

# CITIES FINANCIAL TRANSACTIONS REPORT

## COVER PAGE

City of Vista

**Fiscal Year**      **2004**

**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)

*11/22/2004*  
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:**

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

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

**Mailing Address:**

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

**Express Mailing Address:**

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

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**Supplement to the Annual Report of California Municipalities  
For the Fiscal Year Ended June 30, 2004**

<b>City Name:</b>	<i>Vista</i>
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The U.S. Bureau of the Census requests the following information about the fiscal activities of your government for the 2003-2004 fiscal year (defined from July 1, 2003 through June 30, 2004). 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>		\$	-
<b>Column B – Capital Outlay Amount:</b>	<b>Equipment and Land</b>	\$	-
	<b>Construction</b>	\$	-

**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>		\$	887,456
<b>Column B – Capital Outlay Amount:</b>	<b>Equipment and Land</b>	\$	-
	<b>Construction</b>	\$	-

**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>		\$	1,958,444
<b>Column B – Capital Outlay Amount:</b>	<b>Equipment and Land</b>	\$	-
	<b>Construction</b>	\$	-

**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>		\$	-
<b>Column B – Capital Outlay Amount:</b>	<b>Equipment and Land</b>	\$	-
	<b>Construction</b>	\$	-

**2. Intergovernmental Expenditures**

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

<b>Paid to:</b>	<b>Purpose:</b>	<b>Amount:</b>
a. <i>County of San Diego</i>	<i>Law Enforcement Services</i>	<i>\$ 11,939,215</i>
b. <i>Encina Wastewater Auth.</i>	<i>Sewer Treatment</i>	<i>\$ 4,143,809</i>
c.		
d.		

City of Vista

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2003-04

Forms	Column	Additional Details	Footnotes
<b><u>Sewer Activity/Enterprise Statement</u></b>			
Total Operating Revenue	A		Large increase is due to finding a large number of properties that are using sewer services but have not been billed in prior years.
Total Non-Operating Revenue	A		Included is \$296,717 in net operating transfers in from non sewer enterprise activities. The transfers in/out on this schedule do not carry forward to the Schedule of Net Expenditures so the net transfer is being recorded as a non-operating revenue to avoid having to list an adjustment on the Consolidated Statement.
Reason for Adjustments	A		\$505,284 in capital connection fees classified to retained earnings per GASB 34. \$372,590 in-ground contributed developer sewer lines. -\$53,160 audit adjustment. -\$10,550,533 prior period adjustment for GASB 34 sewer plant infrastructure adjustment.
Reason for Adjustments	A		Current year connection fees classified to retained earnings per GASB 34.
<b><u>Other Enterprise</u></b>			
Total Operating Expense	A		A hazardous waste collection the was previously operated by the City is now operated by a private firm.
<b><u>Fines and Forfeitures and Revenue from Use of Money and Property</u></b>			
Total	A		Higher level of enforcement being done.
Investment Earnings	B		GASB 31 adjustment for market value of investments.
<b><u>Intergovernmental - State</u></b>			

City of Vista

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2003-04

Forms	Column	Additional Details	Footnotes
<b><u>Intergovernmental - State</u></b>			
Motor Vehicle In-Lieu Tax	B		Reduction due to elimination of State backfill for first 3 months of the fiscal year.
<b><u>Current Service Charges</u></b>			
Engineering Fees Inspection and Other	A		Increase due to environmental review of several projects.
<b><u>Other Revenues</u></b>			
Sale of Real and Personal Property	B		City sold a number of surplus parcels of land.
Other Sources of Revenues (Specify)	A		See details below.
Other Sources of Revenues (Specify)	B		See details below.
<b><u>Transportation and Community Development</u></b>			
Planning	A		A newly created budget unit called Land Development was added starting with the 03-04 fiscal year.

**City of Vista**

**Cities Financial Transactions Report**

**General Information**

Fiscal Year **2004**

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		Campbell
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	shughes@ci.vista.ca.us <input type="checkbox"/> Is Address Changed?		

City Fiscal Officer			
	First Name	Middle Initial	Last Name
	Shirley		Hughes
Title	Director of Finance		
Telephone	(760) 639-6170		

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

**City of Vista**

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

**Operating Revenue**

Fiscal Year                    2004

Fund Name (Specify)

Building and Facilities Maintenance
--

**Operating Revenue**

Charges for Service	722,677
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$722,677</b>

**Operating Expense**

Personal Services	335,058
Contractual Services	
Supplies	19,221
Materials	
Other Operating Expenses	367,837
General and Administrative Expense	14,196
Depreciation Expense	19,950
<b>Total Operating Expense</b>	<b>\$756,262</b>
<b>Operating Income (Loss)</b>	<b>(\$33,585)</b>

**Non-Operating Revenue**

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

**Non-Operating Expense**

Interest	700
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$700</b>

**City of Vista**

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

**Operating Revenue**

**Fiscal Year**                      2004

**Fund Name (Specify)**

Building and Facilities  
Maintenance

Operating Transfers In (Out)	[ ]
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>(\$34,285)</b>
Depreciation That Reduces Contributed Capital	[ ]
<b>Increase (Decrease) In Retained Earnings</b>	<b>(\$34,285)</b>
<b>Retained Earnings, Beginning</b>	<b>(\$268,995)</b>
Adjustments	[ ]
Reason for Adjustments	[ ]
<b>Retained Earnings, Ending</b>	<b>(\$303,280)</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>(\$303,280)</b>
<b>Total Equity, Ending</b>	<b>(\$303,280)</b>
Retained Earnings - Reserved	[ ]
<b>Retained Earnings - Unreserved</b>	<b>(\$303,280)</b>



**City of Vista**

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

**Operating Revenue**

Fiscal Year 2004

Fund Name (Specify)

Risk Management

**Operating Revenue**

Charges for Service	4,761,176
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$4,761,176</b>

**Operating Expense**

Personal Services	60,073
Contractual Services	90,958
Supplies	1,304
Materials	
Other Operating Expenses	4,093,079
General and Administrative Expense	285,057
Depreciation Expense	1,021
<b>Total Operating Expense</b>	<b>\$4,531,492</b>
<b>Operating Income (Loss)</b>	<b>\$229,684</b>

**Non-Operating Revenue**

Interest	
Gain on Sale of Assets	
Other	271,258
<b>Total Non-Operating Revenue</b>	<b>\$271,258</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 2004

Fund Name (Specify)

Risk Management

Operating Transfers In (Out)	-75,000
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$425,942</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$425,942</b>
<b>Retained Earnings, Beginning</b>	<b>\$2,285,027</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$2,710,969</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>\$2,710,969</b>
<b>Total Equity, Ending</b>	<b>\$2,710,969</b>
Retained Earnings - Reserved	3,767
<b>Retained Earnings - Unreserved</b>	<b>\$2,707,202</b>

**City of Vista**

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

**Operating Revenue**

Fiscal Year 2004

Fund Name (Specify)

Vehicle Maintenance

**Operating Revenue**

Charges for Service	1,341,629
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$1,341,629</b>

**Operating Expense**

Personal Services	455,703
Contractual Services	2,226
Supplies	132,178
Materials	
Other Operating Expenses	211,631
General and Administrative Expense	128,031
Depreciation Expense	140,504
<b>Total Operating Expense</b>	<b>\$1,070,273</b>
<b>Operating Income (Loss)</b>	<b>\$271,356</b>

**Non-Operating Revenue**

Interest	
Gain on Sale of Assets	19,046
Other	
<b>Total Non-Operating Revenue</b>	<b>\$19,046</b>

**Non-Operating Expense**

Interest	
Loss on Sale of Assets	
Other	80
<b>Total Non-Operating Expense</b>	<b>\$80</b>

**City of Vista**

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

**Operating Revenue**

Fiscal Year 2004

Fund Name (Specify)

Vehicle Maintenance

Operating Transfers In (Out)	223,000
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$513,322</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$513,322</b>
<b>Retained Earnings, Beginning</b>	<b>\$1,491,617</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$2,004,939</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>\$2,004,939</b>
<b>Total Equity, Ending</b>	<b>\$2,004,939</b>
Retained Earnings - Reserved	135,140
<b>Retained Earnings - Unreserved</b>	<b>\$1,869,799</b>

City of Vista

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2004

Is This Function Accounted for as an Enterprise Fund?	Yes
<b>Operating Revenue</b>	
Sewer Service Charges	7,332,958
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	3,070,767
<b>Total Operating Revenue</b>	<b>\$10,403,725</b>
<b>Operating Expense</b>	
Transmission	2,075,313
Treatment and Disposal Plant	2,014,567
Taxes	
General and Administrative Expense	1,386,361
Depreciation Expense	
<b>Total Operating Expense</b>	
<b>Operating Income (Loss)</b>	<b>\$3,288,391</b>
<b>Non-Operating Revenue</b>	
Interest	215,223
State	
Federal	
County	
Gain on Sale of Assets	49,036
Other	296,717
<b>Total Non-Operating Revenue</b>	<b>\$560,976</b>
<b>Non-Operating Expense</b>	
Interest	
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$0</b>
Operating Transfers In (Out)	0
<b>Net Income (Loss)</b>	<b>\$3,849,367</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$3,849,367</b>
<b>Retained Earnings, Beginning</b>	<b>\$73,215,121</b>
Adjustments	-9,725,819
Reason for Adjustments	See footnote
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$67,338,669</b>

Functional Revenues 0-0

10,403,725  
560,976  
505,284

003

11,469,985

002

7,115,334  
1,639,070  
5,476,264

- Developa line contributions
- Capital Connection Fees
- Encina Audit adjustment
- Any other

✓ = 501 + 502 + 503

\* Classify Net operating Transfers as other Revenue/Expense to avoid "adjustment" on Consolidated Statement.

**City of Vista**

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

**Operating Revenue**

Fiscal Year                    2004

**Equity**

**Contributed Capital: (Current Year)**

State	
Federal	
Connection Fees (Capital)	505,284
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$505,284</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$505,284</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	-505,284
Reason for Adjustments	See footnote
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$67,338,669</b>
<b>Total Equity, Ending</b>	<b>\$67,338,669</b>
Retained Earnings - Reserved	3,329,575
<b>Retained Earnings - Unreserved</b>	<b>\$64,009,094</b>
<b>Revenue/Expenditure Schedule Adjustments</b>	
Total Proceeds from Sale of Assets	49,036
Principal Payments on Debt Service	
Capital Lease Payments	
Current Year Capital Outlay	<b>2,176,970</b>
Other (Specify, maximum of 5 entries allowed)	

*↳ Capital Connection Fees to Retained Earnings*

**Specify:**

**Amount:**


**City of Vista**

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

**Operating Revenue**

Fiscal Year 2004

Enterprise Name

Water Park

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

1,171,729

*Functional Revenues* 0.0

Other Operating Revenue

**Total Operating Revenue**

\$1,171,729

1,171,729.00

**Operating Expense**

Personal Services

568,631

14,222.00

294,042.00

Contractual Services

003

Supplies

31,412

1,579,973.00

Materials

Other Operating Expenses

434,418

0.00

General and Administrative Expenses

152,210

Depreciation Expense

**Total Operating Expense**

(\$211,847)

002

1,383,576.00

193,905.00

**Non-Operating Revenue**

1,186,571.00

Interest

14,222

State

0.00

Federal

County

86,417.00

Gain on Sale of Assets

50,000.00

Other

002

**Total Non-Operating Revenue**

\$14,222

136,417.00

**Non-Operating Expense**

Interest

Loss on Sale of Assets

Other

**Total Non-Operating Expense**

\$86,417

001

0.00

*Capital Outlay*

37,900.00

37,900.00

**City of Vista**

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

**Operating Revenue**

Fiscal Year 2004

Enterprise Name

Water Park

Operating Transfers In (Out)	294,042
<b>Net Income (Loss)</b>	<b>\$10,000</b>
Depreciation that Reduces Contributed Capital	
<b>Increase (Decrease) in Retained Earnings</b>	<b>\$10,000</b>
<b>Retained Earnings, Beginning</b>	<b>\$3,021,347</b>
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
<b>Retained Earnings, Ending</b>	<b>\$3,031,347</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>\$0</b>
Adjustments	
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$3,031,347</b>
<b>Total Equity, Ending</b>	<b>\$3,031,347</b>
Retained Earnings - Reserved	13,280
<b>Retained Earnings - Unreserved</b>	<b>\$3,018,067</b>

✓ 507



City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2004

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

37,900

*Capital Outlay*

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

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

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

City of Vista

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

**Operating Revenue**

Fiscal Year 2004

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?	<input type="text" value="No"/>	
Charges for Service	<input type="text" value="620,346"/>	"Housing Rev"
Other Operating Revenue	<input type="text"/>	
<b>Total Operating Revenue</b>	<b><input type="text" value="\$620,346"/></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="648,121"/>	"Housing Exp"
General and Administrative Expenses	<input type="text"/>	
Depreciation Expense	<input type="text"/>	
<b>Total Operating Expense</b>	<b><input type="text" value="\$648,121"/></b>	
<b>Operating Income (Loss)</b>	<b><input type="text" value="(\$27,775)"/></b>	
<b>Non-Operating Revenue</b>		
Interest	<input type="text"/>	
State	<input type="text" value="226,538"/>	126.4239.0000
Federal	<input type="text" value="176,102"/>	127.4246.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="\$402,640"/></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 2004

Enterprise Name Solid Waste

Is This Function Accounted for as an Enterprise Fund?	No	
Charges for Service	606,464	"Solid Waste Rev"
Other Operating Revenue		
<b>Total Operating Revenue</b>	<b>\$606,464</b>	
<b>Operating Expense</b>		
Personal Services		
Contractual Services		
Supplies		
Materials		
Other Operating Expenses	59,160	"Solid Waste Exp"
General and Administrative Expenses		
Depreciation Expense		
<b>Total Operating Expense</b>	<b>\$59,160</b>	
<b>Operating Income (Loss)</b>	<b>\$547,304</b>	
<b>Non-Operating Revenue</b>		
Interest		
State		
Federal		
County		
Gain on Sale of Assets		
Other		
<b>Total Non-Operating Revenue</b>	<b>\$0</b>	
<b>Non-Operating Expense</b>		
Interest		
Loss on Sale of Assets		
Other		
<b>Total Non-Operating Expense</b>	<b>\$0</b>	

**City of Vista**

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

**Operating Revenue**

**Fiscal Year**                    2004

**Enterprise Name**

Solid Waste

Operating Transfers In (Out)

**Net Income (Loss)**

\$547,304

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 2004

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:

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**

Detailed Summary of Functional Revenues For Fiscal Year 2004

**Functional Revenue:**

**Expenditures:**

Community Development Block Grant

Redevelopment	\$1,082,293
<b>Sub Total:</b>	<b>\$1,082,293</b>

Construction Permits

Construction and Engineering Regulation Enforcement	\$921,967
<b>Sub Total:</b>	<b>\$921,967</b>

Engineering Fees Inspection and Other

Construction and Engineering Regulation Enforcement	\$257,089
<b>Sub Total:</b>	<b>\$257,089</b>

First Aid and Ambulance Charges

Emergency Medical Service	\$1,857,120
<b>Sub Total:</b>	<b>\$1,857,120</b>

Gasoline Tax

Streets/Highways/Storm Drains	\$1,749,470
<b>Sub Total:</b>	<b>\$1,749,470</b>

Lighting

Street Lighting	\$980,467
<b>Sub Total:</b>	<b>\$980,467</b>

Other County Grants

Physical and Mental Health	\$3,554
<b>Sub Total:</b>	<b>\$3,554</b>

Parks and Recreation Fees

Parks and Recreation	\$2,073,871
<b>Sub Total:</b>	<b>\$2,073,871</b>



City of Vista

**Cities Financial Transactions Report**

Detailed Summary of Functional Revenues For Fiscal Year 2004

**Functional Revenue:**

**Expenditures:**

Plan Checking Fees

Construction and Engineering  
Regulation Enforcement \$774,120

**Sub Total: \$774,120**

Prop. 172-Public Safety

Police \$475,480

**Sub Total: \$475,480**

Quasi-External Transactions

Management and Support \$2,448,925

**Sub Total: \$2,448,925**

Special Fire Department Services

Fire \$2,145,298

**Sub Total: \$2,145,298**

Special Police Department Services

Police \$202,080

**Sub Total: \$202,080**

Vehicle Code Fines

Police \$415,888

**Sub Total: \$415,888**

Weed and Lot Cleaning

Weed Abatement \$1,920

**Sub Total: \$1,920**

Zoning Fees and Subdivision Fees

Planning \$417,166

**Sub Total: \$417,166**

**City of Vista**

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

**Taxes**

Fiscal Year                      2004

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
Secured and Unsecured Property Taxes		6,572,595	
Supplement Roll Secured and Unsecured Property Taxes		492,134	
Voter Approved Indebtedness Property Taxes			
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-9,204	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes			
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		11,436,807	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit			
Transient Lodging Taxes		356,299	
Franchises		2,774,634	
Business License Taxes		1,305,372	
Real Property Transfer Taxes		609,704	
Utility Users Taxes			
Construction Development Taxes		3,544,304	
<b>Other Non-Property Taxes</b>			
Admission Tax			
Parking Tax			
Other (Specify)	\$0	\$124,283	

**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"/>
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<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 2004

**Specify General Revenues**

**General Revenues**

State secured unitary	124,283
<b>Total:</b>	<b>\$124,283</b>

Total

\$0

\$27,206,928

\$27,206,928



**City of Vista**

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

**Licenses and Permits**

Fiscal Year                    2004

Functional Revenues	General Revenues	Total Revenues
A	B	C

**Licenses and Permits**

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$921,967		
Street and Curb Permits			
Other Licenses and Permits (Specify)	\$63,131	\$0	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Bingo license	Police	9,757
Burglar alarm permits	Police	18,972
Fire permits	Fire	15,756
Ice cream vendor fees	Physical and Mental Health	880
Mechanical permits	Construction and Engineering Regula	1,624
Mobilehome setup	Construction and Engineering Regula	16,142
<b>Total</b>		<b>\$63,131</b>

**Specify General Revenues**

**General Revenues**


<b>Total</b>	\$985,098	\$0	\$985,098
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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**

Fiscal Year	2004	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines and Forfeitures</b>				
Vehicle Code Fines		\$415,888		
Other Fines			494,134	
Forfeitures and Penalties			2,942	
<b>Total</b>		\$415,888	\$497,076	\$912,964
<b>Revenue from Use of Money and Property</b>				
Investment Earnings		\$215,223	444,222	
Rents and Concessions			568,260	
Royalties				
Other 1				
Other 2				
<b>Total</b>		\$215,223	\$1,012,482	\$1,227,705

**City of Vista**

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

**Intergovernmental - State**

Fiscal Year 2004

<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		4,237,817
Homeowners Property Tax Relief		95,584
Gasoline Tax	\$1,749,470	
Peace Officers Standards and Training		
Off Highway Motor Vehicle In-Lieu Fee		2,697
<b>Other State Grants</b>		
Mandated Cost		
Other 1		
Other 2		
Prop. 172 - Public Safety	\$475,480	
Other State Grants from Enterprise Activities	\$226,538	
Other State Grants (Specify)	\$809,486	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
ISTEA-CMAC grant	Streets/Highways/Storm Drains	456,946
State park bond grant	Parks and Recreation	146,886
Supplemental law enforcement	Police	138,238
Used oil grant	Streets/Highways/Storm Drains	67,416
<b>Total:</b>		<b>\$809,486</b>

<b>Total</b>	\$3,260,974	\$4,336,098	\$7,597,072
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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>	2004			
		<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	\$1,082,293
Workforce Investment Act (WIA)	
Other Federal Grants from Enterprise Activities	\$176,102
Other Federal Grants (Specify)	\$487,741

**Specify Functional Revenues**

**Select Expenditure Function**

**Functional Revenue**

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Domestic preparedness grant	Fire	24,709
Federal law enforcement block grant	Police	78,005
FEMA reimbursements	Fire	3,938
HIDTA grant	Police	39,509
Highway corridor enhancement grant	Streets/Highways/Storm Drains	36,841
Senior nutrition grant	Physical and Mental Health	171,178
Weed & seed program grant	Police	133,561
<b>Total:</b>		<b>\$487,741</b>

<b>Total</b>	<b>\$1,746,136</b>	<b>\$1,746,136</b>
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**Intergovernmental - County**

County Grants of State Gasoline Tax			
Other County Grants from Enterprise Activities	\$0		
Other County Grants	\$3,554	71,726	
<b>Total</b>	<b>\$3,554</b>	<b>\$71,726</b>	<b>\$75,280</b>

<b>Other Taxes In-Lieu</b>			\$0
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**City of Vista**

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

**Current Service Charges**

Fiscal Year                    2004

**Functional  
Revenues**

**Current Service Charges**

Zoning Fees and Subdivision Fees	\$417,166
Special Police Department Service	\$202,080
Special Fire Department Services	\$2,145,298
Plan Checking Fees	\$774,120
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$257,089
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	\$1,920
Sewer Service Charges	\$10,403,725
Sewer Connection Fees	\$505,284
Solid Waste Revenues	\$606,464
Sales of Refuse	
First Aid and Ambulance Charges	\$1,857,120
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$2,073,871
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	\$620,346
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                    2004

	<b>Functional Revenues</b>
Quasi-External Transactions	\$2,448,925
Other Current Service Charges (Specify)	\$2,484,606

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Bond admin fees	Management and Support	65,940
Cash over-short	Management and Support	-7
Congragate donations	Physical and Mental Health	70,907
Contributions	Parks and Recreation	50,576
Contributions	Streets/Highways/Storm Drains	19,129
Duplication fees-city clerk	Management and Support	299
Duplication fees-other	Management and Support	594
Engineering-other	Construction and Engineering Regulati	1,000
Firemans fund donation	Fire	29,349
Home delivery donations	Physical and Mental Health	26,942
Investigation fees	Legislative	1,222
Nutrition center fund raising	Physical and Mental Health	1,000
Other	Parks and Recreation	19,299
Other meal services	Physical and Mental Health	319,494
Other revenue	Management and Support	372,826
Out and about donations	Physical and Mental Health	1,809
Plans and specification bids	Management and Support	1,135
Property damage recovery	Streets/Highways/Storm Drains	4,903
Sale of maps	Construction and Engineering Regulati	14,781
Suscription fees	Legislative	2,050
Transportation donations	Physical and Mental Health	1,365
Waterpark Revenues	Other Culture and Leisure 1	1,479,993
	<b>Total:</b>	<b>\$2,484,606</b>

**Total                    \$24,798,014**

**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                    2004

**Other Revenues**

Sale of Real and Personal Property	\$49,036	743,160
Contributions from Non-Govt. Sources for Enterprise Activities	\$0	
Contributions from Non-Govt. Sources		
Other Revenues from Enterprise Activities	\$296,717	
Other Sources of Revenues (Specify)	\$600,225	\$105,000

**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	62,943
Other	Streets/Highways/Storm Drains	420
Redevelopment contribution	Streets/Highways/Storm Drains	219,314
<b>Total</b>		<b>\$600,225</b>

**Specify General Revenues**

**General Revenues**

Legal settlements	105,000
<b>Total:</b>	<b>\$105,000</b>

<b>Total</b>	<b>\$945,978</b>	<b>\$848,160</b>	<b>\$1,794,138</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                      2004

	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	\$0		
<b>Total</b>	\$0		\$0
<b>Grand Total Functional and General Revenue</b>	\$33,720,279	\$33,972,470	\$67,692,749

**City of Vista**

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

**General Government and Public Safety**

Fiscal Year	2004					
	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	1,512,711			\$1,512,711	\$3,272	\$1,509,439
Management and Support	4,141,139		417,837	\$4,558,976	\$2,889,712	\$1,669,264
<b>Total</b>	<b>\$5,653,850</b>	<b>\$0</b>	<b>\$417,837</b>	<b>\$6,071,687</b>	<b>\$2,892,984</b>	<b>\$3,178,703</b>
<b>Public Safety</b>						
Police	12,732,907			\$12,732,907	\$1,829,038	\$10,903,869
Fire	7,288,508	108,788	180,090	\$7,577,386	\$2,219,050	\$5,358,336
Emergency Medical Service	2,885,827			\$2,885,827	\$1,857,120	\$1,028,707
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$1,920	(\$1,920)
Street Lighting	1,078,739			\$1,078,739	\$980,467	\$98,272
Disaster Preparedness	72,243			\$72,243	\$0	\$72,243
Other Public Safety 1	590,494			\$590,494	\$0	\$590,494
Other Public Safety 2	117,170			\$117,170	\$0	\$117,170
<b>Total</b>	<b>\$24,765,888</b>	<b>\$108,788</b>	<b>\$180,090</b>	<b>\$25,054,766</b>	<b>\$6,887,595</b>	<b>\$18,167,171</b>

City of Vista

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

**Transportation and Community Development**

Fiscal Year	2004					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
<b>Transportation</b>						
Streets / Highway / Storm Drains	2,480,056	1,744,702	633,940	\$4,858,698	\$2,871,221	\$1,987,477
Streets Trees / Landscaping	476,652			\$476,652	\$115,108	\$361,544
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>\$2,956,708</b>	<b>\$1,744,702</b>	<b>\$633,940</b>	<b>\$5,335,350</b>	<b>\$2,986,329</b>	<b>\$2,349,021</b>
<b>Community Development</b>						
Planning	1,286,910			\$1,286,910	\$417,166	\$869,744
Construction and Engineering Regulation	2,849,832			\$2,849,832	\$1,986,723	\$863,109
Redevelopment	904,760	41,680	513,985	\$1,460,425	\$1,082,293	\$378,132
Housing	\$648,121	\$0	\$414,049	\$1,062,170	\$1,022,986	\$39,184
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>\$5,689,623</b>	<b>\$41,680</b>	<b>\$928,034</b>	<b>\$6,659,337</b>	<b>\$4,509,168</b>	<b>\$2,150,169</b>

**City of Vista**

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

**Health and Culture and Leisure**

Fiscal Year

2004

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	830,432	317,139		\$1,147,571	\$597,129	\$550,442
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$59,160	\$0	\$0	\$59,160	\$606,464	(\$547,304)
Sewers	\$5,476,241	\$2,176,970	\$0	\$7,653,211	\$11,469,985	(\$3,816,774)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
<b>Total</b>	<b>\$6,365,833</b>	<b>\$2,494,109</b>	<b>\$0</b>	<b>\$8,859,942</b>	<b>\$12,673,578</b>	<b>(\$3,813,636)</b>

**Culture and Leisure**

Parks and Recreation	6,052,389	298,695	101,134	\$6,452,218	\$2,290,632	\$4,161,586
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	1,186,671	37,900	136,417	\$1,360,988	\$1,479,993	(\$119,005)
Other Culture and Leisure 2				\$0	\$0	\$0
<b>Total</b>	<b>\$7,239,060</b>	<b>\$336,595</b>	<b>\$237,551</b>	<b>\$7,813,206</b>	<b>\$3,770,625</b>	<b>\$4,042,581</b>

**City of Vista**

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

**Public Utilities, Other, and Grand Total**

Fiscal Year

2004

Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ F
A	B	C	D	E	F

**Public Utilities**

Water	\$0	\$0	\$0	\$0	\$0	\$0
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Grand Total</b>	\$52,670,962	\$4,725,874	\$2,397,452	\$59,794,288	\$33,720,279	\$26,074,009



**City of Vista**

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

**Object Class**

Fiscal Year	2004	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
<b>Operating Expenditures</b>					
Salaries and Wages		18,391,853			\$18,391,853
Retirement		1,309,882			\$1,309,882
Other Employee Benefits		4,277,372			\$4,277,372
<b>Contract Services</b>					
Private					\$0
Other Governmental Agencies		11,939,215			\$11,939,215
Material, Supplies, and Other		16,752,640			\$16,752,640
<b>Capital Outlay</b>					
Equipment			110,517		\$110,517
Land					
Building and Improvement			4,615,357		\$4,615,357
<b>Debt Service</b>					
Interest				1,325,077	\$1,325,077
Principal				260,594	\$260,594
Lease Payments				811,781	\$811,781
<b>Total</b>		\$52,670,962	\$4,725,874	\$2,397,452	\$59,794,288
<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 2004**

**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	240,000

**City of Vista**

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

**Bond Types**

**Fiscal Year**                      2004

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>\$410,000</b>
Principal Payment Made in Current Year	170,000
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>\$250,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$240,000</b>
Current Year Interest Payment	26,684
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 2004**

Other

Purpose of Loan	Year of Loan	Amount Authorized	Amount Outstanding at End of Fiscal Year
Ambulance(2) Lease Purchase	2002	325,127	264,533

**City of Vista**

**Cities Financial Transactions Report - Statement of Long-Term Indebtedness**

**Loan Types**

Fiscal Year                      2004

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
<b>Amount Outstanding, Beginning of Fiscal Year</b>	<b>325,127</b>
Amount of Principal Repaid in Current Year	60,594
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$90,050</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$264,533</b>
Current Year Interest Payment	11,801
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 2004

**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	4,940,000

**City of Vista**

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

**Loan Types**

**Fiscal Year** 2004

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>\$5,140,000</b>
Amount Repaid in Current Year	200,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$735,000</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$4,940,000</b>
Current Year Interest Payment	325,786
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 2004**

Lease			Current Year Principal Payment	Current Year Interest Payment	Total Future Payments
Description of Leased Property	Nature of Lease	Name of Lessor			
Sycamore Creek Mobilehome Park 1990 COPs	Lease	Vista Joint Powers Financing Authority	\$120,000	\$294,049	\$6,489,759
JPFA 1997 Lease Revenue Bonds Cap Imp	Lease	Vista Joint Powers Financing Authority	\$641,781	\$618,826	\$15,041,365
JPFA 1993 Series D Waterpark	Lease	Vista Joint Powers Financing Authority	\$50,000	\$86,417	\$2,156,708



**City of Vista**

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

**Description of Leased Property**

Fiscal Year                      2004

**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	Principal	Total Future Payments
	A	B	C
<b>Beginning Balance (PY Ending)</b>	\$878,125	\$1,415,000	\$2,293,125
Prior Year Adjustments			\$0
Current Year Principal Payment		50,000	\$50,000
Current Year Interest Payment	86,417		\$86,417
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$791,708	\$1,365,000	\$2,156,708
Enterprise or Governmental Fund Makes Payment?	Enterprise		

**City of Vista**

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

**Description of Leased Property**

**Fiscal Year**                      2004

**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>	\$4,823,561	\$11,478,411	\$16,301,972
Prior Year Adjustments			\$0
Current Year Principal Payment		641,781	\$641,781
Current Year Interest Payment	618,826		\$618,826
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$4,204,735	\$10,836,630	\$15,041,365
Enterprise or Governmental Fund Makes Payment?	Governmental		

**City of Vista**

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

**Description of Leased Property**

Fiscal Year                      2004

**Description of Leased Property**

Description of Leased Property	<input type="text" value="Sycamore Creek Mobilehome Park 1990 COPs"/>
Nature of Lease	<input type="text" value="Lease"/>
Can Local Agency Cancel Agreement?	<input type="text" value="Yes"/>
Name of Lessor	<input type="text" value="Vista Joint Powers Financing Authority"/>
Name Person or Organization	<input type="text" value="City of Vista"/>

	Interest A	Principal B	Total Future Payments C
<b>Beginning Balance (PY Ending)</b>	\$3,108,808	\$3,795,000	\$6,903,808
Prior Year Adjustments			\$0
Current Year Principal Payment		120,000	\$120,000
Current Year Interest Payment	294,049		\$294,049
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$2,814,759	\$3,675,000	\$6,489,759
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

## City of Vista

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

#### Service

Fiscal Year                      2004

**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<br/>Provided Wholly, or in Part, Through Contract With:</p> <p><b>C</b> = Another City</p> <p><b>D</b> = County</p> <p><b>E</b> = Private Sector</p> <p><b>F</b> = Special District or Other Public Agency</p> | <p><b>B</b> = Provided By City Volunteers<br/>Provided Wholly, or in Part, Without Contract By Other Local Agency:</p> <p><b>G</b> = Another City</p> <p><b>H</b> = Special District or Other Public Agency</p> <p><b>I</b> = County</p> <p><b>J</b> = Private Sector</p> <p><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	<input type="text" value="80"/>	<input type="text"/>	<input type="text" value="80"/>
Fire Fighters	<input type="text" value="1"/>	<input type="text"/>	<input type="text" value="1"/>
Emergency Medical	<input type="text" value="32"/>	<input type="text"/>	<input type="text" value="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 2004

	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
Cash and Investments	24,500,205	17,534,737		787,523
Fixed Assets				
Other Assets	21,439,959	731,094		
<b>Total Assets</b>	<b>\$45,940,164</b>	<b>\$18,265,831</b>	<b>\$0</b>	<b>\$787,523</b>
<b>Net Current Assets</b>	<b>\$45,940,164</b>	<b>\$18,265,831</b>	<b>\$0</b>	<b>\$787,523</b>
<b>Liabilities</b>				
Accounts Payable	1,556,657	327,143		
Compensated Absences				
Other Liabilities 1	5,414,705	2,336,415		
Other Liabilities 2				
Other Liabilities 3				
<b>Total Liabilities</b>	<b>\$6,971,362</b>	<b>\$2,663,558</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Current Liabilities</b>	<b>\$6,971,362</b>	<b>\$2,663,558</b>	<b>\$0</b>	<b>\$0</b>
Working Capital	[REDACTED]			
Fund Equity	\$38,968,802	\$15,602,273	\$0	\$787,523
<b>Fund Balance</b>				
Reserved	17,689,120	533,463		
Unreserved Designated	15,497,706	5,809,599		340,346
Unreserved Undesignated	5,781,976	9,259,211		447,177
<b>Total Fund Equity</b>	<b>\$38,968,802</b>	<b>\$15,602,273</b>	<b>\$0</b>	<b>\$787,523</b>

0 - 0

38,968,802  
 15,602,273  
 787,523  
 22,029,754  
 4,412,228  
 81,800,580

[REDACTED] = Working Capital on Consolidated statement.

005

**City of Vista**

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

**Proprietary Funds Types**

Fiscal Year 2004

<b>Assets</b>	<b>Enterprise</b>	<b>Internal Service</b>
Cash and Investments	22,961,434	7,946,574
Fixed Assets	49,705,662	1,368,623
Other Assets	1,181,291	11,787
<b>Total Assets</b>	<b>\$73,848,387</b>	<b>\$9,326,984</b>
Less: Non-Current Assets	49,705,662	1,368,623
<b>Net Current Assets</b>	<b>\$24,142,725</b>	<b>\$7,958,361</b>
<b>Liabilities</b>		
Accounts Payable	1,754,331	95,312
Compensated Absences	165,232	92,629
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	1,365,000	
Other Liabilities 1	193,808	4,726,415
Other Liabilities 2		
Other Liabilities 3		
<b>Total Liabilities</b>	<b>\$3,478,371</b>	<b>\$4,914,356</b>
Less: Non-Current Liability	1,365,000	508,051
<b>Net Current Liabilities</b>	<b>\$2,113,371</b>	<b>\$4,406,305</b>
Working Capital		\$3,552,056
Fund Equity	\$70,370,016	
Contributed Capital	\$0	\$0
<b>Retained Earnings</b>		
Reserved	\$3,342,855	\$138,907
Unreserved	\$67,027,161	\$4,273,721
<b>Total Fund Equity</b>	<b>\$70,370,016</b>	<b>\$4,412,628</b>

**City of Vista**

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

**Fiduciary Fund Types**

Fiscal Year                      2004

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
<b>Asset</b>				
Cash and Investments	6,166,136			\$6,166,136
Fixed Assets				\$0
Other Assets	5			\$5
<b>Total Assets</b>	\$6,166,141	\$0	\$0	\$6,166,141
Less: Non-Current Assets				\$0
<b>Net Current Assets</b>	\$6,166,141	\$0	\$0	\$6,166,141
<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	6,166,141			\$6,166,141
Other Liabilities 2				\$0
Other Liabilities 3				\$0
<b>Total Liabilities</b>	\$6,166,141	\$0	\$0	\$6,166,141
Less: Non-Current Liability				\$0
<b>Net Current Liabilities</b>	\$6,166,141	\$0	\$0	\$6,166,141
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>		\$0	\$0	\$0

City of Vista

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

Account Groups

Fiscal Year 2004

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$79,896,609
Fixed Assets	103,484,322		\$154,558,607
Other Assets		22,242,523	\$45,606,659
<b>Total Assets</b>	<b>\$103,484,322</b>	<b>\$22,242,523</b>	<b>\$280,061,875</b>
Less: Non-Current Assets	\$103,484,322	\$22,242,523	\$176,801,130
<b>Net Current Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$103,260,745</b>
Accounts Payable			\$3,733,443
Compensated Absences		2,526,360	\$2,784,221
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)		264,533	\$264,533
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)		4,940,000	\$4,940,000
Other (State or Federal Financing)			\$0
Lease Principal		14,511,630	\$15,876,630
Other Liabilities 1			\$18,837,484
Other Liabilities 2			\$0
Other Liabilities 3			\$0
<b>Total Liabilities</b>		<b>\$22,242,523</b>	<b>\$46,436,311</b>
Less: Non-Current Liabilities		\$22,242,523	\$24,115,574
<b>Net Current Liabilities</b>		<b>\$0</b>	<b>\$22,320,737</b>
Working Capital			\$80,940,008
Fund Equity	\$103,484,322		\$233,625,564
Contributed Capital			\$0
Invest In General Fixed Assets	103,484,322		\$103,484,322
Reserved			\$3,481,762
Unreserved			\$71,300,882
<b>Fund Balance</b>			
Reserved			\$18,222,583
Unreserved Designated			\$21,647,651
Unreserved Undesignated			\$15,488,364
<b>Total Fund Equity</b>	<b>\$103,484,322</b>		<b>\$233,625,564</b>



**City of Vista**

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

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

Fiscal Year 2004

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	0
Other Long-Term Debt	60,594
State or Federal Financing	200,000
Lease Payments	811,781
<b>Total Debt Service</b>	<b>\$1,072,375</b>
Debt Service from Schedule of Total Expenditures By Major Object Classification	1,072,375
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	264,533	264,533		\$0
<b>State or Federal Financing</b>				
Notes	0	0		\$0
Loan	4,940,000	4,940,000		\$0
Other	0	0		\$0
Lease Principal	15,876,630	15,876,630		\$0

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

**Balance Sheet**

Fiscal Year                      2004

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
<b>Total Assets</b>	\$45,940,164	\$18,265,831	\$0	\$787,523
<b>Less: Non-Current Assets</b>				
<b>Net Current Assets</b>	\$45,940,164	\$18,265,831	\$0	\$787,523
<b>Total Liabilities</b>	\$6,971,362	\$2,663,558	\$0	\$0
<b>Non-Current Liabilities</b>				
<b>Net Current Liabilities</b>	\$6,971,362	\$2,663,558	\$0	\$0
<b>Working Capital</b>	\$38,968,802	\$15,602,273	\$0	\$787,523
<b>Fund Equity</b>	\$38,968,802	\$15,602,273	\$0	\$787,523
<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>	\$17,689,120	\$533,463	\$0	\$0
<b>Unreserved - Designated</b>	\$15,497,706	\$5,809,599	\$0	\$340,346
<b>Unreserved - Undesignated</b>	\$5,781,976	\$9,259,211	\$0	\$447,177
<b>Total Fund Equity</b>	\$38,968,802	\$15,602,273	\$0	\$787,523

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

**Balance Sheet**

Fiscal Year                      2004

	Enterprise	Internal Service	Trust and Agency
	E	F	G
<b>Total Assets</b>	\$73,848,387	\$9,326,984	\$6,166,141
<b>Less: Non-Current Assets</b>	\$49,705,662	\$1,368,623	\$0
<b>Net Current Assets</b>	\$24,142,725	\$7,958,361	\$6,166,141
<b>Total Liabilities</b>	\$3,478,371	\$4,914,356	\$6,166,141
<b>Non-Current Liabilities</b>	\$1,365,000	\$508,051	\$0
<b>Net-Current Liabilities</b>	\$2,113,371	\$4,406,305	\$6,166,141
<b>Working Capital</b>	\$22,029,354	\$3,552,056	\$0
<b>Fund Equity</b>	\$70,370,016	\$4,412,628	\$0
<b>Contributed Capital</b>	\$0	\$0	
<b>Investment in General</b>			
<b>Fixed Assets</b>			
<b>Retained Earnings</b>			
<b>Reserved</b>	\$3,342,855	\$138,907	
<b>Unreserved</b>	\$67,027,161	\$4,273,721	
<b>Fund Balance</b>			
<b>Reserved</b>			\$0
<b>Unreserved - Designated</b>			\$0
<b>Unreserved - Undesignated</b>			\$0
<b>Total Fund Equity</b>	\$70,370,016	\$4,412,628	\$0

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

**Balance Sheet**

Fiscal Year                    2004

	General Fixed Assets H	General Long- Term Debt I	Total J
<b>Total Assets</b>	\$103,484,322	\$22,242,523	\$280,061,875
<b>Less: Non-Current Assets</b>	\$103,484,322	\$22,242,523	\$176,801,130
<b>Net Current Assets</b>	\$0		\$103,260,745
<b>Total Liabilities</b>		\$22,242,523	\$46,436,311
<b>Non-Current Liabilities</b>		\$22,242,523	\$24,115,574
<b>Net-Current Liabilities</b>			\$22,320,737
<b>Working Capital</b>			\$80,940,008
<b>Fund Equity</b>	\$103,484,322		\$233,625,564
<b>Contributed Capital</b>			\$0
<b>Investment in General</b>			
<b>Fixed Assets</b>	\$103,484,322		\$103,484,322
<b>Retained Earnings</b>			
<b>Reserved</b>			\$3,481,762
<b>Unreserved</b>			\$71,300,882
<b>Fund Balance</b>			
<b>Reserved</b>			\$18,222,583
<b>Unreserved - Designated</b>			\$21,647,651
<b>Unreserved - Undesignated</b>			\$15,488,364
<b>Total Fund Equity</b>	\$103,484,322		\$233,625,564

**City of Vista**

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

**Consolidated Statement**

Fiscal Year                      2004

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
<b>Expenditures Net of Functional Revenues</b>			
General Government	\$6,071,687	\$2,892,984	\$3,178,703
Public Safety	\$25,054,766	\$6,887,595	\$18,167,171
Transportation	\$5,335,350	\$2,986,329	\$2,349,021
Community Development	\$6,659,337	\$4,509,168	\$2,150,169
Health	\$8,859,942	\$12,673,578	(\$3,813,636)
Culture and Leisure	\$7,813,206	\$3,770,625	\$4,042,581
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
<b>Total</b>	<b>\$59,794,288</b>	<b>\$33,720,279</b>	<b>\$26,074,009</b>
<b>General Revenues</b>			
Taxes			\$27,206,928
Licenses and Permits			\$0
Fines and Forfeitures			\$497,076
Revenue from Use of Money and Property			\$1,012,482
Intergovernmental State			\$4,336,098
Intergovernmental County			\$71,726
Other Taxes In-Lieu			\$0
Other			\$848,160
<b>Total</b>			<b>\$33,972,470</b>
<b>Excess/(Deficiency) of General Revenue Over Net Expenditures</b>			<b>\$7,898,461</b>
<b>Excess/(Deficiency) of Internal Service Charges Over Expenses</b>			<b>\$904,979</b>
<b>Beginning Fund Balance/ Working Capital</b>			<b>\$72,914,604</b>

City of Vista

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

Consolidated Statement

Fiscal Year 2004

Adjustments (Specify, maximum of 10 entries allowed)

\$82,536

Specify:

Amount:

Specify:	Amount:
Adjustment for Encina wastewater audit	61,056
Cash proceeds from land sale in sewer fund	21,479
Rounding	1
<b>Total:</b>	<b>\$82,536</b>

Ending Fund Balance/ Working Capital

\$81,800,580

Appropriation Limit as of Fiscal Year End

186,408,608

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

25,837,367

INTERNAL SERVICE FUND WORKSHEET SCHEDULES B1 & B2

FUND 601 FUND 602 FUND 603 TOTAL

OPERATING REVENUES:

[1] CHARGES FOR SERVICES \$ 4,761,176.88 \$ 722,677.00 \$ 1,341,629.00 \$ 6,825,482.88  
 [2] OTHER OPERATING REVENUES \$ -

TOTAL OPERATING REVENUES \$ 4,761,176.88 \$ 722,677.00 \$ 1,341,629.00 \$ 6,825,482.88

OPERATING EXPENSES:

[A] PERSONAL SERVICES \$ 60,073.03 \$ 335,057.64 \$ 455,702.64 \$ 850,833.31  
 [B] CONTRACTUAL SERVICES \$ 90,958.34 \$ - \$ 2,226.00 \$ 93,184.34  
 [C] SUPPLIES \$ 1,303.97 \$ 19,220.90 \$ 132,178.09 \$ 152,702.96  
 [D] MATERIALS \$ - \$ - \$ - \$ -  
 [E] OTHER OPERATING EXPENSES \$ 4,093,079.23 \$ 367,836.59 \$ 211,631.25 \$ 4,672,547.07  
 [F] GENERAL AND ADMINISTRATIVE \$ 285,057.38 \$ 14,196.00 \$ 128,031.00 \$ 427,284.38  
 [G] DEPRECIATION \$ 1,021.29 \$ 19,950.49 \$ 140,503.59 \$ 161,475.37

TOTAL OPERATING EXPENSES \$ 4,531,493.24 \$ 756,261.62 \$ 1,070,272.57 \$ 6,358,027.43

OPERATING INCOME(LOSS) \$ 229,683.64 \$ (33,584.62) \$ 271,356.43 \$ 467,455.45

NON-OPERATING REVENUE:

[3] INTEREST \$ - \$ - \$ - \$ -  
 [4] GAIN OF SALE OF ASSETS \$ 271,258.06 \$ - \$ 19,046.02 \$ 19,046.02  
 [5] OTHER \$ - \$ - \$ (80.75) \$ 271,177.31

TOTAL NON-OPERATING REVENUE \$ 271,258.06 \$ - \$ 18,965.27 \$ 290,223.33

NON-OPERATING EXPENSES:

[H] INTEREST \$ 700.56 \$ - \$ - \$ 700.56  
 [I] LOSS ON SALE OF ASSETS \$ - \$ - \$ - \$ -  
 [J] OTHER \$ - \$ - \$ - \$ -

TOTAL NON-OPERATING EXPENSES \$ - \$ 700.56 \$ - \$ 700.56

OPERATING TRANSFERS IN(OUT) \$ (75,000.00) \$ - \$ 223,000.00 \$ 148,000.00

INCREASE(DECREASE) IN RETAINED EARNINGS \$ 425,941.70 \$ (34,285.18) \$ 513,321.70 \$ 904,978.22

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

ADJUSTMENTS \$ - \$ - \$ - \$ -

CURRENT YEAR RETAINED EARNINGS \$ 2,710,968.97 \$ (303,280.39) \$ 2,004,938.73 \$ 4,412,627.31

REVENUES:

FUND 601 FUND 602 FUND 603

[1] 4316.XXXX \$ 4,761,176.88 [1] 43XX.XXXX \$ 722,677.00 [1] 43XX.0000 \$ 1,341,629.00  
 [3] 4510.0000 \$ - [5] 4510.0000 \$ - [3] 4510.0000 \$ -  
 [5] 47XX.0000 \$ 271,258.06 [4] 4792.0000 \$ - [4] 4810.0000 \$ 19,046.02  
 TRANSFERS \$ - TRANSFERS \$ - [5] 4741.0000 \$ -  
 TRANSFERS \$ - TRANSFERS \$ - [5] 4792.0000 \$ (80.75)  
 TRANSFERS \$ - TRANSFERS \$ 223,000.00  
 \$ 5,032,434.94 \$ 722,677.00 \$ 1,583,594.27

EXPENSES:

FUND 601 FUND 602 FUND 603  
 5600.1XXX \$ 44,681.49 5540.1XXX \$ 239,350.83 5440.1XXX \$ 342,842.22  
 5600.2XXX \$ 15,391.54 5540.2XXX \$ 95,706.81 5440.2XXX \$ 112,860.42  
 \$ 60,073.03 [A] \$ 335,057.64 [A] \$ 455,702.64

5600.5XXX \$ 19,771.08 [C] 554X.3XXX \$ 19,220.90 [B] 5440.5520 \$ 2,226.00  
 5610.5600 \$ 55,247.35 554X.4XXX \$ 84,663.10 [C] 5440.3XXX \$ 132,178.09  
 5620.5600 \$ - 554X.5XXX \$ 279,441.53 5440.4XXX \$ 174,972.29  
 5630.5600 \$ 5,128.50 554X.7400 \$ 3,731.96 5440.5XXX \$ 22,296.03  
 5670.XXXX \$ 10,811.41 554X.7400 \$ 367,836.59 5440.5520 \$ (2,226.00)  
 5600.3XXX \$ 1,303.97 [G] 554X.7700 \$ 19,950.49 5440.6600 \$ 2,466.68  
 [G] 5600.7700 \$ 1,021.29 [H] 554X.6200 \$ 700.56 [E] 5440.7400 \$ 14,122.25  
 5600.7400 \$ - [F] 5440.8XXX \$ 128,031.00  
 5610.4XXX \$ 1,365,425.88 [F] 5540.8XXX \$ 14,196.00 [G] 5440.7700 \$ 140,503.59  
 5620.4XXX \$ 424,895.50 [I] 5540.7800 \$ - [J] 5440.7800 \$ -  
 5630.4XXX \$ 2,207,310.36 [I] 5540.7800 \$ 756,962.18  
 5640.4XXX \$ 19,445.61  
 5660.4XXX \$ 11,303.00  
 5680.4XXX \$ 64,698.88  
 \$ 4,093,079.23 [E] \$ 367,836.59 \$ 21,631.25

[E] \$ 4,093,079.23

[F] \$ 285,057.38

TRANSFERS \$ 75,000.00

\$ 4,606,493.24

AUDIT AJE'S

CHANGES IN EQUITY FROM AUDIT

FUND	ENDING EQUITY AT REPORT PREPARATION	ENDING EQUITY AFTER AUDIT COMPLETION	DIFFERENCE	PRIOR PERIOD ADJUST
001	\$ 36,153,473.98	\$ 36,153,473.98	\$ -	
102	\$ 915,731.36	\$ 915,731.36	\$ -	
103	\$ 3,976.51	\$ 3,976.51	\$ -	
104	\$ -	\$ -	\$ -	
106	\$ 627,132.96	\$ 627,132.96	\$ -	
107	\$ -	\$ -	\$ -	
108	\$ 323,503.67	\$ 323,503.67	\$ -	
109	\$ 1,342,561.71	\$ 1,342,561.71	\$ -	
110	\$ 6,879,193.83	\$ 6,879,193.83	\$ -	
111	\$ 5,630,156.35	\$ 5,630,156.35	\$ -	
113	\$ 218,318.99	\$ 218,318.99	\$ -	
114	\$ 206,767.63	\$ 206,767.63	\$ -	
115	\$ -	\$ -	\$ -	
116	\$ -	\$ -	\$ -	
117	\$ (695,964.38)	\$ (695,964.38)	\$ -	
118	\$ 27,758.74	\$ 27,758.74	\$ -	
119	\$ (857,823.86)	\$ (857,823.86)	\$ -	
120	\$ 73,647.34	\$ 73,647.34	\$ -	
121	\$ -	\$ -	\$ -	
122	\$ (35,644.93)	\$ (35,644.93)	\$ -	
123	\$ 22,187.46	\$ 22,187.46	\$ -	
124	\$ (125,023.06)	\$ (125,023.06)	\$ -	
125	\$ 86,319.25	\$ 86,319.25	\$ -	
126	\$ -	\$ -	\$ -	
310	\$ 599,639.89	\$ 599,639.89	\$ -	
	<u>\$ 51,395,913.44</u>	<u>\$ 51,395,913.44</u>	\$ -	\$ -
INTERNAL SERVICE FUNDS B-2, LINE 22			\$ -	\$ -
SEWER FUNDS PAGE 23, LINE 22			\$ -	\$ (10,603,692.64)
WATERPARK FUND PAGE 52, LINE 22			\$ -	\$ -
			<u>\$ -</u>	<u>\$ (10,603,692.64)</u>



COMBINED SEWER REVENUES EXCLUDING INTERFUND TRANSFERS

ACCOUNT	FUND 501	FUND 502	FUND 503	TOTAL	
4010.0000				\$ -	
4311.0000				\$ -	C
4313.0000	\$ 3,017.28			\$ 3,017.28	C
4330.0000				\$ -	
4331.0000				\$ -	
4332.0000				\$ -	C
4333.XXXX	\$ 7,309,400.64		\$ 23,556.00	\$ 7,332,956.64	A
4334.0000		\$ 505,283.77		\$ 505,283.77	B
4334.0001				\$ -	B
4335.0000	\$ 17,036.00			\$ 17,036.00	C
4336.0000			\$ 2,545,364.86	\$ 2,545,364.86	C
4338.0000				\$ -	
4339.0000	\$ -			\$ -	C
4339.0001	\$ 4,476.87	\$ 500,872.40		\$ 505,349.27	C
4359.0000				\$ -	
4510.XXXX	\$ 36,795.34	\$ 68,395.84	\$ 48,052.20	\$ 153,243.38	D
4511.0000		\$ 28,485.98	\$ 33,493.36	\$ 61,979.34	D
4732.0000			\$ 372,590.25	\$ 372,590.25	H
4741.0000				\$ -	C
4742.0000				\$ -	
4743.0000				\$ -	C
4751.0000				\$ -	
4792.0000				\$ -	C
4810.0000			\$ 49,035.98	\$ 49,035.98	F
TRANSFERS IN	\$ 296,717.00		\$ -	\$ 296,717.00	G
	<u>\$ 7,667,443.13</u>	<u>\$ 1,103,037.99</u>	<u>\$ 3,072,092.65</u>	<u>\$ 11,842,573.77</u>	

A) SEWER SERVICE CHARGE	\$ 7,332,957	✓
B) CONNECTION FEES-CAPITAL	\$ 505,284	
C) OTHER OPERATION	\$ 3,070,767	✓
D) INTEREST	\$ 215,223	
E) OTHER NON-OPERATING	\$ -	
F) GAIN ON SALE OF ASSETS	\$ 49,036	
G) TRANSFERS IN	\$ 296,717	
H) DEVELOPER LINE CONTRIB	\$ 372,590	
	<u>\$ 11,842,574</u>	

COMBINED SEWER EXPENSES EXCLUDING INTERFUND TRANSFERS

ACCOUNT	DEPT 5370	DEPT 5380	DEPT 5450	DEPT 5485	DEPT 5486	TOTAL
1100	\$ 77,616.93	\$ 231,481.02	\$ 678,257.78	\$ 25,010.99	\$ 96,132.48	\$ 1,108,499.20
1200	\$ -	\$ -	\$ -	\$ 38,308.79	\$ -	\$ 38,308.79
1300	\$ -	\$ 3,818.72	\$ -	\$ 9,861.59	\$ -	\$ 13,700.31
1400	\$ -	\$ 4,141.63	\$ 33,934.56	\$ 151.19	\$ 2,316.47	\$ 40,543.85
1450	\$ -	\$ 1,371.96	\$ -	\$ 146.73	\$ -	\$ 1,518.69
2100	\$ 4,019.32	\$ 12,077.97	\$ 34,327.57	\$ 4,491.53	\$ 4,854.25	\$ 59,770.64
2150	\$ -	\$ 115.14	\$ -	\$ 188.22	\$ -	\$ 303.36
2200	\$ 15,059.90	\$ 36,326.50	\$ 145,211.44	\$ 18,088.00	\$ 26,818.51	\$ 241,504.35
2300	\$ 770.95	\$ 3,245.05	\$ 9,935.88	\$ 1,496.05	\$ 1,659.45	\$ 17,107.38
2400	\$ 1,458.27	\$ 4,640.75	\$ 32,720.27	\$ 2,027.88	\$ 3,995.26	\$ 44,842.43
2500	\$ 776.23	\$ 2,364.23	\$ 6,654.13	\$ 861.43	\$ 946.33	\$ 11,602.35
2600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2800	\$ 1,101.09	\$ 2,661.41	\$ 6,941.12	\$ 1,192.50	\$ 1,381.95	\$ 13,278.07
2900	\$ 27.00	\$ 46.00	\$ 182.00	\$ 27.00	\$ 27.00	\$ 309.00
3100	\$ 1,543.58	\$ 1,738.27	\$ 4,406.36	\$ 419.01	\$ 935.46	\$ 9,042.68
3300	\$ -	\$ -	\$ 2,592.95	\$ -	\$ 498.74	\$ 3,091.69
4100	\$ -	\$ 496.04	\$ 415.00	\$ 160.00	\$ 80.00	\$ 1,151.04
4110	\$ 230.95	\$ 245.57	\$ -	\$ 52.92	\$ -	\$ 529.44
4120	\$ -	\$ 5.40	\$ -	\$ -	\$ -	\$ 5.40
4125	\$ -	\$ -	\$ 2,101.20	\$ -	\$ -	\$ 2,101.20
4130	\$ -	\$ -	\$ 5,810.03	\$ 354.33	\$ 571.70	\$ 6,736.06
4140	\$ -	\$ -	\$ 3,376.02	\$ 649.07	\$ 171.98	\$ 4,197.07
4200	\$ 394.63	\$ 286.70	\$ 84,899.96	\$ 378.32	\$ 180,308.24	\$ 266,267.85
4253	\$ -	\$ 36,146.93	\$ -	\$ -	\$ -	\$ 36,146.93
4255	\$ 10,860.11	\$ -	\$ -	\$ -	\$ -	\$ 10,860.11
4300	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ 200.00
4310	\$ -	\$ -	\$ 16,192.95	\$ -	\$ 776.21	\$ 16,969.16
4340	\$ 72.64	\$ -	\$ -	\$ -	\$ -	\$ 72.64
4400	\$ -	\$ -	\$ 2,730.49	\$ 26,668.14	\$ 4,637.03	\$ 34,035.66
4800	\$ -	\$ -	\$ 75,838.68	\$ -	\$ -	\$ 75,838.68
5100	\$ -	\$ -	\$ 8,789.51	\$ -	\$ -	\$ 8,789.51
5110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5111	\$ -	\$ 1,224.00	\$ 2,042.41	\$ -	\$ 360.00	\$ 3,626.41
5120	\$ -	\$ -	\$ 4,863.47	\$ -	\$ -	\$ 4,863.47
5200	\$ 2,014,567.16	\$ -	\$ -	\$ -	\$ -	\$ 2,014,567.16 (B)
5420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5425	\$ -	\$ -	\$ 61.00	\$ -	\$ -	\$ 61.00
5520	\$ 636.00	\$ -	\$ 7,314.00	\$ 953.93	\$ -	\$ 8,903.93
5600	\$ 24,828.00	\$ 81,734.42	\$ 36,966.42	\$ 213,167.49	\$ 139,475.27	\$ 496,171.60
5601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6600	\$ -	\$ 704.00	\$ 8,095.90	\$ 1,055.92	\$ -	\$ 9,855.82
7400	\$ 15,396.90	\$ -	\$ 3,449.44	\$ -	\$ 973.34	\$ 19,819.68
8100	\$ 95,320.00	\$ 254,733.00	\$ 195,508.00	\$ 68,223.00	\$ 41,093.00	\$ 654,877.00
8300	\$ -	\$ 22,621.00	\$ 4,102.00	\$ 624.00	\$ -	\$ 27,347.00
8400	\$ -	\$ 7,590.00	\$ 109,915.00	\$ -	\$ -	\$ 117,505.00
8500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8600	\$ 2,223.00	\$ 7,409.00	\$ 33,961.00	\$ 2,223.00	\$ 1,439.00	\$ 47,255.00
8700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 2,266,902.66</u>	<u>\$ 717,224.71</u>	<u>\$ 1,561,796.54</u>	<u>\$ 416,801.03</u>	<u>\$ 509,451.67</u>	<u>\$ 5,472,176.61</u>
	(C)	(C)	(A)	(C)	(A)	

TRANSFERS	\$ -	(F)
BOND INT.	\$ -	(E)
NON-CAPITALIZED CIP	\$ 4,064.94	(A)
DEPRECIATION	\$ 1,639,092.51	(D)
	<u>\$ 7,115,334.06</u>	

A) TRANSMISSION	\$ 2,075,313	✓
B) TREATMENT	\$ 2,014,567	
C) GEN & ADMIN	\$ 1,386,361	
D) DEPRECIATION	\$ 1,639,093	
E) INTEREST	\$ -	
F) TRANSFERS	\$ -	
	<u>\$ 7,115,334</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			

# STATE CONTROLLER'S REPORT REVENUES

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
<b>BENEFIT ASSESSMENTS ✓</b>				
<i>LANDSCAPE MAINTENANCE</i>				
		\$100,251.24	LANDSCAPE MAINT FEES	1134780XXXX F12
		\$8,239.45	ASSESSMENT COLLECTIONS	11847800000 F12
		\$6,617.79	ASSESSMENT COLLECTIONS	11547800000 F12
		\$0.00	LA MIRADA CANYON MAINT	11447800000 F12
	<b>Report Totals:</b>	<b>\$115,108.48 ✓</b>		
<b>LIGHTING</b>				
		\$972,100.32	STREET LIGHT ASSESS	10847800000 F08
		\$8,367.00	STREET LIGHTING	10843550000 F08
		\$0.00	DEFERRED SIGNAL MAINT REV	10843560000 F08
		\$0.00	ASSESSMENT COLLECTIONS	12147800000 F08
	<b>Report Totals:</b>	<b>\$980,467.32 ✓</b>		
<b>STREET MAINTENANCE</b>				
		\$253,839.33	STREET MAINT ASSESS	12047800000 F11
	<b>Report Totals:</b>	<b>\$253,839.33 ✓</b>		
<b>CURRENT SERV CHARGE ✓</b>				
<i>ENGINEERING FEES, INSP &amp; OTHER</i>				
		\$146,788.00	ENVIRONMENTAL REVIEW	00143630200 F19

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$57,323.50	PLANNING FEES: ENGINEERING	00143540200
		\$48,262.00	MAPS	00143520200
		\$4,155.00	ENGINEERING AFTER HOURS INSPEC	00143590000
		\$560.00	BUILDING AFTERHOURS INSPECTION	00143490002
		\$0.00	CONDO CONVERSION	00143600000
		\$0.00	BOND SPLIT FEES	00143890003
		\$0.00	PRD PLAN APPLICATION	00143650000
		\$0.00	RELOCATION INSPECTION	00143450000
		\$0.00	FINAL SUDDIVISION MAP FEE	00143540000
	<b>Report Totals:</b>	\$257,088.50 ✓		
	<b>FIRST AID &amp; AMBULANCE CHARGES</b>			
		\$1,857,119.62	AMBULANCE FEES	00143700000
	<b>Report Totals:</b>	\$1,857,119.62 ✓		
	<b>HOUSING REVENUE</b>			
		\$431,034.59	TRANSFER IN FROM FUND 112	10449100112
		\$149,565.51	SYCAMORE CREEK SPACE RENT	10445310000
		\$38,021.56	SYCAMORE CREEK UTILITIES	10445330000
		\$1,724.60	SYCAMORE CREEK LAUNDRY	10445340000
		\$0.00	SYCAMORE CREEK COACH RENT	10445320000
	<b>Report Totals:</b>	\$620,346.26 ✓		
	<b>OTHER CURRENT CHARGES</b>			
		\$372,826.38	OTHER REVENUE	00147920000

F19

F05

F21

F02

<i>CLASS</i>	<i>REPORT</i>	<i>AMOUNT</i>	<i>NAME</i>	<i>ACCOUNT</i>
		\$319,494.00	OTHER MEAL SERVICES	1074386XXXX <i>F25</i>
		\$70,907.11	CONGRAGATE DONATIONS	10747100000 <i>F25</i>
		\$65,939.60	BOND ADMIN FEES	00143940000 <i>F02</i>
		\$50,576.16	CONTRIBUTIONS	00147300000 <i>F31</i>
		\$29,349.00	FIREMANS FUND GRANT	00147340000 <i>F04</i>
		\$26,942.41	HOME DELIVERY DONATIONS	10747110000 <i>F25</i>
		\$19,299.00	OTHER	10247920000 <i>F31</i>
		\$19,129.44	CONTRIBUTIONS	11047300000 <i>F11</i>
		\$14,781.11	SALE OF MAPS	00143870000 <i>F19</i>
		\$4,902.97	PROP DAMAGE RECOVERY	00147410000 <i>F11</i>
		\$2,049.50	SUBSCRIPTION FEES	00143820000 <i>F01</i>
		\$1,808.58	OUT AND ABOUT DONATIONS	10747130000 <i>F25</i>
		\$1,365.41	TRANSPORTATION DONATIONS	10747120000 <i>F25</i>
		\$1,221.80	INVESTIGATION FEES	00143830000 <i>F01</i>
		\$1,135.00	PLANS & SPECIFICATION BID	00143890001 <i>F02</i>
		\$1,000.00	ENGINEERING-OTHER	00143800002 <i>F19</i>
		\$1,000.00	NUT CENTER FUND RAISING	00147310000 <i>F25</i>
		\$594.16	DUPLICATION FEES-OTHER	00143800003 <i>F02</i>
		\$298.72	DUPLICATION FEES-CITY CLK	00143800000 <i>F02</i>
		\$0.00	UNCLAIMED DEPOSITS	00147930000 <i>F02</i>
		\$0.00	RECOVERY ON PROP DAMAGE	10647410000 <i>F11</i>
		\$0.00	PUBLIC WORKS REIM	00143900000 <i>F11</i>
		\$0.00	SMALL CLAIM REIM	00147400000 <i>F02</i>

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	PROCEEDS LONGTERM NOTE	00148250000 F02
		\$0.00	ELECTION FILING FEES	00143810000 F01
		\$0.00	CITY MERCHANDISE SALES	00147940000 F02
		\$0.00	CONTRIBUTIONS	10247300000 F31
		\$0.00	OTHER AGENCY PAYMENTS	00142900000 F02
		\$0.00	BOND APPLICATION FEES	00143910000 F02
		\$0.00	ANNEXATION FEES	00143620000 F18
		\$0.00	WAGE GARNISHMENT FEE	00147950000 F02
		\$0.00	WITNESS FEES	00143920000 F02
		\$0.00	CONTRIBUTIONS	10947300000 F11
		\$0.00	STREET VACATION	00143610000 F18
		\$0.00	OTHER SERVICE CHARGES	00143890000 F02
		(\$6.52)	CASH OVER [SHORT]	00147500000 L
	<b>Report Totals:</b>	\$1,004,613.83		
<b>PARKS &amp; RECREATION FEES</b>				
		\$722,108.87	AMPHITHEATER	00143230000 F31
		\$236,481.40	TRIPS	00143210000
		\$205,371.15	SPORTS & ATHLETICS	00143200000
		\$182,179.71	DAY CAMPS	00143280001
		\$140,539.73	SPECIAL FACILITIES USAGE	00143270000
		\$138,437.50	MOONLIGHT WINTER SEASON	00143230002
		\$100,573.00	MOONLIGHT FACILITY FEE	00143230004
		\$74,987.26	AVO RENTALS	00143230001

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$59,989.12	INSTRUCTIONAL CLASSES	00143220000
		\$57,838.00	RANCHO SCHOOLS PROGRAM	00143280000
		\$55,532.70	OTHER RECREATION	00143290000
		\$45,556.25	RANCHO RENTALS	00143270001
		\$20,330.95	OUTSIDE TICKET SALES	00143230003
		\$14,481.65	HIGHLAND GAMES	00143250002
		\$9,620.00	FOCUS ON VISTA AD REVENUE	00143290002
		\$4,570.00	CLASSES-SENIOR CENTER	00143220001
		\$2,184.51	RANCHO TOURS	00143280002
		\$1,940.02	CATERING	00143290001
		\$995.00	VIDEO SERVICES REVENUE	00143290003
		\$154.50	SPORTS GRANT PROGRAM	00143200001
		\$0.00	MARIACHI FESTIVAL	00143250001
		\$0.00	SENIOR SERVICES CENTER	00143240000
<b>Report Totals:</b>		\$2,073,871.32 ✓		
<b>PLAN CHECKING FEES</b>				
		\$373,782.84	COMMERCIAL PLAN CHECK	00143460000
		\$159,149.84	IMPROVEMENTS	00143510200
		\$61,605.98	PERMITS	00143530200
		\$59,848.52	RESIDENTIAL PLAN CHECK	00143470000
		\$57,072.38	LANDSCAPE PLAN REVIEW	00143620200
		\$50,743.60	ENERGY REGULATION FEES	00143490000
		\$11,917.00	ENGINEERING FEES-PLANNING	00143640200

F31

F19



CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	IMPROVEMENT PLAN CHECK	00143530000
		\$0.00	CERT OF COMPLIANCE	00143640002
		\$0.00	PLAN AMMENDMENTS	00143650001
		\$0.00	SITE DEVELOPMENT PLAN-ENGINEER	00143660001
		\$0.00	BOUNDRY PARCEL 49%	00143640001
		\$0.00	GRADING PLAN CHECK	00143510000
		\$0.00	SITE DEVELOPMENT PLAN-PLANNING	00143660000
		\$0.00	BOUNDRY PARCEL 51%	00143640000
<b>Report Totals:</b>		<b>\$774,120.16</b> ✓		
<b>QUASI-EXTERNAL TRANSACTIONS</b>				
		\$2,258,395.00	CITYWIDE ADMIN ALLOCATION	00143100000
		\$119,889.08	TRANSFER IN FROM FUND 301	00149100301
		\$70,641.38	RECOVERED CIP CHARGES	00143130000
		\$0.00	TRANSFER IN FROM FUND 402	00149100402
		\$0.00	TRANSFER IN FROM FUND 314	00149100314
		\$0.00	TRANSFER IN FROM FUND 301	11849100301
		\$0.00	TRANSFER IN FROM FUND 109	10349100109
		\$0.00	OTHER ADMIN CHARGES	00143190000
		\$0.00	TRANSFER IN FROM FUND 501	00149100501
		\$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

F19

F02

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	TRANSFER IN FROM FUND 001	11649100001
		\$0.00	TRANSFER IN FROM FUND 126	12449100126
		\$0.00	TRANSFER IN FROM FUND 106	00149100106
		\$0.00	TRANSFER IN FROM FUND 502	00149100502
		\$0.00	TRANSFER IN FROM FUND 001	10649100001
	<i>Report Totals:</i>	\$2,448,925.46 ✓		
<i>SOLID WASTE REVENUES</i>				
		\$436,006.29	RECYCLING REVENUES	00147900000
		\$52,169.49	EXCESS SOLID WASTE FEES	00143930000
		\$47,960.35	AB939 TRASH FEES	00142830000
		\$47,401.24	DELINQUENT REFUSE FEES	00143840000
		\$22,927.00	RSWA ENVIRONMENTAL ENHANCEMENT	00142850000
		\$0.00	HAZARDOUS WASTE COLL FEE	00142840000
		\$0.00	EXCESS SOLID WASTE FEES	10143930000
	<i>Report Totals:</i>	\$606,464.37 ✓		
<i>SPECIAL FIRE DEPT SERVICES</i>				
		\$1,682,970.29	VFPD REIM	00143710000
		\$299,792.59	REIM FOREST AGENCY FIRES	00143720000
		\$92,398.00	BUILDING PLAN REVIEW	00143760002
		\$40,103.50	PLANNING & ENG FEES: FIRE	00143740200
		\$12,570.00	STATE, CO, LOCAL APPROV FEES	00143780200
		\$10,384.71	VFPD REIMBURSEMENT	11043710000

F02

F27

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F01

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CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$4,260.00	EMERGENCY MAPPING FEE	00143760009
		\$2,752.30	AERIAL EQUIPMET FEES	00143760006
		\$67.00	PSAL PROCESSING FEE	00143760000
		\$0.00	BUILDING SUPPORT: FIRE	00143750200
		\$0.00	COMMERCIAL FIRE FEE	00143480001
		\$0.00	RESIDENTIAL FIRE FEE	00143480000
		\$0.00	SYSTEM PLAN CHECK	00143760003
		\$0.00	OTHER FIRE SERVICES	00143760010
		\$0.00	OTHER STATE REIMBURSE	00142210000
		\$0.00	SITE PLAN REVIEW	00143760001
		\$0.00	PERMIT FEES-COUNTY	00143760007
	<b>Report Totals:</b>	<b>\$2,145,298.39</b> ✓		
	<b>SPECIAL POLICE DEPT SERVICES</b>			
		\$158,656.50	VUSD SUSTANCE ABUSE	00143730000
		\$43,423.92	BOOKING FEES	00144300000
	<b>Report Totals:</b>	<b>\$202,080.42</b> ✓		
	<b>WEED &amp; LOT CLEARING</b>			
		\$1,920.00	ABANDONDED VEHICLE ABATE	00144220000
		\$0.00	WEED & LOT CLEARING FEES	00143850000
	<b>Report Totals:</b>	<b>\$1,920.00</b> ✓		
	<b>ZONING &amp; SUBDIVISION FEES</b>			
		\$417,165.70	PLANNING	00143600200

F04

F03

F07

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F18

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	VARZONMAP AMENDMENT	00143600002

F18

**FINES & FORFEITURES** ✓  
*Report Totals:* \$417,165.70 ✓

**FORFEITURES & PENALTIES**

\$2,942.09	ASSET FORFEITURE FUNDS	00144260000
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*Report Totals:* \$2,942.09 ✓

**OTHER FINES**

\$369,796.14	PARKING FINES	00144200000
\$74,767.26	FALSE ALARM FINES	00144250000
\$29,094.03	ADMINISTRATIVE CITATION FEES	00144210000
\$18,463.26	DUI COST RECOVERY	00144120000
\$2,013.71	GENERAL FINES	00144100000

*Report Totals:* \$494,134.40 ✓

**VEHICLE CODE FINES**

\$415,887.92	VEHICLE CODE FINES	00144110000
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*Report Totals:* \$415,887.92 ✓

F03

**INTERGOV-COUNTY** ✓  
**OTHER COUNTY GRANTS**

\$71,725.93	SD CO ABAND VEH SERV AUTH	00142820000
\$3,554.00	OUT & ABOUT TRANSPORTATION GRANT	00142510000

*Report Totals:* \$75,279.93 ✓

F25

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
<b>INTERGOV-FEDERAL ✓</b>				
CDBG				
		\$1,082,293.46	COMM DEV BLOCK GRANT	1034240XXXX <i>F20</i>
		\$0.00	OTHER REVENUE(PROG INC)	10347920000
	<i>Report Totals:</i>	\$1,082,293.46 ✓		
<b>OTHER FEDERAL GRANTS</b>				
		\$176,101.70 ✓	HOME PARTNERSHIP PROGRAM	1244246XXXX
		\$171,178.00	SENIOR NUTRITION GRANT	10742410000 <i>F25</i>
		\$133,561.30	WEED AND SEED PROGRAM GRANT	00142420000 <i>F03</i>
		\$78,004.99	FED LAW ENF BLOCK GRANT	0014248XXXX <i>F03</i>
		\$39,509.04	HIDTA GRANT-FEDERAL	00142520000 <i>F03</i>
		\$36,841.00	CORRIDOR ENHANCEMENT	11742347456 <i>F11</i>
		\$24,708.52	DOMESTIC PREPAREDNESS GRANT	00142602002 <i>F04</i>
		\$3,937.65	FEMA REIMBURSEMENTS	00142430000 <i>F04</i>
		\$0.00	OTS SAFETY GRANT	00142381999
		\$0.00	HES GRANT	11942490000
		\$0.00	COPS SCHOOL BASED GRANT	00142440001
		\$0.00	FEMA REIMBURSEMENT	11642430000
		\$0.00	COPS AHEAD GRANT	00142440000
		\$0.00	COPS MORE GRANT	00142470000
		\$0.00	FEMA FIRE EQUIPMENT GRANT	00142490000
		\$0.00	OTS FED TRUST FUND GRANT	11742450000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
<b>INTERGOV-STATE</b> ✓				
	<i>Report Totals:</i> ✓	\$663,842.20		
<b>GASOLINE TAX</b>				
		\$1,749,470.34	GAS TAXES	10640XX0000 <i>F11</i>
	<i>Report Totals:</i>	\$1,749,470.34 ✓		
<b>HOMEOWNERS PROP TAX RELIEF</b>				
		\$95,584.16	HOMEOWN PROP TAX RELIEF	00140100010
	<i>Report Totals:</i>	\$95,584.16 ✓		
<b>MANDATED COSTS</b>				
		\$0.00	REIM OF MANDATED COSTS	0014222XXXX
	<i>Report Totals:</i>	\$0.00 ✓		
<b>MOTOR VEHICLE IN-LIEU TAX</b>				
		\$4,237,817.27	MOTOR VEHICLE IN-LIEU TAX	00142100000
	<i>Report Totals:</i>	\$4,237,817.27 ✓		
<b>OFF HWY MOTOR VEH FEES</b>				
		\$2,697.42	OFF-HIGHWAY VEHICLE FEES	00142130000
	<i>Report Totals:</i>	\$2,697.42 ✓		
<b>OTHER STATE GRANTS</b>				
		\$456,945.65	ISTEA-CMAC GRANT	11942360000 <i>F11</i>
		\$226,538.21 ✓	CALHOME GRANT	12642390000 <i>F21</i>
		\$138,238.00	SUPPLEMENTAL LAW ENFORCE	1254237XXXX <i>F03</i>

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$112,854.00	STATE PARK BOND GRANT	11742308059 F3/
		\$67,416.19	USED OIL GRANT	00142320000 F1/
		\$34,032.00	STATE PARK BOND GRANT	11742308060 F3/
		\$0.00	HOUSEHOLD HAZ WASTE GRANT	00142350000
		\$0.00	HEALTHY CITIES GRANT	00142500000
		\$0.00	T.E.A. GRANT	11742340000
		\$0.00	SB 300 REIM PROJ #7735	10340257735
		\$0.00	SB 300 REIMBURSEMENT	11040250000
		\$0.00	SB 300 REIMBURSEMENTS	12340250000
		\$0.00	USED OIL BLOCK GRANT	00142330000
		\$0.00	CA LAW ENFORCE EQUIP PROGRAM	00142310000
	<i>Report Totals:</i>	\$1,036,024.05 ✓		
	<i>PROP 172 - PUBLIC SAFETY</i>			
		\$475,480.34	SB 172 SALES TAX	00140260000 F23
	<i>Report Totals:</i>	\$475,480.34 ✓		
	<i>LICENSES &amp; PERMITS ✓</i>			
	<i>BICYCLE LICENSE</i>			
		\$0.00	BICYCLE LICENSE	00141200000 F23
	<i>Report Totals:</i>	\$0.00 ✓		
	<i>CONSTRUCTION PERMITS</i>			
		\$596,502.24	BUILDING PERMITS	00143400000 F19
		\$306,699.80	GRADING	00143500200 L

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
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		\$10,447.50	ELECTRICAL PERMITS	00143410000
		\$8,317.00	PLUMBING PERMITS	00143420000
		\$0.00	RIGHT OF WAY PERMITS	00143520000
		\$0.00	ENHANCED SEQUA	00143680000
			GRADING PERMITS	00143500000

**Report Totals:** \$921,966.54 ✓

**OTHER PERMITS**

		\$18,972.00	BURGLAR ALARM PERMITS	00143770000
		\$16,142.00	MOBILEHOME SET-UP	00143440000
		\$15,756.00	FIRE PERMITS	00143760004
		\$9,757.29	BINGO LICENSE	00141210000
		\$1,624.00	MECHANICAL PERMITS	00143430000
		\$880.00	ICE CREAM VENDOR FEES	00143890002
		\$0.00	SPEC/TEMP USE PERMITS	00143600001
		\$0.00	BURN PERMITS	00141300000
		\$0.00	MOBILE HOME PARK PERMIT	00143440001

**Report Totals:** \$63,131.29 ✓

**STREET AND CURB PERMITS**

		\$0.00	ENCROACHMENT PERMITS	00143490001
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**Report Totals:** \$0.00 ✓

**OTHER FIN SOURCES ✓**

NOTES



CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	PROCEEDS FROM NOTE	10348250000
	<i>Report Totals:</i>	\$0.00 ✓		
	<i>OTHER DEBT PROCEEDS</i>			
		\$0.00	PROCEEDS FROM LEASE	00148220000
	<i>Report Totals:</i>	\$0.00 ✓		
	<i>OTHER REVENUE ✓</i>			
	<i>CONTRIBUTIONS</i>			
		\$0.00	RANCHO DONATIONS	00147210000
	<i>Report Totals:</i>	\$0.00 ✓		
	<i>OTHER</i>			
		\$317,548.00	AB 1662 BOOKING FEE RELIE	00142151662 <i>F03</i>
		\$219,314.00	RDA TAX INCREMENT FUNDING	31040910000 <i>F11</i>
		\$105,000.00	LEGAL SETTLEMENTS	00147430000
		\$62,943.07	AB 2928 TRAFFIC CONGESTION RELIEF	10642152928 <i>F11</i>
		\$420.00	OTHER	10647920000 <i>F11</i>
		\$0.00	LEGAL SETTLEMENTS	12247430000
		\$0.00	LEGAL SETTLEMENTS	31047430000
		\$0.00	AB 1661 LOCAL RELIEF	00142151661
		\$0.00	LEGAL SETTLEMENTS	11147430000
		\$0.00	LEGAL SETTLEMENTS	10947430000
		\$0.00	LEGAL SETTLEMENTS	11047430000
		\$0.00	EDUC REV AUGMENT RELIEF	00142151396

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	OTHER	10847920000
		\$0.00	RECOVERY ON PROP DAMAGE	10847410000
		\$0.00	LEGAL SETTLEMENTS	10647430000
		\$0.00	OTHER REVENUE	11147920000
	<b>Report Totals:</b>	<b>\$705,225.07</b> ✓		
	<b>SALE OF CITY PROPERTY</b>			
		\$1,995.00	SALE OF CITY PROPERTY	10848100000
		\$1,805.00	SALE OF CITY PROPERTY	11348100000
	<b>Report Totals:</b>	<b>\$3,800.00</b> ✓		
	<b>SALE OF PROPERTY</b>			
		\$739,360.00	SALE OF PROPERTY	00148100000
		\$0.00	SALE OF CITY PROPERTY	10648100000
		\$0.00	SALE OF CITY PROPERTY	10448100000
	<b>Report Totals:</b>	<b>\$739,360.00</b> ✓		
<b>TAXES</b> ✓				
	<b>BUSINESS LICENSE TAXES</b>			
		\$1,218,435.62	BUSINESS LICENSE	00141100000
		\$53,989.18	BUSINESS LIC PRIOR YEAR	00141120000
		\$32,946.75	BUSINESS LICENSE PENALTY	00141110000
	<b>Report Totals:</b>	<b>\$1,305,371.55</b> ✓		
	<b>CONSTRUCTION DEVELOPMENT TAXES</b>			
		\$2,391,107.29	DEVELOPMENT FEES	11046XXXXXX

<i>CLASS</i>	<i>REPORT</i>	<i>AMOUNT</i>	<i>NAME</i>	<i>ACCOUNT</i>
		\$563,414.00	PARK DEVELOPMENT FEES	10246XX0000
		\$222,759.55	DRAINAGE DEVELOPMENT FEES	109462X0000
		\$175,000.00	TRAFFIC MITIGATION FEES	00143690002
		\$83,168.71	DEFERRED STREET CONSTRUCTION	00146440000
		\$64,070.00	UNDERGROUND IN-LIEU FEES	00146440000
		\$40,898.00	TRAFFIC SIGNAL MITIGATION	00143690001
		\$5,390.88	VISTA HOUSING AGENCY FEES	00146420000
		\$0.00	UNDERGROUND IN-LIEU S SANTA FE	00146440001
		\$0.00	BIOLOGICAL MITIGATE FEES	00143690000
		(\$1,504.00)	ENVIRONMENTAL IMPACT FEES	00143670000
	<i>Report Totals:</i>	\$3,544,304.43 ✓		
	<i>FRANCHISES</i>			
		\$803,356.83	FRANCHISE FEE-SDGE	00140310000
		\$647,164.00	FRANCHISE FEE-COX CABLE	00140310002
		\$574,959.58	CITYWIDE PEG FEE	00140320001
		\$503,964.73	FRANCHISE FEE-TRASH	00140310001
		\$125,034.74	FRANCHISE FEE-ADELPHIA	00140310003
		\$106,793.60	FRANCHISE FEE: SPRINT	00140310006
		\$13,360.81	FRANCHISE FEE-ORION	00140310005
		\$0.00	FRANCHISE FEE: METRICOM	00140310004
	<i>Report Totals:</i>	\$2,774,634.29 ✓		

*OTHER PROPERTY TAXES*

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$0.00	OTHER PROP TAX	00140100007
	<i>Report Totals:</i>	\$0.00 ✓		
	<i>PROPERTY TAXES-PRIOR</i>			
		\$0.00	DELINQUENT SECURED	00140100003
		(\$9,204.24)	DELINQUENT UNSECURED	00140100004
	<i>Report Totals:</i>	(\$9,204.24) ✓		
	<i>REAL PROP TRANSFER TAXES</i>			
		\$609,704.47	REAL PROP TRANSFER TAX	00140900000
	<i>Report Totals:</i>	\$609,704.47 ✓		
	<i>SALES AND USE TAXES</i>			
		\$11,436,806.74	SALES AND USE TAX	00140200000
	<i>Report Totals:</i>	\$11,436,806.74 ✓		
	<i>SECURED &amp; UNSECURED PROP TAX</i>			
		\$6,258,192.48	CURRENT SECURED	00140100001
		\$314,402.98	CURRENT UNSECURED	00140100002
	<i>Report Totals:</i>	\$6,572,595.46 ✓		
	<i>STATE SECURED UNITARY</i>			
		\$124,283.13	STATE SEC UNITARY	00140100013
	<i>Report Totals:</i>	\$124,283.13 ✓		
	<i>SUPPLEMENTAL ROLL SEC &amp; UNSEC</i>			
		\$474,393.79	SUPPLEMENTAL SECURED	00140100005

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$13,433.28	SUPPLEMENTAL UNSECURED	00140100006
		\$4,306.74	ALL SUPP HOE	00140100009
	<i>Report Totals:</i>	\$492,133.81 ✓		
	TRANSIENT LODGING TAX			
		\$356,298.92	TRANSIENT LODGING	00140300000
		\$0.00	DELINQUENT TOT	00140300001
	<i>Report Totals:</i>	\$356,298.92 ✓		
	TRANSPORTATION TAX-NON TRANS			
		\$0.00	PROP A SALES TAX	11140200001
		\$0.00	TRANSPORTATION DEV. ACT	12242310000
	<i>Report Totals:</i>	\$0.00 ✓		
	USE OF MONEY & PROP ✓			
	INVESTMENT EARNINGS			
		\$544,762.89	INVESTMENT EARNINGS	00145100000
		\$267,952.19	INTEREST ON CRA DEBT	00145110000
		\$79,290.52	INVESTMENT EARNINGS	110451X0000
		\$53,498.19	INVESTMENT EARNINGS	111451X0000
		\$14,084.09	INVESTMENT EARNINGS	109451X0000
		\$12,191.69	INVESTMENT EARNINGS	102451X0000
		\$7,799.07	INVESTMENT EARNINGS	106451X0000
		\$7,362.08	INVESTMENT EARNINGS	310451X0000
		\$6,307.54	INT VISTA HIDDEN VALLEY	00145150000

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CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$4,019.34	INVESTMENT EARNINGS	108451X0000
		\$3,854.07	INVESTMENT EARNINGS	113451X0000
		\$1,022.31	INVESTMENT INCOME	125451X0000
		\$886.94	INVESTMENT EARNINGS	120451X0000
		\$843.89	INVESTMENT EARNINGS	114451X0000
		\$528.48	INVESTMENT INCOME	126451X0000
		\$421.92	INVESTMENT EARNINGS	118451X0000
		\$391.06	INVESTMENT EARNINGS	12345100000
		\$269.98	INVESTMENT EARNINGS	11745100000
		\$191.36	INTEREST-AMBULANCE LEASE	00145101856
		\$0.00	CAPITAL LOSSES	00145140000
		\$0.00	CAPITAL GAINSRININGS	10145130000
		\$0.00	INVESTMENT EARNINGS	122451X0000
		\$0.00	INT ON NOTES RECEIVABLE	00145160000
		\$0.00	CAPITAL GAINS	00145130000
		\$0.00	INVESTMENT EARNINGS	121451X0000
		\$0.00	DEFERRED INTEREST REVENUE	00145170000
		\$0.00	INVESTMENT INCOME	10345100000
		\$0.00	INVESTMENT EARNINGS	10145100000
		(\$561,455.44)	GASB 31 ADJUSTMENY	00145100001
	<i>Report Totals:</i>	\$444,222.17 ✓		
<i>RENTS AND CONCESSIONS</i>				
		\$515,290.28	LEASE INCOME	00145200000

<i>CLASS</i>	<i>REPORT</i>	<i>AMOUNT</i>	<i>NAME</i>	<i>ACCOUNT</i>
		\$22,177.76	BRENGLE CENTER RENTAL	00143270002
		\$9,021.73	PARK TERRACE RENTALS	00143240001
		\$8,880.00	SPRINT LEASE	00145250001
		\$3,864.64	ADVERTISING ON CITY VEH	00145400000
		\$3,807.70	VENDING MACHINE REV	00147920001
		\$3,130.00	RENTAL INCOME	00145300000
		\$2,087.80	PAY PHONE REV	00147920002
		\$0.00	THIBODO RANCH HOUSE RENT	00143240002
	<i>Report Totals:</i>	\$568,259.91 ✓		
	<i>Grand Total:</i>	\$54,742,776.28		

GENERAL GOVERNMENT:					
LEGISLATIVE:					
CITY COUNCIL	001.5100	\$	250,042		
CITY CLERK	001.5140	\$	375,213		
CITY ATTORNEY	001.5170	\$	692,504		
OUTSIDE LEGAL	001.5171	\$	194,952		
INVESTMENT LEGAL	001.5172	\$	-	\$	1,512,711
MANAGEMENT & SUPPORT:					
CITY MANAGER	001.5110	\$	588,576		
ADMIN SERVICES	001.5115	\$	346,919		
PERSONNEL	001.5130	\$	427,348		
FINANCE	001.5150	\$	1,087,820		
DATA PROCESSING	001.5160	\$	870,624		
NON-DEPARTMENTAL	001.5180	\$	596,854		
TRANSFER OUT TO 603	110.5900	\$	223,000	\$	4,141,139 \$ 5,653,850
PUBLIC SAFETY:					
POLICE:					
PROP 218 IMPACTS	001.5190	\$	30,056		
LAW ENFORCEMENT	001.5200	\$	12,529,398		
SUPP LAW ENFORCE	125.5205	\$	173,454	\$	12,732,907
FIRE	001.5210	\$	7,288,508		
EMERGENCY MEDICAL	001.5220	\$	2,885,827		
WEED ABATEMENT	001.5240	\$	-		
STREET LIGHTING	108.5460	\$	1,078,739		
DISASTER PREP	001.5230	\$	72,243		
OTHER:					
CODE ENFORCEMENT	001.5120	\$	590,494		
SCHOOL SAFETY	001.5360	\$	117,170	\$	707,665 \$ 24,765,889
TRANSPORTATION:					
STREETS:					
PUBLIC WORKS ADMIN	001.5400	\$	360,578		
STREET MAINT	001.5430	\$	331,923		
FEMA	116.5740	\$	-		
STREET MAINT	120.5435	\$	204,704		
GAS TAX	106.5410	\$	1,582,852	\$	2,480,056
TREES & LANDSCAPE:					
PARKWAYS & MEDIANS	001.5515	\$	351,731		
SOUTH MELROSE	113.5730	\$	91,799		
LA MIRADA CANYON	114.5731	\$	17,843		
NO CO SQUARE CFD	115.5732	\$	6,618		
HACIENDA CFD	118.5735	\$	8,661	\$	476,652 \$ 2,956,709
COMMUNITY DEVELOPMENT:					
PLANNING:					
LAND DEVELOPMENT	001.5335	\$	510,217		
PLANNING	001.5340	\$	768,391		
PLANNING COMM	001.5350	\$	8,302	\$	1,286,910
CONST & ENGINEER:					
TRAFFIC ENGINEERING	001.5305	\$	425,964		
ENGINEERING	001.5310	\$	1,411,267		
BUILDING	001.5315	\$	795,130		
DEV SERVE CENTER	001.5330	\$	217,472	\$	2,849,832
HOUSING:					
SYCAMORE CREEK	104.5325	\$	197,597		
HOUSING PROGRAMS	001.5326	\$	108,410		
TRANSFER TO FUND 112	001.5900	\$	-		
HOME PARTNERSHIP	124.5320	\$	202,616		
CALHOME PROGRAM	126.5327	\$	139,497	\$	648,121 ✓
REDEVELOPMENT:					
CDBG	103.536X	\$	527,593		
ECONOMIC DEVEL	001.5800	\$	359,667		
TRANSFER TO FUND 301	001.5900	\$	17,500	\$	904,760 \$ 5,689,623
HEALTH:					
NUTRITION CENTER	107.5550	\$	830,432		
SOLID WASTE:					
RECYCLING	001.5480	\$	59,160		
SOLID WASTE MANAGE	001.5470	\$	-		
TRANSFER TO FUND 501	001.5900	\$	-	\$	59,160 ✓ \$ 889,592
CULTURE & LEISURE:					
PARKS & REC:					
COMM SERVE OPER	001.5500	\$	631,320		
RECREATION	001.5510	\$	1,302,950		
PARK MAINT	001.5520	\$	1,746,449		
RANCHO OPERATIONS	001.5525	\$	169,189		
SENIOR SERVICES	001.5530	\$	447,889		
TOWNSITE SERVICES	001.5535	\$	21,700		
AVO THEATER	001.5560	\$	126,861		
CULTURAL ARTS	001.5570	\$	1,312,814		
TRANSFER TO FUND 507	001.5900	\$	293,217		\$ 6,052,389
				TOTALS FOR REPORT	\$ 46,008,051
				ELIMINATED TRANSFERS OUT	\$ 484,771
				TOTALS PER GENERAL LEDGER	\$ 46,492,822
SEWER					\$ 5,478,241
WATERPARK					\$ 1,186,671
REPORT COLUMN A GRAND TOTAL					\$ 52,670,963



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	\$ -										\$ -
001.7902								\$ 317,139.16			\$ 317,139.16
001.8025						\$ 11,147.42					\$ 11,147.42
001.8033	\$ 54,410.00										\$ 54,410.00
001.8072	\$ 206.77										\$ 206.77
001.8088		\$ 13,960.19									\$ 13,960.19
103.8001						\$ 29,935.50					\$ 29,935.50
103.8044			\$ 4,094.32								\$ 4,094.32
103.8063						\$ 596.65					\$ 596.65
103.8090		\$ 7,326.49									\$ 7,326.49
109.7XXX			\$ 36,548.36								\$ 36,548.36
110.7554			\$ 105,000.00								\$ 105,000.00
110.7576			\$ 93,502.75								\$ 93,502.75
110.7838			\$ 704.58								\$ 704.58
110.8020			\$ 35,400.65								\$ 35,400.65
110.8033	\$ 47,182.42										\$ 47,182.42
110.8036			\$ 7,629.10								\$ 7,629.10
110.8040			\$ 6,600.00								\$ 6,600.00
110.8051			\$ 16,341.80								\$ 16,341.80
110.8056			\$ 71,232.33								\$ 71,232.33
110.8071	\$ 6,989.23										\$ 6,989.23
110.8085			\$ 85,069.27								\$ 85,069.27
111.7XXX			\$ 877,967.92								\$ 877,967.92
117.7XXX		\$ 277,407.97	\$ 96,066.91								\$ 373,474.88
119.7XXX			\$ 269,751.83								\$ 269,751.83
122.7XXX			\$ -								\$ -
310.7XXX			\$ 38,792.65								\$ 38,792.65
SEWER										\$ 2,176,970.00	\$ 2,176,970.00
WATERPARK								\$ 37,900.00			\$ 37,900.00
<b>TOTALS</b>	<b>\$ 108,788</b>	<b>\$ 298,695</b>	<b>\$ 1,744,702</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,680</b>	<b>\$ -</b>	<b>\$ 317,139</b>	<b>\$ 37,900</b>	<b>\$ 2,176,970</b>	<b>\$ 4,725,874</b>

**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								\$ 72,395.17	\$ 72,395.17
102.5714					\$ 101,134.37				\$ 101,134.37
103.5365			\$ 513,984.50						\$ 513,984.50
104.5325		\$ 414,049.39							\$ 414,049.39
108.5460				\$ -					\$ -
109.5714							\$ 130,989.53		\$ 130,989.53
110: FPF								\$ 107,694.86	\$ 107,694.86
110: PFF	\$ 417,836.51								\$ 417,836.51
110: TIF							\$ 502,950.89		\$ 502,950.89
507						\$ 136,417.00			\$ 136,417.00
<b>TOTALS</b>	<b>\$ 417,837</b>	<b>\$ 414,049</b>	<b>\$ 513,985</b>	<b>\$ -</b>	<b>\$ 101,134</b>	<b>\$ 136,417</b>	<b>\$ 633,940</b>	<b>\$ 180,090</b>	<b>\$ 2,397,452</b>

## PAGE 12 WORKSHEET

DEPT	SALARIES & WAGES 1XXX	TOTAL BENEFITS 2XXX	RETIREMENT 2100	OTHER BENEFITS	CHECK TOTAL
001.5100	\$ 99,691.25	\$ 46,261.70	\$ 3,905.75	\$ 42,355.95	\$ 145,952.95
001.5110	\$ 452,547.98	\$ 86,217.04	\$ 22,224.77	\$ 63,992.27	\$ 538,765.02
001.5115	\$ 254,006.81	\$ 68,536.41	\$ 13,052.75	\$ 55,483.66	\$ 322,543.22
001.5120	\$ 318,868.46	\$ 110,114.68	\$ 16,525.35	\$ 93,589.33	\$ 428,983.14
001.5130	\$ 223,049.51	\$ 64,384.98	\$ 11,727.08	\$ 52,657.90	\$ 287,434.49
001.5140	\$ 229,756.10	\$ 66,304.18	\$ 11,641.51	\$ 54,662.67	\$ 296,060.28
001.5150	\$ 664,817.53	\$ 192,493.19	\$ 33,653.11	\$ 158,840.08	\$ 857,310.72
001.5160	\$ 278,853.20	\$ 70,121.75	\$ 12,630.46	\$ 57,491.29	\$ 348,974.95
001.5170	\$ 505,256.65	\$ 114,803.74	\$ 26,099.90	\$ 88,703.84	\$ 620,060.39
001.5171	\$ -	\$ -	\$ -	\$ -	\$ -
001.5180	\$ 115,085.94	\$ 22,363.99	\$ 3,710.39	\$ 18,653.60	\$ 137,449.93
001.5200	\$ 180,061.81	\$ 49,804.89	\$ 8,437.32	\$ 41,367.57	\$ 229,866.70
001.5210	\$ 4,525,807.23	\$ 1,475,772.95	\$ 534,624.58	\$ 941,148.37	\$ 6,001,580.18
001.5220	\$ 1,924,695.09	\$ 664,884.81	\$ 226,376.45	\$ 438,508.36	\$ 2,589,579.90
001.5305	\$ 285,654.54	\$ 75,494.16	\$ 15,377.95	\$ 60,116.21	\$ 361,148.70
001.5310	\$ 839,317.69	\$ 208,176.28	\$ 40,510.11	\$ 167,666.17	\$ 1,047,493.97
001.5315	\$ 513,883.65	\$ 143,152.87	\$ 26,904.84	\$ 116,248.03	\$ 657,036.52
001.5326	\$ 40,805.02	\$ 11,194.85	\$ 1,824.74	\$ 9,370.11	\$ 51,999.87
001.5330	\$ 145,639.66	\$ 47,477.26	\$ 7,740.77	\$ 39,736.49	\$ 193,116.92
001.5335	\$ 300,789.98	\$ 78,381.54	\$ 13,010.08	\$ 65,371.46	\$ 379,171.52
001.5340	\$ 474,366.95	\$ 110,910.36	\$ 24,665.75	\$ 86,244.61	\$ 585,277.31
001.5400	\$ 253,549.22	\$ 62,319.02	\$ 12,721.99	\$ 49,597.03	\$ 315,868.24
001.5430	\$ 17,256.14	\$ 2,091.20	\$ 130.48	\$ 1,960.72	\$ 19,347.34
001.5480	\$ 1,276.49	\$ 116.87	\$ 10.09	\$ 106.78	\$ 1,393.36
001.5500	\$ 438,984.05	\$ 96,346.70	\$ 18,394.04	\$ 77,952.66	\$ 535,330.75
001.5510	\$ 722,317.85	\$ 229,841.35	\$ 25,137.35	\$ 204,704.00	\$ 952,159.20
001.5515	\$ 96,394.60	\$ 33,444.04	\$ 5,052.13	\$ 28,391.91	\$ 129,838.64
001.5520	\$ 533,253.54	\$ 201,195.56	\$ 28,016.25	\$ 173,179.31	\$ 734,449.10
001.5225	\$ 111,298.20	\$ 31,248.46	\$ 3,275.42	\$ 27,973.04	\$ 142,546.66
001.5530	\$ 139,238.51	\$ 42,636.08	\$ 6,179.36	\$ 36,456.72	\$ 181,874.59
001.5535	\$ 10,285.75	\$ 1,038.98	\$ -	\$ 1,038.98	\$ 11,324.73
001.5560	\$ 61,781.58	\$ 16,388.56	\$ 2,056.74	\$ 14,331.82	\$ 78,170.14
001.5570	\$ 454,861.22	\$ 96,707.87	\$ 11,751.77	\$ 84,956.10	\$ 551,569.09
001.5800	\$ 173,852.85	\$ 50,399.37	\$ 9,067.81	\$ 41,331.56	\$ 224,252.22
103.5365	\$ 71,726.14	\$ 22,607.32	\$ 3,601.14	\$ 19,006.18	\$ 94,333.46
103.5366	\$ 37,749.71	\$ 3,698.16	\$ 29.54	\$ 3,668.62	\$ 41,447.87
104.5325	\$ 47,863.64	\$ 15,662.17	\$ 535.51	\$ 15,126.66	\$ 63,525.81
106.5410	\$ 787,079.28	\$ 304,661.96	\$ 39,603.23	\$ 265,058.73	\$ 1,091,741.24
107.5550	\$ 218,278.13	\$ 131,246.07	\$ 11,727.62	\$ 119,518.45	\$ 349,524.20
108.5460	\$ 147,244.94	\$ 41,115.34	\$ 5,972.00	\$ 35,143.34	\$ 188,360.28
114.5731	\$ -	\$ -	\$ -	\$ -	\$ -
120.5435	\$ -	\$ -	\$ -	\$ -	\$ -
124.5320	\$ 5,604.89	\$ 9,219.63	\$ 1,513.95	\$ 7,705.68	\$ 14,824.52
126.5327	\$ 17,500.00	\$ -	\$ -	\$ -	\$ 17,500.00
501.5370	\$ 77,616.93	\$ 23,212.76	\$ 4,019.32	\$ 19,193.44	\$ 100,829.69
501.5380	\$ 240,813.33	\$ 61,477.05	\$ 12,077.97	\$ 49,399.08	\$ 302,290.38
501.5450	\$ 712,192.34	\$ 235,972.41	\$ 34,327.57	\$ 201,644.84	\$ 948,164.75
501.5485	\$ 73,499.29	\$ 28,372.61	\$ 4,491.53	\$ 23,881.08	\$ 101,871.90
501.5486	\$ 98,448.95	\$ 39,682.75	\$ 4,584.25	\$ 35,098.50	\$ 138,131.70
507.5580	\$ 468,930.43	\$ 99,700.11	\$ 10,961.50	\$ 88,738.61	\$ 568,630.54
	<u>\$ 18,391,853.05</u>	<u>\$ 5,587,254.03</u>	<u>\$ 1,309,882.22</u>	<u>\$ 4,277,371.81</u>	<u>\$ 23,979,107.08</u>



## PAGE 12 WORKSHEET

PROJECT	PRINCIPAL	INTEREST	LEASE PAYMENTS	TOTALS
001.5250	\$ 60,594.17	\$ 11,801.00		\$ 72,395.17
102.5714			\$ 101,134.37	\$ 101,134.37
103.5365	\$ 200,000.00	\$ 313,984.50		\$ 513,984.50
104.5325			\$ 414,049.39	\$ 414,049.39
109.5714			\$ 130,989.53	\$ 130,989.53
110: FPF			\$ 107,694.86	\$ 107,694.86
110: PFF			\$ 417,836.51	\$ 417,836.51
110: TIF			\$ 502,950.89	\$ 502,950.89
507			\$ 136,417.00	\$ 136,417.00
TOTALS	\$ 260,594.17	\$ 325,785.50	\$ 1,811,072.55	\$ 2,397,452.22
		\$ 999,291.55	\$ (999,291.55)	
	\$ 260,594.17	\$ 1,325,077.05	\$ 811,781.00	\$ 2,397,452.22

LEASE PRINCIPAL PAYMENTS

JPFA 1997 REFUNDING BONDS	\$ 641,781.00
1993 SERIES "D" WATERPARK	\$ 50,000.00
1990 SYCAMORE CREEK COP'S	\$ 120,000.00
	<u>\$ 811,781.00</u>

	001	102	103	104	106	107	108	109	110	111	113	114	115	117	118	119	120	122
CASH & INVEST	\$ 24,500,205	\$ 1,409,502	\$ -	\$ 22,613	\$ 936,548	\$ -	\$ 348,056	\$ 1,411,867	\$ 7,886,418	\$ 4,841,649	\$ 248,434	\$ 190,519	\$ 843	\$ -	\$ 28,926	\$ -	\$ 124,189	\$ -
OTHER ASSETS	\$ 21,439,959	\$ -	\$ 233,278	\$ -	\$ -	\$ 74,454	\$ 55,404	\$ -	\$ -	\$ -	\$ 543	\$ -	\$ -	\$ 146,886	\$ -	\$ -	\$ 1,180	\$ -
<b>TOTAL ASSETS</b>	<b>\$ 45,940,164</b>	<b>\$ 1,409,502</b>	<b>\$ 233,278</b>	<b>\$ 22,613</b>	<b>\$ 936,548</b>	<b>\$ 74,454</b>	<b>\$ 403,459</b>	<b>\$ 1,411,867</b>	<b>\$ 7,886,418</b>	<b>\$ 4,841,649</b>	<b>\$ 248,977</b>	<b>\$ 190,519</b>	<b>\$ 843</b>	<b>\$ 146,886</b>	<b>\$ 28,926</b>	<b>\$ -</b>	<b>\$ 125,369</b>	<b>\$ -</b>
ACCOUNTS PAYABLE	\$ 1,556,657	\$ -	\$ 71,019	\$ 7,462	\$ 13,229	\$ 39,410	\$ 74,902	\$ -	\$ 11,446	\$ 35,963	\$ 16,546	\$ 750	\$ 843	\$ 19,936	\$ 1,168	\$ 3,687	\$ 1,699	\$ -
OTHER LIABILITIES	\$ 5,414,705	\$ -	\$ 159,517	\$ 6,451	\$ 58,406	\$ 35,044	\$ 97,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,012,392	\$ -	\$ 666,943	\$ -	\$ 35,645
<b>TOTAL LIABILITIES</b>	<b>\$ 6,971,362</b>	<b>\$ -</b>	<b>\$ 230,536</b>	<b>\$ 13,913</b>	<b>\$ 71,635</b>	<b>\$ 74,454</b>	<b>\$ 172,212</b>	<b>\$ -</b>	<b>\$ 11,446</b>	<b>\$ 35,963</b>	<b>\$ 16,546</b>	<b>\$ 750</b>	<b>\$ 843</b>	<b>\$ 1,032,328</b>	<b>\$ 1,168</b>	<b>\$ 670,630</b>	<b>\$ 1,699</b>	<b>\$ 35,645</b>
RESERVED	\$ 17,689,120	\$ -	\$ -	\$ 8,700	\$ 234,803	\$ -	\$ 167,741	\$ -	\$ -	\$ -	\$ 558	\$ -	\$ -	\$ -	\$ 983	\$ -	\$ 74,356	\$ -
DESIGNATED	\$ 15,497,706	\$ 240,280	\$ 2,740	\$ -	\$ 235,756	\$ -	\$ 63,505	\$ 446,087	\$ 1,266,913	\$ 3,554,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNRESERVED	\$ 5,781,976	\$ 1,169,222	\$ -	\$ -	\$ 394,354	\$ -	\$ -	\$ 965,780	\$ 6,608,058	\$ 1,251,369	\$ 231,873	\$ 189,769	\$ -	\$ (885,442)	\$ 26,776	\$ (670,630)	\$ 49,314	\$ (35,645)
<b>TOTAL FUND BALANCE</b>	<b>\$ 38,968,802</b>	<b>\$ 1,409,502</b>	<b>\$ 2,740</b>	<b>\$ 8,700</b>	<b>\$ 864,913</b>	<b>\$ -</b>	<b>\$ 231,246</b>	<b>\$ 1,411,867</b>	<b>\$ 7,874,971</b>	<b>\$ 4,805,687</b>	<b>\$ 232,430</b>	<b>\$ 189,769</b>	<b>\$ -</b>	<b>\$ (885,442)</b>	<b>\$ 27,759</b>	<b>\$ (670,630)</b>	<b>\$ 123,670</b>	<b>\$ (35,645)</b>
<b>FUND BAL &amp; LIABIL</b>	<b>\$ 45,940,164</b>	<b>\$ 1,409,502</b>	<b>\$ 233,278</b>	<b>\$ 22,613</b>	<b>\$ 936,548</b>	<b>\$ 74,454</b>	<b>\$ 403,459</b>	<b>\$ 1,411,867</b>	<b>\$ 7,886,418</b>	<b>\$ 4,841,649</b>	<b>\$ 248,977</b>	<b>\$ 190,519</b>	<b>\$ 843</b>	<b>\$ 146,886</b>	<b>\$ 28,926</b>	<b>\$ -</b>	<b>\$ 125,369</b>	<b>\$ -</b>

	501	502	503	507	ENT TOTAL	601	602	603	VS TOTAL	701	703	706	708	TOTAL T&A
CASH & INVEST	\$ 8,040,613	\$ 5,730,830	\$ 7,633,796	\$ 1,556,196	\$ 22,961,434	\$ 6,570,158	\$ -	\$ 1,376,416	\$ 7,946,574	\$ 1,560,730	\$ 84,968	\$ 310,161	\$ 4,210,278	\$ 6,166,136
FIXED ASSETS	\$ -	\$ -	\$ 46,707,556	\$ 2,998,105	\$ 49,705,662	\$ 4,549	\$ 600,386	\$ 763,688	\$ 1,368,623	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER ASSETS	\$ 640,944	\$ 499,153	\$ 41,195	\$ -	\$ 1,181,292	\$ -	\$ -	\$ 11,787	\$ 11,787	\$ -	\$ 5	\$ -	\$ -	\$ 5
<b>TOTAL ASSETS</b>	<b>\$ 8,681,557</b>	<b>\$ 6,229,983</b>	<b>\$ 54,382,546</b>	<b>\$ 4,554,302</b>	<b>\$ 73,848,387</b>	<b>\$ 6,574,707</b>	<b>\$ 600,386</b>	<b>\$ 2,151,891</b>	<b>\$ 9,326,984</b>	<b>\$ 1,560,730</b>	<b>\$ 84,972</b>	<b>\$ 310,161</b>	<b>\$ 4,210,278</b>	<b>\$ 6,166,140</b>
NONCURRENT ASSETS	\$ -	\$ -	\$ 46,707,556	\$ 2,998,105	\$ 49,705,662	\$ 4,549	\$ 600,386	\$ 763,688	\$ 1,368,623	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT ASSETS	\$ 8,681,557	\$ 6,229,983	\$ 7,674,990	\$ 1,556,196	\$ 24,142,725	\$ 6,570,158	\$ -	\$ 1,388,203	\$ 7,958,361	\$ 1,560,730	\$ 84,972	\$ 310,161	\$ 4,210,278	\$ 6,166,140
ACCOUNTS PAYABLE	\$ 1,634,298	\$ 15,075	\$ 35,712	\$ 69,246	\$ 1,754,331	\$ 5,381	\$ 32,044	\$ 57,887	\$ 95,312	\$ -	\$ -	\$ -	\$ -	\$ -
COMP ABSENCES	\$ 146,894	\$ -	\$ -	\$ 18,338	\$ 165,232	\$ -	\$ 28,381	\$ 64,248	\$ 92,629	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT	\$ -	\$ -	\$ -	\$ 1,365,000	\$ 1,365,000	\$ -	\$ 508,051	\$ -	\$ 508,051	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER LIABILITIES	\$ 120,312	\$ -	\$ 3,126	\$ 70,371	\$ 193,808	\$ 3,858,358	\$ 335,189	\$ 24,817	\$ 4,218,364	\$ 1,560,730	\$ 84,972	\$ 310,161	\$ 4,210,278	\$ 6,166,140
<b>TOTAL LIABILITIES</b>	<b>\$ 1,901,504</b>	<b>\$ 15,075</b>	<b>\$ 38,838</b>	<b>\$ 1,522,955</b>	<b>\$ 3,478,372</b>	<b>\$ 3,863,738</b>	<b>\$ 903,666</b>	<b>\$ 146,952</b>	<b>\$ 4,914,357</b>	<b>\$ 1,560,730</b>	<b>\$ 84,972</b>	<b>\$ 310,161</b>	<b>\$ 4,210,278</b>	<b>\$ 6,166,140</b>
NONCURRENT LIABIL	\$ -	\$ -	\$ -	\$ 1,365,000	\$ 1,365,000	\$ -	\$ 508,051	\$ -	\$ 508,051	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT LIABIL	\$ 1,901,504	\$ 15,075	\$ 38,838	\$ 157,955	\$ 2,113,372	\$ 3,863,738	\$ 395,615	\$ 146,952	\$ 4,406,305	\$ 1,560,730	\$ 84,972	\$ 310,161	\$ 4,210,278	\$ 6,166,140
WORKING CAPITAL	\$ 6,780,053	\$ 6,214,907	\$ 7,636,152	\$ 1,398,242	\$ 22,029,354	\$ 2,706,420	\$ (395,615)	\$ 1,241,251	\$ 3,552,056	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIB CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVED	\$ 3,329,575	\$ -	\$ -	\$ 13,280	\$ 3,342,855	\$ 3,767	\$ -	\$ 135,140	\$ 138,908	\$ -	\$ -	\$ -	\$ -	\$ -
UNRESERVED	\$ 3,450,478	\$ 6,214,907	\$ 54,343,708	\$ 3,018,067	\$ 67,027,160	\$ 2,707,201	\$ (303,280)	\$ 1,869,799	\$ 4,273,720	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RET EARN</b>	<b>\$ 6,780,053</b>	<b>\$ 6,214,907</b>	<b>\$ 54,343,708</b>	<b>\$ 3,031,347</b>	<b>\$ 70,370,016</b>	<b>\$ 2,710,968</b>	<b>\$ (303,280)</b>	<b>\$ 2,004,939</b>	<b>\$ 4,412,627</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EQUITY &amp; LIABIL</b>	<b>\$ 8,681,557</b>	<b>\$ 6,229,983</b>	<b>\$ 54,382,546</b>	<b>\$ 4,554,302</b>	<b>\$ 73,848,387</b>	<b>\$ 6,574,707</b>	<b>\$ 600,386</b>	<b>\$ 2,151,891</b>	<b>\$ 9,326,984</b>	<b>\$ 1,560,730</b>	<b>\$ 84,972</b>	<b>\$ 310,161</b>	<b>\$ 4,210,278</b>	<b>\$ 6,166,140</b>