

CITIES FINANCIAL TRANSACTIONS REPORT

COVER PAGE

City of Vista

Fiscal Year

2002

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)

3/10/03
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.

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

To file a paper report:

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

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, 2002**

City Name:	Vista, CA
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The U.S. Bureau of the Census requests the following information about the fiscal activities of your government for the 2001-2002 fiscal year (defined from July 1, 2001 through June 30, 2002). 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 Controller's Report

Section A: From page 9, line 1 (Legislative) columns A (operating expenditures) and B (capital outlay) - Indicate the operating expenditures and capital outlay amounts (from Page 9, Line 1) 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 page 9, line 1 (Legislative) columns A (operating expenditures) and B (capital outlay) - Indicate the operating expenditures and capital outlay amounts (from Page 9, Line 1) relating to city attorney and prosecution (exclude probation and parole), if any.

Column A – Operating Expenditures:		\$	569,866
Column B – Capital Outlay Amount:	Equipment and Land	\$	0
	Construction	\$	0

Section C: From page 9, line 2 (Management and Support) columns A (operating expenditures) and B (capital outlay) - Indicate the operating expenditures and capital outlay amounts (from Page 9, Line 2) 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:		\$	438,136
Column B – Capital Outlay Amount:	Equipment and Land	\$	0
	Construction	\$	0

Section D: From page 9, line 4 (Police) columns A (operating expenditures) and B (capital outlay) - Indicate the operating expenditures and capital outlay amounts (from Page 9, Line 4) 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>10,016,757</i>
b. <i>Encina Wastewater Authority</i>	<i>Water Treatment</i>	<i>1,022,447</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>1,058,266</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>45,445,047</i>



City of Vista

Cities Financial Transactions Report

General Information

Fiscal Year 2002

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Edwin		Estes, Jr.
Member 1	Judy		Ritter
Member 2	Steve		Gronke
Member 3	Paul		Campo
Member 4	Vacant		Vacant
Member 5			
Member 6			
Member 7			
Member 8			
Member 9			
Member 10			

Mailing Address			
Street 1	PO Box 1988		
Street 2			
City	Vista	State	CA Zip 92085-1988
Email	Bunderwood@ci.vista.c <input type="checkbox"/> Is Address Changed?		

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

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2002

Fund Name (Specify)

Building and Facilities
Maintenance

Operating Revenue

Charges for Service	652,038
Other Operating Revenue	
Total Operating Revenue	\$652,038

Operating Expense

Personal Services	273,060
Contractual Services	
Supplies	35,614
Materials	
Other Operating Expenses	389,043
General and Administrative Expense	18,596
Depreciation Expense	54,381
Total Operating Expense	\$770,694
Operating Income (Loss)	(\$118,656)

Non-Operating Revenue

Interest	
Gain on Sale of Assets	
Other	234
Total Non-Operating Revenue	\$234

Non-Operating Expense

Interest	5,774
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$5,774

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2002

Fund Name (Specify)

Building and Facilities
Maintenance

Operating Transfers In (Out)	13,864
Excess (Deficiency) of Charges Over Expenses	(\$110,332)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$110,332)
Retained Earnings, Beginning	(\$34,038)
Adjustments	-3,820
Reason for Adjustments	Audit adjustment
Retained Earnings, Ending	(\$148,190)
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	(\$148,190)
Total Equity, Ending	(\$148,190)
Retained Earnings - Reserved	60,890
Retained Earnings - Unreserved	(\$209,080)

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2002

Fund Name (Specify)

Risk Management

Operating Revenue

Charges for Service	3,588,640
Other Operating Revenue	
Total Operating Revenue	\$3,588,640

Operating Expense

Personal Services	53,483
Contractual Services	66,522
Supplies	1,632
Materials	
Other Operating Expenses	2,775,564
General and Administrative Expense	161,178
Depreciation Expense	
Total Operating Expense	\$3,058,379
Operating Income (Loss)	\$530,261

Non-Operating Revenue

Interest	84,081
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$84,081

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 2002

Fund Name (Specify)

Risk Management

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$614,342

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$614,342

Retained Earnings, Beginning

\$2,422,047

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$3,036,389

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

\$3,036,389

Total Equity, Ending

\$3,036,389

Retained Earnings - Reserved

31,092

Retained Earnings - Unreserved

\$3,005,297

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2002

Fund Name (Specify)

Vehicle Maintenance

Operating Revenue

Charges for Service	999,696
Other Operating Revenue	
Total Operating Revenue	\$999,696

Operating Expense

Personal Services	349,683
Contractual Services	2,100
Supplies	85,764
Materials	
Other Operating Expenses	263,461
General and Administrative Expense	139,259
Depreciation Expense	119,175
Total Operating Expense	\$959,442
Operating Income (Loss)	\$40,254

Non-Operating Revenue

Interest	
Gain on Sale of Assets	3,250
Other	
Total Non-Operating Revenue	\$3,250

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 2002

Fund Name (Specify)

Vehicle Maintenance

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$43,504

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$43,504

Retained Earnings, Beginning

\$1,181,261

Adjustments

-10,641

Reason for Adjustments

Audit Adjustment

Retained Earnings, Ending

\$1,214,124

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

\$490,010

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$490,010

Retained Earnings, Ending

\$1,214,124

Total Equity, Ending

\$1,704,134

Retained Earnings - Reserved

301,854

Retained Earnings - Unreserved

\$912,270

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

Operating Revenue

Fiscal Year 2002

Is This Function Accounted for as an Enterprise Fund?

Yes

Operating Revenue

Sewer Service Charges

5,165,471

Sewer Connection Fees

Sewer Service Penalties

Other Operating Revenue

36,634

Total Operating Revenue

\$5,202,105

Operating Expense

Transmission

1,593,541

Treatment and Disposal Plant

1,822,948

Taxes

General and Administrative Expense

791,609

Depreciation Expense

Total Operating Expense

Operating Income (Loss)

(\$425,172)

Non-Operating Revenue

Interest

585,221

State

Federal

County

Gain on Sale of Assets

169,436

Other

Total Non-Operating Revenue

\$754,657

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

\$0

Operating Transfers In (Out)

Net Income (Loss)

\$329,485

Depreciation that Reduces Contributed Capital

703,275

Increase (Decrease) in Retained Earnings

\$1,032,760

Retained Earnings, Beginning

\$31,537,937

Adjustments

-316,211

Reason for Adjustments

Audit Adjustment

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$32,254,486

Functional Revenues

5,202,105.00

169,436.00

754,657.00

549,572.00

2,577,754.00

005

8,914,652.00 *

~~XXXXXXXXXX~~

0.00 CA

5,627,277.00

1,419,179.00

002

4,208,098.00 *

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2002

Enterprise Name

Water Park

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

1,106,801

Other Operating Revenue

0 - CA

Total Operating Revenue

[REDACTED]

Operating Expense

1,106,801 - -

Personal Services

521,238

42,466 - -

Contractual Services

4,990 - -

Supplies

30,574

228,098 - -

Materials

004

Other Operating Expenses

400,699

1,382,555 - *

General and Administrative Expenses

139,337

Depreciation Expense

198,691

Total Operating Expense

\$1,290,539

Operating Income (Loss)

(\$183,738)

Total operating Exp

Non-Operating Revenue

Interest

[REDACTED]

0 - CA

State

[REDACTED]

Federal

[REDACTED]

1,290,539 - -

County

[REDACTED]

198,691 - -

Gain on Sale of Assets

[REDACTED]

002

Other

[REDACTED]

1,091,848 - *

Total Non-Operating Revenue

\$47,456

Non-Operating Expense

Interest

[REDACTED]

Loss on Sale of Assets

[REDACTED]

Other

[REDACTED]

0 - CA

Total Non-Operating Expense

\$91,816

91,816 - -

45,000 - -

002

136,816 - *

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2002

Enterprise Name

Water Park

Operating Transfers In (Out)

[REDACTED]

Net Income (Loss)

\$0

Depreciation that Reduces Contributed Capital

184,211

Increase (Decrease) in Retained Earnings

\$184,211

Retained Earnings, Beginning

\$1,332,548

Adjustments

-31,864

Reason for Adjustments

Audit adjustment

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$1,484,895

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

184,211

Net Increase (Decrease) to Contributed Capital

(\$184,211)

Contributed Capital, Beginning

\$1,701,425

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$1,517,214

Retained Earnings, Ending

\$1,484,895

Total Equity, Ending

\$3,002,109

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$1,484,895

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2002

Enterprise Name Water Park

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)

121,207

Capital Outlay

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 - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2002

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?	No
Charges for Service	671,361
Other Operating Revenue	
Total Operating Revenue	\$671,361
Operating Expense	
Personal Services	
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	636,855
General and Administrative Expenses	
Depreciation Expense	
Total Operating Expense	\$636,855
Operating Income (Loss)	\$34,506
Non-Operating Revenue	
Interest	
State	
Federal	273,716
County	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$273,716
Non-Operating Expense	
Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2002

Enterprise Name

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	<input type="text"/>
Principal Payments on Debt Service	<input type="text"/>
Capital Lease Payments	<input type="text" value="395,475"/>
Current Year Capital Outlay	<input type="text"/>
Other (Specify, maximum of 5 entries allowed)	<input type="text"/>

Specify:

Amount:

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

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 - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2002

Enterprise Name	Solid Waste
Is This Function Accounted for as an Enterprise Fund?	No
Charges for Service	543,825
Other Operating Revenue	
Total Operating Revenue	\$543,825
Operating Expense	
Personal Services	
Contractual Services	
Supplies	
Materials	
Other Operating Expenses	181,601
General and Administrative Expenses	
Depreciation Expense	
Total Operating Expense	\$181,601
Operating Income (Loss)	\$362,224
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 - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2002

Enterprise Name

Solid Waste

Operating Transfers In (Out)

Net Income (Loss)

\$362,224

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$0

Retained Earnings, Beginning

Adjustments

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 - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2002

Enterprise Name

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:

Specify:	Amount:
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

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

Detailed Summary of Functional Revenues For Fiscal Year 2002

Functional Revenue:

Expenditures:

Community Development Block Grant

Redevelopment \$1,188,397

Sub Total: \$1,188,397

Construction Permits

Construction and Engineering
Regulation Enforcement \$735,203

Sub Total: \$735,203

Engineering Fees Inspection and Other

Construction and Engineering
Regulation Enforcement \$5,572

Sub Total: \$5,572

First Aid and Ambulance Charges

Emergency Medical Service \$1,894,038

Sub Total: \$1,894,038

Gasoline Tax

Streets/Highways/Storm Drains \$1,731,872

Sub Total: \$1,731,872

Lighting

Street Lighting \$924,008

Sub Total: \$924,008

Parks and Recreation Fees

Parks and Recreation \$1,915,190

Sub Total: \$1,915,190

Plan Checking Fees

Construction and Engineering
Regulation Enforcement \$1,072,628

Sub Total: \$1,072,628

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2002

Functional Revenue:

Expenditures:

Prop. 172-Public Safety

Police	\$416,143
Sub Total:	\$416,143

Quasi-External Transactions

Management and Support	\$1,815,520
Sub Total:	\$1,815,520

Special Fire Department Services

Fire	\$1,426,699
Sub Total:	\$1,426,699

Special Police Department Services

Police	\$272,357
Sub Total:	\$272,357

Street and Curb Permits

Construction and Engineering Regulation Enforcement	\$4,500
Sub Total:	\$4,500

Transportation Taxes-Non Transit

Streets/Highways/Storm Drains	\$38,937
Sub Total:	\$38,937

Vehicle Code Fines

Police	\$285,050
Sub Total:	\$285,050

Weed and Lot Cleaning

Weed Abatement	\$17,153
Sub Total:	\$17,153

Zoning Fees and Subdivision Fees

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2002

Functional Revenue:

Expenditures:

Construction and Engineering	\$3,383
Regulation Enforcement	

Sub Total:	\$3,383
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City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2002

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		5,649,826	
Supplement Roll Secured and Unsecured Property Taxes		357,270	
Voter Approved Indebtedness Property Taxes			
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-3,030	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes			
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		9,744,117	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$38,937		
Transient Lodging Taxes		300,388	
Franchises		2,171,314	
Business License Taxes		1,149,993	
Real Property Transfer Taxes		351,767	
Utility Users Taxes			
Construction Development Taxes		3,282,199	
Other Non-Property Taxes			
Admission Tax			
Parking Tax			
Other (Specify)	\$0	\$127,039	

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2002

Specify General Revenues

General Revenues

State Secured Unitary	127,039
Total:	\$127,039

Total

\$38,937

\$23,130,883

\$23,169,820

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year 2002

Functional Revenues

A

Special Benefit Assessments for Operations

Fire	
Paramedics	
Police	
Lighting	\$924,008
Other (Specify, maximum of 5 entries allowed)	\$384,884

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Landscape Maintenance	Street Trees/Landscaping	132,182
Street Maintenance	Streets/Highways/Storm Drains	252,702
	Total:	\$384,884

Total

\$1,308,892

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

Licenses and Permits

Fiscal Year 2002

Functional Revenues	General Revenues	Total Revenues
A	B	C

Licenses and Permits

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$735,203		
Street and Curb Permits	\$4,500		
Other Licenses and Permits (Specify)	\$115,296	\$0	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Bingo License	Police	8,830
Burglar Alarm Permits	Police	7,870
Burn Permits	Fire	30
Fire Permits	Fire	16,953
Ice Cream Vendor Fees	Physical and Mental Health	800
Mechanical Permits	Construction and Engineering Regula	1,881
Mobilehome Set-up	Construction and Engineering Regula	15,217
Spec/Temp Use Permits	Planning	63,715
Total		\$115,296

Specify General Revenues

General Revenues

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2002

	Functional Revenues A	General Revenues B	Total Revenues C
Total	\$854,999	\$0	\$854,999

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	2002	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures				
Vehicle Code Fines		\$285,050		
Other Fines			396,803	
Forfeitures and Penalties			47,721	
Total		\$285,050	\$444,524	\$729,574
Revenue from Use of Money and Property				
Investment Earnings		\$585,221	1,802,275	
Rents and Concessions			395,664	
Royalties				
Other 1				
Other 2				
Total		\$585,221	\$2,197,939	\$2,783,160

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year

2002

**Functional
Revenues
A**

**General
Revenues
B**

**Total
Revenues
C**

Intergovernmental - State

Motor Vehicle In-Lieu Tax		5,097,764	
Homeowners Property Tax Relief		95,059	
Gasoline Tax	\$1,731,872		
Peace Officers Standards and Training			
Off Highway Motor Vehicle In-Lieu Fee		2,162	
Other State Grants			
Mandated Cost		91,347	
Other 1			
Other 2			
Prop. 172 - Public Safety	\$416,143		
Other State Grants from Enterprise Activities	\$0		
Other State Grants (Specify)	\$261,458		

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Ca Law Enforcement Equip Program	Police	58,353
ISTEA-CMAC Grant	Streets/Highways/Storm Drains	16,646
Supplemental Law Enforcement	Police	184,667
Used Oil Grant	Streets/Highways/Storm Drains	1,792
Total:		\$261,458

Total

\$2,409,473

\$5,286,332

\$7,695,805

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

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

Fiscal Year 2002

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - Federal

Community Development Block Grant	\$1,188,397	
J.T.P.A		
Other Federal Grants from Enterprise Activities	\$273,716	
Other Federal Grants (Specify)	\$603,243	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Corridor Enhancement	Streets/Highways/Storm Drains	68,800
FEMA Fire Equipment Grant	Fire	69,239
FEMA Reimbursements	Streets/Highways/Storm Drains	3,005
Law Enforcement Block Grant	Police	128,479
OTS Safety Grant	Streets/Highways/Storm Drains	137,336
Senior Nutrition Grant	Physical and Mental Health	196,384
Total:		\$603,243

Total	\$2,065,356	\$2,065,356
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Intergovernmental - County

County Grants of State Gasoline Tax		
Other County Grants from Enterprise Activities	\$0	
Other County Grants		65,986
Total	\$0	\$65,986

Other Taxes In-Lieu		\$0
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City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2002

**Functional
Revenues**

Current Service Charges

Zoning Fees and Subdivision Fees	\$3,383
Special Police Department Service	\$272,357
Special Fire Department Services	\$1,426,699
Plan Checking Fees	\$1,072,628
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$5,572
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	\$17,153
Sewer Service Charges	\$5,202,105
Sewer Connection Fees	\$549,572
Solid Waste Revenues	\$543,825
Sales of Refuse	
First Aid and Ambulance Charges	\$1,894,038
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$1,915,190
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	\$671,361
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 2002

**Functional
Revenues**

Quasi-External Transactions	\$1,815,520
Other Current Service Charges (Specify)	\$2,282,959

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
All Other	Management and Support	399
Annexation Fees	Planning	2,893
Congregate Donations	Physical and Mental Health	77,669
Contributions	Parks and Recreation	40,030
Contributions	Streets/Highways/Storm Drains	18,410
Duplication Fees	Management and Support	1,086
Home Delivery Donations	Physical and Mental Health	27,315
Investigation Fees	Legislative	974
Other Meal Services	Physical and Mental Health	333,017
Other Revenue	Management and Support	349,757
Out And About Donations	Physical and Mental Health	1,372
Property Damage Recovery	Streets/Highways/Storm Drains	28,115
Sale Of Maps	Construction and Engineering Regulati	14,847
Street Vacation	Planning	1,083
Subscription Fees	Legislative	2,130
Transportation Donations	Physical and Mental Health	1,507
Waterpark Revenues	Other Culture and Leisure 1	1,382,355
	Total:	\$2,282,959
	Total	\$17,672,362

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

Functional Revenues	General Revenues	Total Revenues
A	B	C

Fiscal Year 2002

Other Revenues

Sale of Real and Personal Property	\$1,327,754	
Contributions from Non-Govt. Sources for Enterprise Activities	\$0	
Contributions from Non-Govt. Sources		
Other Revenues from Enterprise Activities	\$0	
Other Sources of Revenues (Specify)	\$701,810	\$407,706

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

AB 1662 Booking Fee Relief	Police	317,548
AB 2928 Traffic Congestion Relief	Streets/Highways/Storm Drains	229,108
Redevelopment Contribution	Streets/Highways/Storm Drains	155,154
Total		\$701,810

Specify General Revenues

General Revenues

Legal Settlements	407,706
Total:	\$407,706

Total	\$2,029,564	\$407,706	\$2,437,270
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City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Financing Sources and Grand Total Revenues

Fiscal Year 2002

	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	\$27,249,854	\$31,533,370	\$58,783,224

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year	2002					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
General Government						
Legislative	1,227,958			\$1,227,958	\$3,104	\$1,224,854
Management and Support	3,438,059	4,670	418,266	\$3,860,995	\$2,166,762	\$1,694,233
Total	\$4,666,017	\$4,670	\$418,266	\$5,088,953	\$2,169,866	\$2,919,087
Public Safety						
Police	11,209,555			\$11,209,555	\$1,679,297	\$9,530,258
Fire	6,010,092	380,352	107,806	\$6,498,250	\$1,512,921	\$4,985,329
Emergency Medical Service	2,131,315			\$2,131,315	\$1,894,038	\$237,277
Animal Regulation				\$0	\$0	\$0
Weed Abatement	4,153			\$4,153	\$17,153	(\$13,000)
Street Lighting	1,177,725			\$1,177,725	\$924,008	\$253,717
Disaster Preparedness	50,314			\$50,314	\$0	\$50,314
Other Public Safety 1	486,941			\$486,941	\$0	\$486,941
Other Public Safety 2	146,218			\$146,218	\$0	\$146,218
Total	\$21,216,313	\$380,352	\$107,806	\$21,704,471	\$6,027,417	\$15,677,054

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year

2002

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	2,775,366	3,143,282	634,593	\$6,553,241	\$2,681,877	\$3,871,364
Streets Trees / Landscaping	412,163			\$412,163	\$132,182	\$279,981
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	\$3,187,529	\$3,143,282	\$634,593	\$6,965,404	\$2,814,059	\$4,151,345

Community Development

Planning	835,119	5,844		\$840,963	\$67,691	\$773,272
Construction and Engineering Regulation	3,003,576			\$3,003,576	\$1,853,231	\$1,150,345
Redevelopment	1,002,078	28,604	514,245	\$1,544,927	\$1,188,397	\$356,530
Housing	\$636,855	\$0	\$395,475	\$1,032,330	\$945,077	\$87,253
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1				\$0	\$0	\$0
Other Community Development 2				\$0	\$0	\$0
Total	\$5,477,628	\$34,448	\$909,720	\$6,421,796	\$4,054,396	\$2,367,400

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year

2002

	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	764,736	80,907		\$845,643	\$638,064	\$207,579
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$181,601	\$0	\$0	\$181,601	\$543,825	(\$362,224)
Sewers	\$4,208,098	\$7,887,821	\$0	\$12,095,919	\$8,914,652	\$3,181,267
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$5,154,435	\$7,968,728	\$0	\$13,123,163	\$10,096,541	\$3,026,622
Culture and Leisure						
Parks and Recreation	5,131,466	649,452	101,238	\$5,882,156	\$1,955,220	\$3,926,936
Marina and Wharfs				\$0	\$0	\$0
Libraries				\$0	\$0	\$0
Museums				\$0	\$0	\$0
Golf Courses	\$0	\$0	\$0	\$0	\$0	\$0
Sports Arenas and Stadiums	\$0	\$0	\$0	\$0	\$0	\$0
Community Centers and Auditoriums				\$0	\$0	\$0
Other Culture and Leisure 1	1,091,848	121,207	136,816	\$1,349,871	\$1,382,355	(\$32,484)
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$6,223,314	\$770,659	\$238,054	\$7,232,027	\$3,337,575	\$3,894,452

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year

2002

	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D	Functional Revenues E	Net Expenditures/ 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
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$45,925,236	\$12,302,139	\$2,308,439	\$60,535,814	\$28,499,854	\$32,035,960

City of Vista

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

Object Class

Fiscal Year	2002	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures					
Salaries and Wages		15,713,673			\$15,713,673
Retirement		1,072,624			\$1,072,624
Other Employee Benefits		2,898,351			\$2,898,351
Contract Services					
Private					\$0
Other Governmental Agencies		10,076,757			\$10,076,757
Material, Supplies, and Other		16,163,831			\$16,163,831
Capital Outlay					
Equipment			484,347		\$484,347
Land					
Building and Improvement			11,817,792		\$11,817,792
Debt Service					
Interest				1,394,263	\$1,394,263
Principal				180,000	\$180,000
Lease Payments				734,176	\$734,176
Total		\$45,925,236	\$12,302,139	\$2,308,439	\$60,535,814
Supplemental Data					
Expenditures Pursuant to Competitive Bidding					
Other Than Competitive Bidding					
Total					\$0

City of Vista
Cities Financial Transactions Report
Detail Summary of Bonded Indebtedness
Fiscal Year 2002

1915 Act Bonds

Purpose of Debt	Year Of Issue	Principal Authorized	Principal Issued	Principal Outstanding End of Fiscal Year
South Santa Fe	1992	625,196	625,196	440,000
Raceway Basin	1995	4,840,000	4,840,000	740,000
Huff Street	1986	830,320	830,320	0

City of Vista

Cities Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2002

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

\$465,000

Principal Payment Made in Current Year

25,000

Principal Issued in Current Year

Principal Defeased in Current Year

Adjustments to Principal in Current Year

Reason for Adjustments to Principal in Current Year

Principal Payments Made to Date

\$50,000

Principal Outstanding End of Fiscal Year

\$440,000

Current Year Interest Payment

32,752

Principal Amount Delinquent

Interest Amount Delinquent

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 not Going to the Balance Sheet

Revenue

Other Debt Going to the Balance Sheet

Improvement District

Certificates of Participation

1911 Act Bonds

Mello - 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 2002

Purpose of Debt	Raceway Basin
Bond Type	1915 Act Bonds
Year of Issue	1995
Year Begin	1995
Year End	2002
Principal Authorized	4,840,000
Principal Issued	4,840,000
Principal Outstanding Beginning of Fiscal Year	\$1,700,000
Principal Payment Made in Current Year	860,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	-100,000
Reason for Adjustments to Principal in Current Year	Bonds called in prior year.
Principal Payments Made to Date	\$1,610,000
Principal Outstanding End of Fiscal Year	\$740,000
Current Year Interest Payment	74,665
Principal Amount Delinquent	
Interest Amount Delinquent	
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 not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - 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 2002

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	\$90,000
Principal Payment Made in Current Year	90,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$6,345,516
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	3,487
Principal Amount Delinquent	
Interest Amount Delinquent	
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 not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Vista
Cities Financial Transactions Report**

Detail Summary of Construction Financed by United States and/or the State of California

Fiscal Year 2002

Loans

Purpose of Loan	Year of Issue	Amount Extended	Amount Outstanding at End of Fiscal Year
Hud Construction	1999	5,675,000	5,325,000

City of Vista

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

Loan Types

Fiscal Year 2002

Purpose of Loan	HUD Construction
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	\$5,505,000
Amount Repaid in Current Year	180,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$350,000
Amount Outstanding at End of Fiscal Year	\$5,325,000
Current Year Interest Payment	334,244
Principal Amount Delinquent	
Interest Amount Delinquent	
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
Detail Summary of Leases
Fiscal Year 2002

Lease			Current Year Principal Payment	Current Year Interest Payment	Total Future Payments
Description of Leased Property	Nature of Lease	Name of Lessor			
Sycamore Creek Mobilehome Park 1990 COPs	Lease	Vista Joint Powers Financing Authority	\$100,000	\$295,475	\$7,307,305
JPFA 1997 Lease Revenue Bonds Cap Imp	Lease	Vista Joint Powers Financing Authority	\$589,176	\$672,728	\$17,565,287
JPFA 1993 Series D Waterpark	Lease	Vista Joint Powers Financing Authority	\$45,000	\$91,816	\$2,427,350

City of Vista

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2002

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)	\$3,697,780	\$4,005,000	\$7,702,780
Prior Year Adjustments			\$0
Current Year Principal Payment		100,000	\$100,000
Current Year Interest Payment	295,475		\$295,475
Adjustments to Current Year			\$0
Balance End Of Year	\$3,402,305	\$3,905,000	\$7,307,305
Enterprise or Governmental Fund Makes Payment?	Governmental		

City of Vista

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2002

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)	\$6,145,879	\$12,681,312	\$18,827,191
Prior Year Adjustments			\$0
Current Year Principal Payment		589,176	\$589,176
Current Year Interest Payment	672,728		\$672,728
Adjustments to Current Year			\$0
Balance End Of Year	\$5,473,151	\$12,092,136	\$17,565,287
Enterprise or Governmental Fund Makes Payment?	Governmental		

City of Vista

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2002

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)	\$1,059,166	\$1,505,000	\$2,564,166
Prior Year Adjustments			\$0
Current Year Principal Payment		45,000	\$45,000
Current Year Interest Payment	91,816		\$91,816
Adjustments to Current Year			\$0
Balance End Of Year	\$967,350	\$1,460,000	\$2,427,350
Enterprise or Governmental Fund Makes Payment?	Enterprise		

City of Vista
Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year 2002

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**

- | | |
|---|---|
| <p>A = Provided By Paid City Employees
 Provided Wholly, or in Part, Through Contract With:</p> <p>C = Another City
 D = County
 E = Private Sector
 F = Special District or Other Public Agency</p> | <p>B = Provided By City Volunteers
 Provided Wholly, or in Part, Without Contract By Other Local Agency:</p> <p>G = Another City
 H = Special District or Other Public Agency
 I = County
 J = Private Sector
 K = Service Not Provided Within City</p> |
|---|---|

	Number of Paid City Employees A	Number of Volunteers B	Total Number of Employees C
Police Protection			0
Police Officers			0
Fire Protection	75		75
Fire Fighters	16		16
Emergency Medical	20		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 - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2002

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	19,968,088	13,178,591		456,576
Fixed Assets				
Other Assets	15,545,900	511,194		
Total Assets	\$35,513,988	\$13,689,785	\$0	\$456,576
Net Current Assets	\$35,513,988	\$13,689,785	\$0	\$456,576
Liabilities				
Accounts Payable	1,253,293	397,274		558
Compensated Absences				
Other Liabilities 1	3,783,686	758,706		
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$5,036,979	\$1,155,980	\$0	\$558
Net Current Liabilities	\$5,036,979	\$1,155,980	\$0	\$558
Working Capital	[REDACTED]			
Fund Equity	\$30,477,009	\$12,533,805	\$0	\$456,018
Fund Balance				
Reserved	12,762,205	511,547		
Unreserved Designated	10,849,789	5,166,828		153,333
Unreserved Undesignated	6,865,015	6,855,430		302,685
Total Fund Equity	\$30,477,009	\$12,533,805	\$0	\$456,018

[REDACTED] = Working Capital on Consolidated Statement

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2002

Assets	Enterprise	Internal Service
Cash and Investments	12,147,091	6,178,407
Fixed Assets	59,844,901	590,786
Other Assets	7,439,716	158,367
Total Assets	\$79,431,708	\$6,927,560
Less: Non-Current Assets	59,844,901	590,786
Net Current Assets	\$19,586,807	\$6,336,774
Liabilities		
Accounts Payable	1,864,462	83,490
Compensated Absences	177,489	65,821
General Obligation (Bonded Debt)		
Revenue (Bonded Debt)		
Other Debt (Bonded Debt)		
Notes (Other Long-Term Debt)		
Loans (Other Long-Term Debt)		
Other (Other Long-Term Debt)		
Notes (State or Federal Financing)		
Loans (State or Federal Financing)		
Other (State or Federal Financing)		
Lease Principal	1,460,000	
Other Liabilities 1	1,179,669	2,185,916
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$4,681,620	\$2,335,227
Less: Non-Current Liability	1,460,000	55,701
Net Current Liabilities	\$3,221,620	\$2,279,526
Working Capital		\$4,057,248
Fund Equity	\$74,750,088	
Contributed Capital	\$41,010,707	\$490,010
Retained Earnings		
Reserved	\$7,500,638	\$393,836
Unreserved	\$26,238,743	\$3,708,487
Total Fund Equity	\$74,750,088	\$4,592,333

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

Fiduciary Fund Types

Fiscal Year 2002

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	5,105,166			\$5,105,166
Fixed Assets				\$0
Other Assets	5,531			\$5,531
Total Assets	\$5,110,697	\$0	\$0	\$5,110,697
Less: Non-Current Assets				\$0
Net Current Assets	\$5,110,697	\$0	\$0	\$5,110,697
Liabilities				
Accounts Payable				\$0
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	5,110,697			\$5,110,697
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$5,110,697	\$0	\$0	\$5,110,697
Less: Non-Current Liability				\$0
Net Current Liabilities	\$5,110,697	\$0	\$0	\$5,110,697
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 2002

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$57,033,919
Fixed Assets	102,513,614		\$162,949,301
Other Assets		23,241,989	\$46,902,697
Total Assets	\$102,513,614	\$23,241,989	\$266,885,917
Less: Non-Current Assets	\$102,513,614	\$23,241,989	\$186,191,290
Net Current Assets	\$0	\$0	\$80,694,627
Accounts Payable			\$3,599,077
Compensated Absences		1,919,853	\$2,163,163
General Obligation (Bonded Debt)			\$0
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$0
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)		5,325,000	\$5,325,000
Other (State or Federal Financing)			\$0
Lease Principal		15,997,136	\$17,457,136
Other Liabilities 1			\$13,018,674
Other Liabilities 2			\$0
Other Liabilities 3			\$0
Total Liabilities		\$23,241,989	\$41,563,050
Less: Non-Current Liabilities		\$23,241,989	\$24,757,690
Net Current Liabilities		\$0	\$16,805,360
Working Capital			\$63,889,267
Fund Equity	\$102,513,614		\$225,322,867
Contributed Capital			\$41,500,717
Invest In General Fixed Assets	102,513,614		\$102,513,614
Reserved			\$7,894,474
Unreserved			\$29,947,230
Fund Balance			
Reserved			\$13,273,752
Unreserved Designated			\$16,169,950
Unreserved Undesignated			\$14,023,130
Total Fund Equity	\$102,513,614		\$225,322,867

City of Vista

Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2002

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	0
Other Long-Term Debt	0
State or Federal Financing	180,000
Lease Payments	734,176
Total Debt Service	\$914,176
Debt Service from Schedule of Total Expenditures By Major Object Classification	914,176
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
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	85,737		(\$85,737)
State or Federal Financing				
Notes	0	0		\$0
Loan	5,325,000	5,325,000		\$0
Other	0	0		\$0
Lease Principal	17,457,136	17,457,136		\$0

City of Vista

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

Balance Sheet

Fiscal Year 2002

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$35,513,988	\$13,689,785	\$0	\$456,576
Less: Non-Current Assets				
Net Current Assets	\$35,513,988	\$13,689,785	\$0	\$456,576
Total Liabilities	\$5,036,979	\$1,155,980	\$0	\$558
Non-Current Liabilities				
Net Current Liabilities	\$5,036,979	\$1,155,980	\$0	\$558
Working Capital	\$30,477,009	\$12,533,805	\$0	\$456,018
Fund Equity	\$30,477,009	\$12,533,805	\$0	\$456,018
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$12,762,205	\$511,547	\$0	\$0
Unreserved - Designated	\$10,849,789	\$5,166,828	\$0	\$153,333
Unreserved - Undesignated	\$6,865,015	\$6,855,430	\$0	\$302,685
Total Fund Equity	\$30,477,009	\$12,533,805	\$0	\$456,018

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

Balance Sheet

Fiscal Year 2002

	Enterprise E	Internal Service F	Trust and Agency G
Total Assets	\$79,431,708	\$6,927,560	\$5,110,697
Less: Non-Current Assets	\$59,844,901	\$590,786	\$0
Net Current Assets	\$19,586,807	\$6,336,774	\$5,110,697
Total Liabilities	\$4,681,620	\$2,335,227	\$5,110,697
Non-Current Liabilities	\$1,460,000	\$55,701	\$0
Net-Current Liabilities	\$3,221,620	\$2,279,526	\$5,110,697
Working Capital	\$16,365,187	\$4,057,248	\$0
Fund Equity	\$74,750,088	\$4,592,333	\$0
Contributed Capital	\$41,010,707	\$490,010	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$7,500,638	\$393,836	
Unreserved	\$26,238,743	\$3,708,487	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$74,750,088	\$4,592,333	\$0

City of Vista

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

Balance Sheet

Fiscal Year 2002

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$102,513,614	\$23,241,989	\$266,885,917
Less: Non-Current Assets	\$102,513,614	\$23,241,989	\$186,191,290
Net Current Assets	\$0		\$80,694,627
Total Liabilities		\$23,241,989	\$41,563,050
Non-Current Liabilities		\$23,241,989	\$24,757,690
Net-Current Liabilities			\$16,805,360
Working Capital			\$63,889,267
Fund Equity	\$102,513,614		\$225,322,867
Contributed Capital			\$41,500,717
Investment in General			
Fixed Assets	\$102,513,614		\$102,513,614
Retained Earnings			
Reserved			\$7,894,474
Unreserved			\$29,947,230
Fund Balance			
Reserved			\$13,273,752
Unreserved - Designated			\$16,169,950
Unreserved - Undesignated			\$14,023,130
Total Fund Equity	\$102,513,614		\$225,322,867

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

Consolidated Statement

Fiscal Year 2002

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$5,088,953	\$2,169,866	\$2,919,087
Public Safety	\$21,704,471	\$6,027,417	\$15,677,054
Transportation	\$6,965,404	\$2,814,059	\$4,151,345
Community Development	\$6,421,796	\$4,054,396	\$2,367,400
Health	\$13,123,163	\$10,096,541	\$3,026,622
Culture and Leisure	\$7,232,027	\$3,337,575	\$3,894,452
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$60,535,814	\$28,499,854	\$32,035,960
General Revenues			
Taxes			\$23,130,883
Licenses and Permits			\$0
Fines and Forfeitures			\$444,524
Revenue from Use of Money and Property			\$2,197,939
Intergovernmental State			\$5,286,332
Intergovernmental County			\$65,986
Other Taxes In-Lieu			\$0
Other			\$407,706
Total			\$31,533,370
Excess/(Deficiency) of General Revenue Over Net Expenditures			(\$502,590)
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$547,514
Beginning Fund Balance/ Working Capital			\$59,344,625

City of Vista

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

Consolidated Statement

Fiscal Year 2002

Adjustments (Specify, maximum of 10 entries allowed) \$5,034,803

Specify: Amount:

Specify:	Amount:
Audit Adjustment Affecting Working Capital	-272,204
Prior Period Adjustment For GASB 33	5,321,460
Internal Service Fund Retained Earnings Adjustments	-14,461
Rounding	8
Total:	\$5,034,803

Ending Fund Balance/ Working Capital \$64,424,352

Appropriation Limit as of Fiscal Year End 163,618,736

Total Annual Appropriation Subject to the Limit as of Fiscal Year End 23,430,772

City of Vista

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2001-02

Forms	Column	Additional Details	Footnotes
<u>Sewer Activity/Enterprise Statement</u>			
Adjustments	A		-\$1,561,294 prior period adjustment plus \$609,937 addition for inground sewer lines contributed by developers.
<u>Other Enterprise</u>			
Total Operating Revenue	A		The price for the sale of recyclable materials has dropped from the previous year. In addition, the City no longer operates a hazardous waste disposal facility that it received revenues for in the prior year.
<u>Taxes</u>			
Franchises	B		Increase due to higher franchise tax collected for electricity and natural gas.
<u>Fines and Forfeitures and Revenue from Use of Money and Property</u>			
Total	A		Reduced revenues due to lower interest rate environment.
Investment Earnings	A		Reduced revenues due to lower interest rate environment.
Investment Earnings	B		Reduced revenues due to lower interest rate environment.
<u>Other Revenues</u>			
Sale of Real and Personal Property	A		One time sale of sewer fund owned property.
Sale of Real and Personal Property	B		One time sale of large City owned parcel in the prior year.
Other Sources of Revenues (Specify)	A		See the 3 items listed below.
Other Sources of Revenues (Specify)	B		One time legal settlements.

City of Vista

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2001-02

Forms	Column	Additional Details	Footnotes
<u>General Government and Public Safety</u>			
Emergency Medical Service	A		Additional full-time paramedic unit was put into operation.
Other Public Safety 1	A		This is for Code Enforcement.
Other Public Safety 2	A		This is for School Safety.
<u>Health and Culture and Leisure</u>			
Parks and Recreation	A		Prior year had a 1-time expense to establish an equipment replacement program.



IAN 28 2003

STEVE WESTLY
California State Controller
Division of Accounting and Reporting

January 22, 2003

CITY FISCAL OFFICER

We are pleased to provide the Local Government Reporting Program to prepare your 2001-02 Cities Financial Transactions Report to the State Controller's Office (SCO). This electronic program can be used by cities on any Windows 95 or above operating system to prepare their financial transactions reports.

Enclosed are a compact disc containing the electronic reporting program, a list highlighting changes to the Cities Financial Transactions Report, instructions for accessing and filing the electronic report, and the U. S. Bureau of the Census survey form. Paper reporting forms and related reporting information are available on the SCO Web site at www.sco.ca.gov/ard/local/locprep/cities/.

Be advised that the signed cover page form of the report, the electronic output file, and the U. S. Bureau of the Census survey form must be submitted to this office to complete all filing requirements. If you are unable to utilize the electronic reporting program or cannot access the Internet, you may request that paper reporting forms and instructions be mailed to you by returning the enclosed order form.

Government Code section 53891 requires completed financial reports to be submitted to the State Controller within 90 days after the close of the fiscal year. However, financial reports filed in the electronic file format prescribed by the State Controller may be submitted within 110 days after the close of the fiscal year. This year, failure to submit the paper financial report by February 28, 2003, or the financial report in electronic format by March 20, 2003, will result in a forfeiture of up to \$5,000. There is no legal provision for waiving the forfeiture once imposed or granting an extension for filing this financial report.

Government Code section 40804 requires each city to publish a summary of its Cities Financial Transactions Report. We request that you use the "Statement of Revenues, Expenditures, and Changes in Fund Balance/ Working Capital" of the financial transactions report filed with this office. Please notify us, by fax at (916) 327-3162 or by mail, how public notice was given to comply with this law.

Questions concerning these reporting requirements should be directed to Craig Goodman of the Division of Accounting and Reporting at (916) 445-1958.

Sincerely,

A handwritten signature in cursive script that reads "Nancy Valle".

NANCY E. VALLE, Bureau Chief
Bureau of Reporting

NEV:RCG:mb

Enclosures

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250
STREET ADDRESS 3301 C Street, Suite 500, Sacramento, CA 95816
PHONE (916) 445-8717, FAX (916) 323-4807



State Controller's Office
Division of Accounting and Reporting

Fax Number: (916) 327-3162

2001-02 City Reporting Information Order Form

Please check the items you want mailed to you.

- City Automated Financial Reporting Program CD (Instructions included on CD)
- City Paper Reporting Forms (including U.S. Bureau of Census form)
- City Paper Reporting Instructions

Name of city and person requesting the information:

City ID Number: _____

City Name: _____

Mailing Address: _____

City, State, Zip Code: _____

Telephone Number: () _____

Contact Person: _____

E-mail address: _____

Mail or fax order form to:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section - **Cities Unit**
P. O. Box 942850
Sacramento, CA 94250
Fax: (916) 327-3162

Please call (916) 445-5153 if you have any questions regarding this form.



Special note for agencies using Microsoft Access 2000

This program was developed in Microsoft Access 97, and was not designed for use on PCs with Microsoft Access 2000 installed. Although the State Controller's Office (SCO) cannot recommend installing this program on PCs with Access 2000 installed, many agencies were able to successfully install and run this program last year with Access 2000 installed on their systems.

Known problems that may occur when operating this program on PCs with Access 2000 installed include:

- Compile errors may be displayed during the installation or when starting a program from the Start Program menu. However, these errors do not appear to prevent the program from running.
- Microsoft Access 2000 may prompt the user to convert the files to Microsoft Access 2000. **DO NOT CONVERT THESE FILES.** This program will not run properly if converted to Microsoft Access 2000.
- The program has run on PCs Microsoft Access 2000 Pro installed, up to the point of creating the output data file. At that point, the program either fails to create the output file or will create a file the SCO cannot use. The only option at this point is to print all completed pages of your report and submit those pages with any additional required documents.
- The program has successfully run on Windows Me PCs with Access 2000 installed. Under this configuration no problems were encountered. The output file was successfully created and could be utilized by the SCO.

Please call (916) 445-5153 have any questions regarding these instructions.



2001-02 Cities Automated Reporting

Changes for the 2001-02 reporting year include:

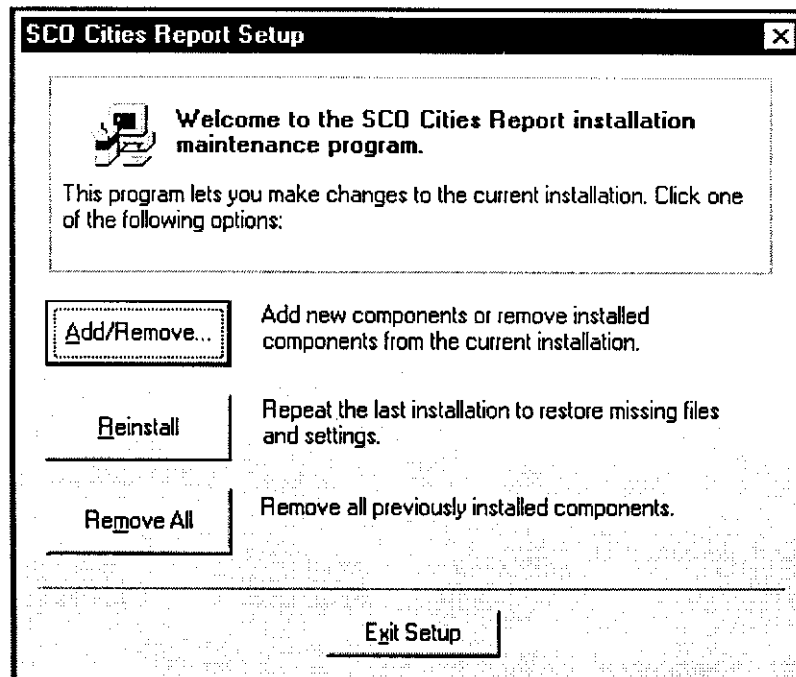
- Prior year data available for comparisons and reference.
- Beginning balances automatically carried forward from the prior year report.

Installation

Before installing the 2001-02 reporting program, you may wish to backup the 2000-01 program for safekeeping. The installation process described below will require the removal of the 2000-01 program to allow for the successful operation of the 2001-02 reporting program. Please contact your technical support staff if you need assistance. If there are no prior versions on this computer, skip to Installation – Part 2.

Installation – Part 1

1. **Close all open applications before beginning the installation process.**
2. **Insert the compact disc (CD) into CD-ROM drive.** The install program will begin after a few seconds.
3. **Select Report.** Select Cities Financial Transactions Report from the menu provided.
4. **Uninstall Previous Version.** If you had installed the 2000-01 program, a screen will appear as follows. Select Remove All, and follow on-screen instructions.



Once the uninstall process is complete, follow the steps in Installation – Part 2.

2001-02 Cities Automated Reporting, Continued

1. Insert the CD in your CD-ROM drive. Close the Install window if open.
2. Using Windows Explorer, locate the desired file in the Instructions folder.
3. Double-click on the desired file to open.

A free copy of Adobe Acrobat Reader may be downloaded from Adobe at: www.adobe.com/products/acrobat/readstep.html.

Filing the Electronic Report:

The output data file may be submitted electronically at <ftp://ftp.sco.ca.gov>. See the Automated Reporting Guidelines for details. The Username and Password for this process are:

Username: sco01lgrs

Password: kc925ar1

Alternatively, copy the output data file to a floppy diskette, and mail along with the signed cover page.

Once the report is completed, a signed copy of the cover page form, **MUST BE MAILED** to the State Controller's Office to complete the reporting requirements. Failure to submit the signed cover page form described above, will be considered failure to file your report.

Mail to: State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section – **City Unit**
P. O. Box 942850
Sacramento, CA 94250

Paper Reporting Instructions:

If you choose to prepare a paper report, reporting forms and instructions are available on the State Controller's Web site at: www.sco.ca.gov/ard/local/locprep/cities/.

You may print all pages, or select specific pages to print.

Please call (916) 445-5153 if you have any questions regarding these instructions.



FAX

TRANSMITTAL

To: State Controllers Office
Fax #: 1-916-327-3162
Re: Publication Requirement Per Section 40804
Date: May 5, 2003
Pages: 2, including cover sheet.

Attached is the Proof of Publication documenting that the City of Vista complied with Section 40804.

From the desk of...
Dale R. Nielsen
Finance Manager
City of Vista
PO Box 1988
Vista, CA 92085-1988

(760) 726-1340 ext. 1023
Fax: (760) 639-6171

**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**

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

Formerly known as the Blade-Citizen and The Times-Advocate and which newspapers have been adjudicated newspapers of general circulation by the Superior Court of the County of San Diego, State of California, for the County of San Diego, that the notice of which the annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

March 20, 2003

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

Dated at San Marcos, California
this 29th day
of April, 2003


Signature

NORTH COUNTY TIMES
Legal Advertising

RECEIVED
APR 30 2003
CITY OF VISTA, CA

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, 2002

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$5,088,953	\$2,169,866	\$2,919,087
Public Safety	\$21,704,471	\$6,027,417	\$15,677,054
Transportation	\$6,965,404	\$2,814,059	\$4,151,345
Community Development	\$6,421,796	\$4,054,396	\$2,367,400
Health	\$13,123,163	\$10,096,541	\$3,026,622
Culture and Leisure	\$7,232,027	\$3,337,575	\$3,894,452
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$60,535,814	\$28,499,854	\$32,035,960
General Revenues			
Taxes			\$23,130,883
Licenses and Permits			\$0
Fines and Forfeitures			\$444,524
Revenue from Use of Money and Property			\$2,197,939
Intergovernmental State			\$5,286,332
Intergovernmental County			\$65,986
Other Taxes In-Lieu			\$0
Other			\$407,706
Total			\$31,533,370
Excess/(Deficiency) of General Revenue Over Net Expenditures			(\$502,590)
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$547,514
Beginning Fund Balance / Working Capital			\$59,344,625
Audit Adjustment Affecting Working Capital			-272,204
Prior Period Adjustment For GASB 33			5,321,460
Internal Service Fund Retained Earnings Adjustments			-14,461
Rounding			8
Ending Fund Balance / Working Capital			\$64,424,352
Appropriation Limit as of Fiscal Year End			\$163,618,736
Total Annual Appropriation Subject to the Limit as of Fiscal Year End			\$23,430,772

Jo Seibert, City Clerk

INTERNAL SERVICE FUND WORKSHEET SCHEDULES B1 & B2

	FUND 601	FUND 602	FUND 603	TOTAL	REVENUES:
OPERATING REVENUES:					
[1] CHARGES FOR SERVICES	\$3,588,640.06	\$652,038.00	\$999,696.00	\$5,240,374.06	
[2] OTHER OPERATING REVENUES				\$0.00	
TOTAL OPERATING REVENUES	\$3,588,640.06	\$652,038.00	\$999,696.00	\$5,240,374.06	
OPERATING EXPENSES:					
[A] PERSONAL SERVICES	\$53,483.04	\$273,059.73	\$349,683.13	\$676,225.90	
[B] CONTRACTUAL SERVICES	\$66,521.64	\$2,100.00	\$2,100.00	\$68,621.64	
[C] SUPPLIES	\$1,632.41	\$35,613.52	\$85,764.00	\$123,009.93	
[D] MATERIALS				\$0.00	
[E] OTHER OPERATING EXPENSES	\$2,775,563.42	\$389,042.82	\$263,460.75	\$3,428,066.99	
[F] GENERAL AND ADMINISTRATIVE	\$161,178.34	\$18,596.00	\$139,259.00	\$319,033.34	
[G] DEPRECIATION	\$0.00	\$54,381.21	\$119,174.44	\$173,555.65	
TOTAL OPERATING EXPENSES	\$3,058,378.85	\$770,693.28	\$959,441.32	\$4,788,513.45	
OPERATING INCOME(LOSS)	\$530,261.21	(\$118,655.28)	\$40,254.68	\$451,860.61	
NON-OPERATING REVENUE:					
[3] INTEREST	\$84,081.00	\$0.00	\$0.00	\$84,081.00	
[4] GAIN OF SALE OF ASSETS			\$3,250.00	\$3,250.00	
[5] OTHER	\$0.00	\$234.08	\$0.00	\$234.08	
TOTAL NON-OPERATING REVENUE	\$84,081.00	\$234.08	\$3,250.00	\$87,565.08	
NON-OPERATING EXPENSES:					
[H] INTEREST		\$5,773.52		\$5,773.52	
[I] LOSS ON SALE OF ASSETS		\$0.00	\$0.00	\$0.00	
[J] OTHER				\$0.00	
TOTAL NON-OPERATING EXPENSES	\$0.00	\$5,773.52	\$0.00	\$5,773.52	
OPERATING TRANSFERS IN(OUT)	\$0.00	\$13,864.00	\$0.00	\$13,864.00	
INCREASE(DECREASE) IN RETAINED EARNINGS	\$614,342.21	(\$110,330.72)	\$43,504.68	\$547,516.17	
PRIOR YEAR RETAINED EARNINGS	\$2,422,046.73	(\$34,038.35)	\$1,671,270.50	\$4,059,278.88	
ADJUSTMENTS	\$0.00	(\$3,820.49)	(\$10,641.44)	(\$14,461.93)	
CURRENT YEAR RETAINED EARNINGS	\$3,036,388.94	(\$148,189.56)	\$1,704,133.74	\$4,592,333.12	

	FUND 601	FUND 602	FUND 603
[1] 4316.XXXX	\$3,588,640.06	[1] 43XX.XXXX	\$652,038.00
[3] 4510.0000	\$84,081.00	[5] 4510.0000	\$0.00
[5] 47XX.0000	\$0.00	TRANSFERS	\$234.08
		TRANSFERS	\$13,864.00
		TRANSFERS	\$0.00
		TRANSFERS	\$1,865,840.90
		TRANSFERS	\$91,848.00
		TRANSFERS	\$3,424.00
		TRANSFERS	\$21,565.77
		TRANSFERS	\$2,775,563.42
		TRANSFERS	\$2,040.00
		TRANSFERS	\$458,367.20
		TRANSFERS	\$332,477.55
		TRANSFERS	\$1,865,840.90
		TRANSFERS	\$91,848.00
		TRANSFERS	\$3,424.00
		TRANSFERS	\$21,565.77
		TRANSFERS	\$2,775,563.42
		TRANSFERS	\$2,040.00
		TRANSFERS	\$458,367.20
		TRANSFERS	\$332,477.55
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		TRANSFERS	\$2,040.00
		TRANSFERS	\$458,367.20
		TRANSFERS	\$332,477.55
		TRANSFERS	\$1,865,840.90

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				\$0.00	C
4333.0000	\$5,165,471.17			\$5,165,471.17	A
4334.0000		\$549,572.44		\$549,572.44	B
4334.0001				\$0.00	B
4335.0000	\$2,626.30			\$2,626.30	C
4338.0000	\$32,496.00			\$32,496.00	
4339.0000	\$149.25			\$149.25	C
4339.0001		\$1,364.10		\$1,364.10	C
4359.0000				\$0.00	
4510.0000	\$27,081.73	\$291,947.74	\$35,413.99	\$354,443.46	D
4511.0000		\$176,486.11	\$54,291.27	\$230,777.38	D
4733.7331				\$0.00	C
4741.0000				\$0.00	C
4742.0000				\$0.00	
4743.0000				\$0.00	C
4751.0000				\$0.00	
4792.0000				\$0.00	C
4810.0000			\$169,436.15	\$169,436.15	F
TRANSFERS IN				\$0.00	
	<u>\$5,227,824.45</u>	<u>\$1,019,370.39</u>	<u>\$259,141.41</u>	<u>\$6,506,336.25</u>	

A) SEWER SERVICE CHARGE	\$5,165,471.17 ✓
B) CONNECTION FEES-CAPITAL	\$549,572.44
C) OTHER OPERATION	\$36,635.65 ✓
D) INTEREST	\$585,220.84 ✓
E) OTHER NON-OPERATING	\$0.00
F) GAIN ON SALE OF ASSETS	\$169,436.15 ✓
TRANSFERS IN	\$0.00
	<u>\$6,506,336.25</u>

COMBINED SEWER EXPENSES EXCLUDING INTERFUND TRANSFERS

ACCOUNT	DEPT 5370	DEPT 5380	DEPT 5450	DEPT 5485	TOTAL
1100		\$337,272.65	\$590,984.86	\$94,911.57	\$1,023,169.08
1300		\$3,152.31	\$1,005.20		\$4,157.51
1400		\$5,053.30	\$28,185.68	\$184.18	\$33,423.16
2100		\$22,014.90	\$40,746.96	\$6,087.82	\$68,849.68
2150					\$0.00
2200		\$36,227.72	\$88,405.20	\$14,724.78	\$139,357.70
2300		\$4,014.83	\$8,258.02	\$1,324.09	\$13,596.94
2400		\$6,887.16	\$32,650.62	\$1,761.87	\$41,299.65
2500		\$3,097.87	\$5,885.65	\$861.26	\$9,844.78
2600					\$0.00
2700					\$0.00
2800		\$3,634.53	\$6,372.28	\$781.81	\$10,788.62
2900		\$57.00	\$140.00	\$20.00	\$217.00
3100	\$1,610.14	\$4,698.62	\$3,215.52	\$318.82	\$9,843.10
3300			\$2,986.30		\$2,986.30
4100		\$456.00	\$606.00		\$1,062.00
4110		\$826.78		\$609.15	\$1,435.93
4120		\$80.18			\$80.18
4125			\$1,199.90		\$1,199.90
4130			\$4,245.51	\$610.22	\$4,855.73
4140		\$40.00	\$4,587.71	\$500.00	\$5,127.71
4200	\$12,528.92		\$89,547.55	\$1,593.49	\$103,669.96
4300			\$550.00		\$550.00
4310			\$9,870.36		\$9,870.36
4340					\$0.00
4400			\$2,770.70		\$2,770.70
4800			\$16,569.80		\$16,569.80
5100			\$13,287.20		\$13,287.20
5110					\$0.00
5111		\$1,841.81	\$4,395.05		\$6,236.86
5120			\$7,475.57		\$7,475.57
5200	\$1,822,947.43				\$1,822,947.43 (B)
5420					\$0.00
5425					\$0.00
5520	\$600.00		\$6,900.00	\$600.00	\$8,100.00
5600	\$28,329.46	\$10,665.57	\$21,690.65	\$38,959.08	\$99,644.76
5601					\$0.00
6600	\$792.74		\$9,116.00	\$792.74	\$10,701.48
7400	\$13,890.94		\$3,211.00		\$17,101.94
8100	\$63,805.00	\$192,041.00	\$163,571.00	\$20,161.00	\$439,578.00
8300		\$20,671.00	\$4,131.00	\$689.00	\$25,491.00
8400		\$763.00	\$96,930.00		\$97,693.00
8500		\$3,714.00	\$91,360.00		\$95,074.00
8600	\$2,964.00	\$9,878.00	\$45,281.00	\$1,918.00	\$60,041.00
8700					\$0.00
	<u>\$1,947,468.63</u>	<u>\$667,088.23</u>	<u>\$1,406,132.29</u>	<u>\$187,408.88</u>	<u>\$4,208,098.03</u>
	(C)	(C)	(A)	(A)	

TRANSFERS	\$0.00 (F)
BOND INT.	\$0.00 (E)
DEPRECIATION	<u>\$1,419,179.34 (D)</u>
	<u>\$5,627,277.37</u>

A) TRANSMISSION	\$1,593,541.17 ✓
B) TREATMENT	\$1,822,947.43 ✓
C) GEN & ADMIN	\$791,609.43 ✓
D) DEPRECIATION	\$1,419,179.34 ✓
E) INTEREST	\$0.00
F) TRANSFERS	\$0.00
	<u>\$5,627,277.37</u>

FY 01/02

STATE CONTROLLER'S REPORT REVENUES

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
BENEFIT ASSESSMENTS				
LANDSCAPE MAINTENANCE				
		\$117,133.14	LANDSCAPE MAINT FEES	1134780XXXX F12
		\$7,644.10	ASSESSMENT COLLECTIONS	11847800000 F12
		\$7,405.23	ASSESSMENT COLLECTIONS	11547800000 F12
		\$0.00	LA MIRADA CANYON MAINT	11447800000 F12
	Report Totals:	\$132,182.47 ✓		
LIGHTING				
		\$914,813.08	STREET LIGHT ASSESS	10847800000 F08
		\$9,195.00	STREET LIGHTING	10843550000 F08
		\$0.00	DEFERRED SIGNAL MAINT REV	10843560000 F08
		\$0.00	ASSESSMENT COLLECTIONS	12147800000 F08
	Report Totals:	\$924,008.08 ✓		
STREET MAINTENANCE				
		\$252,701.91	STREET MAINT ASSESS	12047800000 F11
	Report Totals:	\$252,701.91 ✓		
CURRENT SERV CHARGE				
ENGINEERING FEES, INSP & OTHER				
		\$3,228.00	CONDO CONVERSION	00143600000 F11

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$1,224.00	FINAL SUDDIVISION MAP FEE	00143540000 F19
		\$1,100.00	ENVIRONMENTAL REVIEW	00143690200 F19
		\$20.47	ENGINEERING AFTER HOURS INSPEC	00143590000 F19
		\$0.00	RELOCATION INSPECTION	00143450000 F19
		\$0.00	PRD PLAN APPLICATION	00143650000 F19
		\$0.00	BOND SPLIT FEES	00143890003 F19
	Report Totals:	\$5,572.47 ✓		
	FIRST AID & AMBULANCE CHARGES			
		\$1,894,037.80	AMBULANCE FEES	00143700000 F05
	Report Totals:	\$1,894,037.80 ✓		
	HOUSING REVENUE			
		\$324,097.74	TRANSFER IN FROM FUND 112	10449100112 F21
		\$245,031.16	SYCAMORE CREEK SPACE RENT	10445310000
		\$74,125.52	SYCAMORE CREEK UTILITIES	10445330000
		\$24,305.60	SYCAMORE CREEK COACH RENT	10445320000
		\$3,800.92	SYCAMORE CREEK LAUNDRY	10445340000
	Report Totals:	\$671,360.94 ✓		
	OTHER CURRENT CHARGES			
		\$349,756.95	OTHER REVENUE	00147920000 F02
		\$333,017.45	OTHER MEAL SERVICES	1074386XXXX F25
		\$77,669.08	CONGRAGATE DONATIONS	10747100000 F25
		\$40,029.50	CONTRIBUTIONS	00147300000 F31

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$28,114.60	PROP DAMAGE RECOVERY	00147410000 <i>F11</i>
		\$27,314.90	HOME DELIVERY DONATIONS	10747110000 <i>F25</i>
		\$15,410.00	CONTRIBUTIONS	11047300000 <i>F11</i>
		\$14,847.00	SALE OF MAPS	00143870000 <i>F19</i>
		\$3,000.00	CONTRIBUTIONS	10947300000 <i>F11</i>
		\$2,893.00	ANNEXATION FEES	00143820000 <i>F18</i>
		\$2,130.04	SUBSCRIPTION FEES	00143820000 <i>F01</i>
		\$1,506.82	TRANSPORTATION DONATIONS	10747120000 <i>F25</i>
		\$1,372.05	OUT AND ABOUT DONATIONS	10747130000 <i>F25</i>
		\$1,083.00	STREET VACATION	00143610000 <i>F18</i>
		\$974.00	INVESTIGATION FEES	00143830000 <i>F01</i>
		\$644.76	DUPLICATION FEES-CITY CLK	00143800000 <i>F02</i>
		\$441.65	DUPLICATION FEES-OTHER	00143800003 <i>F02</i>
		\$414.65	WITNESS FEES	00143920000 <i>F02</i>
		\$400.00	ENGINEERING-OTHER	00143800002 <i>F19</i>
		\$161.09	OTHER SERVICE CHARGES	00143890000 <i>F02</i>
		\$85.58	CITY MERCHANDISE SALES	00147940000 <i>F02</i>
		\$3.00	ELECTION FILING FEES	00143810000 <i>F01</i>
		\$0.00	BOND ADMIN FEES	00143940000 <i>F02</i>
		\$0.00	OTHER AGENCY PAYMENTS	00142900000 <i>F25</i>
		\$0.00	NUT CENTER FUND RAISING	00147310000 <i>F02</i>
		\$0.00	RECOVERY ON PROP DAMAGE	10647410000 <i>F11</i>
		\$0.00	CONTRIBUTIONS	10247300000 <i>31</i>

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	PUBLIC WORKS REIM	00143900000 F11
		\$0.00	PLANS & SPECIFICATION BID	00143890001 F02
		\$0.00	SMALL CLAIM REIM	00147400000 F02
		\$0.00	UNCLAIMED DEPOSITS	00147930000 F02
		\$0.00	BOND APPLICATION FEES	00143910000 F02
		\$0.00	PROCEEDS LONGTERM NOTE	00148250000 F02
		\$0.00	WAGE GARNISHMENT FEE	00147950000 F02
		(\$665.21)	CASH OVER [SHORT]	00147500000 F02
	Report Totals:	\$900,603.91 ✓		
	PARKS & RECREATION FEES			
		\$673,680.10	AMPTHEATER	00143230000 F31
		\$300,827.56	YEAR-ROUND SCHOOL	00143280001
		\$191,285.54	SPORTS & ATHLETICS	00143200000
		\$183,240.50	MOONLIGHT WINTER SEASON	00143230002
		\$175,138.84	TRIPS	00143210000
		\$117,667.04	SPECIAL FACILITIES USAGE	00143270000
		\$68,634.23	AVO RENTALS	00143230001
		\$60,670.50	RANCHO SCHOOLS PROGRAM	00143280000
		\$56,038.00	OTHER RECREATION	00143290000
		\$29,082.00	RANCHO RENTALS	00143270001
		\$18,224.50	OUTSIDE TICKET SALES	00143230003
		\$12,491.82	HIGHLAND GAMES	00143250002
		\$9,020.00	FOCUS ON VISTA AD REVENUE	00143290002

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$8,197.26	SENIOR SERVICES CENTER	00143240000
		\$3,769.58	RANCHO TOURS	00143280002
		\$3,685.00	INSTRUCTIONAL CLASSES	00143220000
		\$2,968.62	CATERING	00143290001
		\$669.00	VIDEO SERVICES REVENUE	00143290003
		\$0.00	SPORTS GRANT PROGRAM	00143200001
		\$0.00	MARIACHI FESTIVAL	00143250001
Report Totals:		\$1,915,190.09 ✓		
PLAN CHECKING FEES				
		\$336,737.88	RESIDENTIAL PLAN CHECK	00143470000
		\$274,672.13	GRADING PLAN CHECK	00143510000
		\$195,251.43	COMMERCIAL PLAN CHECK	00143460000
		\$117,649.86	IMPROVEMENT PLAN CHECK	00143530000
		\$60,127.75	ENERGY REGULATION FEES	00143490000
		\$22,902.60	SITE DEVELOPMENT PLAN-PLANNING	00143660000
		\$18,115.44	BOUNDARY PARCEL 49%	00143640001
		\$16,484.34	BOUNDARY PARCEL 51%	00143640000
		\$16,196.40	SITE DEVELOPMENT PLAN-ENGINEER	00143660001
		\$5,867.04	CERT OF COMPLIANCE	00143640002
		\$4,304.82	PLAN AMMENDMENTS	00143650001
		\$3,318.00	IMPROVEMENTS	00143510200
		\$840.00	PERMITS	00143530200
		\$160.00	ENGINEERING FEES-PLANNING	00143640200

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CLASS	REPORT	AMOUNT	NAME	ACCOUNT
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Report Totals: \$1,072,627.69 ✓

QUASI-EXTERNAL TRANSACTIONS

		\$1,686,082.00	CITYWIDE ADMIN ALLOCATION	00143100000
		\$111,494.55	TRANSFER IN FROM FUND 301	00149100301
		\$17,943.50	RECOVERED CIP CHARGES	00143130000
		\$0.00	TRANSFER IN FROM FUND 502	00149100502
		\$0.00	TRANSFER IN FROM FUND 301	11849100301
		\$0.00	TRANSFER IN FROM FUND 501	00149100501
		\$0.00	OTHER ADMIN CHARGES	00143190000
		\$0.00	TRANSFER IN FROM FUND 402	00149100402
		\$0.00	TRANSFER IN FROM FUND 001	10849100001
		\$0.00	TRANSFER IN FROM FUND 110	10349100110
		\$0.00	TRANSFER IN FROM FUND 601	00149100601
		\$0.00	TRANSFER IN	11049100307
		\$0.00	TRANSFER IN FROM FUND 001	10749100001
		\$0.00	TRANSFER IN FROM FUND 109	10349100109
		\$0.00	TRANSFER IN FROM FUND 001	11649100001

Report Totals: \$1,815,520.05 ✓

SOLID WASTE REVENUES

		\$307,644.94	RECYCLING REVENUES	00147900000
		\$113,836.41	EXCESS SOLID WASTE FEES	00143930000
		\$75,390.63	DELINQUENT REFUSE FEES	00143840000

F 27

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$46,953.51	AB939 TRASH FEES	00142830000
		\$0.00	HAZARDOUS WASTE COLL FEE	00142840000
		\$0.00	EXCESS SOLID WASTE FEES	10143930000
✓ Report Totals:		\$543,825.49 ✓		
SPECIAL FIRE DEPT SERVICES				
		\$1,263,565.99	VFPD REIM	00143710000
		\$98,980.34	REIM FOREST AGENCY FIRES	00143720000
		\$19,055.00	RESIDENTIAL FIRE FEE	00143480000
		\$14,400.00	COMMERCIAL FIRE FEE	00143480001
		\$10,800.00	BUILDING PLAN REVIEW	00143760002
		\$9,018.50	AERIAL EQUIPMET FEES	00143760006
		\$3,470.00	SYSTEM PLAN CHECK	00143760003
		\$2,928.01	VFPD REIMBURSEMENT	11043710000
		\$1,620.00	EMERGENCY MAPPING FEE	00143760009
		\$1,588.60	OTHER FIRE SERVICES	00143760010
		\$710.00	PSAL PROCESSING FEE	00143760000
		\$328.00	PLANNING & ENG FEES: FIRE	00143740200
		\$235.00	PERMIT FEES-COUNTY	00143760007
		\$0.00	OTHER STATE REIMBURSE	00142210000
		\$0.00	SITE PLAN REVIEW	00143760001
Report Totals:		\$1,426,699.44 ✓		

SPECIAL POLICE DEPT SERVICES

F 24

F 27

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$235,698.00	VUSD SUSTANCE ABUSE	00143730000
		\$36,659.39	BOOKING FEES	00144300000
	<i>Report Totals:</i>	\$272,357.39 ✓		
	WEED & LOT CLEARING			
		\$12,943.38	WEED & LOT CLEARING FEES	00143850000
		\$4,210.00	ABANDONED VEHICLE ABATE	00144220000
	<i>Report Totals:</i>	\$17,153.38 ✓		
	ZONING & SUBDIVISION FEES			
		\$2,984.00	VAR/ZONMAP AMENDMENT	00143600002
		\$399.00	PLANNING	00143600200
	<i>Report Totals:</i>	\$3,383.00 ✓		
	FINES & FORFEITURES			
	FORFEITURES & PENALTIES			
		\$47,720.78	ASSET FORFEITURE FUNDS	00144260000
	<i>Report Totals:</i>	\$47,720.78 ✓		
	OTHER FINES			
		\$278,006.24	PARKING FINES	00144200000
		\$96,620.00	FALSE ALARM FINES	00144250000
		\$16,515.16	DUI COST RECOVERY	00144120000
		\$4,761.37	GENERAL FINES	00144100000
		\$900.00	ADMINISTRATIVE CITATION FEES	00144210000
	<i>Report Totals:</i>	\$396,802.77 ✓		

F03
L

F07
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F19
L

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
	VEHICLE CODE FINES	\$285,050.47	VEHICLE CODE FINES	00144110000 F03
	<i>Report Totals:</i>	\$285,050.47 ✓		
INTERGOV-COUNTY				
	OTHER COUNTY GRANTS	\$34,641.24	SD CO ABAND VEH SERV AUTH	00142820000
		\$31,345.00	OUT & ABOUT TRANSPORTATION GRANT	00142510000 F25
	<i>Report Totals:</i>	\$65,986.24 ✓		
INTERGOV-FEDERAL				
	CDBG	\$1,188,396.92	COMM DEV BLOCK GRANT	1034240XXXX F20
		\$0.00	OTHER REVENUE(PROG INC)	10347920000
	<i>Report Totals:</i>	\$1,188,396.92 ✓		
	OTHER FEDERAL GRANTS	\$273,715.90	HOME PARTNERSHIP PROGRAM	1244246XXXX F21
		\$196,384.00	SENIOR NUTRITION GRANT	10742410000 F25
		\$137,336.07	OTS SAFETY GRANT	00142381999 F11
		\$128,479.33	FED LAW ENF BLOCK GRANT	0014248XXXX F03
		\$69,239.00	FEMA FIRE EQUIPMENT GRANT	00142490000 F04
		\$68,799.87	CORRIDOR ENHANCEMENT	11742347456 F11
		\$3,005.25	FEMA REIMBURSEMENTS	00142430000 F11
		\$0.00	COPS AHEAD GRANT	00142440000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	HES GRANT	11942490000
		\$0.00	OTS FED TRUST FUND GRANT	11742450000
		\$0.00	COPS SCHOOL BASED GRANT	00142440001
		\$0.00	FEMA REIMBURSEMENT	11642430000
		\$0.00	COPS MORE GRANT	00142470000
	Report Totals:	\$876,959.42 ✓		
INTERGOV-STATE				
	GASOLINE TAX	\$1,731,871.68	GAS TAXES	10640XX0000
	Report Totals:	\$1,731,871.68 ✓		<i>FI</i>
	HOMEOWNERS PROP TAX RELIEF	\$95,059.34	HOMEOWN PROP TAX RELIEF	00140100010
	Report Totals:	\$95,059.34 ✓		
	MANDATED COSTS	\$91,347.00	REIM OF MANDATED COSTS	0014222XXXX
	Report Totals:	\$91,347.00 ✓		
	MOTOR VEHICLE IN-LIEU TAX	\$5,097,763.65	MOTOR VEHICLE IN-LIEU TAX	00142100000
	Report Totals:	\$5,097,763.65 ✓		
	OFF HWY MOTOR VEH FEES	\$2,161.69	OFF-HIGHWAY VEHICLE FEES	00142130000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
<i>Report Totals:</i>		\$2,161.69	✓	
OTHER STATE GRANTS				
		\$184,667.33	SUPPLEMENTAL LAW ENFORCE	1254237XXXX <i>F03</i>
		\$58,353.00	CA LAW ENFORCE EQUIP PROGRAM	00142310000 <i>F03</i>
		\$16,646.07	ISTEA-CMAC GRANT	11942360000 <i>F11</i>
		\$1,791.86	USED OIL GRANT	00142320000 <i>F11</i>
		\$0.00	HOUSEHOLD HAZ WASTE GRANT	00142350000
		\$0.00	T.E.A. GRANT	11742340000
		\$0.00	USED OIL BLOCK GRANT	00142330000
		\$0.00	SB 300 REIM #7735	10340257735
		\$0.00	SB 300 REIMBURSEMENT	11040250000
		\$0.00	SB 300 REIMBURSEMENTS	12340250000
		\$0.00	HEALTHY CITIES GRANT	00142500000
<i>Report Totals:</i>		\$261,458.26	✓	
PROP 172 - PUBLIC SAFETY				
		\$416,142.61	SB 172 SALES TAX	00140260000 <i>F03</i>
<i>Report Totals:</i>		\$416,142.61	✓	
LICENSES & PERMITS				
BICYCLE LICENSE				
		\$0.00	BICYCLE LICENSE	00141200000 <i>F03</i>
<i>Report Totals:</i>		\$0.00	✓	
CONSTRUCTION PERMITS				

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$676,848.77	BUILDING PERMITS	00143400000 F19
		\$18,653.70	RIGHT OF WAY PERMITS	00143520000
		\$15,915.83	GRADING PERMITS	00143500000
		\$10,891.20	PLUMBING PERMITS	00143420000
		\$9,838.50	ELECTRICAL PERMITS	00143410000
		\$3,055.00	GRADING	00143500200
		\$0.00	ENHANCED SEQUA	00143680000
	Report Totals:	\$735,203.00 ✓		
	OTHER PERMITS			
		\$63,715.00	SPEC/TEMP USE PERMITS	00143600001 F18
		\$16,952.50	FIRE PERMITS	00143760004 F04
		\$15,217.00	MOBILEHOME SET-UP	00143440000 F19
		\$8,830.19	BINGO LICENSE	00141210000 F03
		\$7,870.00	BURGLAR ALARM PERMITS	00143770000 F03
		\$1,881.37	MECHANICAL PERMITS	00143430000 F19
		\$800.00	ICE CREAM VENDOR FEES	00143890002 F25
		\$30.00	BURN PERMITS	00141300000 F04
		\$0.00	MOBILE HOME PARK PERMIT	00143440001 F19
	Report Totals:	\$115,296.06 ✓		
	STREET AND CURB PERMITS			
		\$4,500.00	ENCROACHMENT PERMITS	00143490001 F19
	Report Totals:	\$4,500.00 ✓		

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
OTHER FIN SOURCES				
NOTES				
		\$0.00	PROCEEDS FROM NOTE	10348250000
	<i>Report Totals:</i>	\$0.00 ✓		
OTHER REVENUE				
CONTRIBUTIONS				
		\$0.00	RANCHO DONATIONS	00147210000
	<i>Report Totals:</i>	\$0.00 ✓		
OTHER				
		\$407,706.00	LEGAL SETTLEMENTS	00147430000
		\$317,548.00	AB 1662 BOOKING FEE RELIEF	00142151662 F03
		\$229,107.98	AB 2928 TRAFFIC CONGESTION RELIEF	10642152928 F11
		\$155,154.00	RDA TAX INCREMENT FUNDING	31040910000 F11
		\$0.00	AB 1661 LOCAL RELIEF	00142151661
		\$0.00	LEGAL SETTLEMENTS	12247430000
		\$0.00	LEGAL SETTLEMENTS	31047430000
		\$0.00	LEGAL SETTLEMENTS	10647430000
		\$0.00	EDUC REV AUGMENT RELIEF	00142151396
		\$0.00	LEGAL SETTLEMENTS	11047430000
		\$0.00	LEGAL SETTLEMENTS	11147430000
		\$0.00	OTHER	10847920000
		\$0.00	OTHER	10647920000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	LEGAL SETTLEMENTS	10947430000
		\$0.00	RECOVERY ON PROP DAMAGE	10847410000
	<i>Report Totals:</i>	\$1,109,515.98 ✓		
	SALE OF PROPERTY			
		\$0.00	SALE OF PROPERTY	00148100000
		\$0.00	SALE OF CITY PROPERTY	10448100000
		\$0.00	SALE OF CITY PROPERTY	10648100000
	<i>Report Totals:</i>	\$0.00 ✓		
TAXES				
	BUSINESS LICENSE TAXES			
		\$1,113,079.86	BUSINESS LICENSE	00141100000
		\$34,516.40	BUSINESS LICENSE PENALTY	00141110000
		\$2,396.95	BUSINESS LIC PRIOR YEAR	00141120000
	<i>Report Totals:</i>	\$1,149,993.21 ✓		
	CONSTRUCTION DEVELOPMENT TAXES			
		\$2,290,701.16	DEVELOPMENT FEES	11046XXXXXX
		\$275,096.74	DRAINAGE DEVELOPMENT FEES	109462X0000
		\$215,731.00	PARK DEVELOPMENT FEES	10246XX0000
		\$132,729.26	TRAFFIC MITIGATION FEES	00143690002
		\$124,142.56	VISTA HOUSING AGENCY FEES	00146420000
		\$92,478.00	ENVIRONMENTAL IMPACT FEES	00143670000
		\$88,190.40	BIOLOGICAL MITIGATE FEES	00143690000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$48,630.00	UNDERGROUND IN-LIEU FEES	00146440000
		\$14,500.00	TRAFFIC SIGNAL MITIGATION	00143690001
		\$0.00	DEFERRED STREET CONSTRUCTION	00146400000
	Report Totals:	\$3,282,199.12 ✓		
	FRANCHISES			
		\$1,033,791.82	FRANCHISE FEE-SDGE	00140310000
		\$570,370.00	FRANCHISE FEE-COX CABLE	00140310002
		\$433,035.12	FRANCHISE FEE-TRASH	00140310001
		\$115,895.52	FRANCHISE FEE-ADELPHIA	00140310003
		\$11,101.64	CITYWIDE PEG FEE	00140320001
		\$6,600.00	FRANCHISE FEE-ORION	00140310005
		\$519.79	FRANCHISE FEE: METRICOM	00140310004
	Report Totals:	\$2,171,313.89 ✓		
	OTHER PROPERTY TAXES			
		\$0.00	OTHER PROP TAX	00140100007
	Report Totals:	\$0.00 ✓		
	PROPERTY TAXES-PRIOR			
		\$0.00	DELINQUENT SECURED	00140100003
		(\$3,029.59)	DELINQUENT UNSECURED	00140100004
	Report Totals:	(\$3,029.59) ✓		
	REAL PROP TRANSFER TAXES			
		\$351,766.81	REAL PROP TRANSFER TAX	00140900000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
	<i>Report Totals:</i>	\$351,766.81 ✓		
	SALES AND USE TAXES	\$9,744,117.42	SALES AND USE TAX	00140200000
	<i>Report Totals:</i>	\$9,744,117.42 ✓		
	SECURED & UNSECURED PROP TAX	\$5,354,018.19	CURRENT SECURED	00140100001
		\$295,808.10	CURRENT UNSECURED	00140100002
	<i>Report Totals:</i>	\$5,649,826.29 ✓		
	STATE SECURED UNITARY	\$127,038.54	STATE SEC UNITARY	00140100013
	<i>Report Totals:</i>	\$127,038.54 ✓		
	SUPPLEMENTAL ROLL SEC & UNSEC	\$344,132.93	SUPPLEMENTAL SECURED	00140100005
		\$8,403.18	SUPPLEMENTAL UNSECURED	00140100006
		\$4,733.46	ALL SUPP HOE	00140100009
	<i>Report Totals:</i>	\$357,269.57 ✓		
	TRANSIENT LODGING TAX	\$300,388.30	TRANSIENT LODGING	00140300000
		\$0.00	DELINQUENT TOT	00140300001
	<i>Report Totals:</i>	\$300,388.30 ✓		
	TRANSPORTATION TAX-NON TRANS			

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$38,937.01	TRANSPORTATION DEV. ACT	12242310000
		\$0.00	PROP A SALES TAX	11140200001
	<i>Report Totals:</i>	\$38,937.01 ✓		

USE OF MONEY & PROP

INVESTMENT EARNINGS

		\$918,558.48	INVESTMENT EARNINGS	00145100000
		\$235,156.93	INTEREST ON CRA DEBT	00145110000
		\$173,746.96	INVESTMENT EARNINGS	110451X0000
		\$164,959.88	GASB 31 ADJUSTMENY	00145100001
		\$164,491.28	INVESTMENT EARNINGS	111451X0000
		\$37,942.58	INVESTMENT EARNINGS	109451X0000
		\$29,146.13	INVESTMENT EARNINGS	102451X0000
		\$23,039.09	INVESTMENT EARNINGS	106451X0000
		\$15,396.92	INVESTMENT EARNINGS	310451X0000
		\$11,624.54	INVESTMENT INCOME	125451X0000
		\$8,575.10	INVESTMENT EARNINGS	114451X0000
		\$8,246.45	INT VISTA HIDDEN VALLEY	00145150000
		\$6,398.11	INVESTMENT EARNINGS	113451X0000
		\$1,901.50	INVESTMENT EARNINGS	11745100000
		\$1,159.58	INVESTMENT EARNINGS	118451X0000
		\$902.09	INVESTMENT EARNINGS	120451X0000
		\$764.15	INVESTMENT EARNINGS	12345100000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$154.48	INVESTMENT INCOME	10345100000
		\$82.99	INVESTMENT EARNINGS	122451X0000
		\$48.15	INVESTMENT EARNINGS	108451X0000
		\$0.00	INT ON NOTES RECEIVABLE	00145160000
		\$0.00	CAPITAL GAINSRNINGS	10145130000
		\$0.00	CAPITAL GAINS	00145130000
		\$0.00	CAPITAL LOSSES	00145140000
		\$0.00	INVESTMENT EARNINGS	121451X0000
		\$0.00	INVESTMENT EARNINGS	10145100000
		\$0.00	DEFERRED INTEREST REVENUE	00145170000
	Report Totals:	\$1,802,275.39 ✓		
	RENTS AND CONCESSIONS			
		\$366,650.29	LEASE INCOME	00145200000
		\$8,655.88	BRENGLE CENTER RENTAL	00143270002
		\$7,560.00	RENTAL INCOME	00145300000
		\$4,642.77	VENDING MACHINE REV	00147920001
		\$4,343.00	PARK TERRACE RENTALS	00143240001
		\$2,013.94	PAY PHONE REV	00147920002
		\$1,583.24	ADVERTISING ON CITY VEH	00145400000
		\$215.00	THIBODO RANCH HOUSE RENT	00143240002
	Report Totals:	\$395,664.12 ✓		

<i>CLASS</i>	<i>REPORT</i>	<i>AMOUNT</i>	<i>NAME</i>	<i>ACCOUNT</i>
<i>Grand Total:</i>		\$49,736,220.06		

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	\$277,583		
CITY CLERK	001.5140	\$328,039		
CITY ATTORNEY	001.5170	\$569,866		
OUTSIDE LEGAL	001.5171	\$23,733		
INVESTMENT LEGAL	001.5172	\$28,737	\$1,227,958	✓

MANAGEMENT & SUPPORT:

CITY MANAGER	001.5110	\$626,095		
ADMIN SERVICES	001.5115	\$307,773		
PERSONNEL	001.5130	\$392,933		
FINANCE	001.5150	\$938,136		
DATA PROCESSING	001.5160	\$732,662		
NON-DEPARTMENTAL	001.5180	\$426,597		
TRANSFER OUT TO 602	110.5900	\$13,864	\$3,438,059	✓ \$4,666,017

PUBLIC SAFETY:

POLICE:

PROP 218 IMPACTS	001.5190	\$125,592		
LAW ENFORCEMENT	001.5200	\$10,808,432		
SUPP LAW ENFORCE	125.5205	\$275,530	\$11,209,555	✓
FIRE	001.5210		\$6,010,092	✓
EMERGENCY MEDICAL	001.5220		\$2,131,315	✓
WEED ABATEMENT	001.5240		\$4,153	✓
STREET LIGHTING	108.5460		\$1,177,725	✓
DISASTER PREP	001.5230		\$50,314	✓

OTHER:

CODE ENFORCEMENT	001.5120	\$486,941	✓	
SCHOOL SAFETY	001.5360	\$146,218	✓	\$633,159 \$21,216,311

TRANSPORTATION:

STREETS:

PUBLIC WORKS ADMIN	001.5400	\$305,167		
STREET MAINT	001.5430	\$357,262		
FEMA	116.5740	\$0		
STREET MAINT	120.5435	\$275,795		
GAS TAX	106.5410	\$1,837,142	\$2,775,366	✓

TREES & LANDSCAPE:

PARKWAYS & MEDIANS	001.5515	\$256,958		
SOUTH MELROSE	113.5730	\$97,322		
LA MIRADA CANYON	114.5731	\$21,709		
NO CO SQUARE CFD	115.5732	\$7,405		
HACIENDA CFD	118.5735	\$28,769	\$412,163	✓ \$3,187,528

COMMUNITY DEVELOPMENT:

PLANNING:

COMM DEV ADMIN	001.5300	\$0		
PLANNING	001.5340	\$824,858		
PLANNING COMM	001.5350	\$10,261	\$835,119	✓

CONST & ENGINEER:

TRAFFIC ENGINEERING	001.5305	\$318,575		
ENGINEERING	001.5310	\$1,795,645		
BUILDING	001.5315	\$727,186		
DEV SERVE CENTER	001.5330	\$162,170	\$3,003,576	✓

HOUSING:

SYCAMORE CREEK	104.5325	\$275,886		
HOUSING PROGRAMS	001.5326	\$88,041		
TRANSFER TO FUND 112	001.5900	\$0		
HOME PARTNERSHIP	124.5320	\$272,928	\$636,855	✓

REDEVELOPMENT:

CDBG	103.536X	\$667,595		
ECONOMIC DEVEL	001.5800	\$334,484		
TRANSFER TO FUND 301	001.5900	\$0	\$1,002,078	✓ \$5,477,628

HEALTH:

NUTRITION CENTER	107.5550		\$764,736	✓
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SOLID WASTE:

RECYCLING	001.5480	\$79,667		
SOLID WASTE MANAGE	001.5470	\$101,933		
TRANSFER TO FUND 501	001.5900	\$0	\$181,601	✓ \$946,336

CULTURE & LEISURE:

PARKS & REC:

COMM SERVE OPER	001.5500	\$489,676		
RECREATION	001.5510	\$1,153,144		
PARK MAINT	001.5520	\$1,564,584		
RANCHO OPERATIONS	001.5525	\$158,330		
SENIOR SERVICES	001.5530	\$349,390		
TOWNSITE SERVICES	001.5535	\$16,281		
AVO THEATER	001.5560	\$86,358		
CULTURAL ARTS	001.5570	\$1,089,473		
TRANSFER TO FUND 507	001.5900	\$224,229	\$5,131,466	✓
			<u>\$40,625,287</u>	

PAGE 9 CAPITAL OUTLAY

SCHEDULE OF 01-02 CAPITAL OUTLAY
PAGES 9, 10, 11 COLUMN B

PROJECT	FIRE	PARKS	DRAINAGE & STREETS	GENERAL GOV SUPPORT	PLANNING	NON-CRA REDEVELOP	HOUSING	HEALTH	WATERPARK	SEWER	TOTALS
001.5250	\$345,321.82										\$345,321.82
001.7498			\$6,936.09								\$6,936.09
001.7604			\$1,611.88								\$1,611.88
001.7758					\$5,843.54						\$5,843.54
001.7902								\$80,907.00			\$80,907.00
001.7956		\$98.37									\$98.37
001.7960		\$327,840.56									\$327,840.56
001.8012		\$1,078.50									\$1,078.50
001.8013		\$315,714.94									\$315,714.94
001.8025						\$19,103.84					\$19,103.84
001.8045	\$19,700.00										\$19,700.00
102.8015		\$4,720.00									\$4,720.00
103.7498			\$1,980.00								\$1,980.00
103.7585				\$3,739.52							\$3,739.52
103.7805						\$9,500.00					\$9,500.00
106.7XXX			\$611,560.39								\$611,560.39
109.7XXX			\$15,178.23								\$15,178.23
110.7331			\$2,521.00								\$2,521.00
110.7433	(\$44.63)										(\$44.63)
110.7498			\$58,162.00								\$58,162.00
110.7554			\$760,902.84								\$760,902.84
110.7576			\$14,017.40								\$14,017.40
110.7606				\$930.92							\$930.92
110.7838			\$306.00								\$306.00
110.8005			\$102,471.67								\$102,471.67
110.8033	\$4,163.05										\$4,163.05
110.8036			\$2,440.00								\$2,440.00
110.8040			\$3,160.00								\$3,160.00
110.8056			\$17,818.52								\$17,818.52
110.8071	\$11,211.49										\$11,211.49
111.7XXX			\$1,080,329.08								\$1,080,329.08
117.7XXX			\$70,701.37								\$70,701.37
119.7XXX			\$353,619.26								\$353,619.26
122.7XXX			\$39,000.00								\$39,000.00
310.7XXX			\$566.23								\$566.23
SEWER										\$7,887,821.00	\$7,887,821.00
WATERPARK								\$121,207.00			\$121,207.00
TOTALS	\$380,352	\$649,452	\$3,143,282	\$4,670	\$5,844	\$28,604	\$0	\$80,907	\$121,207	\$7,887,821	\$12,302,139

✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓

SCHEDULE OF 01-02 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					\$101,238.42				\$101,238.42
103.5365			\$514,244.50						\$514,244.50
104.5325		\$395,475.16							\$395,475.16
108.5460				\$0.00					\$0.00
109.5714							\$131,124.31		\$131,124.31
110: PPF								\$107,805.67	\$107,805.67
110: PFF	\$418,266.41								\$418,266.41
110: TIF							\$503,468.36		\$503,468.36
507						\$136,816.33			\$136,816.33
TOTALS	\$418,266	\$395,475	\$514,245	\$0	\$101,238	\$136,816	\$634,593	\$107,806	\$2,308,439
	✓	✓	✓	✓	✓	✓	✓	✓	

PAGE 12 SALARIES & BENEFITS

PAGE 12 WORKSHEET

DEPT	SALARIES & WAGES 1XXX	TOTAL BENEFITS 2XXX	RETIREMENT 2100	OTHER BENEFITS
001.5100	\$87,415.18	\$32,032.01	\$6,430.05	\$25,601.96
001.5110	\$477,309.63	\$96,343.40	\$31,867.97	\$64,475.43
001.5115	\$225,330.09	\$54,241.37	\$15,570.17	\$38,671.20
001.5120	\$265,203.19	\$75,821.33	\$18,128.44	\$57,692.89
001.5130	\$234,988.65	\$60,496.11	\$16,357.79	\$44,138.32
001.5140	\$205,685.78	\$51,800.90	\$13,701.28	\$38,099.62
001.5150	\$543,588.23	\$140,004.50	\$37,928.09	\$102,076.41
001.5160	\$240,093.68	\$60,076.05	\$16,827.75	\$43,248.30
001.5170	\$408,531.86	\$88,448.44	\$28,602.93	\$59,845.51
001.5171	\$0.00	\$0.00	\$0.00	\$0.00
001.5180	\$18,154.81	\$376.05	\$242.90	\$133.15
001.5210	\$3,728,064.45	\$958,818.96	\$311,505.99	\$647,312.97
001.5220	\$1,339,655.14	\$369,855.39	\$111,185.55	\$258,669.84
001.5305	\$202,679.50	\$50,114.57	\$14,283.65	\$35,830.92
001.5310	\$1,129,712.99	\$251,046.52	\$72,077.27	\$178,969.25
001.5315	\$486,599.75	\$119,555.72	\$33,868.52	\$85,687.20
001.5326	\$20,490.44	\$7,639.98	\$2,036.38	\$5,603.60
001.5330	\$108,192.06	\$29,416.60	\$7,612.40	\$21,804.20
001.5340	\$456,592.07	\$99,199.91	\$31,348.89	\$67,851.02
001.5400	\$214,976.17	\$49,600.49	\$15,070.41	\$34,530.08
001.5430	\$61,061.81	\$15,158.89	\$3,116.78	\$12,042.11
001.5480	\$864.34	\$163.91	\$38.66	\$125.25
001.5500	\$307,956.48	\$75,930.71	\$21,639.90	\$54,290.81
001.5510	\$698,849.16	\$121,907.86	\$17,110.21	\$104,797.65
001.5515	\$74,584.07	\$21,669.12	\$4,995.19	\$16,673.93
001.5520	\$471,318.62	\$148,448.83	\$32,551.80	\$115,897.03
001.5225	\$101,840.49	\$24,772.34	\$4,136.78	\$20,635.56
001.5530	\$115,967.02	\$28,049.91	\$6,248.03	\$21,801.88
001.5535	\$13,569.82	\$468.29	\$0.00	\$468.29
001.5560	\$43,950.86	\$12,572.51	\$2,567.78	\$10,004.73
001.5570	\$340,642.71	\$68,332.54	\$13,644.32	\$54,688.22
001.5800	\$189,095.10	\$49,431.11	\$13,173.29	\$36,257.82
103.5365	\$116,082.47	\$31,724.90	\$9,255.52	\$22,469.38
103.5366	\$9,633.93	\$1,028.08	\$0.00	\$1,028.08
104.5325	\$21,144.13	\$5,052.94	\$566.57	\$4,486.37
106.5410	\$732,615.77	\$229,309.37	\$46,363.24	\$182,946.13
107.5550	\$198,710.25	\$95,714.51	\$13,771.06	\$81,943.45
108.5460	\$255,289.89	\$62,500.25	\$14,383.03	\$48,117.22
114.5731	\$1,557.27	\$157.34	\$0.00	\$157.34
120.5435	\$57,052.62	\$20,909.12	\$3,909.08	\$17,000.04
124.5320	\$4,701.22	\$764.39	\$204.30	\$560.09
501.5380	\$345,478.26	\$75,934.01	\$22,014.90	\$53,919.11
501.5450	\$620,175.74	\$182,458.73	\$40,746.96	\$141,711.77
501.5485	\$95,095.75	\$25,561.63	\$6,087.82	\$19,473.81
507.5580	\$443,171.38	\$78,066.20	\$11,452.65	\$66,613.55
	<u>\$15,713,673</u>	<u>\$3,970,976</u>	<u>\$1,072,624</u>	<u>\$2,898,351</u>

PAGE 12 DEBT SERVICE

PAGE 12 WORKSHEET

PROJECT	PRINCIPAL	INTEREST	LEASE PAYMENTS	TOTALS
102.5714			\$101,238.42	\$101,238.42
103.5365	\$180,000.00	\$334,244.50		\$514,244.50
104.5325			\$395,475.16	\$395,475.16
109.5714			\$131,124.31	\$131,124.31
110: FPF			\$107,805.67	\$107,805.67
110: PFF			\$418,266.41	\$418,266.41
110: TIF			\$503,468.36	\$503,468.36
507			\$136,816.00	\$136,816.00
TOTALS	\$180,000.00	\$334,244.50	\$1,794,194.33	\$2,308,438.83
		\$1,060,018.33	(\$1,060,018.33)	
	\$180,000	\$1,394,263	\$734,176	\$2,308,439

LEASE PRINCIPAL PAYMENTS

JPFA 1997 REFUNDING BONDS	\$589,176.00
1993 SERIES "D" WATERPARK	\$45,000.00
1990 SYCAMORE CREEK COP'S	\$100,000.00
	<u>\$734,176.00</u>

	001	102	103	104	106	107	108	109	110	111	113	114	115	117	119	120	121	122	123	124	125	SIR TOTALS	310 CIP
CASH & INVEST	\$ 13,988,089	\$ 875,636	\$ 12,006	\$ 603,384	\$ 202,954	\$ 1,121,202	\$ 5,204,400	\$ 4,407,976	\$ 207,912	\$ 229,603	\$ 843	\$ 33,266	\$ 20,927	\$ 21,867	\$ 246,374	\$ 13,176,591	\$ 456,576						
OTHER ASSETS	\$ 15,545,900	\$ 122,105	\$ 19,907	\$ 79,916	\$ 69,982	\$ 79,916	\$ 69,982	\$ 217	\$ 217	\$ 49,263	\$ 49,263	\$ 25,895	\$ 25,895	\$ 152,204	\$ 511,194	\$ 456,576							
TOTAL ASSETS	\$ 29,533,989	\$ 875,636	\$ 12,006	\$ 683,291	\$ 272,936	\$ 1,201,118	\$ 5,274,380	\$ 4,408,192	\$ 208,129	\$ 278,866	\$ 892	\$ 33,602	\$ 21,144	\$ 21,984	\$ 246,568	\$ 13,687,785	\$ 913,152						
ACCOUNTS PAYABLE	\$ 1,253,293	\$ 67,467	\$ 3,917	\$ 15,856	\$ 43,208	\$ 92,151	\$ 215	\$ 3,233	\$ 2,053	\$ 11,954	\$ 1,821	\$ 5,671	\$ 1,168	\$ 2,556	\$ 11,100	\$ 11,945	\$ 112,021	\$ 997,274	\$ 559				
OTHER LIABILITIES	\$ 3,793,888	\$ 50,922	\$ 3,989	\$ 40,396	\$ 33,632	\$ 94,131	\$ 274	\$ 274	\$ 267	\$ 27,634	\$ 267	\$ 27,634	\$ 3,279	\$ 3,279	\$ 353,746	\$ 3,279	\$ 140,071	\$ 755,708	\$ 559				
TOTAL LIABILITIES	\$ 5,047,181	\$ 118,389	\$ 7,906	\$ 56,254	\$ 76,840	\$ 186,282	\$ 289	\$ 3,507	\$ 2,320	\$ 12,228	\$ 1,888	\$ 8,305	\$ 4,443	\$ 5,835	\$ 14,675	\$ 153,919	\$ 156,000	\$ 1,490,983	\$ 1,118				
RESERVED	\$ 14,782,205	\$ 40,280	\$ 4,097	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	\$ 14,480	
DESIGNATED	\$ 10,949,789	\$ 895,365	\$ 12,006	\$ 603,384	\$ 202,954	\$ 1,121,202	\$ 5,204,400	\$ 4,407,976	\$ 207,912	\$ 229,603	\$ 843	\$ 33,266	\$ 20,927	\$ 21,867	\$ 246,374	\$ 13,176,591	\$ 456,576						
UNRESERVED	\$ 8,395,015	\$ 875,636	\$ 12,006	\$ 683,291	\$ 272,936	\$ 1,201,118	\$ 5,274,380	\$ 4,408,192	\$ 208,129	\$ 278,866	\$ 892	\$ 33,602	\$ 21,144	\$ 21,984	\$ 246,568	\$ 13,687,785	\$ 913,152						
TOTAL FUND BALANCE	\$ 30,477,009	\$ 875,636	\$ 12,006	\$ 683,291	\$ 272,936	\$ 1,201,118	\$ 5,274,380	\$ 4,408,192	\$ 208,129	\$ 278,866	\$ 892	\$ 33,602	\$ 21,144	\$ 21,984	\$ 246,568	\$ 13,687,785	\$ 913,152						
FUND BAL & LIABL	\$ 36,513,988	\$ 875,636	\$ 12,006	\$ 683,291	\$ 272,936	\$ 1,201,118	\$ 5,274,380	\$ 4,408,192	\$ 208,129	\$ 278,866	\$ 892	\$ 33,602	\$ 21,144	\$ 21,984	\$ 246,568	\$ 13,687,785	\$ 913,152						

	701	703	705	706	708	TOTAL TLA
CASH & INVEST	\$ 3,117,978	\$ 5,970,102	\$ 2,444,240	\$ 1,214,683	\$ 12,147,091	\$ 25,038,074
FIXED ASSETS	\$ 1,191,595	\$ 3,482,695	\$ 2,765,911	\$ 255	\$ 7,439,716	\$ 18,166,172
OTHER ASSETS	\$ 4,309,563	\$ 3,862,667	\$ 61,698,736	\$ 4,570,739	\$ 78,437,706	\$ 193,333
TOTAL ASSETS	\$ 8,619,136	\$ 13,315,464	\$ 54,908,887	\$ 4,836,117	\$ 83,016,523	\$ 218,537,379
NONCURRENT ASSETS	\$ 4,309,563	\$ 3,862,667	\$ 61,698,736	\$ 4,570,739	\$ 78,437,706	\$ 193,333
CURRENT ASSETS	\$ 4,309,573	\$ 9,452,797	\$ 5,000,000	\$ 2,265,378	\$ 24,578,817	\$ 21,344,046
ACCOUNTS PAYABLE	\$ 647,222	\$ 1,118,152	\$ 59,892	\$ 42,237	\$ 1,864,483	\$ 3,687,534
COMP ABSENCES	\$ 180,155	\$ -	\$ -	\$ 14,334	\$ 177,489	\$ 367,638
DEBT	\$ -	\$ -	\$ -	\$ 1,460,000	\$ 1,460,000	\$ 1,460,000
OTHER LIABILITIES	\$ 896,425	\$ -	\$ 131,164	\$ 22,090	\$ 1,049,679	\$ 1,049,679
TOTAL LIABILITIES	\$ 1,619,802	\$ 1,118,152	\$ 199,056	\$ 1,496,421	\$ 4,451,691	\$ 6,257,332
NONCURRENT LIABL	\$ -	\$ -	\$ -	\$ 1,460,000	\$ 1,460,000	\$ 1,460,000
CURRENT LIABL	\$ 1,619,802	\$ 1,118,152	\$ 199,056	\$ 36,421	\$ 3,991,691	\$ 4,797,332
WORKING CAPITAL	\$ 2,982,761	\$ 7,794,515	\$ 5,082,193	\$ 1,106,307	\$ 18,965,186	\$ 36,967,371
CONTRIB CAPITAL	\$ -	\$ 18,685,593	\$ 20,827,990	\$ 1,517,214	\$ 41,010,707	\$ 81,031,504
RESERVED	\$ 2,626,761	\$ 3,482,695	\$ 1,615,911	\$ 7,360	\$ 7,508,017	\$ 15,630,744
UNRESERVED	\$ 1,901,687	\$ 39,167,102	\$ 4,477,514	\$ 42,246,723	\$ 86,812,031	\$ 65,396,760
TOTAL RETEARN	\$ 2,928,448	\$ 43,654,807	\$ 6,153,425	\$ 49,506,783	\$ 99,923,048	\$ 121,027,504
EQUITY & LIABL	\$ 4,309,563	\$ 18,685,593	\$ 26,982,315	\$ 1,517,214	\$ 78,437,706	\$ 121,027,504