00142381999 F //
		\$43,744.50	CORRIDOR ENHANCEMENT	11742347456 F //
		\$0.00	FEMA REIMBURSEMENTS	00142430000
		\$0.00	FEMA REIMBURSEMENT	11642430000
		\$0.00	OTS FED TRUST FUND GRANT	11742450000
		\$0.00	COPS MORE GRANT	00142470000
		\$0.00	COPS AHEAD GRANT	00142440000
		(\$11,812.15)	COPS SCHOOL BASED GRANT	00142440001 F 03
	✓ <i>Report Totals:</i>	\$1,357,933.98		

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
INTERGOV-STATE				
GASOLINE TAX				
		\$1,609,391.21	GAS TAXES	10640XX0000 F //
	<i>✓ Report Totals:</i>	\$1,609,391.21		
HOMEOWNERS PROP TAX RELIEF				
		\$92,676.21	HOMEOWN PROP TAX RELIEF	00140100010
	<i>✓ Report Totals:</i>	\$92,676.21		
MANDATED COSTS				
		\$109,424.00	REIM OF MANDATED COSTS	0014222XXXX
	<i>✓ Report Totals:</i>	\$109,424.00		
MOTOR VEHICLE IN-LIEU TAX				
		\$4,615,916.85	MOTOR VEHICLE IN-LIEU TAX	00142100000
	<i>✓ Report Totals:</i>	\$4,615,916.85		
OFF HWY MOTOR VEH FEES				
		\$1,674.48	OFF-HIGHWAY VEHICLE FEES	00142130000
	<i>✓ Report Totals:</i>	\$1,674.48		
OTHER STATE GRANTS				
		\$185,941.00	SUPPLEMENTAL LAW ENFORCE	1254237XXXX F 03
		\$129,625.00	CA LAW ENFORCE EQUIP PROGRAM	00142310000 F 03
		\$56,194.24	USED OIL GRANT	00142320000 F //
		\$37,352.40	ISTEA-CMAC GRANT	11942360000 F //

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	HOUSEHOLD HAZ WASTE GRANT	00142350000
		\$0.00	HEALTHY CITIES GRANT	00142500000
		\$0.00	SB 300 REIM PROJ #7735	10340257735
		\$0.00	USED OIL BLOCK GRANT	00142330000
		\$0.00	T.E.A. GRANT	11742340000
		\$0.00	SB 300 REIMBURSEMENTS	12340250000
		\$0.00	SB 300 REIMBURSEMENT	11040250000
	<i>✓ Report Totals:</i>	\$409,112.64		
	<i>PROP 172 - PUBLIC SAFETY</i>			
		\$430,349.23	SB 172 SALES TAX	00140260000
	<i>✓ Report Totals:</i>	\$430,349.23		F 03
LICENSES & PERMITS				
	<i>BICYCLE LICENSE</i>			
		\$155.90	BICYCLE LICENSE	00141200000
	<i>✓ Report Totals:</i>	\$155.90		F 03
	<i>CONSTRUCTION PERMITS</i>			
		\$547,689.55	BUILDING PERMITS	00143400000
		\$32,196.20	RIGHT OF WAY PERMITS	00143520000
		\$11,393.85	GRADING PERMITS	00143500000
		\$10,120.87	ELECTRICAL PERMITS	00143410000
		\$6,646.50	PLUMBING PERMITS	00143420000
		\$0.00	ENHANCED SEQUA	00143680000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
	✓ <i>Report Totals:</i>	\$608,046.97		
OTHER PERMITS				
		\$42,973.00	SPEC/TEMP USE PERMITS	00143600001 F 18
		\$19,840.00	FIRE PERMITS	00143760004 F 04
		\$15,747.00	MOBILEHOME SET-UP	00143440000 F 19
		\$12,225.00	BURGLAR ALARM PERMITS	00143770000 F 03
		\$9,247.28	BINGO LICENSE	00141210000 F 03
		\$1,532.00	MECHANICAL PERMITS	00143430000 F 19
		\$1,000.00	ICE CREAM VENDOR FEES	00143890002 F 25
		\$50.00	BURN PERMITS	00141300000 F 04
		\$0.00	MOBILE HOME PARK PERMIT	00143440001 F 19
	✓ <i>Report Totals:</i>	\$102,614.28		
STREET AND CURB PERMITS				
		\$3,750.00	ENCROACHMENT PERMITS	00143490001 F 19
	✓ <i>Report Totals:</i>	\$3,750.00		
OTHER FIN SOURCES				
NOTES				
		\$0.00	PROCEEDS FROM NOTE	10348250000
	✓ <i>Report Totals:</i>	\$0.00		
OTHER REVENUE				
CONTRIBUTIONS				
		\$0.00	RANCHO DONATIONS	00147210000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
	<i>Report Totals:</i>	\$0.00		
	OTHER			
		\$610,560.39	AB 2928 TRAFFIC CONGESTION RELIEF	10642152928 F //
		\$490,802.92	LEGAL SETTLEMENTS	00147430000
		\$317,548.00	AB 1662 BOOKING FEE RELIE	00142151662 F 03
		\$293,947.32	EDUC REV AUGMENT RELIEF	00142151396
		\$131,213.00	RDA TAX INCREMENT FUNDING	31040910000 F //
		\$61,769.94	OTHER	10847920000 F 08
		\$34,482.62	LEGAL SETTLEMENTS	11047430000
		\$3,042.69	LEGAL SETTLEMENTS	10947430000
		\$2,769.35	LEGAL SETTLEMENTS	11147430000
		\$686.95	LEGAL SETTLEMENTS	10647430000
		\$388.43	LEGAL SETTLEMENTS	12247430000
		\$0.00	AB 1661 LOCAL RELIEF	00142151661
		\$0.00	LEGAL SETTLEMENTS	31047430000
		\$0.00	OTHER	10647920000
		\$0.00	RECOVERY ON PROP DAMAGE	10847410000
	<i>Report Totals:</i>	\$1,947,211.61		
	SALE OF PROPERTY			
		\$2,622,611.36	SALE OF PROPERTY	00148100000
		\$0.00	SALE OF CITY PROPERTY	10448100000
		\$0.00	SALE OF CITY PROPERTY	10648100000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
-------	--------	--------	------	---------

✓ *Report Totals:* \$2,622,611.36

TAXES

BUSINESS LICENSE TAXES

\$1,052,884.76	BUSINESS LICENSE	00141100000
\$26,505.26	BUSINESS LICENSE PENALTY	00141110000
\$12,607.70	BUSINESS LIC PRIOR YEAR	00141120000

✓ *Report Totals:* \$1,091,997.72

CONSTRUCTION DEVELOPMENT TAXES

\$1,690,261.26	DEVELOPMENT FEES	11046XXXXXX
\$528,356.00	PARK DEVELOPMENT FEES	10246XX0000
\$245,141.76	DRAINAGE DEVELOPMENT FEES	109462X0000
\$49,632.00	ENVIRONMENTAL IMPACT FEES	00143670000
\$43,083.00	DEFERRED STREET CONSTRUCTION	00146400000
\$0.00	BIOLOGICAL MITIGATE FEES	00143690000
\$0.00	VISTA HOUSING AGENCY FEES	00146420000
\$0.00	TRAFFIC SIGNAL MITIGATION	00143690001
\$0.00	UNDERGROUND IN-LIEU FEES	00146440000

✓ *Report Totals:* \$2,556,474.02

FRANCHISES

\$672,154.76	FRANCHISE FEE-SDGE	00140310000
\$558,683.00	FRANCHISE FEE-COX CABLE	00140310002
\$400,333.51	FRANCHISE FEE-TRASH	00140310001

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$50,038.70	FRANCHISE FEE-DANIELS	00140310003
		\$16.25	FRANCHISE FEE: METRICOM	00140310004
	✓ <i>Report Totals:</i>	\$1,681,226.22		
	OTHER PROPERTY TAXES			
		\$0.00	OTHER PROP TAX	00140100007
	✓ <i>Report Totals:</i>	\$0.00		
	PROPERTY TAXES-PRIOR			
		\$133.77	DELINQUENT SECURED	00140100003
		(\$646.23)	DELINQUENT UNSECURED	00140100004
	✓ <i>Report Totals:</i>	(\$512.46)		
	REAL PROP TRANSFER TAXES			
		\$333,432.31	REAL PROP TRANSFER TAX	00140900000
	✓ <i>Report Totals:</i>	\$333,432.31		
	SALES AND USE TAXES			
		\$9,735,548.18	SALES AND USE TAX	00140200000
	✓ <i>Report Totals:</i>	\$9,735,548.18		
	SECURED & UNSECURED PROP TAX			
		\$4,982,976.54	CURRENT SECURED	00140100001
		\$269,745.62	CURRENT UNSECURED	00140100002
	✓ <i>Report Totals:</i>	\$5,252,722.16		
	STATE SECURED UNITARY			

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$117,319.06	STATE SEC UNITARY	00140100013
	✓ <i>Report Totals:</i>	\$117,319.06		
	SUPPLEMENTAL ROLL SEC & UNSEC			
		\$317,313.78	SUPPLEMENTAL SECURED	00140100005
		\$12,400.01	SUPPLEMENTAL UNSECURED	00140100006
		\$4,374.88	ALL SUPP HOE	00140100009
	✓ <i>Report Totals:</i>	\$334,088.67		
	TRANSIENT LODGING TAX			
		\$302,513.80	TRANSIENT LODGING	00140300000
		\$14,632.56	DELINQUENT TOT	00140300001
	✓ <i>Report Totals:</i>	\$317,146.36		
	TRANSPORTATION TAX-NON TRANS			
		\$742,809.09	PROP A SALES TAX	11140200001 F //
		\$127,672.05	TRANSPORTATION DEV. ACT	12242310000 F //
	✓ <i>Report Totals:</i>	\$870,481.14		
	USE OF MONEY & PROP			
	INVESTMENT EARNINGS			
		\$1,085,526.50	INVESTMENT EARNINGS	00145100000
		\$954,892.76	GASB 31 ADJUSTMENY	00145100001
		\$298,623.11	INVESTMENT EARNINGS	111451X0000
		\$290,808.26	INVESTMENT EARNINGS	110451X0000
		\$154,223.57	INTEREST ON CRA DEBT	00145110000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$50,583.89	INVESTMENT EARNINGS	109451X0000
		\$35,868.90	INVESTMENT EARNINGS	106451X0000
		\$20,979.03	INVESTMENT EARNINGS	310451X0000
		\$20,204.05	INVESTMENT EARNINGS	102451X0000
		\$13,122.96	INVESTMENT EARNINGS	114451X0000
		\$10,363.80	INVESTMENT INCOME	125451X0000
		\$7,416.65	INVESTMENT EARNINGS	113451X0000
		\$6,703.41	INT VISTA HIDDEN VALLEY	00145150000
		\$3,661.80	INVESTMENT EARNINGS	122451X0000
		\$2,668.94	INVESTMENT EARNINGS	108451X0000
		\$2,222.08	INVESTMENT EARNINGS	120451X0000
		\$1,882.38	CAPITAL GAINS	00145130000
		\$1,095.34	INVESTMENT EARNINGS	12345100000
		\$1,015.13	INVESTMENT EARNINGS	118451X0000
		\$325.93	INVESTMENT EARNINGS	121451X0000
		\$0.00	CAPITAL GAINSRNINGS	10145130000
		\$0.00	CAPITAL LOSSES	00145140000
		\$0.00	INT ON NOTES RECEIVABLE	00145160000
		\$0.00	INVESTMENT EARNINGS	10145100000
		\$0.00	INVESTMENT INCOME	10345100000
		\$0.00	DEFERRED INTEREST REVENUE	00145170000
	<i>Report Totals:</i>	\$2,962,188.49		

RENTS AND CONCESSIONS

<i>CLASS</i>	<i>REPORT</i>	<i>AMOUNT</i>	<i>NAME</i>	<i>ACCOUNT</i>
		\$345,000.00	LEASE INCOME	00145200000
		\$14,360.00	RENTAL INCOME	00145300000
		\$5,789.50	PARK TERRACE RENTALS	00143240001
		\$5,446.00	BREngle CENTER RENTAL	00143270002
		\$4,552.37	VENDING MACHINE REV	00147920001
		\$3,028.27	PAY PHONE REV	00147920002
		\$2,994.00	ADVERTISING ON CITY VEH	00145400000
		\$47.50	THIBODO RANCH HOUSE RENT	00143240002
	<i>✓ Report Totals:</i>	\$381,217.64		
	<i>Grand Total:</i>	\$54,263,237.54		

Expenditure Codes for Functional Revenue Worksheet (Pages 4a-8a)

<u>Page/Line</u>	<u>Code</u>	<u>Description</u>	<u>Page/Line</u>	<u>Code</u>	<u>Description</u>
9-1	01	Legislative	10-10	25	Physical and Mental Health
9-2	02	Management and Support	10-11	26	Hospitals and Sanitariums
9-4	03	Police	10-12	27	Solid Waste
9-5	04	Fire	10-13	28	Sewers
9-6	05	Emergency Medical Services	10-14	29	Cemeteries
9-7	06	Animal Regulation	10-15	30	Other
9-8	07	Weed Abatement	11-1	31	Parks and Recreation
9-9	08	Street Lighting	11-1.5	32	Marina and Wharfs
9-10	09	Disaster Preparedness	11-2	33	Libraries
9-11	10	Other	11-3	34	Museums
9-13	11	Streets, Highways, and Storm Drains	11-4	35	Golf Courses
9-14	12	Street Trees and Landscaping	11-5	36	Sports Arena and Stadiums
9-15	13	Parking Facilities	11-6	37	Community Centers and Auditoriums
9-16	14	Public Transit	11-7	38	Other
9-17	15	Airports	11-9	39	Water
9-18	16	Ports and Harbors	11-10	40	Gas
9-19	17	Other	11-11	41	Electric
10-1	18	Planning	11-12	42	Other (specify)
10-3	19	Construction and Engineering Regulation Enforcement	11-14	43	Other (specify)
10-4	20	Redevelopment	11-15	44	Other (specify)
10-5	21	Housing	11-16	45	Other (specify)
10-6	22	Employment	11-17	46	Other (specify)
10-7	23	Community Promotion	11-18	47	Other (specify)
10-8	24	Other			

GENERAL GOVERNMENT:					
LEGISLATIVE:					
CITY COUNCIL	001.5100	\$217,490			
CITY CLERK	001.5140	\$324,360			
CITY ATTORNEY	001.5170	\$484,092			
OUTSIDE LEGAL	001.5171	\$60,107			
INVESTMENT LEGAL	001.5172	\$39,513	\$1,125,562		
MANAGEMENT & SUPPORT:					
CITY MANAGER	001.5110	\$567,889			
ADMIN SERVICES	001.5115	\$232,411			
PERSONNEL	001.5130	\$373,253			
FINANCE	001.5150	\$876,530			
DATA PROCESSING	001.5160	\$682,462			
NON-DEPARTMENTAL	001.5180	\$426,907	\$3,159,451	\$4,285,013	
PUBLIC SAFETY:					
POLICE:					
PROP 218 IMPACTS	001.5190	\$33,942			
LAW ENFORCEMENT	001.5200	\$10,108,079			
SUPP LAW ENFORCE	125.5205	\$30,942	\$10,172,963		
FIRE	001.5210		\$5,533,177		
EMERGENCY MEDICAL	001.5220		\$1,816,848		
WEED ABATEMENT	001.5240		\$13,479		
STREET LIGHTING	108.5460		\$1,283,709		
DISASTER PREP	001.5230		\$50,818		
OTHER:					
CODE ENFORCEMENT	001.5120	\$472,534			
SCHOOL SAFETY	001.5360	\$140,108	\$612,642	\$19,483,637	
TRANSPORTATION:					
STREETS:					
PUBLIC WORKS ADMIN	001.5400	\$312,406			
STREET MAINT	001.5430	\$342,159			
FEMA	116.5740		\$0		
STREET MAINT	120.5435	\$267,057			
GAS TAX	106.5410	\$1,522,560	\$2,444,182		
TREES & LANDSCAPE:					
PARKWAYS & MEDIANS	001.5515	\$145,987			
SOUTH MELROSE	113.5730	\$82,151			
LA MIRADA CANYON	114.5731	\$19,367			
NO CO SQUARE CFD	115.5732	\$6,524			
HACIENDA CFD	118.5735	\$9,467	\$263,495	\$2,707,677	
COMMUNITY DEVELOPMENT:					
PLANNING:					
COMM DEV ADMIN	001.5300	\$0			
PLANNING	001.5340	\$780,108			
PLANNING COMM	001.5350	\$7,920	\$788,028		
CONST & ENGINEER:					
TRAFFIC ENGINEERING	001.5305	\$373,147			
ENGINEERING	001.5310	\$1,791,010			
BUILDING	001.5315	\$722,706			
DEV SERVE CENTER	001.5330	\$198,026	\$3,084,888		
HOUSING:					
SYCAMORE CREEK	104.5325	\$287,964			
HOUSING PROGRAMS	001.5326	\$103,894			
TRANSFER TO FUND 112001.5900		\$0			
HOME PARTNERSHIP	124.5320	\$271,050	\$662,909		
REDEVELOPMENT:					
CDBG	103.536X	\$679,952			
ECONOMIC DEVEL	001.5800	\$363,170			
TRANSFER TO FUND 301001.5900		\$0	\$1,043,122	\$5,578,947	
HEALTH:					
NUTRITION CENTER	107.5550		\$767,621		
SOLID WASTE:					
RECYCLING	001.5480	\$54,754			
SOLID WASTE MANAGE	001.5470	\$121,477			
TRANSFER TO FUND 501001.5900		\$2,988	\$179,219	\$946,840	
CULTURE & LEISURE:					
PARKS & REC:					
COMM SERVE OPER	001.5500	\$493,155			
RECREATION	001.5510	\$1,090,934			
PARK MAINT	001.5520	\$1,453,895			
RANCHO OPERATIONS	001.5525	\$155,706			
COMM SERVE OPER	001.5530	\$347,754			
AVO THEATER	001.5560	\$81,627			
CULTURAL ARTS	001.5570	\$1,109,352			
TRANSFER TO FUND 507001.5900		\$1,358,441			
					\$6,090,865
					<u>\$39,092,979</u>

PAGE 9 CAPITAL OUTLAY

SCHEDULE OF 00-01 CAPITAL OUTLAY
PAGES 9, 10, 11 COLUMN B

PROJECT	FIRE	PARKS	DRAINAGE & STREETS	GENERAL GOV SUPPORT	PLANNING	NON-CRA REDEVELOP	HOUSING	WATERPARK	SEWER	TOTALS
001.5250	\$27,331.56									\$27,331.56
001.7498			\$25,476.90							\$25,476.90
001.7570			\$13,000.00							\$13,000.00
001.7745			\$0.00							\$0.00
001.7956		\$47,240.57								\$47,240.57
001.7960		\$1,180.31								\$1,180.31
001.8011		\$50,000.00								\$50,000.00
001.8012		\$65,485.95								\$65,485.95
001.8013		\$26,461.11								\$26,461.11
001.8014		\$50,000.00								\$50,000.00
001.8017						\$0.00				\$0.00
001.8022		\$5,768.00								\$5,768.00
001.8025						\$62,396.72				\$62,396.72
103.7498			\$481,794.17							\$481,794.17
103.7585				\$12,260.73						\$12,260.73
103.7805						\$18,200.50				\$18,200.50
103.7907						\$20,178.01				\$20,178.01
106.7XXX			\$6,814.00							\$6,814.00
109.7XXX			\$45,892.25							\$45,892.25
110.7110	\$65,756.22									\$65,756.22
110.7174			\$13,576.00							\$13,576.00
110.7331			\$4,049.60							\$4,049.60
110.7433	\$54,648.13									\$54,648.13
110.7498			\$163,872.11							\$163,872.11
110.7554			\$492,848.25							\$492,848.25
110.7570			\$609,938.99							\$609,938.99
110.7576			\$31,876.15							\$31,876.15
110.8005			\$2,740.00							\$2,740.00
110.8006			\$340.00							\$340.00
110.8019			\$142,691.29							\$142,691.29
110.8020			\$3,120.00							\$3,120.00
110.8033	\$12,299.40									\$12,299.40
110.8035			\$540.00							\$540.00
110.8036			\$665.00							\$665.00
111.7XXX			\$1,044,201.55							\$1,044,201.55
117.7XXX			\$43,744.50							\$43,744.50
119.7XXX			\$540,805.40							\$540,805.40
122.7XXX			\$131,722.28							\$131,722.28
310.7XXX			\$170,748.50							\$170,748.50
SEWER									\$2,406,422.00	\$2,406,422.00
WATERPARK								\$10,073.00		\$10,073.00
TOTALS	\$160,035	\$246,136	\$3,970,457	\$12,261	\$0	\$100,775	\$0	\$10,073	\$2,406,422	\$6,906,159

PAGE 9 DEBT SERVICE

SCHEDULE OF 00-01 DEBT SERVICE
PAGES 9, 10, 11 COLUMN C

PROJECT	GENERAL GOV SUPPORT	HOUSING	REDEVEL	STREET LIGHTING	PARKS	WATERPARK	STREETS	FIRE	TOTALS
001.5250								\$0.00	\$0.00
102.5714					\$101,044.56				\$101,044.56
103.5365			\$513,426.00						\$513,426.00
104.5325		\$389,294.67							\$389,294.67
108.5460				\$30,584.88					\$30,584.88
109.5714							\$130,873.23		\$130,873.23
110: FPF								\$107,599.25	\$107,599.25
110: PFF	\$417,465.52								\$417,465.52
110: TIF							\$502,504.33		\$502,504.33
507						\$134,245.83			\$134,245.83
TOTALS	\$417,466	\$389,295	\$513,426	\$30,585	\$101,045	\$134,246	\$633,378	\$107,599	\$2,327,038



PAGE 12 SALARIES & BENEFITS

PAGE 12 WORKSHEET

DEPT	SALARIES & WAGES 1XXX	TOTAL BENEFITS 2XXX	RETIREMENT 2100	OTHER BENEFITS
001.5100	\$87,462.25	\$34,441.88	\$6,354.78	\$28,087.10
001.5110	\$428,513.72	\$85,982.16	\$26,807.24	\$59,174.92
001.5115	\$160,713.80	\$41,504.13	\$11,125.85	\$30,378.28
001.5120	\$256,156.11	\$77,682.33	\$17,738.98	\$59,943.35
001.5130	\$234,579.31	\$65,652.62	\$16,230.70	\$49,421.92
001.5140	\$185,454.12	\$50,108.87	\$12,427.47	\$37,681.40
001.5150	\$511,720.93	\$139,609.82	\$35,491.45	\$104,118.37
001.5160	\$190,706.08	\$51,776.66	\$13,449.99	\$38,326.67
001.5170	\$339,920.51	\$74,912.76	\$22,861.03	\$52,051.73
001.5171	\$0.00	\$0.00	\$0.00	\$0.00
001.5180	\$27,373.00	\$7,754.10	\$1,371.13	\$6,382.97
001.5210	\$3,615,588.29	\$964,152.34	\$299,891.51	\$664,260.83
001.5220	\$1,200,963.26	\$363,074.64	\$107,474.49	\$255,600.15
001.5305	\$188,662.80	\$49,668.32	\$13,315.65	\$36,352.67
001.5310	\$1,190,334.08	\$257,736.80	\$69,369.86	\$188,366.94
001.5315	\$464,212.27	\$107,062.06	\$28,814.73	\$78,247.33
001.5326	\$32,454.86	\$7,894.65	\$2,044.98	\$5,849.67
001.5330	\$127,730.46	\$37,035.10	\$9,013.59	\$28,021.51
001.5340	\$427,471.90	\$96,244.79	\$28,967.20	\$67,277.59
001.5400	\$205,313.23	\$50,474.29	\$14,426.35	\$36,047.94
001.5430	\$51,338.25	\$15,664.17	\$3,043.38	\$12,620.79
001.5480	\$1,372.27	\$291.05	\$58.74	\$232.31
001.5500	\$360,504.04	\$88,260.34	\$20,342.01	\$67,918.33
001.5510	\$609,214.41	\$108,686.59	\$16,772.99	\$91,913.60
001.5515	\$34,493.91	\$11,941.87	\$2,267.68	\$9,674.19
001.5520	\$469,926.54	\$155,099.32	\$31,667.22	\$123,432.10
001.5225	\$97,269.61	\$24,345.16	\$3,892.34	\$20,452.82
001.5530	\$110,314.11	\$27,369.96	\$5,413.63	\$21,956.33
001.5560	\$42,188.10	\$12,851.23	\$2,389.51	\$10,461.72
001.5570	\$325,670.07	\$64,972.01	\$12,581.43	\$52,390.58
001.5800	\$146,324.39	\$42,162.14	\$10,050.02	\$32,112.12
103.5365	\$149,960.96	\$38,289.13	\$10,255.84	\$28,033.29
103.5366	\$18,925.71	\$1,927.75	\$2.46	\$1,925.29
104.5325	\$7,484.89	\$1,744.16	\$443.70	\$1,300.46
106.5410	\$677,267.30	\$231,895.31	\$44,148.24	\$187,747.07
107.5550	\$188,470.28	\$98,978.86	\$13,164.02	\$85,814.84
108.5460	\$236,048.27	\$63,120.62	\$13,760.33	\$49,360.29
120.5435	\$51,759.53	\$19,960.96	\$3,599.36	\$16,361.60
124.5320	\$4,693.90	\$1,254.49	\$319.30	\$935.19
501.5380	\$303,079.50	\$69,218.32	\$19,737.45	\$49,480.87
501.5450	\$550,686.29	\$172,014.32	\$36,950.93	\$135,063.39
501.5485	\$58,800.15	\$18,677.85	\$3,987.98	\$14,689.87
507.5580	\$432,907.70	\$82,089.54	\$11,240.34	\$70,849.20
	<u>\$14,804,031</u>	<u>\$3,913,583</u>	<u>\$1,003,266</u>	<u>\$2,910,318</u>

PAGE 12 DEBT SERVICE

PAGE 12 WORKSHEET

PROJECT	PRINCIPAL	INTEREST	LEASE PAYMENTS	TOTALS
102.5714			\$101,044.56	\$101,044.56
103.5365	\$170,000.00	\$343,426.00		\$513,426.00
104.5325			\$389,294.67	\$389,294.67
108.5460	\$29,456.14	\$1,128.74		\$30,584.88
109.5714			\$130,873.23	\$130,873.23
110: FPF			\$107,599.25	\$107,599.25
110: PFF			\$417,465.52	\$417,465.52
110: TIF			\$502,504.33	\$502,504.33
507			\$134,245.83	\$134,245.83
TOTALS	\$199,456	\$344,555	\$1,783,02 X	\$2,327,03 8
			9	40

	001	102	103	104	106	107	108	109	110	111	113	114	115	116	117	118	120	121	122	123	124	125	SRTOTALS	SR C/P	
CASH & INVEST	\$14,195,059	\$736,717	\$736,717	\$700	\$981,494	\$150,345	\$655,012	\$5,018,689	\$5,575,651	\$176,888	\$240,549	\$316	\$0	\$0	\$0	\$48,412	\$0	\$88,279	\$0	\$6,042	\$20,903	\$0	\$216,902	\$14,221,095	\$285,034
OTHER ASSETS	\$17,719,015	\$23,537	\$23,537	\$23,537	\$42,443	\$42,443	\$39,326	\$0	\$54,034	\$0	\$223	\$0	\$0	\$0	\$207,966	\$0	\$49,329	\$1,373	\$4	\$0	\$0	\$45,224	\$0	\$171,753	\$0
TOTAL ASSETS	\$31,912,074	\$760,254	\$760,254	\$723,537	\$1,023,987	\$192,789	\$694,338	\$5,073,373	\$5,575,651	\$177,111	\$240,549	\$316	\$0	\$0	\$207,966	\$48,412	\$137,608	\$89,652	\$0	\$6,042	\$20,903	\$45,224	\$218,655	\$14,392,848	\$285,034
ACCOUNTS PAYABLE	\$1,625,071	\$0	\$71,653	\$0	\$13,710	\$16,231	\$34,643	\$3,762	\$333,728	\$24,295	\$7,085	\$0	\$316	\$0	\$0	\$688	\$19,698	\$11,175	\$0	\$0	\$0	\$0	\$6,110	\$775,044	\$0
OTHER LIABILITIES	\$3,278,333	\$33,537	\$33,537	\$33,537	\$36,052	\$24,212	\$89,338	\$0	\$5,321,596	\$0	\$0	\$0	\$0	\$0	\$207,966	\$0	\$29,541	\$3,141	\$0	\$6,042	\$0	\$63,224	\$0	\$6,013,336	\$176,252
TOTAL LIABILITIES	\$4,903,404	\$247,140	\$247,140	\$33,537	\$49,762	\$42,443	\$124,481	\$3,762	\$333,728	\$24,295	\$7,085	\$0	\$316	\$0	\$207,966	\$688	\$49,329	\$14,316	\$0	\$6,042	\$0	\$63,224	\$6,110	\$6,788,380	\$0
RESERVED	\$13,143,278	\$0	\$0	\$0	\$167,792	\$0	\$66,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,336	\$0	\$0	\$0	\$0	\$0	\$203,487	\$511,815
DESIGNATED	\$8,046,617	\$45,000	\$0	\$0	\$181,852	\$2,840,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,790,733	\$176,252
UNRESERVED	\$5,218,775	\$691,717	\$0	\$0	\$52,039	\$0	\$0	\$769,688	\$1,899,399	\$0	\$169,826	\$240,549	\$0	\$0	\$0	\$47,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,295	\$3,901,920
TOTAL FUND BALANCE	\$27,028,870	\$736,717	\$12,604	\$0	\$531,732	\$0	\$65,190	\$951,250	\$4,735,845	\$0	\$169,826	\$240,549	\$0	\$0	\$0	\$47,724	\$0	\$75,336	\$0	\$0	\$0	\$0	\$212,792	\$4,204,468	\$285,034
FUND BAL & LIABIL	\$31,912,074	\$736,717	\$260,344	\$33,537	\$981,494	\$42,443	\$189,871	\$955,012	\$5,073,573	\$5,575,651	\$176,911	\$240,549	\$316	\$0	\$207,966	\$48,412	\$137,608	\$89,652	\$0	\$6,042	\$20,903	\$45,224	\$218,902	\$14,992,848	\$286,034

	701	703	706	708	TOTAL T&A
CASH & INVEST	\$774,597	\$115,063	\$198,937	\$3,655,196	\$4,743,793
FIXED ASSETS	\$0	\$0	\$0	\$0	\$0
OTHER ASSETS	\$40,253	\$2,423	\$12,194	\$54,870	\$21
TOTAL ASSETS	\$4,420,737	\$130,810	\$173,394	\$3,655,196	\$4,743,814
NONCURRENT ASSETS	\$0	\$128,387	\$529,154	\$837,541	
CURRENT ASSETS	\$4,420,737	\$2,423	\$1,244,240	\$5,667,400	
ACCOUNTS PAYABLE	\$2,188	\$15,578	\$38,737	\$56,503	\$0
COMP ASSENCES	\$127,740	\$0	\$15,688	\$49,845	\$0
DEBT	\$0	\$0	\$45,737	\$0	\$0
OTHER LIABILITIES	\$1,996,503	\$47,846	\$13,501	\$2,057,850	\$4,743,814
TOTAL LIABILITIES	\$1,998,691	\$164,849	\$102,123	\$2,265,663	
NONCURRENT LIABIL	\$0	\$85,737	\$0	\$85,737	
CURRENT LIABIL	\$1,998,691	\$79,112	\$102,123	\$2,179,926	
WORKING CAPITAL	\$0	\$16,514,124	\$2,198,226	\$1,073,822	\$19,786,172
CONTRIB CAPITAL	\$0	\$16,115,930	\$22,482,623	\$1,701,425	\$42,299,978
RESERVED	\$0	\$5,942,293	\$0	\$3,370	\$5,945,663
UNRESERVED	\$0	\$1,801,807	\$33,139,743	\$1,329,177	\$36,070,727
TOTAL RET EARN	\$0	\$1,801,806	\$33,139,743	\$1,332,547	\$32,870,484
EQUITY & LIABIL	\$1,131,432	\$16,596,608	\$55,622,366	\$4,655,294	\$77,995,700

**PROOF OF PUBLICATION
(2010 & 2011 C.C.P.)**

This space is for the County Clerk's Filing Stamp

STATE OF CALIFORNIA
County of San Diego

DEC 31 2001

RECEIVED

DEC 28 2001

CITY CLERK
CITY OF VISTA, CA

I am a citizen of the United States and a resident of the County aforesaid: I am over the age of eighteen years and not a party to or interested in the above-entitled matter. I am the principal clerk of the printer of

North County Times

Proof of Publication of
Public Notice

Formerly known as the Blade-Citizen and The Times-Advocate and which new adjudicated newspapers of gene the Superior Court of the Coun State of California, for the Cour that the notice of which the ann copy (set in type not smaller tha been published in each regular at said newspaper and not in any su on the following dates, to-wit:

December 21,

I certify (or declare) under penalty the foregoing is true and correct.

San Marcos

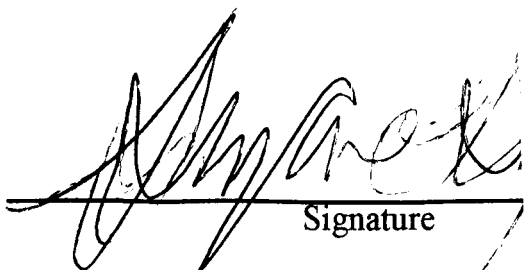
Dated at _____

21st

this _____

December, 2001

of _____



Signature

NORTH COUNTY TIME
Legal Advertising

PUBLIC NOTICE
THE FOLLOWING IS REQUIRED TO BE PUBLISHED PURSUANT TO GOVERNMENT CODE SECTION 40804

City of Vista
Cities Financial Transactions Report - Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balance/Working Capital
Consolidated Statement
Year Ended June 30, 2001

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues:			
General Government	\$4,714,740	\$2,471,339	\$2,243,401
Public Safety	\$19,781,855	\$6,077,820	\$13,704,035
Transportation	\$7,311,512	\$4,671,781	\$2,639,731
Community Development	\$6,582,443	\$4,291,921	\$2,290,522
Health	\$7,581,856	\$7,287,715	\$294,141
Culture and Leisure	\$7,783,200	\$4,441,184	\$3,342,016
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$53,755,608	\$29,241,780	\$24,513,846
General Revenues			
Taxes			\$21,419,442
Licenses and Permits			\$0
Fines and Forfeitures			\$393,084
Revenue from Use of Money and Property			\$3,343,406
Intergovernmental State			\$4,819,691
Intergovernmental County			\$33,708
Other Taxes In-Lieu			\$0
Other			\$3,448,731
Total			\$33,458,062
Excess (Deficiency) of General Revenue Over Net Expenditures			\$8,944,216
Excess (Deficiency) of Internal Service Charges Over Expenses			\$323,726
Beginning Fund Balance/Working Capital			\$55,831,171
Audit Adjustment Affecting Working Capital			\$45,180
Prior Period Adjustments Deferred Street Construction			(\$3,894,448)
Prior Period Adjustments Deferred Interest Revenue			(\$2,074,857)
Encina Expense Charged to Capital Deposits Held by Encina			\$189,633
Rounding			\$4
Ending Fund Balance/Working Capital			\$59,344,825
Appropriation Limit as of Fiscal Year End			\$128,926,075
Total Annual Appropriation Subject to the Limit as of Fiscal Year End			\$20,450,589