

# CITIES FINANCIAL TRANSACTIONS REPORT

## COVER PAGE

City of Vista

Fiscal Year      2003

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)

*1/22/2004*  
Date

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

**To file electronically:**

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

**To file a paper report:**

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

**Mailing Address:**

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

**Express Mailing Address:**

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

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**Supplement to the Annual Report of California Municipalities  
For the Fiscal Year Ended June 30, 2003**

<b>City Name:</b>	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 2002-2003 fiscal year (defined from July 1, 2002 through June 30, 2003). 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** – Please refer to your State Controller's Report to answer questions A-D.

**Section A:** From the Schedule of Net Expenditures, General Government (Legislative) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the 'Legislative' field that relate 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.

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

**Section B:** From the Schedule of Net Expenditures, General Government (Legislative) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the 'Legislative' field that relate to the city attorney and prosecution (exclude probation and parole), if any.

<b>Column A – Operating Expenditures:</b>		\$	632,767
<b>Column B – Capital Outlay Amount:</b>	<b>Equipment and Land</b>	\$	0
	<b>Construction</b>	\$	0

**Section C:** From the Schedule of Net Expenditures, General Government (Management and Support) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the 'Management and Support' field that relate 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.

<b>Column A – Operating Expenditures:</b>		\$	1,008,430
<b>Column B – Capital Outlay Amount:</b>	<b>Equipment and Land</b>	\$	0
	<b>Construction</b>	\$	0

**Section D:** From the Schedule of Net Expenditures, Public Safety (Police) – Indicate the operating expenditures (Column A) and capital outlay amounts (Column B) you included in the 'Police' field that relate to the city attorney and prosecution (exclude probation and parole), if any.

<b>Column A – Operating Expenditures:</b>		\$	0
<b>Column B – Capital Outlay Amount:</b>	<b>Equipment and Land</b>	\$	0
	<b>Construction</b>	\$	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. San Diego County	Law Enforcement	\$ 10,603,387
b. Encina Wastewater Auth.	Wastewater Treatment	\$ 1,937,685
c.		
d.		

Cities Financial Transactions Report

General Information

Fiscal Year 2003

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Morris		Vance
Member 1	Judy		Ritter
Member 2	Steve		Gronke
Member 3	Paul		Campo
Member 4	Robert		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?		

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

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

City of Vista

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2002-03

Forms	Column	Additional Details	Footnotes
<b><u>Sewer Activity/Enterprise Statement</u></b>			
Total Non-Operating Revenue	A		Reduction in non-operating revenue is due lower interest rates combined with no sale of fixed assets.
Adjustments	A		-\$381,499 audit adjustment, \$39,493,493 prior period adjustment to reclassify contributed capital to retained earnings per GASB 34, \$685,179 current capital connection charges, \$975,747 in-ground contributed developer lines.
Adjustments	A		-\$39,493,493 prior period adjustment to reclassify contributed capital to retained earnings per GASB 34, -\$685,179 current year capital connection fees to retained earnings.
<b><u>Current Service Charges</u></b>			
Zoning Fees and Subdivision Fees	A		Due to a change in the City's fee structure, many of the fees that were previously reported as plan checking fees are now reported as zoning & subdivision fees
Engineering Fees Inspection and Other	A		Increase due to a chnge in fee structure and fee classification in additions to overall higher activity in this area.
Quasi-External Transactions	A		Increase due to a one-time payment in the amount of \$4.4 million from the Redevelopment Agency to the City for expenditures incurred in prior years by the City on behalf of the RDA.
<b><u>Other Revenues</u></b>			
Sale of Real and Personal Property	A		City sold a large parcel of land in the previous year.
Other Sources of Revenues (Specify)	A		Detailed below.

City of Vista

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2002-03

Forms	Column	Additional Details	Footnotes
<b><u>Other Revenues</u></b>			
Other Sources of Revenues (Specify)	B		Detailed below.
<b><u>General Government and Public Safety</u></b>			
Emergency Medical Service	A		An additional ambulance with crew was added.

**City of Vista**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

**Fiscal Year**                    2003

**Fund Name (Specify)**

<b>Building and Facilities Maintenance</b>
--

**Operating Revenue**

Charges for Service	673,850
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$673,850</b>

**Operating Expense**

Personal Services	310,149
Contractual Services	
Supplies	30,707
Materials	
Other Operating Expenses	381,050
General and Administrative Expense	18,556
Depreciation Expense	50,912
<b>Total Operating Expense</b>	<b>\$791,374</b>
<b>Operating Income (Loss)</b>	<b>(\$117,524)</b>

**Non-Operating Revenue**

Interest	
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$0</b>

**Non-Operating Expense**

Interest	3,281
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$3,281</b>

**City of Vista**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2003

Fund Name (Specify)

Building and Facilities  
Maintenance

Operating Transfers In (Out)	[ ]
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>(\$120,805)</b>
Depreciation That Reduces Contributed Capital	[ ]
<b>Increase (Decrease) In Retained Earnings</b>	<b>(\$120,805)</b>
<b>Retained Earnings, Beginning</b>	<b>(\$148,190)</b>
Adjustments	[ ]
Reason for Adjustments	[ ]
<b>Retained Earnings, Ending</b>	<b>(\$268,995)</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	[ ]
Federal	[ ]
Other	[ ]
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	[ ]
Depreciation Applied to Contributed Capital	[ ]
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	[ ]
Reason for Adjustments	[ ]
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>(\$268,995)</b>
<b>Total Equity, Ending</b>	<b>(\$268,995)</b>
Retained Earnings - Reserved	[ ]
<b>Retained Earnings - Unreserved</b>	<b>(\$268,995)</b>



Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2003

Fund Name (Specify)

Risk Management

Operating Revenue

Charges for Service	4,105,274
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$4,105,274</b>

Operating Expense

Personal Services	56,059
Contractual Services	82,983
Supplies	1,410
Materials	
Other Operating Expenses	4,589,974
General and Administrative Expense	193,533
Depreciation Expense	
<b>Total Operating Expense</b>	<b>\$4,923,959</b>
<b>Operating Income (Loss)</b>	<b>(\$818,685)</b>

Non-Operating Revenue

Interest	
Gain on Sale of Assets	
Other	67,323
<b>Total Non-Operating Revenue</b>	<b>\$67,323</b>

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Vista**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year 2003

Fund Name (Specify)

Risk Management

Operating Transfers In (Out)	<input type="text"/>
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b><input type="text" value="(\$751,362)"/></b>
Depreciation That Reduces Contributed Capital	<input type="text"/>
<b>Increase (Decrease) In Retained Earnings</b>	<b><input type="text" value="(\$751,362)"/></b>
<b>Retained Earnings, Beginning</b>	<b><input type="text" value="\$3,036,389"/></b>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Retained Earnings, Ending</b>	<b><input type="text" value="\$2,285,027"/></b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	<input type="text"/>
Federal	<input type="text"/>
Other	<input type="text"/>
<b>Total Current Year Contributions</b>	<b><input type="text" value="\$0"/></b>
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
<b>Net Increase (Decrease) to Contributed Capital</b>	<b><input type="text" value="\$0"/></b>
<b>Contributed Capital, Beginning</b>	<b><input type="text" value="\$0"/></b>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
<b>Contributed Capital, Ending</b>	<b><input type="text" value="\$0"/></b>
<b>Retained Earnings, Ending</b>	<b><input type="text" value="\$2,285,027"/></b>
<b>Total Equity, Ending</b>	<b><input type="text" value="\$2,285,027"/></b>
Retained Earnings - Reserved	<input type="text" value="69,285"/>
<b>Retained Earnings - Unreserved</b>	<b><input type="text" value="\$2,215,742"/></b>

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2003

Fund Name (Specify)

Vehicle Maintenance

Operating Revenue

Charges for Service	845,000
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$845,000</b>

Operating Expense

Personal Services	405,260
Contractual Services	2,100
Supplies	98,204
Materials	
Other Operating Expenses	268,222
General and Administrative Expense	131,531
Depreciation Expense	153,346
<b>Total Operating Expense</b>	<b>\$1,058,663</b>
<b>Operating Income (Loss)</b>	<b>(\$213,663)</b>

Non-Operating Revenue

Interest	
Gain on Sale of Assets	1,065
Other	81
<b>Total Non-Operating Revenue</b>	<b>\$1,146</b>

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>

**City of Vista**

**Cities Financial Transactions Report - Internal Service Fund**

**Operating Revenue**

Fiscal Year                    2003

Fund Name (Specify)

Vehicle Maintenance

Operating Transfers In (Out)

**Excess (Deficiency) of Charges Over Expenses**

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

(\$212,517)

(\$212,517)

\$1,214,124

490,010

Reclassify per GASB 34

\$1,491,617

\$0

\$0

\$490,010

-490,010

Reclassify per GASB 34

\$0

\$1,491,617

\$1,491,617

333,621

\$1,157,996

**City of Vista**

**Cities Financial Transactions Report - Sewer Activity/Enterprise**

**Operating Revenue**

Fiscal Year 2003

Is This Function Accounted for as an Enterprise Fund?	Yes		
<b>Operating Revenue</b>			
Sewer Service Charges	5,573,169		
Sewer Connection Fees			
Sewer Service Penalties			0 • C
Other Operating Revenue	643,412		
<b>Total Operating Revenue</b>	<b>\$6,216,581</b>		<i>Functional Revenues</i> 0 • C
<b>Operating Expense</b>			
Transmission	1,766,687	6,216,581 • +	
Treatment and Disposal Plant	1,937,685	297,582 • +	
Taxes		685,179 • +	
General and Administrative Expense	868,368		003
Depreciation Expense		7,199,342 • *	
<b>Total Operating Expense</b>			
<b>Operating Income (Loss)</b>	<b>(\$27,867)</b>		
<b>Non-Operating Revenue</b>			
Interest	297,582		
State			
Federal			
County			0 • C
Gain on Sale of Assets			
Other		6,244,448 • +	
<b>Total Non-Operating Revenue</b>	<b>\$297,582</b>	1,671,708 • -	
<b>Non-Operating Expense</b>			002
Interest		4,572,740 • *	
Loss on Sale of Assets			
Other			
<b>Total Non-Operating Expense</b>	<b>\$0</b>		
Operating Transfers In (Out)	* -82,000		
<b>Net Income (Loss)</b>	<b>\$187,715</b>		
Depreciation that Reduces Contributed Capital			
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$187,715</b>		
<b>Retained Earnings, Beginning</b>	<b>\$32,254,486</b>		
Adjustments	40,772,920		← Put developer line contributions & Capital connection fees & Encina Audit
Reason for Adjustments	See footnote		
Residual Equity Transfers In (Out)			
<b>Retained Earnings, Ending</b>	<b>\$73,215,121</b>		

$V = 501 + 502 + 503$

\* This does not show up as an "Expense" on the Schedule of Net Expenditures. Must include as an adjustment on the final page.

**City of Vista**

**Cities Financial Transactions Report - Sewer Activity/Enterprise**

**Operating Revenue**

Fiscal Year 2003

**Equity**

**Contributed Capital: (Current Year)**

State	
Federal	
Connection Fees (Capital)	685,179
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$685,179</b>

Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	

**Net Increase (Decrease) to Contributed Capital** 685,179

**Contributed Capital, Beginning** 39,493,493

Adjustments -40,178,672

Reason for Adjustments See footnote

**Contributed Capital, Ending** **\$0**

**Retained Earnings, Ending** **\$73,215,121**

**Total Equity, Ending** **\$73,215,121**

Retained Earnings - Reserved 4,731,322

**Retained Earnings - Unreserved** **\$68,483,799**

**Revenue/Expenditure Schedule Adjustments**

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay 1,130,531

Other (Specify, maximum of 5 entries allowed)

*← Capital Connection Fees to Retained Earnings*

*Capital Outlay*

**Specify:**

**Amount:**


**City of Vista**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year 2003

Enterprise Name

Water Park

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

1,073,989

*Functional Revenues* 0 • C

Other Operating Revenue

**Total Operating Revenue**

\$1,073,989

1,073,989 • +

**Operating Expense**

30,384 • +

Personal Services

527,162

19 • +

Contractual Services

303,189 • +

Supplies

30,194

004

Materials

1,407,581 • \*

Other Operating Expenses

399,676

General and Administrative Expenses

143,395

Depreciation Expense

**Total Operating Expense**

**Operating Income (Loss)**

(\$225,129)

0 • C

**Non-Operating Revenue**

Interest

30,384

1,299,118 • +

State

198,691 • -

Federal

002

County

1,100,427 • \*

Gain on Sale of Assets

Other

19

**Total Non-Operating Revenue**

\$30,403

**Non-Operating Expense**

Interest

0 • C

Loss on Sale of Assets

Other

89,225 • +

**Total Non-Operating Expense**

\$89,225

45,000 • +

002

134,225 • \*

**City of Vista**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year 2003

Enterprise Name

Water Park

Operating Transfers In (Out)	303,189
<b>Net Income (Loss)</b>	<b>\$19,238</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$19,238</b>
<b>Retained Earnings, Beginning</b>	<b>\$1,484,895</b>
Adjustments	1,517,214
Reason for Adjustments	Contributed capital to retained earnings per
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$3,021,347</b>
<b>Equity</b>	
<b>Contributed Capital: (Current Year)</b>	
State	
Federal	
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$0</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$0</b>
<b>Contributed Capital, Beginning</b>	<b>\$1,517,214</b>
Adjustments	-1,517,214
Reason for Adjustments	To retained earn per GASB 34
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$3,021,347</b>
<b>Total Equity, Ending</b>	<b>\$3,021,347</b>
Retained Earnings - Reserved	3,370
<b>Retained Earnings - Unreserved</b>	<b>\$3,017,977</b>

✓ 507



City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2003

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)

*Capital Outlay*

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 - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2003

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?	<input type="text" value="No"/>	
Charges for Service	<input type="text" value="605,548"/>	"Housing Rev"
Other Operating Revenue	<input type="text"/>	
<b>Total Operating Revenue</b>	<b><input type="text" value="\$605,548"/></b>	
<b>Operating Expense</b>		
Personal Services	<input type="text"/>	
Contractual Services	<input type="text"/>	
Supplies	<input type="text"/>	
Materials	<input type="text"/>	
Other Operating Expenses	<input type="text" value="696,331"/>	"Housing Exp"
General and Administrative Expenses	<input type="text"/>	
Depreciation Expense	<input type="text"/>	
<b>Total Operating Expense</b>	<b><input type="text" value="\$696,331"/></b>	
<b>Operating Income (Loss)</b>	<b><input type="text" value="(\$90,783)"/></b>	
<b>Non-Operating Revenue</b>		
Interest	<input type="text"/>	
State	<input type="text" value="122,913"/>	126,4239.0000
Federal	<input type="text" value="148,667"/>	124.4246.XXX
County	<input type="text"/>	
Gain on Sale of Assets	<input type="text"/>	
Other	<input type="text"/>	
<b>Total Non-Operating Revenue</b>	<b><input type="text" value="\$271,580"/></b>	
<b>Non-Operating Expense</b>		
Interest	<input type="text"/>	
Loss on Sale of Assets	<input type="text"/>	
Other	<input type="text"/>	
<b>Total Non-Operating Expense</b>	<b><input type="text" value="\$0"/></b>	

**City of Vista**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year 2003

Enterprise Name

Operating Transfers In (Out)

**Net Income (Loss)**

Depreciation that Reduces Contributed Capital

**Increase (Decrease) in Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

**Retained Earnings, Ending**

Equity

**Contributed Capital: (Current Year)**

State

Federal

County

Contribution from Non-Government Sources

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

**Net Increase (Decrease) to Contributed Capital**

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2003

Enterprise Name Housing

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets		
Principal Payments on Debt Service		
Capital Lease Payments	403,497	104,5325.6600
Current Year Capital Outlay		
Other (Specify, maximum of 5 entries allowed)		

Specify:

Amount:


Activity/Enterprise Types

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



**City of Vista**

**Cities Financial Transactions Report - Other Activity/Enterprise**

**Operating Revenue**

Fiscal Year                    2003

Enterprise Name

Solid Waste

Operating Transfers In (Out)

**Net Income (Loss)**

\$384,875

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 2003

Enterprise Name

Solid Waste

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:

<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"/>

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 2003

**Functional Revenue:**

**Expenditures**

**Community Development Block Grant**

Redevelopment	\$1,208,860
<b>Sub Total:</b>	<b>\$1,208,860</b>

**Construction Permits**

Construction and Engineering Regulation Enforcement	\$916,439
<b>Sub Total:</b>	<b>\$916,439</b>

**Engineering Fees Inspection and Other**

Construction and Engineering Regulation Enforcement	\$159,997
<b>Sub Total:</b>	<b>\$159,997</b>

**First Aid and Ambulance Charges**

Emergency Medical Service	\$1,845,272
<b>Sub Total:</b>	<b>\$1,845,272</b>

**Gasoline Tax**

Streets/Highways/Storm Drains	\$1,719,024
<b>Sub Total:</b>	<b>\$1,719,024</b>

**Lighting**

Street Lighting	\$956,867
<b>Sub Total:</b>	<b>\$956,867</b>

**Other Debt Proceeds**

Emergency Medical Service	\$325,127
<b>Sub Total:</b>	<b>\$325,127</b>

**Other County Grants**

Physical and Mental Health	\$25,825
<b>Sub Total:</b>	<b>\$25,825</b>



City of Vista

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2003

**Functional Revenue:**

**Expenditures:**

**Parks and Recreation Fees**

Parks and Recreation	\$2,070,856
<b>Sub Total:</b>	<b>\$2,070,856</b>

**Plan Checking Fees**

Construction and Engineering Regulation Enforcement	\$843,054
<b>Sub Total:</b>	<b>\$843,054</b>

**Prop. 172-Public Safety**

Police	\$435,744
<b>Sub Total:</b>	<b>\$435,744</b>

**Quasi-External Transactions**

Management and Support	\$6,274,337
<b>Sub Total:</b>	<b>\$6,274,337</b>

**Special Fire Department Services**

Fire	\$1,746,326
<b>Sub Total:</b>	<b>\$1,746,326</b>

**Special Police Department Services**

Police	\$253,809
<b>Sub Total:</b>	<b>\$253,809</b>

**Transportation Taxes-Non Transit**

Streets/Highways/Storm Drains	\$1,960,000
<b>Sub Total:</b>	<b>\$1,960,000</b>

**Vehicle Code Fines**

Police	\$251,445
<b>Sub Total:</b>	<b>\$251,445</b>

**Weed and Lot Cleaning**

City of Vista

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2003

**Functional Revenue:**

**Expenditures**

Weed Abatement \$3,200

Sub Total: \$3,200

**Zoning Fees and Subdivision Fees**

Planning \$285,736

Sub Total: \$285,736

**City of Vista**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Taxes**

Fiscal Year                      2003

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
Secured and Unsecured Property Taxes		6,078,776	
Supplement Roll Secured and Unsecured Property Taxes		409,347	
Voter Approved Indebtedness Property Taxes			
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-4,491	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes			
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		10,524,692	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$1,960,000		
Transient Lodging Taxes		326,760	
Franchises		2,086,404	
Business License Taxes		1,182,012	
Real Property Transfer Taxes		418,173	
Utility Users Taxes			
Construction Development Taxes		3,757,502	
<b>Other Non-Property Taxes</b>			
Admission Tax			
Parking Tax			
Other (Specify)	\$0	\$118,203	

**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"/>
<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 2003

Specify General Revenues

General Revenues

State Secured Unitary	118,203
Total:	\$118,203

Total

\$1,960,000

\$24,897,378

\$26,857,378

**City of Vista**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Special Benefit Assessments for Operations**

Fiscal Year                    2003

Functional Revenues

A

**Special Benefit Assessments for Operations**

Fire	[ ]
Paramedics	[ ]
Police	[ ]
Lighting	\$956,867
Other (Specify, maximum of 5 entries allowed)	\$384,352

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Landscape Maintenance	Street Trees/Landscaping	130,950
Street Maintenance	Streets/Highways/Storm Drains	253,402
<b>Total:</b>		<b>\$384,352</b>

**Total**

**\$1,341,219**

**City of Vista**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Licenses and Permits**

Fiscal Year 2003

Functional Revenues	General Revenues	Total Revenues
A	B	C

**Licenses and Permits**

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$916,439		
Street and Curb Permits			
Other Licenses and Permits (Specify)	\$54,336	\$0	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Bingo License	Police	7,155
Burglar Alarm Permits	Police	13,981
Fire Permits	Fire	15,186
Ice Cream Vendor Fees	Physical and Mental Health	1,160
Mechanical permits	Construction and Engineering Regula	1,722
Mobilehome Set-up	Construction and Engineering Regula	15,132
<b>Total</b>		<b>\$54,336</b>

**Specify General Revenues**

**General Revenues**


<b>Total</b>	\$970,775	\$0	\$970,775
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**City of Vista**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Fines and Forfeitures and Revenue from Use of Money and Property**

<b>Fiscal Year</b>	<b>2003</b>	<b>Functional Revenues</b>	<b>General Revenues</b>	<b>Total Revenues</b>
		<b>A</b>	<b>B</b>	<b>C</b>
<b>Fines and Forfeitures</b>				
Vehicle Code Fines		\$251,445		
Other Fines			370,138	
Forfeitures and Penalties			5,064	
<b>Total</b>		\$251,445	\$375,202	\$626,647
<b>Revenue from Use of Money and Property</b>				
Investment Earnings		\$297,582	1,119,226	
Rents and Concessions			416,302	
Royalties				
Other 1				
Other 2				
<b>Total</b>		\$297,582	\$1,535,528	\$1,833,110

**City of Vista**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Intergovernmental - State**

Fiscal Year 2003

<b>Functional Revenues</b>	<b>General Revenues</b>	<b>Total Revenues</b>
<b>A</b>	<b>B</b>	<b>C</b>

**Intergovernmental - State**

Motor Vehicle In-Lieu Tax		5,301,321
Homeowners Property Tax Relief		93,980
Gasoline Tax	\$1,719,024	
Peace Officers Standards and Training		
Off Highway Motor Vehicle In-Lieu Fee		2,433
<b>Other State Grants</b>		
Mandated Cost		
Other 1		
Other 2		
Prop. 172 - Public Safety	\$435,744	
Other State Grants from Enterprise Activities	\$122,913	
Other State Grants (Specify)	\$220,820	

**Specify Functional Revenues**

**Select Expenditure Function**

**Functional Revenue**

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Ca Law Enforce Equip Program	Police	30,257
Household Hazardous Waste Grant	Streets/Highways/Storm Drains	5,837
Supplemental Law Enforcement	Police	183,813
Used Oil Grant	Streets/Highways/Storm Drains	913
<b>Total:</b>		<b>\$220,820</b>

<b>Total</b>	<b>\$2,498,501</b>	<b>\$5,397,734</b>	<b>\$7,896,235</b>
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**City of Vista**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

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

<b>Fiscal Year</b>	2003			
		<b>Functional Revenues</b>	<b>General Revenues</b>	<b>Total Revenues</b>
		<b>A</b>	<b>B</b>	<b>C</b>

**Intergovernmental - Federal**

Community Development Block Grant	\$1,208,860
Workforce Investment Act (WIA)	
Other Federal Grants from Enterprise Activities	\$148,667
Other Federal Grants (Specify)	\$432,641

<b>Specify Functional Revenues</b>	<b>Select Expenditure Function</b>	<b>Functional Revenue</b>
------------------------------------	------------------------------------	---------------------------

Cops School Based Grant	Police	11,812
Fed Law Enforce Block Grant	Police	131,603
HIDTA Grant	Police	15,065
Highway Corridor Enhancement Grant	Streets/Highways/Storm Drains	2,560
Senior Nutrition Grant	Physical and Mental Health	202,500
Weed and Seed Program Grant	Police	69,101
<b>Total:</b>		<b>\$432,641</b>

<b>Total</b>	<b>\$1,790,168</b>	<b>\$1,790,168</b>
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**Intergovernmental - County**

County Grants of State Gasoline Tax			
Other County Grants from Enterprise Activities	\$0		
Other County Grants	\$25,825	46,509	
<b>Total</b>	<b>\$25,825</b>	<b>\$46,509</b>	<b>\$72,334</b>
<b>Other Taxes In-Lieu</b>			<b>\$0</b>

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2003

Functional Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	\$285,736
Special Police Department Service	\$253,809
Special Fire Department Services	\$1,746,326
Plan Checking Fees	\$843,054
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$159,997
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	\$3,200
Sewer Service Charges	\$6,216,581
Sewer Connection Fees	\$685,179
Solid Waste Revenues	\$604,431
Sales of Refuse	
First Aid and Ambulance Charges	\$1,845,272
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$2,070,856
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	\$605,548
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 2003

**Functional Revenues**

Quasi-External Transactions

\$6,274,337

Other Current Service Charges (Specify)

\$2,040,231

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Annexation Fees	Planning	8,679
Bond Administration Fees	Management and Support	21,600
Cash Over (Short)	Management and Support	-53
City Merchandise Sales	Management and Support	23
Congragate Donantions	Physical and Mental Health	78,106
Contributions-Drainage	Streets/Highways/Storm Drains	1,739
Contributions-Recreation	Parks and Recreation	50,974
Duplication Fees-City Clerk	Management and Support	499
Duplication Fees-Other	Management and Support	289
Election Filing Fees	Legislative	4,765
Engineering-Other	Construction and Engineering Regulati	200
Home Delivery Donations	Physical and Mental Health	24,882
Investigation Fees	Legislative	1,820
Nutrition Center Fundraising	Physical and Mental Health	10,000
Other Meal Services	Physical and Mental Health	323,924
Other Revenue	Management and Support	28,551
Other Service Charges	Management and Support	100
Out and About Donations	Physical and Mental Health	1,434
Plans and Specification Bid	Management and Support	105
Property Damage Recovery	Streets/Highways/Storm Drains	47,471
Sale of Maps	Construction and Engineering Regulati	23,429
Subscription Fees	Legislative	2,297
Transportation Donations	Physical and Mental Health	1,531
Waterpark Revenues	Other Culture and Leisure 1	1,407,581
Witness Fees	Management and Support	285
<b>Total:</b>		<b>\$2,040,231</b>

**Total**

**\$23,634,557**

**City of Vista**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Current Service Charges**

**Fiscal Year**

**2003**

**Functional  
Revenues**

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**City of Vista**

**Cities Financial Transactions Report - Schedule of General and Functional Revenues**

**Other Revenues**

<b>Functional Revenues</b>	<b>General Revenues</b>	<b>Total Revenues</b>
<b>A</b>	<b>B</b>	<b>C</b>

Fiscal Year                    2003

**Other Revenues**

Sale of Real and Personal Property	\$0	16,110	
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)	\$677,027	\$86,719	

**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	175,079
Other Revenue-Prop A Fund	Streets/Highways/Storm Drains	10,182
Redevelopment Contribution	Streets/Highways/Storm Drains	174,218
<b>Total</b>		<b>\$677,027</b>

**Specify General Revenues**

**General Revenues**

Legal Settlements	86,719
<b>Total:</b>	<b>\$86,719</b>

<b>Total</b>	<b>\$677,027</b>	<b>\$102,829</b>	<b>\$779,856</b>
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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 2003

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Other Financing Sources</b>			
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	\$325,127		
<b>Total</b>	<b>\$325,127</b>		<b>\$325,127</b>
<b>Grand Total Functional and General Revenue</b>	<b>\$33,772,226</b>	<b>\$32,355,180</b>	<b>\$66,127,406</b>

**City of Vista**

**Cities Financial Transactions Report - Schedule of Net Expenditures**

**General Government and Public Safety**

Fiscal Year	2003					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>General Government</b>						
Legislative	1,531,696			\$1,531,696	\$8,882	\$1,522,814
Management and Support	3,917,593		418,734	\$4,336,327	\$6,325,736	(\$1,989,409)
<b>Total</b>	<b>\$5,449,289</b>	<b>\$0</b>	<b>\$418,734</b>	<b>\$5,868,023</b>	<b>\$6,334,618</b>	<b>(\$466,595)</b>
<b>Public Safety</b>						
Police	11,547,580			\$11,547,580	\$1,721,333	\$9,826,247
Fire	6,589,202	794,070	107,926	\$7,491,198	\$1,761,512	\$5,729,686
Emergency Medical Service	2,840,602			\$2,840,602	\$2,170,399	\$670,203
Animal Regulation				\$0	\$0	\$0
Weed Abatement	2,004			\$2,004	\$3,200	(\$1,196)
Street Lighting	1,088,153			\$1,088,153	\$956,867	\$131,286
Disaster Preparedness	62,527			\$62,527	\$0	\$62,527
Other Public Safety 1	548,967			\$548,967	\$0	\$548,967
Other Public Safety 2	139,001			\$139,001	\$0	\$139,001
<b>Total</b>	<b>\$22,818,036</b>	<b>\$794,070</b>	<b>\$107,926</b>	<b>\$23,720,032</b>	<b>\$6,613,311</b>	<b>\$17,106,721</b>

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year

2003

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	2,626,786	2,167,660	635,302	\$5,429,748	\$4,350,425	\$1,079,323
Streets Trees / Landscaping	472,620			\$472,620	\$130,950	\$341,670
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
<b>Total</b>	<b>\$3,099,406</b>	<b>\$2,167,660</b>	<b>\$635,302</b>	<b>\$5,902,368</b>	<b>\$4,481,375</b>	<b>\$1,420,993</b>

Community Development

Planning	736,808			\$736,808	\$294,415	\$442,393
Construction and Engineering Regulation	3,258,878			\$3,258,878	\$1,959,973	\$1,298,905
Redevelopment	968,870	12,172	509,480	\$1,490,522	\$1,208,860	\$281,662
Housing	\$696,331	\$0	\$403,497	\$1,099,828	\$877,128	\$222,700
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1				\$0	\$0	\$0
Other Community Development 2				\$0	\$0	\$0
<b>Total</b>	<b>\$5,660,887</b>	<b>\$12,172</b>	<b>\$912,977</b>	<b>\$6,586,036</b>	<b>\$4,340,376</b>	<b>\$2,245,660</b>



City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year

2003

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	792,855	7,182		\$800,037	\$669,362	\$130,675
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$219,556	\$0	\$0	\$219,556	\$604,431	(\$384,875)
Sewers	\$4,572,740	\$1,130,531	\$0	\$5,703,271	\$7,199,342	(\$1,496,071)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
<b>Total</b>	<b>\$5,585,151</b>	<b>\$1,137,713</b>	<b>\$0</b>	<b>\$6,722,864</b>	<b>\$8,473,135</b>	<b>(\$1,750,271)</b>

Culture and Leisure						
Parks and Recreation	5,649,655	567,113	101,352	\$6,318,120	\$2,121,830	\$4,196,290
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	1,100,424		134,225	\$1,234,649	\$1,407,581	(\$172,932)
Other Culture and Leisure 2				\$0	\$0	\$0
<b>Total</b>	<b>\$6,750,079</b>	<b>\$567,113</b>	<b>\$235,577</b>	<b>\$7,552,769</b>	<b>\$3,529,411</b>	<b>\$4,023,358</b>

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year	2003					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/
	A	B	C	D	E	F
<b>Public Utilities</b>						
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
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>	<b>\$49,362,848</b>	<b>\$4,678,728</b>	<b>\$2,310,516</b>	<b>\$56,352,092</b>	<b>\$33,772,226</b>	<b>\$22,579,866</b>

**City of Vista**

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

**Object Class**

Fiscal Year	2003	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
<b>Operating Expenditures</b>					
Salaries and Wages		17,324,455			\$17,324,455
Retirement		1,184,490			\$1,184,490
Other Employee Benefits		3,434,630			\$3,434,630
<b>Contract Services</b>					
Private					\$0
Other Governmental Agencies		10,603,387			\$10,603,387
Material, Supplies, and Other		16,815,886			\$16,815,886
<b>Capital Outlay</b>					
Equipment			805,957		\$805,957
Land					
Building and Improvement			3,872,771		\$3,872,771
<b>Debt Service</b>					
Interest				1,356,791	\$1,356,791
Principal				185,000	\$185,000
Lease Payments				768,725	\$768,725
<b>Total</b>		\$49,362,848	\$4,678,728	\$2,310,516	\$56,352,092
<b>Supplemental Data</b>					
Expenditures Pursuant to Competitive Bidding					
Other Than Competitive Bidding					
<b>Total</b>					\$0

**City of Vista**  
**Cities Financial Transactions Report**  
**Detail Summary of Bonded Indebtedness**  
**Fiscal Year 2003**

**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	410,000
Raceway Basin	1995	4,840,000	4,840,000	0

**City of Vista**

**Cities Financial Transactions Report - Statement of Bonded Indebtedness**

**Bond Types**

**Fiscal Year**                      2003

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$740,000</b>
Principal Payment Made in Current Year	740,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$2,350,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$0</b>
Current Year Interest Payment	28,021
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	

<b>Bond Types</b>	
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**                    2003

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
<b>Principal Outstanding Beginning of Fiscal Year</b>	<b>\$440,000</b>
Principal Payment Made in Current Year	30,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
<b>Principal Payments Made to Date</b>	<b>\$80,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$410,000</b>
Current Year Interest Payment	30,812
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	

<b>Bond Types</b>	
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 Long-Term Debt  
 Fiscal Year 2003**

**Other**

Purpose of Loan	Year of Loan	Amount Authorized	Amount Outstanding at End of Fiscal Year
Ambulance(2) Lease Purchase	2002	325,127	325,127

Cities Financial Transactions Report - Statement of Long-Term Indebtedness

Loan Types

Fiscal Year 2003

Purpose of Loan	Ambulance(2) lease purchase
Loan Type	Other
Year of Loan	2002
Year Final Payment Due	2008
Authorized Amount of Loan	325,127
Received To Date	325,127
Amount Outstanding, Beginning of Fiscal Year	
Amount of Principal Repaid in Current Year	
Adjustments in Current Year	325,127
Reason for Adjustments in Current Year	Lease entered into Dec 2002
Amount of Principal Repaid to Date	\$0
Amount Outstanding at End of Fiscal Year	\$325,127
Current Year Interest Payment	0
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	

<b>Loan Types</b>
Notes
Loans
Other



**City of Vista**  
**Cities Financial Transactions Report**  
**Detail Summary of Construction Financed by United States and/or the State of California**  
**Fiscal Year 2003**

**Loans**

<b>Purpose of Loan</b>	<b>Year of Issue</b>	<b>Amount Extended</b>	<b>Amount Outstanding at End of Fiscal Year</b>
Hud Construction	1999	5,675,000	5,140,000

City of Vista

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

Loan Types

Fiscal Year 2003

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
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>\$5,325,000</b>
Amount Repaid in Current Year	185,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$535,000</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$5,140,000</b>
Current Year Interest Payment	324,479
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	

<b>Loan Types</b>
Notes
Loans
Other

**City of Vista**  
**Cities Financial Transactions Report**  
**Detail Summary of Leases**  
**Fiscal Year 2003**

Lease	Description of Leased Property	Nature of Lease	Name of Lessor	Current Year Principal Payment	Current Year Interest Payment	Total Future Payments
	Sycamore Creek Mobilehome Park 1990 COPs	Lease	Vista Joint Powers Financing Authority	\$110,000	\$293,497	\$6,903,808
	JPFA 1997 Lease Revenue Bonds Cap Imp	Lease	Vista Joint Powers Financing Authority	\$613,725	\$649,590	\$16,301,972
	JPFA 1993 Series D Waterpark	Lease	Vista Joint Powers Financing Authority	\$45,000	\$89,225	\$2,293,125

**City of Vista**

**Cities Financial Transactions Report - Capital Lease Obligation Worksheet**

**Description of Leased Property**

Fiscal Year 2003

**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
<b>Beginning Balance (PY Ending)</b>	\$967,350	\$1,460,000	\$2,427,350
Prior Year Adjustments			\$0
Current Year Principal Payment		45,000	\$45,000
Current Year Interest Payment	89,225		\$89,225
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$878,125	\$1,415,000	\$2,293,125
Enterprise or Governmental Fund Makes Payment?	Enterprise		

**City of Vista**

**Cities Financial Transactions Report - Capital Lease Obligation Worksheet**

**Description of Leased Property**

**Fiscal Year**                      2003

**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
<b>Beginning Balance (PY Ending)</b>	\$5,473,151	\$12,092,136	\$17,565,287
Prior Year Adjustments			\$0
Current Year Principal Payment		613,725	\$613,725
Current Year Interest Payment	649,590		\$649,590
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$4,823,561	\$11,478,411	\$16,301,972
Enterprise or Governmental Fund Makes Payment?	Governmental		

**City of Vista**

**Cities Financial Transactions Report - Capital Lease Obligation Worksheet**

**Description of Leased Property**

**Fiscal Year**                      2003

**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
<b>Beginning Balance (PY Ending)</b>	\$3,402,305	\$3,905,000	\$7,307,305
Prior Year Adjustments			\$0
Current Year Principal Payment		110,000	\$110,000
Current Year Interest Payment	293,497		\$293,497
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$3,108,808	\$3,795,000	\$6,903,808
Enterprise or Governmental Fund Makes Payment?	Governmental		

## City of Vista

### Cities Financial Transactions Report - Check List of Services Provided

#### Service

Fiscal Year                      2003

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

	Number of Paid City Employees A	Number of Volunteers B	Total Number of Employees C
Police Protection	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Police Officers	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Fire Protection	81	<input type="text"/>	81
Fire Fighters	1	<input type="text"/>	1
Emergency Medical	32	<input type="text"/>	32

If Your City Reports Transient Lodging Tax; What Is the Tax Rate?	<input type="text" value="10.00"/>
What Is the Effective Date of the Current Tax Rate? (00/00/0000)	<input type="text" value="11/16/1990"/>
If Your City Reports Utility User Tax; What Is the Tax Rate?	<input type="text" value="0.00"/>

**City of Vista**

**Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

**Governmental Funds**

Fiscal Year 2003

	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
Cash and Investments	21,200,474	16,580,120		618,613
Fixed Assets				
Other Assets	20,659,667	596,871		
<b>Total Assets</b>	<b>\$41,860,141</b>	<b>\$17,176,991</b>	<b>\$0</b>	<b>\$618,613</b>
<b>Net Current Assets</b>	<b>\$41,860,141</b>	<b>\$17,176,991</b>	<b>\$0</b>	<b>\$618,613</b>
<b>Liabilities</b>				
Accounts Payable	1,632,704	406,093		18,973
Compensated Absences				
Other Liabilities 1	4,073,963	2,128,098		
Other Liabilities 2				
Other Liabilities 3				
<b>Total Liabilities</b>	<b>\$5,706,667</b>	<b>\$2,534,191</b>	<b>\$0</b>	<b>\$18,973</b>
<b>Net Current Liabilities</b>	<b>\$5,706,667</b>	<b>\$2,534,191</b>	<b>\$0</b>	<b>\$18,973</b>
Working Capital	[REDACTED]			
Fund Equity	\$36,153,474	\$14,642,800	\$0	\$599,640
<b>Fund Balance</b>				
Reserved	17,238,403	740,265		
Unreserved Designated	13,814,615	5,598,214		257,927
Unreserved Undesignated	5,100,456	8,304,321		341,713
<b>Total Fund Equity</b>	<b>\$36,153,474</b>	<b>\$14,642,800</b>	<b>\$0</b>	<b>\$599,640</b>

0 • C

36,153,474 • +  
 14,642,800 • +  
 599,640 • +  
 18,011,041 • +  
 3,507,649 • +  
 005  
 72,914,604 • \*

[REDACTED] = Working Capital on Consolidated Statement



**City of Vista**

**Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

**Proprietary Funds Types**

Fiscal Year 2003

<b>Assets</b>	<b>Enterprise</b>	<b>Internal Service</b>
Cash and Investments	16,738,147	6,566,959
Fixed Assets	59,640,427	746,453
Other Assets	2,531,566	28,265
<b>Total Assets</b>	<b>\$78,910,140</b>	<b>\$7,341,677</b>
Less: Non-Current Assets	59,640,427	746,453
<b>Net Current Assets</b>	<b>\$19,269,713</b>	<b>\$6,595,224</b>
<b>Liabilities</b>		
Accounts Payable	908,957	168,327
Compensated Absences	149,756	78,821
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	1,415,000	
Other Liabilities 1	199,959	3,586,880
Other Liabilities 2		
Other Liabilities 3		
<b>Total Liabilities</b>	<b>\$2,673,672</b>	<b>\$3,834,028</b>
Less: Non-Current Liability	1,415,000	23,173
<b>Net Current Liabilities</b>	<b>\$1,258,672</b>	<b>\$3,810,855</b>
Working Capital		\$2,784,369
Fund Equity	\$76,236,468	
Contributed Capital	\$0	\$0
<b>Retained Earnings</b>		
Reserved	\$4,734,692	\$402,906
Unreserved	\$71,501,776	\$3,104,743
<b>Total Fund Equity</b>	<b>\$76,236,468</b>	<b>\$3,507,649</b>

**City of Vista**

**Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

**Fiduciary Fund Types**

Fiscal Year                    2003

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
<b>Asset</b>				
Cash and Investments	5,976,523			\$5,976,523
Fixed Assets				\$0
Other Assets	7			\$7
<b>Total Assets</b>	<b>\$5,976,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,976,530</b>
Less: Non-Current Assets				\$0
<b>Net Current Assets</b>	<b>\$5,976,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,976,530</b>
<b>Liabilities</b>				
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	5,976,530			\$5,976,530
Other Liabilities 2				\$0
Other Liabilities 3				\$0
<b>Total Liabilities</b>	<b>\$5,976,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,976,530</b>
Less: Non-Current Liability				\$0
<b>Net Current Liabilities</b>	<b>\$5,976,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,976,530</b>
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
<b>Retained Earnings</b>				
Reserved				
Unreserved				
<b>Fund Balance</b>				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
<b>Total Fund Equity</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**City of Vista**

**Cities Financial Transactions Report - Worksheet for Completing Balance Sheet**

**Account Groups**

Fiscal Year 2003

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$67,680,836
Fixed Assets	100,323,704		\$160,710,584
Other Assets		22,827,888	\$46,644,264
<b>Total Assets</b>	\$100,323,704	\$22,827,888	\$275,035,684
Less: Non-Current Assets	\$100,323,704	\$22,827,888	\$183,538,472
<b>Net Current Assets</b>	\$0	\$0	\$91,497,212
Accounts Payable			\$3,135,054
Compensated Absences		2,089,350	\$2,317,927
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)		325,127	\$325,127
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)		5,140,000	\$5,140,000
Other (State or Federal Financing)			\$0
Lease Principal		15,273,411	\$16,688,411
Other Liabilities 1			\$15,965,430
Other Liabilities 2			\$0
Other Liabilities 3			\$0
<b>Total Liabilities</b>		\$22,827,888	\$43,571,949
Less: Non-Current Liabilities		\$22,827,888	\$24,266,061
<b>Net Current Liabilities</b>		\$0	\$19,305,888
Working Capital			\$72,191,324
Fund Equity	\$100,323,704		\$231,463,735
Contributed Capital			\$0
Invest In General Fixed Assets	100,323,704		\$100,323,704
Reserved			\$5,137,598
Unreserved			\$74,606,519
<b>Fund Balance</b>			
Reserved			\$17,978,668
Unreserved Designated			\$19,670,756
Unreserved Undesignated			\$13,746,490
<b>Total Fund Equity</b>	\$100,323,704		\$231,463,735

**City of Vista**

**Cities Financial Transactions Report - Debt Service Reconciliation**

**Debt Service Reconciliation Balance Sheet and Debt Pages**

Fiscal Year 2003

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	0
Other Long-Term Debt	0
State or Federal Financing	185,000
Lease Payments	768,725
<b>Total Debt Service</b>	<b>\$953,725</b>
Debt Service from Schedule of Total Expenditures By Major Object Classification	953,725
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
<b>Bonded Debt</b>				
General Obligation	0	0		\$0
Revenue	0	0		\$0
Other Debt	0	0		\$0
<b>Other Long-Term Debt</b>				
Notes	0	0		\$0
Loans	0	0		\$0
Other	325,127	325,127		\$0
<b>State or Federal Financing</b>				
Notes	0	0		\$0
Loan	5,140,000	5,140,000		\$0
Other	0	0		\$0
Lease Principal	16,688,411	16,688,411		\$0

**City of Vista**

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

**Balance Sheet**

Fiscal Year                      2003

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
<b>Total Assets</b>	\$41,860,141	\$17,176,991	\$0	\$618,613
<b>Less: Non-Current Assets</b>				
<b>Net Current Assets</b>	\$41,860,141	\$17,176,991	\$0	\$618,613
<b>Total Liabilities</b>	\$5,706,667	\$2,534,191	\$0	\$18,973
<b>Non-Current Liabilities</b>				
<b>Net Current Liabilities</b>	\$5,706,667	\$2,534,191	\$0	\$18,973
<b>Working Capital</b>	\$36,153,474	\$14,642,800	\$0	\$599,640
<b>Fund Equity</b>	\$36,153,474	\$14,642,800	\$0	\$599,640
<b>Contributed Capital</b>				
<b>Investment in General</b>				
<b>Fixed Assets</b>				
<b>Retained Earnings</b>				
<b>Reserved</b>				
<b>Unreserved</b>				
<b>Fund Balance</b>				
<b>Reserved</b>	\$17,238,403	\$740,265	\$0	\$0
<b>Unreserved - Designated</b>	\$13,814,615	\$5,598,214	\$0	\$257,927
<b>Unreserved - Undesignated</b>	\$5,100,456	\$8,304,321	\$0	\$341,713
<b>Total Fund Equity</b>	\$36,153,474	\$14,642,800	\$0	\$599,640

**City of Vista**

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

**Balance Sheet**

Fiscal Year 2003

	Enterprise	Internal Service	Trust and Agency
	E	F	G
<b>Total Assets</b>	\$78,910,140	\$7,341,677	\$5,976,530
<b>Less: Non-Current Assets</b>	\$59,640,427	\$746,453	\$0
<b>Net Current Assets</b>	\$19,269,713	\$6,595,224	\$5,976,530
<b>Total Liabilities</b>	\$2,673,672	\$3,834,028	\$5,976,530
<b>Non-Current Liabilities</b>	\$1,415,000	\$23,173	\$0
<b>Net-Current Liabilities</b>	\$1,258,672	\$3,810,855	\$5,976,530
<b>Working Capital</b>	\$18,011,041	\$2,784,369	\$0
<b>Fund Equity</b>	\$76,236,468	\$3,507,649	\$0
<b>Contributed Capital</b>	\$0	\$0	
<b>Investment in General</b>			
<b>Fixed Assets</b>			
<b>Retained Earnings</b>			
<b>Reserved</b>	\$4,734,692	\$402,906	
<b>Unreserved</b>	\$71,501,776	\$3,104,743	
<b>Fund Balance</b>			
<b>Reserved</b>			\$0
<b>Unreserved - Designated</b>			\$0
<b>Unreserved - Undesignated</b>			\$0
<b>Total Fund Equity</b>	\$76,236,468	\$3,507,649	\$0

**City of Vista**

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

**Balance Sheet**

Fiscal Year 2003

	General Fixed Assets H	General Long- Term Debt I	Total J
<b>Total Assets</b>	\$100,323,704	\$22,827,888	\$275,035,684
<b>Less: Non-Current Assets</b>	\$100,323,704	\$22,827,888	\$183,538,472
<b>Net Current Assets</b>	\$0		\$91,497,212
<b>Total Liabilities</b>		\$22,827,888	\$43,571,949
<b>Non-Current Liabilities</b>		\$22,827,888	\$24,266,061
<b>Net-Current Liabilities</b>			\$19,305,888
<b>Working Capital</b>			\$72,191,324
<b>Fund Equity</b>	\$100,323,704		\$231,463,735
<b>Contributed Capital</b>			\$0
<b>Investment in General</b>			
<b>Fixed Assets</b>	\$100,323,704		\$100,323,704
<b>Retained Earnings</b>			
<b>Reserved</b>			\$5,137,598
<b>Unreserved</b>			\$74,606,519
<b>Fund Balance</b>			
<b>Reserved</b>			\$17,978,668
<b>Unreserved - Designated</b>			\$19,670,756
<b>Unreserved - Undesignated</b>			\$13,746,490
<b>Total Fund Equity</b>	\$100,323,704		\$231,463,735

**City of Vista**

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

**Consolidated Statement**

Fiscal Year                      2003

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
<b>Expenditures Net of Functional Revenues</b>			
General Government	\$5,868,023	\$6,334,618	(\$466,595)
Public Safety	\$23,720,032	\$6,613,311	\$17,106,721
Transportation	\$5,902,368	\$4,481,375	\$1,420,993
Community Development	\$6,586,036	\$4,340,376	\$2,245,660
Health	\$6,722,864	\$8,473,135	(\$1,750,271)
Culture and Leisure	\$7,552,769	\$3,529,411	\$4,023,358
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
<b>Total</b>	<b>\$56,352,092</b>	<b>\$33,772,226</b>	<b>\$22,579,866</b>
<b>General Revenues</b>			
Taxes			\$24,897,378
Licenses and Permits			\$0
Fines and Forfeitures			\$375,202
Revenue from Use of Money and Property			\$1,535,528
Intergovernmental State			\$5,397,734
Intergovernmental County			\$46,509
Other Taxes In-Lieu			\$0
Other			\$102,829
<b>Total</b>			<b>\$32,355,180</b>
<b>Excess/(Deficiency) of General Revenue Over Net Expenditures</b>			<b>\$9,775,314</b>
<b>Excess/(Deficiency) of Internal Service Charges Over Expenses</b>			<b>(\$1,084,684)</b>
<b>Beginning Fund Balance/ Working Capital</b>			<b>\$64,424,352</b>



City of Vista

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

Consolidated Statement

Fiscal Year 2003

Adjustments (Specify, maximum of 10 entries allowed)

(\$200,378)

Specify:

Amount:

Specify:	Amount:
GASB 33 adjustment	-75,224
Prior period fire district fees paid	-102,004
Adjustment for Encina Wastewater audit	58,853
Sewer enterprise fund transfer out	-82,000
Rounding	-3
<b>Total:</b>	<b>(\$200,378)</b>

Ending Fund Balance/ Working Capital

\$72,914,604

Appropriation Limit as of Fiscal Year End

164,448,512

Total Annual Appropriation Subject to the Limit as of Fiscal Year End

24,509,567

AUDIT AJE'S

CHANGES IN EQUITY FROM AUDIT

FUND	ENDING EQUITY AT REPORT PREPARATION	ENDING EQUITY AFTER AUDIT COMPLETION	DIFFERENCE	PRIOR PERIOD ADJUST
001	\$30,477,009	\$30,477,009	\$0	(\$102,004)
102	\$875,636	\$875,636	\$0	
103	\$4,097	\$4,097	\$0	
104	\$0	\$0	\$0	
106	\$467,049	\$467,049	\$0	
107	\$56	\$56	\$0	
108	\$120,254	\$120,254	\$0	
109	\$1,120,987	\$1,120,987	\$0	
110	\$5,201,166	\$5,201,166	\$0	
111	\$4,405,623	\$4,405,623	\$0	
113	\$196,035	\$196,035	\$0	
114	\$227,415	\$227,415	\$0	
115	\$0	\$0	\$0	
116	\$0	\$0	\$0	
117	\$0	\$0	\$0	
118	\$27,759	\$27,759	\$0	
119	(\$336,973)	(\$336,973)	\$0	(\$49,329)
120	\$68,693	\$68,693	\$0	
121	\$0	\$0	\$0	
122	\$0	\$0	\$0	
123	\$21,667	\$21,667	\$0	
124	\$788	\$788	\$0	
125	\$133,553	\$133,553	\$0	
126	\$0	\$0	\$0	
310	\$456,018	\$456,018	\$0	
	<u>\$43,466,833</u>	<u>\$43,466,833</u>	\$0	(\$151,332)
INTERNAL SERVICE FUNDS B-2, LINE 22			\$0	
SEWER FUNDS PAGE 23, LINE 22			\$0	(\$381,499)
WATERPARK FUND PAGE 52, LINE 22			\$0	
			<u>\$0</u>	<u>(\$532,831)</u>

INTERNAL SERVICE FUND WORKSHEET SCHEDULES B1 & B2

REVENUES:

FUND 601 FUND 602 FUND 603 TOTAL

OPERATING REVENUES:  
 [1] CHARGES FOR SERVICES \$4,105,274.23 \$673,850.00 \$845,000.00 \$5,624,124.23  
 [2] OTHER OPERATING REVENUES \$0.00

TOTAL OPERATING REVENUES \$4,105,274.23 \$673,850.00 \$845,000.00 \$5,624,124.23

OPERATING EXPENSES:

[A] PERSONAL SERVICES \$56,059.30 \$310,149.18 \$405,259.35 \$771,467.83  
 [B] CONTRACTUAL SERVICES \$82,982.79 \$2,100.00 \$2,100.00 \$85,082.79  
 [C] SUPPLIES \$1,410.50 \$30,707.24 \$98,203.67 \$130,321.41  
 [D] MATERIALS \$0.00 \$0.00 \$0.00 \$0.00  
 [E] OTHER OPERATING EXPENSES \$4,589,973.79 \$381,050.19 \$268,222.43 \$5,239,246.41  
 [F] GENERAL AND ADMINISTRATIVE \$193,532.53 \$18,556.00 \$131,531.00 \$343,619.53  
 [G] DEPRECIATION \$0.00 \$50,912.49 \$153,346.01 \$204,258.50

TOTAL OPERATING EXPENSES \$4,923,958.91 \$791,375.10 \$1,058,662.46 \$6,773,996.47

OPERATING INCOME(LOSS) (\$818,684.68) (\$117,525.10) (\$213,662.46) (\$1,149,872.24)

NON-OPERATING REVENUE:

[3] INTEREST \$0.00 \$0.00 \$0.00 \$0.00  
 [4] GAIN OF SALE OF ASSETS \$67,323.01 \$0.00 \$1,065.00 \$1,065.00  
 [5] OTHER \$67,323.01 \$0.00 \$80.75 \$67,403.76

TOTAL NON-OPERATING REVENUE \$67,323.01 \$0.00 \$1,145.75 \$68,468.76

NON-OPERATING EXPENSES:

[H] INTEREST \$3,280.55 \$0.00 \$0.00 \$3,280.55  
 [I] LOSS ON SALE OF ASSETS \$0.00 \$0.00 \$0.00 \$0.00  
 [J] OTHER \$0.00 \$0.00 \$0.00 \$0.00

TOTAL NON-OPERATING EXPENSES \$0.00 \$3,280.55 \$0.00 \$3,280.55

OPERATING TRANSFERS IN(OUT) \$0.00 \$0.00 \$0.00 \$0.00

INCREASE(DECREASE) IN RETAINED EARNINGS (\$751,361.67) (\$120,805.65) (\$212,516.71) (\$1,084,684.03)

PRIOR YEAR RETAINED EARNINGS \$3,036,388.94 (\$148,189.56) \$1,704,133.74 \$4,592,333.12

ADJUSTMENTS \$0.00 \$0.00 \$0.00 \$0.00

CURRENT YEAR RETAINED EARNINGS \$2,285,027.27 (\$268,995.21) \$1,491,617.03 \$3,507,649.09

FUND 601 FUND 602 FUND 603

[1] 4316:XXXX \$4,105,274.23 [1] 43XX:XXXX \$673,850.00 [1] 43XX:XXXX \$845,000.00  
 [3] 4510:0000 \$0.00 [5] 4510:0000 \$0.00 [3] 4510:0000 \$0.00  
 [5] 47XX:0000 \$67,323.01 4792:0000 \$0.00 [4] 4810:0000 \$1,065.00  
 TRANSFERS \$0.00 TRANSFERS \$0.00 [5] 4741:0000 \$0.00  
 TRANSFERS \$0.00 TRANSFERS \$80.75  
 TRANSFERS \$0.00

\$4,172,587.24 \$673,850.00 \$846,145.75

EXPENSES:

FUND 601 FUND 602 FUND 603

5600:1XXX \$43,097.79 5540:1XXX \$229,118.34 5440:1XXX \$312,974.59  
 5600:2XXX \$12,961.51 5540:2XXX \$81,030.84 5440:2XXX \$92,284.76  
 \$56,059.30 [A] \$310,149.18 [A] \$405,259.35

5600:5XXX \$25,065.44 [C] 554X:3XXX \$30,707.24 [B] 5440:5520 \$2,100.00  
 5610:5600 \$47,448.86 554X:4XXX \$65,685.78 [C] 5440:3XXX \$98,203.67  
 5620:5600 \$0.00 554X:5XXX \$298,733.22 5440:5520 (\$2,100.00)  
 5630:5600 \$5,454.00 554X:7400 \$16,631.19 5440:6600 \$2,774.59  
 5670:XXXX \$5,014.49 554X:7400 \$16,631.19 5440:7400 \$15,107.53  
 \$82,982.79 [E] \$381,050.19 [E] \$405,259.35

[C] 5600:3XXX \$1,410.50 [G] 554X:7700 \$50,912.49 [E] \$268,222.43  
 [G] 5600:7700 \$0.00 [H] 554X:6200 \$3,280.55 [F] 5440:8XXX \$131,531.00  
 5600:7400 \$0.00 5610:4XXX \$1,678,787.64 [F] 5540:8XXX \$18,556.00 [G] 5440:7700 \$153,346.01  
 5620:4XXX \$728,274.01 5630:4XXX \$2,161,199.14 [I] 5540:7800 \$0.00 [I] 5440:7800 \$0.00  
 5640:4XXX \$0.00 5660:4XXX \$8,364.00 \$794,655.65  
 5680:4XXX \$13,349.00 \$4,589,973.79 \$1,058,662.46

[F] 5600:4XXX \$35,830.53  
 5600:8XXX \$157,702.00  
 \$193,532.53  
 TRANSFERS \$0.00  
 \$4,923,958.91

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	\$5,573,168.90			\$5,573,168.90	A
4334.0000		\$685,178.91		\$685,178.91	B
4334.0001				\$0.00	B
4335.0000	\$12,307.50			\$12,307.50	C
4336.0000			\$537,768.80	\$537,768.80	C
4338.0000	\$92,595.00			\$92,595.00	
4339.0000	\$0.00			\$0.00	C
4339.0001	\$392.78	\$348.24		\$741.02	C
4359.0000				\$0.00	
4510.0000	\$79,216.98	\$98,111.69	\$61,328.85	\$238,657.52	D
4511.0000		\$41,059.44	\$17,865.52	\$58,924.96	D
4732.0000			\$975,746.63	\$975,746.63	H
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				\$0.00	F
TRANSFERS IN				\$0.00	G
	<u>\$5,757,681.16</u>	<u>\$824,698.28</u>	<u>\$1,592,709.80</u>	<u>\$8,175,089.24</u>	

A) SEWER SERVICE CHARGE	\$5,573,168.90	✓
B) CONNECTION FEES-CAPITAL	\$685,178.91	
C) OTHER OPERATION	\$643,412.32	✓
D) INTEREST	\$297,582.48	✓
E) OTHER NON-OPERATING	\$0.00	
F) GAIN ON SALE OF ASSETS	\$0.00	
G) TRANSFERS IN	\$0.00	
H) DEVELOPER LINE CONTRIB	\$975,746.63	
	<u>\$8,175,089.24</u>	

**COMBINED SEWER EXPENSES EXCLUDING INTERFUND TRANSFERS**

ACCOUNT	DEPT 5370	DEPT 5380	DEPT 5450	DEPT 5485	TOTAL
1100	\$296.61	\$286,749.39	\$630,747.73	\$107,128.24	\$1,024,921.97
1200	\$4,174.39			\$253.20	\$4,427.59
1300	\$3,972.47	\$5,751.25		\$15,930.88	\$25,654.60
1400		\$5,513.51	\$22,306.02	\$661.35	\$28,480.88
2100	\$383.24	\$22,699.40	\$43,614.30	\$8,394.57	\$75,091.51
2150		\$74.39			\$74.39
2200		\$44,461.27	\$104,903.64	\$22,055.27	\$171,420.18
2300		\$4,113.16	\$8,715.41	\$1,681.57	\$14,510.14
2400	\$165.56	\$6,132.02	\$31,247.44	\$2,396.75	\$39,941.77
2500	\$84.43	\$3,276.79	\$6,376.74	\$1,192.05	\$10,930.01
2600					\$0.00
2700					\$0.00
2800	\$122.43	\$3,701.38	\$6,648.27	\$1,128.03	\$11,600.11
2900		\$57.00	\$140.00	\$20.00	\$217.00
3100	\$1,288.06	\$2,575.69	\$2,978.94	\$264.35	\$7,107.04
3300			\$3,391.19		\$3,391.19
4100		\$250.00	\$977.00		\$1,227.00
4110		\$498.55		\$720.28	\$1,218.83
4120		\$89.40			\$89.40
4125			\$1,204.97		\$1,204.97
4130			\$4,835.93	\$363.59	\$5,199.52
4140		\$115.74	\$1,095.85	\$3,355.00	\$4,566.59
4200	\$46,227.35		\$86,740.06	\$5,282.13	\$138,249.54
4300			\$400.81		\$400.81
4310		\$169.39	\$24,770.09		\$24,939.48
4340					\$0.00
4400			\$1,112.29	\$26,742.64	\$27,854.93
4800			\$35,000.00		\$35,000.00
5100			\$17,332.37		\$17,332.37
5110					\$0.00
5111		\$1,213.00	\$3,768.00		\$4,981.00
5120			\$6,534.68		\$6,534.68
5200	\$1,937,684.61				\$1,937,684.61 (B)
5420					\$0.00
5425			\$68.00		\$68.00
5520	\$600.00		\$6,900.00	\$600.00	\$8,100.00
5600	\$110,516.51	\$17,032.55	\$27,167.64	\$123,944.20	\$278,660.90
5601					\$0.00
6600	\$792.74		\$9,116.00	\$792.74	\$10,701.48
7400	\$3,366.62		\$5,140.93	\$14,859.06	\$23,366.61
8100	\$63,805.00	\$192,041.00	\$163,571.00	\$20,161.00	\$439,578.00
8300		\$22,362.00	\$5,553.00	\$925.00	\$28,840.00
8400		\$854.00	\$98,278.00		\$99,132.00
8500		\$0.00	\$0.00		\$0.00
8600	\$2,964.00	\$9,878.00	\$45,281.00	\$1,918.00	\$60,041.00
8700					\$0.00
	<u>\$2,176,444.02</u>	<u>\$629,608.88</u>	<u>\$1,405,917.30</u>	<u>\$360,769.90</u>	<u>\$4,572,740.10</u>
	(C)	(C)	(A)	(A)	

TRANSFERS	\$82,000.00 (F)
BOND INT.	\$0.00 (E)
DEPRECIATION	\$1,671,707.92 (D)
	<u>\$6,326,448.02</u>

A) TRANSMISSION	\$1,766,687.20 ✓
B) TREATMENT	\$1,937,684.61 ✓
C) GEN & ADMIN	\$868,368.29 ✓
D) DEPRECIATION	\$1,671,707.92 ✓
E) INTEREST	\$0.00
F) TRANSFERS	\$82,000.00 ✓
	<u>\$6,326,448.02</u>

# 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	F 01	Legislative	10-10	25	Physical and Mental Health
9-2	F 02	Management and Support	10-11	26	Hospitals and Sanitariums
9-4	F 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			

FY 02/03

# STATE CONTROLLER'S REPORT REVENUES

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
<b>BENEFIT ASSESSMENTS</b>				
<i>LANDSCAPE MAINTENANCE</i>				
		\$117,298.40	LANDSCAPE MAINT FEES	1134780XXXX F12
		\$7,449.68	ASSESSMENT COLLECTIONS	11847800000 F12
		\$6,201.56	ASSESSMENT COLLECTIONS	11547800000 F12
		\$0.00	LA MIRADA CANYON MAINT	11447800000 F12
	<b>Report Totals:</b>	\$130,949.64 ✓		
<i>LIGHTING</i>				
		\$948,980.80	STREET LIGHT ASSESS	10847800000 F08
		\$6,822.00	STREET LIGHTING	10843550000 F08
		\$1,063.72	DEFERRED SIGNAL MAINT REV	10843560000 F08
		\$0.00	ASSESSMENT COLLECTIONS	12147800000 F08
	<b>Report Totals:</b>	\$956,866.52 ✓		
<i>STREET MAINTENANCE</i>				
		\$253,401.68	STREET MAINT ASSESS	12047800000 F11
	<b>Report Totals:</b>	\$253,401.68 ✓		
<b>CURRENT SERV CHARGE</b>				
<i>ENGINEERING FEES, INSP &amp; OTHER</i>				
		\$86,116.00	ENVIRONMENTAL REVIEW	00143630200 F19

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$38,987.60	PLANNING FEES- ENGINEERING	00143540200
		\$33,553.19	MAPS	00143520200
		\$840.00	ENGINEERING AFTER HOURS INSPEC	00143590000
		\$600.00	BUILDING AFTERHOURS INSPECTION	00143490002
		\$0.00	RELOCATION INSPECTION	00143450000
		\$0.00	CONDO CONVERSION	00143600000
		\$0.00	BOND SPLIT FEES	00143890003
		\$0.00	FINAL SUDDIVISION MAP FEE	00143540000
		\$0.00	PRD PLAN APPLICATION	00143650000
	<b>Report Totals:</b>	<b>\$159,996.79</b> ✓		
	<b>FIRST AID &amp; AMBULANCE CHARGES</b>			
		\$1,845,271.58	AMBULANCE FEES	00143700000
	<b>Report Totals:</b>	<b>\$1,845,271.58</b> ✓		
	<b>HOUSING REVENUE</b>			
		\$355,729.72	TRANSFER IN FROM FUND 112	10449100112
		\$200,897.18	SYCAMORE CREEK SPACE RENT	10445310000
		\$46,419.19	SYCAMORE CREEK UTILITIES	10445330000
		\$2,502.28	SYCAMORE CREEK LAUNDRY	10445340000
		\$0.00	SYCAMORE CREEK COACH RENT	10445320000
	<b>Report Totals:</b>	<b>\$605,548.37</b> ✓		
	<b>OTHER CURRENT CHARGES</b>			
		\$323,924.25	OTHER MEAL SERVICES	1074386XXXX

F19

F25

F21

F25



CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$78,105.55	CONGRAGATE DONATIONS	10747100000 F25
		\$50,973.75	CONTRIBUTIONS	00147300000 F31
		\$47,470.72	PROP DAMAGE RECOVERY	00147410000 F11
		\$28,551.43	OTHER REVENUE	00147920000 F02
		\$24,881.53	HOME DELIVERY DONATIONS	10747110000 F25
		\$23,429.11	SALE OF MAPS	00143870000 F19
		\$21,600.00	BOND ADMIN FEES	00143940000 F02
		\$10,000.00	NUT CENTER FUND RAISING	00147310000 F25
		\$8,679.00	ANNEXATION FEES	00143620000 F18
		\$4,765.00	ELECTION FILING FEES	00143810000 F01
		\$2,297.50	SUBSCRIPTION FEES	00143820000 F01
		\$1,819.70	INVESTIGATION FEES	00143830000 F01
		\$1,739.04	CONTRIBUTIONS	11047300000 F11
		\$1,531.03	TRANSPORTATION DONATIONS	10747120000 F25
		\$1,433.78	OUT AND ABOUT DONATIONS	10747130000 F25
		\$499.33	DUPLICATION FEES-CITY CLK	00143800000 F02
		\$289.00	DUPLICATION FEES-OTHER	00143800003 F02
		\$285.21	WITNESS FEES	00143920000 F02
		\$200.00	ENGINEERING-OTHER	00143800002 F19
		\$105.00	PLANS & SPECIFICATION BID	00143890001 F02
		\$100.00	OTHER SERVICE CHARGES	00143890000 F02
		\$23.21	CITY MERCHANDISE SALES	00147940000 F02
		\$0.00	PROCEEDS LONGTERM NOTE	00148250000 F02

Wednesday, January 14, 2004

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	WAGE GARNISHMENT FEE	00147950000 F02
		\$0.00	CONTRIBUTIONS	10247300000 F31
		\$0.00	STREET VACATION	00143610000 F18
		\$0.00	CONTRIBUTIONS	10947300000 F11
		\$0.00	RECOVERY ON PROP DAMAGE	10647410000 F11
		\$0.00	PUBLIC WORKS REIM	00143900000 F11
		\$0.00	SMALL CLAIM REIM	00147400000 F02
		\$0.00	OTHER AGENCY PAYMENTS	00142900000 F02
		\$0.00	UNCLAIMED DEPOSITS	00147930000 F02
		\$0.00	BOND APPLICATION FEES	00143910000
		(\$53.28)	CASH OVER [SHORT]	00147500000
	<b>Report Totals:</b>	<b>\$632,649.86</b> ✓		
<b>PARKS &amp; RECREATION FEES</b>				
		\$720,410.41	AMPTHEATER	00143230000 F31
		\$333,278.91	DAY CAMPS	00143280001
		\$208,529.78	TRIPS	00143210000
		\$194,939.56	SPORTS & ATHLETICS	00143200000
		\$132,398.00	MOONLIGHT WINTER SEASON	00143230002
		\$125,520.33	SPECIAL FACILITIES USAGE	00143270000
		\$85,313.24	OTHER RECREATION	00143290000
		\$72,642.38	AVO RENTALS	00143230001
		\$57,318.35	RANCHO SCHOOLS PROGRAM	00143280000
		\$53,690.00	MOONLIGHT FACILITY FEE	00143230004

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$46,418.50	RANCHO RENTALS	00143270001
		\$10,815.00	FOCUS ON VISTA AD REVENUE	00143290002
		\$7,976.40	HIGHLAND GAMES	00143250002
		\$6,150.00	INSTRUCTIONAL CLASSES	00143220000
		\$5,794.46	OUTSIDE TICKET SALES	00143230003
		\$3,955.00	CLASSES-SENIOR CENTER	00143220001
		\$2,539.35	RANCHO TOURS	00143280002
		\$1,450.44	CATERING	00143290001
		\$1,299.00	VIDEO SERVICES REVENUE	00143290003
		\$417.00	SENIOR SERVICES CENTER	00143240000
		\$0.00	MARIACHI FESTIVAL	00143250001
		\$0.00	SPORTS GRANT PROGRAM	00143200001
	<b>Report Totals:</b>	\$2,070,856.11 ✓		
<b>PLAN CHECKING FEES</b>				
		\$312,360.28	RESIDENTIAL PLAN CHECK	00143470000
		\$199,253.79	COMMERCIAL PLAN CHECK	00143460000
		\$126,937.25	IMPROVEMENTS	00143510200
		\$90,745.87	PERMITS	00143530200
		\$57,441.68	ENERGY REGULATION FEES	00143490000
		\$44,856.00	LANDSCAPE PLAN REVIEW	00143620200
		\$14,459.00	ENGINEERING FEES-PLANNING	00143640200
		\$0.00	CERT OF COMPLIANCE	00143640002
		\$0.00	PLAN AMMENDMENTS	00143650001

F-31

F-19

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	SITE DEVELOPMENT PLAN-ENGINEER	00143660001
		\$0.00	SITE DEVELOPMENT PLAN-PLANNING	00143660000
		\$0.00	BOUNDRY PARCEL 49%	00143640001
		\$0.00	BOUNDRY PARCEL 51%	00143640000
		\$0.00	IMPROVEMENT PLAN CHECK	00143530000
		\$0.00	GRADING PLAN CHECK	00143510000
	<i>Report Totals:</i>	\$843,053.87 ✓		
<i>QUASI-EXTERNAL TRANSACTIONS</i>				
		\$4,400,649.05	TRANSFER IN FROM FUND 314	00149100314
		\$1,686,801.00	CITYWIDE ADMIN ALLOCATION	00143100000
		\$104,886.95	TRANSFER IN FROM FUND 301	00149100301
		\$82,000.00	TRANSFER IN FROM FUND 501	00149100501
		\$0.00	RECOVERED CIP CHARGES	00143130000
		\$0.00	TRANSFER IN FROM FUND 109	10349100109
		\$0.00	OTHER ADMIN CHARGES	00143190000
		\$0.00	TRANSFER IN FROM FUND 502	00149100502
		\$0.00	TRANSFER IN FROM FUND 301	11849100301
		\$0.00	TRANSFER IN FROM FUND 402	00149100402
		\$0.00	TRANSFER IN FROM FUND 001	10749100001
		\$0.00	TRANSFER IN	11049100307
		\$0.00	TRANSFER IN FROM FUND 601	00149100601
		\$0.00	TRANSFER IN FROM FUND 110	10349100110
		\$0.00	TRANSFER IN FROM FUND 001	11649100001

F19

F02

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	TRANSFER IN FROM FUND 001	10649100001
	<i>Report Totals:</i>	\$6,274,337.00 ✓		F22
SOLID WASTE REVENUES				
		\$379,669.80	RECYCLING REVENUES	00147900000
		\$93,099.92	EXCESS SOLID WASTE FEES	00143930000
		\$61,526.92	DELINQUENT REFUSE FEES	00143840000
		\$47,472.62	AB939 TRASH FEES	00142830000
		\$22,662.00	RSWA ENVIRONMENTAL ENHANCEMENT	00142850000
		\$0.00	EXCESS SOLID WASTE FEES	10143930000
		\$0.00	HAZARDOUS WASTE COLL FEE	00142840000
	<i>Report Totals:</i>	\$604,431.26 ✓		F27
SPECIAL FIRE DEPT SERVICES				
		\$1,521,816.40	VFPD REIM	00143710000
		\$91,685.62	REIM FOREST AGENCY FIRES	00143720000
		\$68,444.00	BUILDING PLAN REVIEW	00143760002
		\$28,731.00	PLANNING & ENG FEES: FIRE	00143740200
		\$18,099.50	AERIAL EQUIPMET FEES	00143760006
		\$9,168.00	STATE, CO, LOCAL APPROV FEES	00143780200
		\$5,526.00	EMERGENCY MAPPING FEE	00143760009
		\$2,388.70	OTHER FIRE SERVICES	00143760010
		\$466.60	VFPD REIMBURSEMENT	11043710000
		\$0.00	COMMERCIAL FIRE FEE	00143480001

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	BUILDING SUPPORT: FIRE	00143750200
		\$0.00	RESIDENTIAL FIRE FEE	00143480000
		\$0.00	SITE PLAN REVIEW	00143760001
		\$0.00	SYSTEM PLAN CHECK	00143760003
		\$0.00	PERMIT FEES-COUNTY	00143760007
		\$0.00	OTHER STATE REIMBURSE	00142210000
		\$0.00	PSAL PROCESSING FEE	00143760000
	<b>Report Totals:</b>	<b>\$1,746,325.82</b>		
<b>SPECIAL POLICE DEPT SERVICES</b>				
		\$183,993.75	VUSD SUSTANCE ABUSE	00143730000
		\$69,815.18	BOOKING FEES	00144300000
	<b>Report Totals:</b>	<b>\$253,808.93</b>		
<b>WEED &amp; LOT CLEARING</b>				
		\$3,200.00	ABANDONED VEHICLE ABATE	00144220000
		\$0.00	WEED & LOT CLEARING FEES	00143850000
	<b>Report Totals:</b>	<b>\$3,200.00</b>		
<b>ZONING &amp; SUBDIVISION FEES</b>				
		\$285,736.00	PLANNING	00143600200
		\$0.00	VARZONMAP AMENDMENT	00143600002
	<b>Report Totals:</b>	<b>\$285,736.00</b>		
<b>FINES &amp; FORFEITURES</b>				
<b>FORFEITURES &amp; PENALTIES</b>				

F04

F03

F07

F18

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
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*Report Totals:* \$5,063.96 ASSET FORFEITURE FUNDS 00144260000 ✓

OTHER FINES

\$269,486.04	PARKING FINES	00144200000
\$79,443.00	FALSE ALARM FINES	00144250000
\$16,743.90	DUI COST RECOVERY	00144120000
\$2,640.34	GENERAL FINES	00144100000
\$1,825.12	ADMINISTRATIVE CITATION FEES	00144210000

*Report Totals:* \$370,138.40 ✓

VEHICLE CODE FINES

\$251,445.31	VEHICLE CODE FINES	00144110000	03
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*Report Totals:* \$251,445.31 ✓

INTERGOV-COUNTY

OTHER COUNTY GRANTS

\$46,509.26	SD CO ABAND VEH SERV AUTH	00142820000	
\$25,825.00	OUT & ABOUT TRANSPORTATION GRANT	00142510000	F 25

*Report Totals:* \$72,334.26 ✓

INTERGOV-FEDERAL

CDBG

\$1,208,860.25	COMM DEV BLOCK GRANT	1034240XXXX	F 20
\$0.00	OTHER REVENUE(PROG INC)	10347920000	

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
<i>Report Totals:</i>				
		\$1,208,860.25 ✓		
OTHER FEDERAL GRANTS				
		\$202,500.00	SENIOR NUTRITION GRANT	10742410000 F25
		\$148,666.53 ✓	HOME PARTNERSHIP PROGRAM	1244246XXXX F21
		\$131,603.05	FED LAW ENF BLOCK GRANT	0014248XXXX F03
		\$69,100.90	WEED AND SEED PROGRAM GRANT	00142420000 F03
		\$15,064.77	HIDTA GRANT-FEDERAL	00142520000 F03
		\$11,812.15	COPS SCHOOL BASED GRANT	00142440001 F03
		\$2,559.51	CORRIDOR ENHANCEMENT	11742347456 F11
		\$0.00	OTS FED TRUST FUND GRANT	11742450000
		\$0.00	FEMA REIMBURSEMENTS	00142430000
		\$0.00	OTS SAFETY GRANT	00142381999
		\$0.00	COPS MORE GRANT	00142470000
		\$0.00	HES GRANT	11942490000
		\$0.00	COPS AHEAD GRANT	00142440000
		\$0.00	FEMA FIRE EQUIPMENT GRANT	00142490000
		\$0.00	FEMA REIMBURSEMENT	11642430000
<i>Report Totals:</i>		\$581,306.91 ✓		
INTERGOV-STATE				
GASOLINE TAX				
		\$1,719,023.74	GAS TAXES	10640XX0000 F11
<i>Report Totals:</i>		\$1,719,023.74 ✓		



CLASS	REPORT	AMOUNT	NAME	ACCOUNT
	<i>HOMEOWNERS PROP TAX RELIEF</i>			
		\$93,979.74	HOMEOWN PROP TAX RELIEF	00140100010
	<i>Report Totals:</i>	\$93,979.74 ✓		
	<i>MANDATED COSTS</i>			
		\$0.00	REIM OF MADATED COSTS	0014222XXXX
	<i>Report Totals:</i>	\$0.00 ✓		
	<i>MOTOR VEHICLE IN-LIEU TAX</i>			
		\$5,301,321.17	MOTOR VEHICLE IN-LIEU TAX	00142100000
	<i>Report Totals:</i>	\$5,301,321.17 ✓		
	<i>OFF HWY MOTOR VEH FEES</i>			
		\$2,433.29	OFF-HIGHWAY VEHICLE FEES	00142130000
	<i>Report Totals:</i>	\$2,433.29 ✓		
	<i>OTHER STATE GRANTS</i>			
		\$183,812.72	SUPPLEMENTAL LAW ENFORCE	1254237XXXX <i>FO3</i>
		\$122,912.84 ✓	CALHOME GRANT	12642390000 <i>F21</i>
		\$30,256.54	CA LAW ENFORCE EQUIP PROGRAM	00142310000 <i>FO3</i>
		\$5,837.18	HOUSEHOLD HAZ WASTE GRANT	00142350000 <i>F11</i>
		\$913.23	USED OIL GRANT	00142320000 <i>F11</i>
		\$0.00	HEALTHY CITIES GRANT	00142500000
		\$0.00	SB 300 REIMBURSEMENT	11040250000
		\$0.00	USED OIL BLOCK GRANT	00142330000
		\$0.00	T.E.A. GRANT	11742340000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	ISTEA-CMAC GRANT	11942360000
		\$0.00	SB 300 REIMBURSEMENTS	12340250000
		\$0.00	SB 300 REIM PROJ #7735	10340257735
	<i>Report Totals:</i>	\$343,732.51 ✓		
	<i>PROP 172 - PUBLIC SAFETY</i>			
		\$435,744.25	SB 172 SALES TAX	00140260000
	<i>Report Totals:</i>	\$435,744.25 ✓		F03
<b>LICENSES &amp; PERMITS</b>				
	<i>BICYCLE LICENSE</i>			
		\$0.00	BICYCLE LICENSE	00141200000
	<i>Report Totals:</i>	\$0.00 ✓		F03
	<i>CONSTRUCTION PERMITS</i>			
		\$644,992.71	BUILDING PERMITS	00143400000
		\$252,429.92	GRADING	00143500200
		\$10,107.00	ELECTRICAL PERMITS	00143410000
		\$8,909.00	PLUMBING PERMITS	00143420000
		\$0.00	RIGHT OF WAY PERMITS	00143520000
		\$0.00	GRADING PERMITS	00143500000
		\$0.00	ENHANCED SEQUA	00143680000
	<i>Report Totals:</i>	\$916,438.63 ✓		F19
	<i>OTHER PERMITS</i>			
		\$15,186.00	FIRE PERMITS	00143760004
				F04

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$15,132.00	MOBILEHOME SET-UP	00143440000 F19
		\$13,981.00	BURGLAR ALARM PERMITS	00143770000 F03
		\$7,154.74	BINGO LICENSE	00141210000 F03
		\$1,722.00	MECHANICAL PERMITS	00143430000 F19
		\$1,160.00	ICE CREAM VENDOR FEES	00143890002 F25
		\$0.00	MOBILE HOME PARK PERMIT	00143440001 F19
		\$0.00	SPEC/TEMP USE PERMITS	00143600001 F18
		\$0.00	BURN PERMITS	00141300000 F04
	<b>Report Totals:</b>	<b>\$54,335.74</b> ✓		
<b>STREET AND CURB PERMITS</b>				
		\$0.00	ENCROACHMENT PERMITS	00143490001 F19
	<b>Report Totals:</b>	<b>\$0.00</b> ✓		
<b>OTHER FIN SOURCES</b>				
<b>NOTES</b>				
		\$0.00	PROCEEDS FROM NOTE	10348250000
	<b>Report Totals:</b>	<b>\$0.00</b> ✓		
<b>OTHER DEBT PROCEEDS</b>				
		\$325,127.00	PROCEEDS FROM LEASE	00148220000
	<b>Report Totals:</b>	<b>\$325,127.00</b> ✓		
<b>OTHER REVENUE</b>				
<b>CONTRIBUTIONS</b>				
		\$0.00	RANCHO DONATIONS	00147210000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
	<i>Report Totals:</i>	\$0.00 ✓		
	OTHER			
		\$317,548.00	AB 1662 BOOKING FEE RELIE	00142151662 F03
		\$175,078.75	AB 2928 TRAFFIC CONGESTION RELIEF	10642152928 F11
		\$174,218.00	RDA TAX INCREMENT FUNDING	31040910000 F11
		\$86,718.74	LEGAL SETTLEMENTS	00147430000
		\$10,182.03	OTHER REVENUE	11147920000 F11
		\$0.00	EDUC REV AUGMENT RELIEF	00142151396
		\$0.00	AB 1661 LOCAL RELIEF	00142151661
		\$0.00	OTHER	10847920000
		\$0.00	LEGAL SETTLEMENTS	11047430000
		\$0.00	LEGAL SETTLEMENTS	10947430000
		\$0.00	LEGAL SETTLEMENTS	11147430000
		\$0.00	LEGAL SETTLEMENTS	10647430000
		\$0.00	LEGAL SETTLEMENTS	12247430000
		\$0.00	LEGAL SETTLEMENTS	31047430000
		\$0.00	OTHER	10647920000
		\$0.00	RECOVERY ON PROP DAMAGE	10847410000
	<i>Report Totals:</i>	\$763,745.52 ✓		
	SALE OF PROPERTY			
		\$16,110.22	SALE OF PROPERTY	00148100000
		\$0.00	SALE OF CITY PROPERTY	10648100000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
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*Report Totals:* \$0.00 SALE OF CITY PROPERTY 10448100000

**TAXES**

*BUSINESS LICENSE TAXES*

\$1,120,889.43	BUSINESS LICENSE	00141100000
\$41,953.64	BUSINESS LICENSE PENALTY	00141110000
\$19,168.91	BUSINESS LIC PRIOR YEAR	00141120000

*Report Totals:* \$1,182,011.98 ✓

*CONSTRUCTION DEVELOPMENT TAXES*

\$2,901,293.84	DEVELOPMENT FEES	11046XXXXXX
\$365,022.89	DRAINAGE DEVELOPMENT FEES	109462X0000
\$138,971.02	UNDERGROUND IN-LIEU FEES	00146440000
\$119,404.00	PARK DEVELOPMENT FEES	10246XX0000
\$109,013.13	BIOLOGICAL MITIGATE FEES	00143690000
\$105,571.50	UNDERGROUND IN-LIEU S SANTA FE	00146440001
\$14,895.80	ENVIRONMENTAL IMPACT FEES	00143670000
\$3,330.00	TRAFFIC MITIGATION FEES	00143690002
\$0.00	TRAFFIC SIGNAL MITIGATION	00143690001
\$0.00	VISTA HOUSING AGENCY FEES	00146420000
\$0.00	DEFERRED STREET CONSTRUCTION	00146400000

*Report Totals:* \$3,757,502.18 ✓

*FRANCHISES*

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$743,955.96	FRANCHISE FEE-SDGE	00140310000
		\$612,966.00	FRANCHISE FEE-COX CABLE	00140310002
		\$451,208.15	FRANCHISE FEE-TRASH	00140310001
		\$120,355.41	FRANCHISE FEE-ADELPHIA	00140310003
		\$112,408.00	FRANCHISE FEE-SPRINT	00140310006
		\$37,152.91	CITYWIDE PEG FEE	00140320001
		\$8,357.89	FRANCHISE FEE-ORION	00140310005
		\$0.00	FRANCHISE FEE- METRICOM	00140310004
	<b>Report Totals:</b>	\$2,086,404.32 ✓		
	<b>OTHER PROPERTY TAXES</b>			
		\$0.00	OTHER PROP TAX	00140100007
	<b>Report Totals:</b>	\$0.00 ✓		
	<b>PROPERTY TAXES-PRIOR</b>			
		\$0.00	DELINQUENT SECURED	00140100003
		(\$4,490.76)	DELINQUENT UNSECURED	00140100004
	<b>Report Totals:</b>	(\$4,490.76) ✓		
	<b>REAL PROP TRANSFER TAXES</b>			
		\$418,172.73	REAL PROP TRANSFER TAX	00140900000
	<b>Report Totals:</b>	\$418,172.73 ✓		
	<b>SALES AND USE TAXES</b>			
		\$10,524,691.57	SALES AND USE TAX	00140200000
	<b>Report Totals:</b>	\$10,524,691.57 ✓		

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
<b>SECURED &amp; UNSECURED PROP TAX</b>				
		\$5,765,491.52	CURRENT SECURED	00140100001
		\$313,284.44	CURRENT UNSECURED	00140100002
	<b>Report Totals:</b>	\$6,078,775.96 ✓		
<b>STATE SECURED UNITARY</b>				
		\$118,203.34	STATE SEC UNITARY	00140100013
	<b>Report Totals:</b>	\$118,203.34 ✓		
<b>SUPPLEMENTAL ROLL SEC &amp; UNSEC</b>				
		\$394,838.35	SUPPLEMENTAL SECURED	00140100005
		\$10,352.13	SUPPLEMENTAL UNSECURED	00140100006
		\$4,156.02	ALL SUPP HOE	00140100009
	<b>Report Totals:</b>	\$409,346.50 ✓		
<b>TRANSIENT LODGING TAX</b>				
		\$326,760.04	TRANSIENT LODGING	00140300000
		\$0.00	DELINQUENT TOT	00140300001
	<b>Report Totals:</b>	\$326,760.04 ✓		
<b>TRANSPORTATION TAX-NON TRANS</b>				
		\$1,960,000.00	PROP A SALES TAX	11140200001
		\$0.00	TRANSPORTATION DEV. ACT	12242310000
	<b>Report Totals:</b>	\$1,960,000.00 ✓		

**USE OF MONEY & PROP**

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CLASS	REPORT	AMOUNT	NAME	ACCOUNT
INVESTMENT EARNINGS				
		\$677,438.82	INVESTMENT EARNINGS	00145100000
		\$149,976.34	INVESTMENT EARNINGS	110451X0000
		\$124,559.74	INVESTMENT EARNINGS	111451X0000
		\$40,592.23	INTEREST ON CRA DEBT	00145110000
		\$30,710.68	INVESTMENT EARNINGS	109451X0000
		\$22,042.95	INVESTMENT EARNINGS	102451X0000
		\$20,198.75	GASB 31 ADJUSTMENY	00145100001
		\$14,161.98	INVESTMENT EARNINGS	310451X0000
		\$12,544.84	INVESTMENT EARNINGS	106451X0000
		\$7,293.60	INVESTMENT EARNINGS	11745100000
		\$5,256.78	INVESTMENT EARNINGS	114451X0000
		\$4,798.42	INT VISTA HIDDEN VALLEY	00145150000
		\$4,723.00	INVESTMENT EARNINGS	113451X0000
		\$1,391.20	INTEREST-AMBULANCE LEASE	00145101856
		\$1,087.49	INVESTMENT INCOME	125451X0000
		\$818.63	INVESTMENT EARNINGS	108451X0000
		\$576.49	INVESTMENT EARNINGS	118451X0000
		\$533.94	INVESTMENT EARNINGS	120451X0000
		\$520.14	INVESTMENT EARNINGS	12345100000
		\$0.00	CAPITAL GAINS	00145130000
		\$0.00	INT ON NOTES RECEIVABLE	00145160000
		\$0.00	INVESTMENT EARNINGS	122451X0000



CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	CAPITAL GAINSRNINGS	10145130000
		\$0.00	INVESTMENT EARNINGS	121451X0000
		\$0.00	INVESTMENT INCOME	10345100000
		\$0.00	CAPITAL LOSSES	00145140000
		\$0.00	DEFERRED INTEREST REVENUE	00145170000
		\$0.00	INVESTMENT EARNINGS	10145100000
	<b>Report Totals:</b>	<b>\$1,119,226.02</b> ✓		
	<b>RENTS AND CONCESSIONS</b>			
		\$372,857.60	LEASE INCOME	00145200000
		\$19,034.00	BREngle CENTER RENTAL	00143270002
		\$14,179.50	PARK TERRACE RENTALS	00143240001
		\$3,758.27	VENDING MACHINE REV	00147920001
		\$2,560.00	RENTAL INCOME	00145300000
		\$2,109.03	ADVERTISING ON CITY VEH	00145400000
		\$1,803.26	PAY PHONE REV	00147920002
		\$0.00	THIBODO RANCH HOUSE RENT	00143240002
	<b>Report Totals:</b>	<b>\$416,301.66</b> ✓		
	<b>Grand Total:</b>	<b>\$57,520,479.87</b>		

GENERAL GOVERNMENT:				
LEGISLATIVE:				
CITY COUNCIL	001.5100	\$253,878		
CITY CLERK	001.5140	\$357,233		
CITY ATTORNEY	001.5170	\$632,767		
OUTSIDE LEGAL	001.5171	\$287,818		
INVESTMENT LEGAL	001.5172	\$0	\$1,531,696	✓
MANAGEMENT & SUPPORT:				
CITY MANAGER	001.5110	\$682,995		
ADMIN SERVICES	001.5115	\$319,636		
PERSONNEL	001.5130	\$430,080		
FINANCE	001.5150	\$1,008,430		
DATA PROCESSING	001.5160	\$861,318		
NON-DEPARTMENTAL	001.5180	\$615,134		
TRANSFER OUT TO 602	110.5900	\$0	\$3,917,593	✓ \$5,449,290 ✓
PUBLIC SAFETY:				
POLICE:				
PROP 218 IMPACTS	001.5190	\$16,889		
LAW ENFORCEMENT	001.5200	\$11,298,557		
SUPP LAW ENFORCE	125.5205	\$232,134	\$11,547,580	✓
FIRE	001.5210		\$6,589,202	✓
EMERGENCY MEDICAL	001.5220		\$2,840,602	✓
WEED ABATEMENT	001.5240		\$2,004	✓
STREET LIGHTING	108.5460		\$1,088,153	✓
DISASTER PREP	001.5230		\$62,527	✓
OTHER:				
CODE ENFORCEMENT	001.5120	\$548,967		
SCHOOL SAFETY	001.5360	\$139,001	\$687,968	✓ \$22,818,038 ✓
TRANSPORTATION:				
STREETS:				
PUBLIC WORKS ADMIN	001.5400	\$330,873		
STREET MAINT	001.5430	\$364,791		
FEMA	116.5740	\$0		
STREET MAINT	120.5435	\$287,316		
GAS TAX	106.5410	\$1,643,805	\$2,626,786	✓
TREES & LANDSCAPE:				
PARKWAYS & MEDIANS	001.5515	\$332,750		
SOUTH MELROSE	113.5730	\$99,737		
LA MIRADA CANYON	114.5731	\$25,904		
NO CO SQUARE CFD	115.5732	\$6,202		
HACIENDA CFD	118.5735	\$8,026	\$472,620	✓ \$3,099,405 ✓
COMMUNITY DEVELOPMENT:				
PLANNING:				
LAND DEVELOPMENT	001.5335	\$16		
PLANNING	001.5340	\$731,148		
PLANNING COMM	001.5350	\$5,643	\$736,808	✓
CONST & ENGINEER:				
TRAFFIC ENGINEERING	001.5305	\$333,828		
ENGINEERING	001.5310	\$1,989,306		
BUILDING	001.5315	\$751,684		
DEV SERVE CENTER	001.5330	\$184,061	\$3,258,878	✓
HOUSING:				
SYCAMORE CREEK	104.5325	\$202,052		
HOUSING PROGRAMS	001.5326	\$96,889		
TRANSFER TO FUND 112	001.5900	\$0		
HOME PARTNERSHIP	124.5320	\$274,477		
CALHOME PROGRAM	126.5327	\$122,913	\$696,331	✓
REDEVELOPMENT:				
CDBG	103.536X	\$654,209		
ECONOMIC DEVEL	001.5800	\$314,661		
TRANSFER TO FUND 301	001.5900	\$0	\$968,870	✓ \$5,660,886 ✓
HEALTH:				
NUTRITION CENTER	107.5550		\$792,855	✓
SOLID WASTE:				
RECYCLING	001.5480	\$72,652		
SOLID WASTE MANAGE	001.5470	\$146,904		
TRANSFER TO FUND 501	001.5900	\$0	\$219,556	✓ \$1,012,411 ✓
CULTURE & LEISURE:				
PARKS & REC:				
COMM SERVE OPER	001.5500	\$501,756		
RECREATION	001.5510	\$1,332,570		
PARK MAINT	001.5520	\$1,588,986		
RANCHO OPERATIONS	001.5525	\$160,351		
SENIOR SERVICES	001.5530	\$408,470		
TOWNSITE SERVICES	001.5535	\$19,707		
AVO THEATER	001.5560	\$118,155		
CULTURAL ARTS	001.5570	\$1,217,826		
TRANSFER TO FUND 507	001.5900	\$301,832		
			\$5,649,655	✓
			<u>\$43,689,685</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	\$789,685.88										\$789,685.88
001.7498			\$51,971.24								\$51,971.24
001.7902								\$7,182.34			\$7,182.34
001.8013		\$59,647.02									\$59,647.02
001.8045	(\$6,045.98)										(\$6,045.98)
001.8058	\$8,000.00										\$8,000.00
103.8029			\$33,000.00								\$33,000.00
103.8044			\$120.68								\$120.68
103.8063						\$12,171.63					\$12,171.63
106.7XXX			\$102,762.82								\$102,762.82
109.7XXX			\$42,888.19								\$42,888.19
110.5900			\$54,640.48								\$54,640.48
110.7498			\$27,950.89								\$27,950.89
110.7554			\$273.71								\$273.71
110.7576			\$36,849.66								\$36,849.66
110.7838			\$37.71								\$37.71
110.8036			\$105,851.21								\$105,851.21
110.8040			\$93,634.01								\$93,634.01
110.8055			\$15,817.70								\$15,817.70
110.8056			\$453.05								\$453.05
110.8058	\$2,000.00										\$2,000.00
110.8071	\$430.21										\$430.21
110.8085			\$6,818.19								\$6,818.19
111.7XXX			\$870,208.08								\$870,208.08
117.7XXX		\$507,465.80	\$198,351.69								\$705,817.49
119.7XXX			\$471,522.07								\$471,522.07
122.7XXX			\$9,750.00								\$9,750.00
310.7XXX			\$44,758.58								\$44,758.58
SEWER										\$1,130,531.20	\$1,130,531.20
WATERPARK								\$0.00			\$0.00
TOTALS	\$794,070	\$567,113	\$2,167,660	\$0	\$0	\$12,172	\$0	\$7,182	\$0	\$1,130,531	\$4,678,728
	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

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					\$101,351.62				\$101,351.62
103.5365			\$509,479.50						\$509,479.50
✓ 104.5325		\$403,496.56							\$403,496.56
108.5460				\$0.00					\$0.00
109.5714							\$131,270.92		\$131,270.92
110: PPF								\$107,926.21	\$107,926.21
110: PFF	\$418,734.09								\$418,734.09
110: TIF							\$504,031.31		\$504,031.31
507						\$134,224.84			\$134,224.84
<b>TOTALS</b>	<b>\$418,734</b>	<b>\$403,497</b>	<b>\$509,480</b>	<b>\$0</b>	<b>\$101,352</b>	<b>\$134,225</b>	<b>\$635,302</b>	<b>\$107,926</b>	<b>\$2,310,515</b>

✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓

## PAGE 12 SALARIES &amp; BENEFITS

## PAGE 12 WORKSHEET

DEPT	SALARIES & WAGES 1XXX	TOTAL BENEFITS 2XXX	RETIREMENT 2100	OTHER BENEFITS
001.5100	\$92,029.96	\$36,053.25	\$5,767.58	\$30,285.67
001.5110	\$522,821.73	\$105,923.33	\$35,002.72	\$70,920.61
001.5115	\$234,379.42	\$58,187.07	\$16,097.22	\$42,089.85
001.5120	\$302,676.85	\$92,627.52	\$21,126.31	\$71,501.21
001.5130	\$250,472.12	\$66,602.21	\$17,538.87	\$49,063.34
001.5140	\$219,579.68	\$57,083.62	\$14,476.04	\$42,607.58
001.5150	\$592,565.84	\$158,436.78	\$40,952.97	\$117,483.81
001.5160	\$259,426.18	\$66,030.31	\$18,198.43	\$47,831.88
001.5170	\$463,121.17	\$100,967.64	\$32,428.66	\$68,538.98
001.5171	\$0.00	\$0.00	\$0.00	\$0.00
001.5180	\$18,249.42	\$1,273.09	\$448.31	\$824.78
001.5200	\$99,367.50	\$26,251.57	\$6,373.61	\$19,877.96
001.5210	\$4,292,908.47	\$1,118,241.46	\$343,731.09	\$774,510.37
001.5220	\$1,746,676.82	\$467,243.69	\$129,540.55	\$337,703.14
001.5305	\$213,859.80	\$55,138.18	\$14,995.58	\$40,142.60
001.5310	\$1,070,305.93	\$254,557.40	\$71,704.71	\$182,852.69
001.5315	\$505,683.36	\$129,311.32	\$35,462.79	\$93,848.53
001.5326	\$28,410.37	\$8,474.22	\$1,998.39	\$6,475.83
001.5330	\$120,160.62	\$34,550.08	\$8,456.54	\$26,093.54
001.5335	\$0.00	\$16.30	\$0.00	\$16.30
001.5340	\$442,148.19	\$102,661.48	\$30,394.20	\$72,267.28
001.5400	\$229,563.57	\$54,601.40	\$16,244.44	\$38,356.96
001.5430	\$63,583.62	\$15,381.48	\$2,878.81	\$12,502.67
001.5480	\$460.16	\$93.66	\$20.62	\$73.04
001.5500	\$330,629.39	\$83,498.94	\$23,283.66	\$60,215.28
001.5510	\$759,704.24	\$227,521.98	\$34,407.38	\$193,114.60
001.5515	\$91,209.34	\$28,604.42	\$6,398.10	\$22,206.32
001.5520	\$530,575.65	\$174,701.73	\$36,622.17	\$138,079.56
001.5225	\$105,724.73	\$27,464.71	\$4,576.85	\$22,887.86
001.5530	\$138,765.85	\$30,176.86	\$6,712.31	\$23,464.55
001.5535	\$9,100.42	\$802.83	\$0.00	\$802.83
001.5560	\$49,819.34	\$14,227.08	\$2,755.71	\$11,471.37
001.5570	\$381,928.18	\$83,281.57	\$15,549.01	\$67,732.56
001.5800	\$190,879.02	\$50,481.84	\$13,127.84	\$37,354.00
103.5365	\$106,428.10	\$27,189.33	\$6,997.93	\$20,191.40
103.5366	\$12,454.41	\$1,244.66	\$0.00	\$1,244.66
104.5325	\$46,788.33	\$12,235.26	\$613.75	\$11,621.51
106.5410	\$769,964.30	\$255,613.74	\$49,931.33	\$205,682.41
107.5550	\$201,545.12	\$99,841.51	\$14,142.30	\$85,699.21
108.5460	\$219,860.43	\$57,589.97	\$12,639.91	\$44,950.06
114.5731	\$0.00	\$0.00	\$0.00	\$0.00
120.5435	\$61,666.87	\$23,654.53	\$4,322.89	\$19,331.64
124.5320	\$19,987.66	\$5,823.81	\$1,406.00	\$4,417.81
501.5370	\$8,443.47	\$755.66	\$383.24	\$372.42
501.5380	\$298,014.15	\$84,515.41	\$22,699.40	\$61,816.01
501.5450	\$653,053.75	\$201,645.80	\$43,614.30	\$158,031.50
501.5485	\$123,973.67	\$36,868.24	\$8,394.57	\$28,473.67
501.5486	\$0.00	\$0.00	\$0.00	\$0.00
507.5580	\$445,487.89	\$81,673.79	\$12,073.35	\$69,600.44
	<b>\$17,324,455</b>	<b>\$4,619,121</b>	<b>\$1,184,490</b>	<b>\$3,434,630</b>



PAGE 12 DEBT SERVICE

PAGE 12 WORKSHEET

PROJECT	PRINCIPAL	INTEREST	LEASE PAYMENTS	TOTALS
102.5714			\$101,351.62	\$101,351.62
103.5365	\$185,000.00	\$324,479.50		\$509,479.50
104.5325	✓	✓	\$403,496.56	\$403,496.56
109.5714			\$131,270.92	\$131,270.92
110: FPF			\$107,926.21	\$107,926.21
110: PFF			\$418,734.09	\$418,734.09
110: TIF			\$504,031.31	\$504,031.31
507			\$134,224.84	\$134,224.84
TOTALS	\$185,000.00	\$324,479.50	\$1,801,035.55	\$2,310,515.05
		\$1,032,310.55	(\$1,032,310.55)	
	\$185,000	\$1,356,790	\$768,725	\$2,310,515

LEASE PRINCIPAL PAYMENTS

JPFA 1997 REFUNDING BONDS	\$613,725.00
1993 SERIES "D" WATERPARK	\$45,000.00
1990 SYCAMORE CREEK COP'S	\$110,000.00
	<u>\$768,725.00</u>

	001	102	103	104	106	107	108	109	110	111	113	114	115	117	118	119	120	122	123	124	125	126	S/R TOTALS	310 CP	
CASH & INVEST	\$ 21,200,474	\$ 915,731	\$ -	\$ 13,284	\$ 706,889	\$ -	\$ 394,235	\$ 1,359,285	\$ 6,882,789	\$ 5,639,046	\$ 232,444	\$ 209,514	\$ 844	\$ -	\$ 28,930	\$ -	\$ 86,643	\$ -	\$ 22,187	\$ -	\$ 86,319	\$ -	\$ 16,880,120	\$ 618,613	
OTHER ASSETS	\$ 20,859,687	\$ -	\$ 178,970	\$ -	\$ -	\$ 83,059	\$ 67,075	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ 136,818	\$ -	\$ -	\$ 82	\$ -	\$ -	\$ -	\$ 7,940	\$ -	\$ 122,913	\$ 598,871	
TOTAL ASSETS	\$ 41,860,141	\$ 915,731	\$ 178,970	\$ 13,284	\$ 706,889	\$ 83,059	\$ 461,310	\$ 1,359,285	\$ 6,882,789	\$ 5,639,046	\$ 232,458	\$ 209,514	\$ 844	\$ 136,818	\$ 28,930	\$ -	\$ 86,725	\$ -	\$ 22,187	\$ -	\$ 94,259	\$ -	\$ 17,176,991	\$ 618,613	
ACCOUNTS PAYABLE	\$ 1,632,704	\$ -	\$ 63,485	\$ 4,936	\$ 31,958	\$ 38,580	\$ 44,447	\$ 16,723	\$ 3,595	\$ 8,890	\$ 14,139	\$ 2,746	\$ 844	\$ 110,537	\$ 1,171	\$ 36,029	\$ 11,670	\$ -	\$ -	\$ -	\$ 16,343	\$ -	\$ 406,093	\$ 18,973	
OTHER LIABILITIES	\$ 4,078,963	\$ -	\$ 111,508	\$ 8,328	\$ 47,798	\$ 44,479	\$ 93,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 722,245	\$ -	\$ 821,795	\$ 3,408	\$ 35,645	\$ -	\$ -	\$ 116,620	\$ -	\$ 2,128,098	\$ -	
TOTAL LIABILITIES	\$ 5,706,667	\$ -	\$ 174,993	\$ 13,264	\$ 79,756	\$ 83,059	\$ 137,806	\$ 16,723	\$ 3,595	\$ 8,890	\$ 14,139	\$ 2,746	\$ 844	\$ 832,782	\$ 1,171	\$ 857,824	\$ 15,078	\$ 35,645	\$ -	\$ -	\$ 132,963	\$ -	\$ 2,534,191	\$ 18,973	
RESERVED	\$ 17,238,403	\$ -	\$ -	\$ -	\$ 286,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 740,265	\$ -	
DESIGNATED	\$ 13,814,815	\$ 40,280	\$ 3,977	\$ -	\$ 10,837	\$ (96)	\$ -	\$ 232,086	\$ 1,191,256	\$ 4,120,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,988,214	\$ 257,927	
UNRESERVED	\$ 5,100,456	\$ 875,451	\$ -	\$ -	\$ 359,522	\$ -	\$ -	\$ 1,110,476	\$ 5,687,938	\$ 1,510,122	\$ 216,156	\$ 206,768	\$ -	\$ (895,964)	\$ 24,502	\$ (857,824)	\$ -	\$ -	\$ (35,845)	\$ 22,187	\$ (125,023)	\$ -	\$ 5,655	\$ 341,713	
TOTAL FUND BALANCE	\$ 36,153,474	\$ 915,731	\$ 3,977	\$ -	\$ 627,133	\$ -	\$ 323,504	\$ 1,342,562	\$ 8,879,194	\$ 5,630,156	\$ 218,319	\$ 206,768	\$ -	\$ (895,964)	\$ 27,759	\$ (857,824)	\$ 73,647	\$ (35,845)	\$ 22,187	\$ (125,023)	\$ -	\$ 86,319	\$ -	\$ 14,842,380	\$ 589,240
FUND BAL & LIABIL	\$ 41,860,141	\$ 915,731	\$ 178,970	\$ 13,284	\$ 706,889	\$ 83,059	\$ 461,310	\$ 1,359,285	\$ 6,882,789	\$ 5,639,046	\$ 232,458	\$ 209,514	\$ 844	\$ 136,818	\$ 28,930	\$ -	\$ 86,725	\$ -	\$ 22,187	\$ -	\$ 94,259	\$ -	\$ 17,176,991	\$ 618,613	

	501	502	503	507	ENT TOTAL	601	602	603	603	701	703	706	708	TOTAL T/A
CASH & INVEST	\$ 4,451,757	\$ 6,926,338	\$ 3,946,938	\$ 1,413,114	\$ 16,738,447	\$ 6,582,954	\$ -	\$ 984,005	\$ 6,966,980	\$ 1,580,068	\$ 174,263	\$ 270,235	\$ 3,943,964	\$ 5,976,523
FIXED ASSETS	\$ -	\$ -	\$ 56,483,316	\$ 3,167,111	\$ 59,640,427	\$ 15,500	\$ 4,490	\$ 8,275	\$ 28,265	\$ -	\$ 87	\$ -	\$ -	\$ 40
OTHER ASSETS	\$ 305,914	\$ 1,022,836	\$ 1,202,816	\$ 4,570,225	\$ 2,531,966	\$ 5,588,454	\$ 101,613	\$ 1,631,610	\$ 7,341,877	\$ -	\$ -	\$ -	\$ -	\$ 97
TOTAL ASSETS	\$ 4,757,671	\$ 7,949,174	\$ 61,633,070	\$ 4,570,225	\$ 78,910,440	\$ 12,167,908	\$ 101,613	\$ 1,640,885	\$ 7,370,152	\$ 1,580,068	\$ 174,263	\$ 270,235	\$ 3,943,964	\$ 5,976,530
NONCURRENT ASSETS	\$ -	\$ -	\$ 58,483,316	\$ 3,157,111	\$ 69,640,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT ASSETS	\$ 4,757,671	\$ 7,949,174	\$ 5,149,754	\$ 1,413,114	\$ 19,269,713	\$ 12,167,908	\$ 101,613	\$ 1,640,885	\$ 7,370,152	\$ 1,580,068	\$ 174,263	\$ 270,235	\$ 3,943,964	\$ 5,976,530
ACCOUNTS PAYABLE	\$ 831,461	\$ 13,789	\$ -	\$ 63,727	\$ 906,997	\$ 52,858	\$ 42,442	\$ 72,927	\$ 198,327	\$ -	\$ -	\$ -	\$ -	\$ 30
COMP ASSENCES	\$ 135,516	\$ -	\$ -	\$ 14,240	\$ 149,756	\$ -	\$ 20,646	\$ 95,173	\$ 78,821	\$ -	\$ -	\$ -	\$ -	\$ 0
DEBT	\$ 144,048	\$ -	\$ -	\$ 1,415,000	\$ 1,415,000	\$ -	\$ 23,173	\$ -	\$ 23,173	\$ -	\$ -	\$ -	\$ -	\$ 0
OTHER LIABILITIES	\$ -	\$ -	\$ -	\$ 55,911	\$ 199,959	\$ 3,280,489	\$ 284,545	\$ 18,993	\$ 3,983,707	\$ -	\$ -	\$ -	\$ -	\$ 0
TOTAL LIABILITIES	\$ 1,111,025	\$ 13,789	\$ -	\$ 1,548,878	\$ 2,673,872	\$ 3,313,427	\$ 370,608	\$ 149,993	\$ 3,854,026	\$ -	\$ -	\$ -	\$ -	\$ 0
NONCURRENT LIABIL	\$ -	\$ -	\$ -	\$ 1,415,000	\$ 1,415,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT LIABIL	\$ 1,111,025	\$ 13,789	\$ -	\$ 133,878	\$ 1,258,872	\$ 3,313,427	\$ 370,608	\$ 149,993	\$ 3,854,026	\$ -	\$ -	\$ -	\$ -	\$ -
WORKING CAPITAL	\$ 3,646,646	\$ 7,935,405	\$ 5,149,754	\$ 1,279,236	\$ 18,011,041	\$ 2,265,027	\$ (342,945)	\$ 842,287	\$ 2,784,389	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIB CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVED	\$ 2,605,852	\$ 1,022,836	\$ 1,202,834	\$ 3,370	\$ 4,734,692	\$ 69,285	\$ -	\$ 333,621	\$ 402,806	\$ -	\$ -	\$ -	\$ -	\$ -
UNRESERVED	\$ 1,140,794	\$ 6,912,569	\$ 60,430,436	\$ 3,017,977	\$ 71,501,776	\$ 2,215,742	\$ (268,995)	\$ 1,157,996	\$ 3,104,743	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RET EARN	\$ 3,646,646	\$ 7,935,405	\$ 61,633,070	\$ 3,021,347	\$ 76,236,468	\$ 2,265,027	\$ (268,995)	\$ 1,491,617	\$ 3,507,649	\$ -	\$ -	\$ -	\$ -	\$ -
EQUITY & LIABIL	\$ 4,757,671	\$ 7,949,174	\$ 61,633,070	\$ 4,570,225	\$ 78,910,440	\$ 12,167,908	\$ 101,613	\$ 1,641,610	\$ 7,341,877	\$ -	\$ -	\$ -	\$ -	\$ -