

# CITIES FINANCIAL TRANSACTIONS REPORT

## COVER PAGE

City of Vista

Fiscal Year      2007

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)

10/17/2007  
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.

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

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Division of Accounting and Reporting  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

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Local Disk (C:)	2007-12074910400.mdb	248 KB	Microsoft Access Da...	10/17/2007 7:01 PM
~\MSSETUP.T	2007-11981988700.mdb	430 KB	Microsoft Access Da...	10/17/2007 6:57 PM
Dale's Backup Folder	2007-12054508500.mdb	252 KB	Microsoft Access Da...	10/17/2007 6:49 PM
dell	2007-12072305800.mdb	244 KB	Microsoft Access Da...	10/17/2007 6:21 PM
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dnielsen	2007-14504107300.mdb	180 KB	Microsoft Access Da...	10/17/2007 5:32 PM
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Favorites	2007-11984501700.mdb	436 KB	Microsoft Access Da...	10/17/2007 5:26 PM
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Programs	2007-14981933405.mdb	176 KB	Microsoft Access Da...	10/17/2007 5:20 PM
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WINDOWS	2007-12355405900.mdb	246 KB	Microsoft Access Da...	10/17/2007 5:11 PM
DVD-RW Drive (D:)	2007-14995400000.mdb	176 KB	Microsoft Access Da...	10/17/2007 5:11 PM
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mis on 'moby.ci.vista.ca.us' (P:)	2007-11982369300.mdb	422 KB	Microsoft Access Da...	10/17/2007 5:06 PM
gis_data on 'gis1.ci.vista.ca.us' (R:)	2007-11982787500.mdb	438 KB	Microsoft Access Da...	10/17/2007 5:06 PM
databases on 'Laserfiche.ci.vista.ca.us' (S:)	2007-12072305300.mdb	240 KB	Microsoft Access Da...	10/17/2007 5:06 PM
dnielsen on 'moby.ci.vista.ca.us\mis\users' (L)	2007-12501925000.mdb	252 KB	Microsoft Access Da...	10/17/2007 5:04 PM
databases on 'sql1.ci.vista.ca.us' (X:)	2007-12441201700.mdb	254 KB	Microsoft Access Da...	10/17/2007 5:02 PM
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**Supplement to the Annual Report of California Municipalities  
For the Fiscal Year Ended June 30, 2007**

<b>City Name:</b>	City of Vista, CA
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The U.S. Bureau of the Census requests the following information about the fiscal activities of your government for the 2006-2007 fiscal year (defined from July 1, 2006 through June 30, 2007). Governments furnishing this information will no longer receive Census Bureau Form F-21, Survey of Municipal Finances. Please return this form to the California State Controller's Office. If you have any questions regarding this form please contact:

**U.S. Bureau of the Census  
Gina E. Broxterman  
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>E23</b>	\$	-
<b>Column B – Capital Outlay Amount: Equipment and Land</b>	<b>G23</b>	\$	-
<b>Construction</b>	<b>F23</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>	<b>E25</b>	\$	861,706
<b>Column B – Capital Outlay Amount: Equipment and Land</b>	<b>G25</b>	\$	-
<b>Construction</b>	<b>F25</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>	<b>E23</b>	\$ 1,456,750
<b>Column B – Capital Outlay Amount: Equipment and Land</b>	<b>G23</b>	\$ -
<b>Construction</b>	<b>F23</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>E62</b>	\$ -
<b>Column B – Capital Outlay Amount: Equipment and Land</b>	<b>G62</b>	\$ -
<b>Construction</b>	<b>F62</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. County of San Diego	Law Enforcement	\$ 13,685,912
b. Encina Wastewater Auth.	Sewer Treatment	\$ 13,548,551
c.		
d.		

City of Vista

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2006-07

Forms	Column	Additional Details	Footnotes
<b><u>Sewer Activity/Enterprise Statement</u></b>			
Total Non-Operating Revenue	A		Increase due to higher interest rates earned on investments.
Reason for Adjustments	A		\$430,880 in capital connection fees classified to retained earnings per GASB 34. \$364,464 of in-ground contributed developer sewer lines.
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		Low level of grant funded housing activity.
<b><u>Fines and Forfeitures and Revenue from Use of Money and Property</u></b>			
Investment Earnings	A		Higher interest rates being earned on city investment
Investment Earnings	B		Higher interest rates being earned on city investment
<b><u>Intergovernmental - State</u></b>			
Motor Vehicle In-Lieu Tax	B		Prior year included Excess Collection amount for fy 04-05 remitted by the State in 05-06.
<b><u>Current Service Charges</u></b>			
Special Police Department Services	A		City began to provide police services on site at high school campuses. School district pays the city for the cost of the deputies.
<b><u>Other Revenues</u></b>			
Contributions from Non-Govt Sources	B		Reclassified several revenue sources for donations and contributions that were previously reported as recreation revenues/

City of Vista

**Cities Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2006-07

Forms	Column	Additional Details	Footnotes
<b><u>Other Revenues</u></b>			
Other Sources of Revenues (Specify)	A		See detail.
<b><u>General Government and Public Safety</u></b>			
Legislative	A		City held a special election and put a local proposition on the ballot.
<b><u>Transportation and Community Development</u></b>			
Planning	A		City has started a general plan update.

City of Vista

Cities Financial Transactions Report

General Information

Fiscal Year 2007

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Morris		Vance
Member 1	Judy		Ritter
Member 2	Steve		Gronke
Member 3	Robert		Campbell
Member 4	Frank		Lopez
Member 5			
Member 6			
Member 7			
Member 8			
Member 9			
Member 10			

Mailing Address			
Street 1	600 Eucalyptus Avenue		
Street 2			
City	Vista	State	CA Zip 92084-
Email	dnielsen@cityofvista.co		<input type="checkbox"/> Is Address Changed?

City Fiscal Officer			
	First Name	Middle Initial	Last Name
	Dale		Nielsen
Title	Finance Manager		
Telephone	(760) 726-1340		

Report Prepared By	
Firm Name	
First	Dale
Middle Initial	
Last	Nielsen
Title	Finance Manager
Telephone	(760) 726-1340
Fax No.	(760) 639-6171
Email	dnielsen@cityofvista.com

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2007

Fund Name (Specify)

Building and Facilities  
Maintenance

Operating Revenue

Charges for Service	705,929
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$705,929</b>

Operating Expense

Personal Services	545,148
Contractual Services	71,613
Supplies	1,043
Materials	
Other Operating Expenses	189,780
General and Administrative Expense	56,160
Depreciation Expense	10,796
<b>Total Operating Expense</b>	<b>\$874,540</b>
<b>Operating Income (Loss)</b>	<b>(\$168,611)</b>

Non-Operating Revenue

Interest	
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$0</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                    2007

Fund Name (Specify)

Building and Facilities  
Maintenance

Operating Transfers In (Out)

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

(\$168,611)

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

(\$168,611)

**Retained Earnings, Beginning**

(\$525,319)

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

(\$693,930)

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

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

\$0

**Contributed Capital, Beginning**

\$0

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

\$0

**Retained Earnings, Ending**

(\$693,930)

**Total Equity, Ending**

(\$693,930)

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

(\$693,930)

**City of Vista**

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

**Operating Revenue**

**Fiscal Year**                    2007

**Fund Name (Specify)**

Information Technology

**Operating Revenue**

Charges for Service	2,163,310
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$2,163,310</b>

**Operating Expense**

Personal Services	546,943
Contractual Services	85,273
Supplies	23,733
Materials	
Other Operating Expenses	922,099
General and Administrative Expense	85,684
Depreciation Expense	174,661
<b>Total Operating Expense</b>	<b>\$1,838,393</b>
<b>Operating Income (Loss)</b>	<b>\$324,917</b>

**Non-Operating Revenue**

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

**Non-Operating Expense**

Interest	12,080
Loss on Sale of Assets	
Other	
<b>Total Non-Operating Expense</b>	<b>\$12,080</b>

**City of Vista**

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

**Operating Revenue**

Fiscal Year 2007

Fund Name (Specify)

Information Technology

Operating Transfers In (Out)

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

\$312,837

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

\$312,837

**Retained Earnings, Beginning**

\$1,178,728

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

\$1,491,565

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

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

\$0

**Contributed Capital, Beginning**

\$0

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

\$0

**Retained Earnings, Ending**

\$1,491,565

**Total Equity, Ending**

\$1,491,565

Retained Earnings - Reserved

207,628

**Retained Earnings - Unreserved**

\$1,283,937

**City of Vista**

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

**Operating Revenue**

Fiscal Year 2007

Fund Name (Specify)

Risk Management

**Operating Revenue**

Charges for Service	5,892,522
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$5,892,522</b>

**Operating Expense**

Personal Services	91,800
Contractual Services	109,098
Supplies	3,704
Materials	
Other Operating Expenses	4,201,041
General and Administrative Expense	348,134
Depreciation Expense	5,501
<b>Total Operating Expense</b>	<b>\$4,759,278</b>
<b>Operating Income (Loss)</b>	<b>\$1,133,244</b>

**Non-Operating Revenue**

Interest	
Gain on Sale of Assets	
Other	9,730
<b>Total Non-Operating Revenue</b>	<b>\$9,730</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**                      2007

**Fund Name (Specify)**

Risk Management

Operating Transfers In (Out)	10,500
<b>Excess (Deficiency) of Charges Over Expenses</b>	<b>\$1,153,474</b>
Depreciation That Reduces Contributed Capital	
<b>Increase (Decrease) In Retained Earnings</b>	<b>\$1,153,474</b>
<b>Retained Earnings, Beginning</b>	<b>\$2,508,224</b>
Adjustments	
Reason for Adjustments	
<b>Retained Earnings, Ending</b>	<b>\$3,661,698</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>\$3,661,698</b>
<b>Total Equity, Ending</b>	<b>\$3,661,698</b>
Retained Earnings - Reserved	67,808
<b>Retained Earnings - Unreserved</b>	<b>\$3,593,890</b>

**City of Vista**

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

**Operating Revenue**

**Fiscal Year**                    2007

**Fund Name (Specify)**

Vehicle Maintenance

**Operating Revenue**

Charges for Service	1,355,390
Other Operating Revenue	
<b>Total Operating Revenue</b>	<b>\$1,355,390</b>

**Operating Expense**

Personal Services	529,493
Contractual Services	3,939
Supplies	4,710
Materials	
Other Operating Expenses	486,015
General and Administrative Expense	92,416
Depreciation Expense	162,046
<b>Total Operating Expense</b>	<b>\$1,278,619</b>
<b>Operating Income (Loss)</b>	<b>\$76,771</b>

**Non-Operating Revenue**

Interest	
Gain on Sale of Assets	64,562
Other	1,820
<b>Total Non-Operating Revenue</b>	<b>\$66,382</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 2007

Fund Name (Specify)

Vehicle Maintenance

Operating Transfers In (Out)

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

\$143,153

Depreciation That Reduces Contributed Capital

**Increase (Decrease) In Retained Earnings**

\$143,153

**Retained Earnings, Beginning**

\$2,655,911

Adjustments

Reason for Adjustments

**Retained Earnings, Ending**

\$2,799,064

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

Other

**Total Current Year Contributions**

\$0

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

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

\$0

**Contributed Capital, Beginning**

\$0

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

\$0

**Retained Earnings, Ending**

\$2,799,064

**Total Equity, Ending**

\$2,799,064

Retained Earnings - Reserved

78,775

**Retained Earnings - Unreserved**

\$2,720,289

City of Vista

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

Operating Revenue

Fiscal Year 2007

Is This Function Accounted for as an Enterprise Fund? Yes

**Operating Revenue**

Sewer Service Charges	9,059,648
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	4,675,034

*Functional Revenues* 0-0

**Total Operating Revenue**

\$13,734,682

13,734,682

**Operating Expense**

Transmission	2,355,046
Treatment and Disposal Plant	3,288,470
Taxes	
General and Administrative Expense	2,225,706

003

1,254,259

430,880

15,419,821

**Total Operating Expense**

[REDACTED]

[REDACTED]

0-0

**Operating Income (Loss)**

\$4,070,399

9,664,283

**Non-Operating Revenue**

Interest	1,254,259
State	
Federal	
County	
Gain on Sale of Assets	
Other	
<b>Total Non-Operating Revenue</b>	<b>\$1,254,259</b>

002

1,795,061

7,869,222

**Non-Operating Expense**

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

Operating Transfers In (Out)

\*

**Net Income (Loss)**

\$5,324,658

Depreciation that Reduces Contributed Capital

**Increase (Decrease) in Retained Earnings**

\$5,324,658

**Retained Earnings, Beginning**

\$78,441,194

Adjustments

795,344

- Developer Line Contributions
- Capital Connection Fees
- Encina Audit adjustment (it done to retained earnings)
- Any other

Reason for Adjustments

[REDACTED]

Residual Equity Transfers In (Out)

**Retained Earnings, Ending**

\$84,561,196

$\checkmark = 501 + 502 + 503$

\* Classify net operating transfers as other Rev/Exp to avoid "adjustment" on Consolidated Statement



City of Vista

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2007

Equity

Contributed Capital: (Current Year)

State	
Federal	
Connection Fees (Capital)	430,880
County	
Contribution from Non-Government Sources	
Other	
<b>Total Current Year Contributions</b>	<b>\$430,880</b>
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
<b>Net Increase (Decrease) to Contributed Capital</b>	<b>\$430,880</b>
<b>Contributed Capital, Beginning</b>	<b>\$0</b>
Adjustments	-430,880
Reason for Adjustments	
<b>Contributed Capital, Ending</b>	<b>\$0</b>
<b>Retained Earnings, Ending</b>	<b>\$84,561,196</b>
<b>Total Equity, Ending</b>	<b>\$84,561,196</b>
Retained Earnings - Reserved	4,330,764
<b>Retained Earnings - Unreserved</b>	<b>\$80,230,432</b>
<b>Revenue/Expenditure Schedule Adjustments</b>	
Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	
Capital Lease Payments	
Current Year Capital Outlay	11,749,983
Other (Specify, maximum of 5 entries allowed)	

← Capital Connection Fees to Retained Earnings

Capital Outlay

Specify:

Amount:


City of Vista

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

Operating Revenue

Fiscal Year 2007

Enterprise Name

Water Park

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

1,410,674

0.00

Other Operating Revenue

119,056

*functional revenues*

**Total Operating Revenue**

\$1,529,730

1,529,730.00

**Operating Expense**

Personal Services

698,240

50,773.00

Contractual Services

28,937

002

Supplies

47,199

1,580,503.00

Materials

Other Operating Expenses

500,956

0.00

General and Administrative Expenses

224,414

Depreciation Expense

1,657,441.00

**Total Operating Expense**

157,695.00

**Operating Income (Loss)**

(\$127,711)

002

**Non-Operating Revenue**

1,499,746.00

Interest

50,773

State

0.00

Federal

County

76,562.00

Gain on Sale of Assets

60,000.00

Other

002

**Total Non-Operating Revenue**

\$50,773

136,562.00

**Non-Operating Expense**

Interest

0.00

Loss on Sale of Assets

*Capital outlay*

Other

90,870.00

**Total Non-Operating Expense**

\$76,562

001

90,870.00

City of Vista

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

Operating Revenue

Fiscal Year 2007

Enterprise Name

Operating Transfers In (Out)

**Net Income (Loss)**

Depreciation that Reduces Contributed Capital

**Increase (Decrease) in Retained Earnings**

**Retained Earnings, Beginning**

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

**Retained Earnings, Ending**  ✓ 507

**Equity**

**Contributed Capital: (Current Year)**

State

Federal

County

Contribution from Non-Government Sources

Other

**Total Current Year Contributions**

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

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

**Contributed Capital, Beginning**

Adjustments

Reason for Adjustments

**Contributed Capital, Ending**

**Retained Earnings, Ending**

**Total Equity, Ending**

Retained Earnings - Reserved

**Retained Earnings - Unreserved**

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2007

Enterprise Name

Water Park

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

60,000

Capital Lease Payments

Current Year Capital Outlay

90,870

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

Specify:	Amount:

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2007

Enterprise Name

Housing

Is This Function Accounted for as an Enterprise Fund?

No

Charges for Service

Other Operating Revenue

**Total Operating Revenue**

\$0

**Operating Expense**

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

413,619

General and Administrative Expenses

Depreciation Expense

**Total Operating Expense**

\$413,619

**Operating Income (Loss)**

(\$413,619)

**Non-Operating Revenue**

Interest

State

29,631

Federal

418,658

County

Gain on Sale of Assets

Other

75,790

**Total Non-Operating Revenue**

\$524,079

**Non-Operating Expense**

Interest

Loss on Sale of Assets

Other

**Total Non-Operating Expense**

\$0

*Housing Exp  
Excel "page 9 col A"*

*Exclude Int.  
Funds 124 & 126*

**City of Vista**

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

**Operating Revenue**

**Fiscal Year**                    2007

Enterprise Name

Housing

Operating Transfers In (Out)

**Net Income (Loss)**

\$110,460

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 2007

Enterprise Name

Housing

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

Other (Specify, maximum of 5 entries allowed)

Specify:

Amount:

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

Activity/Enterprise Types

Cemeteries

Golf Courses

Hospitals and Sanitariums

Housing

Parking Facilities

Ports and Harbors

Solid Waste

Sports Arena / Stadiums

Other: (Specify)

City of Vista

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

**Operating Revenue**

Fiscal Year 2007

Enterprise Name

Solid Waste

Is This Function Accounted for as an Enterprise Fund?

No

Charges for Service

745,084

*Solid Waste Revenue's*

Other Operating Revenue

**Total Operating Revenue**

\$745,084

**Operating Expense**

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

110,105

*Solid Waste Exp.*

General and Administrative Expenses

Depreciation Expense

**Total Operating Expense**

\$110,105

**Operating Income (Loss)**

\$634,979

**Non-Operating Revenue**

Interest

State

Federal

County

Gain on Sale of Assets

Other

**Total Non-Operating Revenue**

\$0

**Non-Operating Expense**

Interest

Loss on Sale of Assets

Other

**Total Non-Operating Expense**

\$0



**City of Vista**

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

**Operating Revenue**

Fiscal Year 2007

Enterprise Name

Solid Waste

Operating Transfers In (Out)

**Net Income (Loss)**

\$634,979

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 2007

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:
<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 - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2007

	Functional Revenues A	General Revenues B	Total Revenues C
<b>Taxes</b>			
Secured and Unsecured Property Taxes		9,033,893	
Supplement Roll Secured and Unsecured Property Taxes		967,927	
Property Tax In-Lieu of Vehicle License Fees		6,622,217	
Voter Approved Indebtedness Property Taxes			
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-10,460	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes			
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		10,834,125	
In-Lieu Local Sales and Use Taxes		3,447,876	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$2,021,000		
Transient Lodging Taxes		400,670	
Franchises		2,679,192	
Business License Taxes		1,631,526	
Real Property Transfer Taxes		519,781	
Utility Users Taxes			
Construction Development Taxes		2,623,552	
<b>Other Non-Property Taxes</b>			
Admission Tax			
Parking Tax			
Other (Specify)	\$0	\$132,620	

**City of Vista**

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

**Taxes**

Fiscal Year                    2007

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**


**Specify General Revenues**

**General Revenues**

State secured unitary	132,620
<b>Total:</b>	<b>\$132,620</b>

<b>Total</b>	\$2,021,000	\$38,882,919	\$40,903,919
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**City of Vista**

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

**Special Benefit Assessments for Operations**

Fiscal Year                    2007

Functional Revenues

A

**Special Benefit Assessments for Operations**

Fire	
Paramedics	
Police	
Lighting	\$1,022,692
Other (Specify, maximum of 5 entries allowed)	\$361,208

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Landscape maintenance	Street Trees/Landscaping	105,801
Street maintenance	Streets/Highways/Storm Drains	255,407
<b>Total:</b>		<b>\$361,208</b>

**Total**

**\$1,383,900**

**City of Vista**

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

**Licenses and Permits**

Fiscal Year 2007

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

**Licenses and Permits**

Animal Licenses		
Bicycle Licenses		
Construction Permits	\$718,312	
Street and Curb Permits		
Other Licenses and Permits (Specify)	\$71,963	\$0

**Specify Functional Revenues**

**Select Expenditure Function**

**Functional Revenue**

Bingo license	Police	7,129
Burglar alarm permits	Police	14,808
Fire annual permit	Fire	17,995
Food vending vehicle permit	Physical and Mental Health	340
Ice cream vendor fees	Physical and Mental Health	928
Massage permit fee	Police	98
Mechanical permits	Construction and Engineering Regula	3,012
Mobilehome setup	Construction and Engineering Regula	12,515
Tobacco license	Police	15,138
<b>Total</b>		<b>\$71,963</b>

**Specify General Revenues**

**General Revenues**

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2007

Functional Revenues      General Revenues      Total Revenues  
A                                      B                                      C


Total                                      \$790,275                      \$0                      \$790,275

**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	2007	Functional Revenues A	General Revenues B	Total Revenues C
<b>Fines and Forfeitures</b>				
Vehicle Code Fines		\$1,505,734		
Other Fines			631,633	
Forfeitures and Penalties			58,613	
<b>Total</b>		\$1,505,734	\$690,246	\$2,195,980
<b>Revenue from Use of Money and Property</b>				
Investment Earnings		\$1,254,259	3,724,163	
Rents and Concessions			810,768	
Royalties				
Other 1				
Other 2				
<b>Total</b>		\$1,254,259	\$4,534,931	\$5,789,190



**City of Vista**

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

**Intergovernmental - State**

Fiscal Year 2007

<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	511,110
Homeowners Property Tax Relief	98,717
Gasoline Tax	\$1,726,653
Peace Officers Standards and Training	
Off Highway Motor Vehicle In-Lieu Fee	

**Other State Grants**

Mandated Cost	205,778
Other 1	
Other 2	
Prop. 172 - Public Safety	\$566,147
Other State Grants from Enterprise Activities	\$29,631
Other State Grants (Specify)	\$2,001,943

**Specify Functional Revenues**

**Select Expenditure Function**

**Functional Revenue**

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Dept of conserv recycling grant	Streets/Highways/Storm Drains	25,252
Pedestrian safety grant	Streets/Highways/Storm Drains	353,042
Proposition 40 grant	Planning	11,447
Proposition 42 funding	Parks and Recreation	691,759
Sale routes to school grant	Streets/Highways/Storm Drains	365,730
State park bond grant	Parks and Recreation	140,946
Supplemental law enforcement grant	Police	190,256
Tranportation enhancement act grant	Streets/Highways/Storm Drains	174,539
Used oil grant	Streets/Highways/Storm Drains	48,972
<b>Total:</b>		<b>\$2,001,943</b>

**Total**

\$4,324,374	\$815,605	\$5,139,979
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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**

Fiscal Year 2007

<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	\$1,250,014	
Workforce Investment Act (WIA)		
Other Federal Grants from Enterprise Activities	\$418,658	
Other Federal Grants (Specify)	\$3,196,768	

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

Assistance to firefighters grant	Fire	41,799
CERT training	Fire	3,578
Hazard elimination grant	Streets/Highways/Storm Drains	45,000
Justice assistance grant	Police	17,834
Land and water conservation grant	Parks and Recreation	118,902
OTS safety grant	Streets/Highways/Storm Drains	3,599
Senior nutrition grant	Physical and Mental Health	199,035
State homeland security grant	Fire	387,261
Urban area security initiative grant	Fire	2,169,653
Weed and seed program grant	Police	210,107
<b>Total:</b>		<b>\$3,196,768</b>

<b>Total</b>	\$4,865,440	\$4,865,440
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**Intergovernmental - County**

County Grants of State Gasoline Tax		
Other County Grants from Enterprise Activities	\$0	
Other County Grants		31,423
<b>Total</b>	\$0	\$31,423

<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                    2007

Functional  
Revenues

**Current Service Charges**

Zoning Fees and Subdivision Fees	\$275,768
Special Police Department Services	\$209,223
Special Fire Department Services	\$2,854,247
Plan Checking Fees	\$595,953
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$314,451
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	\$48,021
Sewer Service Charges	\$13,734,682
Sewer Connection Fees	\$430,880
Solid Waste Revenues	\$745,084
Sales of Refuse	
First Aid and Ambulance Charges	\$2,212,440
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$2,081,704
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	\$0
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                      2007

	Functional Revenues
Quasi-External Transactions	\$2,405,457
Other Current Service Charges (Specify)	\$2,175,616

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Bond admin fees	Management and Support	34,662
cash over	Management and Support	22
Congragate donations	Physical and Mental Health	70,499
Creek maintenance-regency	Parks and Recreation	55,994
Duplication fees	Management and Support	1,522
Election filing fees	Legislative	3,917
Home delivery donations	Physical and Mental Health	31,538
Investigation fees	Legislative	1,333
Other agency payments	Management and Support	134,742
Other engineer charges	Construction and Engineering Regulati	1,000
Other meal services	Physical and Mental Health	167,376
Other revenue	Management and Support	31,543
Other service charges	Construction and Engineering Regulati	1,219
Out and about donations	Physical and Mental Health	4,147
Plans and specification bids	Management and Support	4,344
Property damage recovery	Streets/Highways/Storm Drains	27,533
Recovery on property damage	Streets/Highways/Storm Drains	7,771
Sale of maps	Construction and Engineering Regulati	12,261
Subscription fees	Legislative	1,704
Transportation donations	Physical and Mental Health	1,522
Waterpark revenues	Other Culture and Leisure 1	1,580,503
Witness fees	Management and Support	464
<b>Total:</b>		<b>\$2,175,616</b>

**Total**                      **\$28,083,526**

**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                      2007

**Other Revenues**

Sale of Real and Personal Property	\$0	11,891
Contributions from Non-Govt. Sources for Enterprise Activities	\$0	
Contributions from Non-Govt. Sources		135,381
Other Revenues from Enterprise Activities	\$75,790	
Other Sources of Revenues (Specify)	\$600,906	\$0

**Specify Functional Revenues**

**Select Expenditure  
Function**

**Functional  
Revenue**

AB 1662 booking fee relief	Police	252,714
Legal settlements	Management and Support	10,810
Redevelopment contribution	Streets/Highways/Storm Drains	337,382
<b>Total</b>		<b>\$600,906</b>

**Specify General Revenues**

**General Revenues**


<b>Total</b>	\$676,696	\$147,272	\$823,968
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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                      2007

	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>	<b>\$0</b>		<b>\$0</b>
<b>Grand Total Functional and General Revenue</b>	<b>\$44,905,204</b>	<b>\$45,102,396</b>	<b>\$90,007,600</b>

City of Vista

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

**General Government and Public Safety**

Fiscal Year	2007					
	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	2,025,193			\$2,025,193	\$6,954	\$2,018,239
Management and Support	4,186,298	139,568	419,515	\$4,745,381	\$2,623,566	\$2,121,815
<b>Total</b>	<b>\$6,211,491</b>	<b>\$139,568</b>	<b>\$419,515</b>	<b>\$6,770,574</b>	<b>\$2,630,520</b>	<b>\$4,140,054</b>
<b>Public Safety</b>						
Police	15,483,228	1,215		\$15,484,443	\$2,989,188	\$12,495,255
Fire	9,588,981	695,261	179,574	\$10,463,816	\$5,474,533	\$4,989,283
Emergency Medical Service	3,319,269			\$3,319,269	\$2,212,440	\$1,106,829
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$48,021	(\$48,021)
Street Lighting	1,218,441			\$1,218,441	\$1,022,692	\$195,749
Disaster Preparedness	2,512,451			\$2,512,451	\$0	\$2,512,451
Other Public Safety 1	1,098,344			\$1,098,344	\$0	\$1,098,344
Other Public Safety 2	9,309			\$9,309	\$0	\$9,309
<b>Total</b>	<b>\$33,230,023</b>	<b>\$696,476</b>	<b>\$179,574</b>	<b>\$34,106,073</b>	<b>\$11,746,874</b>	<b>\$22,359,199</b>

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year	2007					
	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	2,694,292	4,048,190	636,486	\$7,378,968	\$5,391,880	\$1,987,088
Streets Trees / Landscaping	584,856			\$584,856	\$105,801	\$479,055
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$0	\$0	\$0	\$0	\$0	\$0
Airports	\$0	\$0	\$0	\$0	\$0	\$0
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
<b>Total</b>	<b>\$3,279,148</b>	<b>\$4,048,190</b>	<b>\$636,486</b>	<b>\$7,963,824</b>	<b>\$5,497,681</b>	<b>\$2,466,143</b>
<b>Community Development</b>						
Planning	1,917,582			\$1,917,582	\$883,168	\$1,034,414
Construction and Engineering Regulation	4,148,707			\$4,148,707	\$1,062,770	\$3,085,937
Redevelopment	1,081,540	170,972	512,253	\$1,764,765	\$1,250,014	\$514,751
Housing	\$413,619	\$0	\$0	\$413,619	\$524,079	(\$110,460)
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>\$7,561,448</b>	<b>\$170,972</b>	<b>\$512,253</b>	<b>\$8,244,673</b>	<b>\$3,720,031</b>	<b>\$4,524,642</b>



City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year

2007

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	700,085			\$700,085	\$475,385	\$224,700
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$110,105	\$0	\$0	\$110,105	\$745,084	(\$634,979)
Sewers	\$7,869,222	\$11,749,983	\$0	\$19,619,205	\$15,419,821	\$4,199,384
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
<b>Total</b>	<b>\$8,679,412</b>	<b>\$11,749,983</b>	<b>\$0</b>	<b>\$20,429,395</b>	<b>\$16,640,290</b>	<b>\$3,789,105</b>

Culture and Leisure						
Parks and Recreation	7,154,049	1,599,735	101,541	\$8,855,325	\$3,089,305	\$5,766,020
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	1,499,746	90,870	136,562	\$1,727,178	\$1,580,503	\$146,675
Other Culture and Leisure 2				\$0	\$0	\$0
<b>Total</b>	<b>\$8,653,795</b>	<b>\$1,690,605</b>	<b>\$238,103</b>	<b>\$10,582,503</b>	<b>\$4,669,808</b>	<b>\$5,912,695</b>

City of Vista

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

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

Fiscal Year	2007					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/
	A	B	C	D	E	F
<b>Public Utilities</b>						
Water	\$0	\$0	\$0	\$0	\$0	\$0
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
<b>Total</b>	\$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>	\$67,615,317	\$18,495,794	\$1,985,931	\$88,097,042	\$44,905,204	\$43,191,838

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

**Object Class**

Fiscal Year	2007	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
<b>Operating Expenditures</b>					
Salaries and Wages		20,496,784			\$20,496,784
Retirement		3,376,348			\$3,376,348
Other Employee Benefits		4,722,897			\$4,722,897
<b>Contract Services</b>					
Private					\$0
Other Governmental Agencies		14,598,685			\$14,598,685
Material, Supplies, and Other		24,420,603			\$24,420,603
<b>Capital Outlay</b>					
Equipment			153,969		\$153,969
Land					
Building and Improvement			18,341,825		\$18,341,825
<b>Debt Service</b>					
Interest				880,207	\$880,207
Principal				235,000	\$235,000
Lease Payments				870,724	\$870,724
<b>Total</b>		<b>\$67,615,317</b>	<b>\$18,495,794</b>	<b>\$1,985,931</b>	<b>\$88,097,042</b>
<b>Supplemental Data</b>					
Expenditures Pursuant to Competitive Bidding					
Other Than Competitive Bidding					
<b>Total</b>					<b>\$0</b>

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

Fiscal Year 2007

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	125,000

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

**Bond Types**

**Fiscal Year**                      2007

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>\$140,000</b>
Principal Payment Made in Current Year	15,000
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>\$365,000</b>
<b>Principal Outstanding End of Fiscal Year</b>	<b>\$125,000</b>
Current Year Interest Payment	9,649
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

**Bond Types**

General Obligation	Other Non-Municipal Debt not Going to the Balance Sheet
Revenue	Other Debt Going to the Balance Sheet
Improvement District	Certificates of Participation
1911 Act Bonds	Mello - Roos
1915 Act Bonds	Mark - Roos
Other Special Assessments	Pension Obligation
	Community Facility District

**City of Vista**  
**Cities Financial Transactions Report**  
**Detail Summary of Long-Term Debt**  
**Fiscal Year 2007**

Other

Purpose of Loan	Year of Loan	Amount Authorized	Amount Outstanding at End of Fiscal Year
Ambulance(2) Lease Purchase	2002	325,127	69,614

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

**Loan Types**

Fiscal Year                      2007

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>	136,854
Amount of Principal Repaid in Current Year	67,240
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	\$284,969
<b>Amount Outstanding at End of Fiscal Year</b>	\$69,614
Current Year Interest Payment	4,207
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

**Loan Types**

- Notes
- Loans
- Other

**City of Vista  
Cities Financial Transactions Report**

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

Fiscal Year 2007

**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	4,270,000



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

**Loan Types**

**Fiscal Year** 2007

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>\$4,505,000</b>
Amount Repaid in Current Year	235,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
<b>Amount of Principal Repaid to Date</b>	<b>\$1,405,000</b>
<b>Amount Outstanding at End of Fiscal Year</b>	<b>\$4,270,000</b>
Current Year Interest Payment	277,253
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 2007**

Lease	Description of Leased Property	Nature of Lease	Name of Lessor	Current Year Principal Payment	Current Year Interest Payment	Total Future Payments
	JPFA 1997 Lease Revenue Bonds Cap Imp	Lease	Vista Joint Powers Financing Authority	\$743,484	\$522,185	\$11,240,061
	JPFA 1993 Series D Waterpark	Lease	Vista Joint Powers Financing Authority	\$60,000	\$76,562	\$1,751,526

**City of Vista**  
**Cities Financial Transactions Report - Capital Lease Obligation Worksheet**

**Description of Leased Property**

Fiscal Year 2007

**Description of Leased Property**

Description of Leased Property   
 Nature of Lease   
 Can Local Agency Cancel Agreement?   
 Name of Lessor   
 Name Person or Organization

	Interest	Principal	Total Future Payments
	A	B	C
<b>Beginning Balance (PY Ending)</b>	\$3,054,365	\$9,451,365	\$12,505,730
Prior Year Adjustments			\$0
Current Year Principal Payment		743,484	\$743,484
Current Year Interest Payment	522,185		\$522,185
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$2,532,180	\$8,707,881	\$11,240,061
Enterprise or Governmental Fund Makes Payment?	<input type="text" value="Governmental"/>		

**City of Vista**

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

**Description of Leased Property**

Fiscal Year                      2007

**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>	\$628,088	\$1,260,000	\$1,888,088
Prior Year Adjustments			\$0
Current Year Principal Payment		60,000	\$60,000
Current Year Interest Payment	76,562		\$76,562
Adjustments to Current Year			\$0
<b>Balance End Of Year</b>	\$551,526	\$1,200,000	\$1,751,526
Enterprise or Governmental Fund Makes Payment?	Enterprise		

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

**Service**

Fiscal Year 2007

**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**

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

	Number of Paid City Employees <b>A</b>	Number of Volunteers <b>B</b>	Total Number of Employees <b>C</b>
Police Protection	0		0
Police Officers			0
Fire Protection	80		80
Fire Fighters			0
Emergency Medical	32		32

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

**City of Vista**

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

**Governmental Funds**

Fiscal Year 2007

	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
Cash and Investments	33,774,618	22,911,508		1,460,582
Fixed Assets				
Other Assets	26,013,809	844,163		
<b>Total Assets</b>	<b>\$59,788,427</b>	<b>\$23,755,671</b>	<b>\$0</b>	<b>\$1,460,582</b>
<b>Net Current Assets</b>	<b>\$59,788,427</b>	<b>\$23,755,671</b>	<b>\$0</b>	<b>\$1,460,582</b>
<b>Liabilities</b>				
Accounts Payable	3,717,387	1,004,470		
Compensated Absences				
Other Liabilities 1	6,114,242	2,174,261		
Other Liabilities 2				
Other Liabilities 3				
<b>Total Liabilities</b>	<b>\$9,831,629</b>	<b>\$3,178,731</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Current Liabilities</b>	<b>\$9,831,629</b>	<b>\$3,178,731</b>	<b>\$0</b>	<b>\$0</b>
Working Capital	\$49,956,798	\$20,576,940	\$0	\$1,460,582
Fund Equity	\$49,956,798	\$20,576,940	\$0	\$1,460,582
<b>Fund Balance</b>				
Reserved	26,496,427	14,196,751		3,551
Unreserved Designated	19,807,284	6,380,189		95,425
Unreserved Undesignated	3,653,087			1,361,606
<b>Total Fund Equity</b>	<b>\$49,956,798</b>	<b>\$20,576,940</b>	<b>\$0</b>	<b>\$1,460,582</b>

0 - 0

49,956,798  
 20,576,940  
 1,460,582  
 18,724,054  
 7,258,397

= Working Capital on Consolidated statement

005

97,975,771

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2007

	Enterprise	Internal Service
<b>Assets</b>		
Cash and Investments	23,181,597	11,659,578
Fixed Assets	69,935,869	1,375,690
Other Assets	614,873	57,404
<b>Total Assets</b>	<b>\$93,732,339</b>	<b>\$13,092,672</b>
Less: Non-Current Assets	69,935,869	1,375,690
<b>Net Current Assets</b>	<b>\$23,796,470</b>	<b>\$11,716,982</b>
<b>Liabilities</b>		
Accounts Payable	4,782,414	306,163
Compensated Absences	178,132	109,703
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	1,200,000	
Other Liabilities 1	111,870	5,143,026
Other Liabilities 2		275,383
Other Liabilities 3		
<b>Total Liabilities</b>	<b>\$6,272,416</b>	<b>\$5,834,275</b>
Less: Non-Current Liability	1,200,000	275,383
<b>Net Current Liabilities</b>	<b>\$5,072,416</b>	<b>\$5,558,892</b>
Working Capital	\$18,724,054	\$6,158,090
Fund Equity	\$87,459,923	\$7,258,397
Contributed Capital	\$0	\$0
<b>Retained Earnings</b>		
Reserved	\$4,336,132	\$354,211
Unreserved	\$83,123,791	\$6,904,186
<b>Total Fund Equity</b>	<b>\$87,459,923</b>	<b>\$7,258,397</b>

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

**Fiduciary Fund Types**

Fiscal Year 2007

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
<b>Asset</b>				
Cash and Investments	8,432,969			\$8,432,969
Fixed Assets				\$0
Other Assets	278			\$278
<b>Total Assets</b>	\$8,433,247	\$0	\$0	\$8,433,247
Less: Non-Current Assets				\$0
<b>Net Current Assets</b>	\$8,433,247	\$0	\$0	\$8,433,247
<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	8,433,247			\$8,433,247
Other Liabilities 2				\$0
Other Liabilities 3				\$0
<b>Total Liabilities</b>	\$8,433,247	\$0	\$0	\$8,433,247
Less: Non-Current Liability				\$0
<b>Net Current Liabilities</b>	\$8,433,247	\$0	\$0	\$8,433,247
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 2007

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$101,420,852
Fixed Assets	105,700,405		\$177,011,964
Other Assets		16,114,823	\$43,645,350
<b>Total Assets</b>	\$105,700,405	\$16,114,823	\$322,078,166
Less: Non-Current Assets	\$105,700,405	\$16,114,823	\$193,126,787
<b>Net Current Assets</b>	\$0	\$0	\$128,951,379
Accounts Payable			\$9,810,434
Compensated Absences		3,067,328	\$3,355,163
General Obligation (Bonded Debt)			\$0
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)			\$0
Loans (Other Long-Term Debt)			\$0
Other (Other Long-Term Debt)		69,614	\$69,614
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)		4,270,000	\$4,270,000
Other (State or Federal Financing)			\$0
Lease Principal		8,707,881	\$9,907,881
Other Liabilities 1			\$21,976,646
Other Liabilities 2			\$275,383
Other Liabilities 3			\$0
<b>Total Liabilities</b>		\$16,114,823	\$49,665,121
Less: Non-Current Liabilities		\$16,114,823	\$17,590,206
<b>Net Current Liabilities</b>		\$0	\$32,074,915
Working Capital			\$96,876,464
Fund Equity	\$105,700,405		\$272,413,045
Contributed Capital			\$0
Invest In General Fixed Assets	105,700,405		\$105,700,405
Reserved			\$4,690,343
Unreserved			\$90,027,977
<b>Fund Balance</b>			
Reserved			\$40,696,729
Unreserved Designated			\$26,282,898
Unreserved Undesignated			\$5,014,693
<b>Total Fund Equity</b>	\$105,700,405		\$272,413,045

**City of Vista**

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

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

Fiscal Year 2007

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	0
Other Long-Term Debt	67,240
State or Federal Financing	235,000
Lease Payments	803,484
<b>Total Debt Service</b>	<b>\$1,105,724</b>
Debt Service from Schedule of Total Expenditures By Major Object Classification	1,105,724
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	69,614	69,614		\$0
<b>State or Federal Financing</b>				
Notes	0	0		\$0
Loan	4,270,000	4,270,000		\$0
Other	0	0		\$0
Lease Principal	9,907,881	9,907,881		\$0

**City of Vista**

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

**Balance Sheet**

Fiscal Year 2007

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
<b>Total Assets</b>	\$59,788,427	\$23,755,671	\$0	\$1,460,582
<b>Less: Non-Current Assets</b>				
<b>Net Current Assets</b>	\$59,788,427	\$23,755,671	\$0	\$1,460,582
<b>Total Liabilities</b>	\$9,831,629	\$3,178,731	\$0	\$0
<b>Non-Current Liabilities</b>				
<b>Net Current Liabilities</b>	\$9,831,629	\$3,178,731	\$0	\$0
<b>Working Capital</b>	\$49,956,798	\$20,576,940	\$0	\$1,460,582
<b>Fund Equity</b>	\$49,956,798	\$20,576,940	\$0	\$1,460,582
<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>	\$26,496,427	\$14,196,751	\$0	\$3,551
<b>Unreserved - Designated</b>	\$19,807,284	\$6,380,189	\$0	\$95,425
<b>Unreserved - Undesignated</b>	\$3,653,087	\$0	\$0	\$1,361,606
<b>Total Fund Equity</b>	\$49,956,798	\$20,576,940	\$0	\$1,460,582

**City of Vista**

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

**Balance Sheet**

Fiscal Year                    2007

	Enterprise	Internal Service	Trust and Agency
	E	F	G
<b>Total Assets</b>	\$93,732,339	\$13,092,672	\$8,433,247
<b>Less: Non-Current Assets</b>	\$69,935,869	\$1,375,690	\$0
<b>Net Current Assets</b>	\$23,796,470	\$11,716,982	\$8,433,247
<b>Total Liabilities</b>	\$6,272,416	\$5,834,275	\$8,433,247
<b>Non-Current Liabilities</b>	\$1,200,000	\$275,383	\$0
<b>Net-Current Liabilities</b>	\$5,072,416	\$5,558,892	\$8,433,247
<b>Working Capital</b>	\$18,724,054	\$6,158,090	\$0
<b>Fund Equity</b>	\$87,459,923	\$7,258,397	\$0
<b>Contributed Capital</b>	\$0	\$0	
<b>Investment in General</b>			
<b>Fixed Assets</b>			
<b>Retained Earnings</b>			
<b>Reserved</b>	\$4,336,132	\$354,211	
<b>Unreserved</b>	\$83,123,791	\$6,904,186	
<b>Fund Balance</b>			
<b>Reserved</b>			\$0
<b>Unreserved - Designated</b>			\$0
<b>Unreserved - Undesignated</b>			\$0
<b>Total Fund Equity</b>	\$87,459,923	\$7,258,397	\$0

**City of Vista**

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

**Balance Sheet**

Fiscal Year 2007

	General Fixed Assets H	General Long- Term Debt I	Total J
<b>Total Assets</b>	\$105,700,405	\$16,114,823	\$322,078,166
<b>Less: Non-Current Assets</b>	\$105,700,405	\$16,114,823	\$193,126,787
<b>Net Current Assets</b>	\$0		\$128,951,379
<b>Total Liabilities</b>		\$16,114,823	\$49,665,121
<b>Non-Current Liabilities</b>		\$16,114,823	\$17,590,206
<b>Net-Current Liabilities</b>			\$32,074,915
<b>Working Capital</b>			\$96,876,464
<b>Fund Equity</b>	\$105,700,405		\$272,413,045
<b>Contributed Capital</b>			\$0
<b>Investment in General</b>			
<b>Fixed Assets</b>	\$105,700,405		\$105,700,405
<b>Retained Earnings</b>			
<b>Reserved</b>			\$4,690,343
<b>Unreserved</b>			\$90,027,977
<b>Fund Balance</b>			
<b>Reserved</b>			\$40,696,729
<b>Unreserved - Designated</b>			\$26,282,898
<b>Unreserved - Undesignated</b>			\$5,014,693
<b>Total Fund Equity</b>	\$105,700,405		\$272,413,045

**City of Vista**

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

**Consolidated Statement**

Fiscal Year 2007

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
<b>Expenditures Net of Functional Revenues</b>			
General Government	\$6,770,574	\$2,630,520	\$4,140,054
Public Safety	\$34,106,073	\$11,746,874	\$22,359,199
Transportation	\$7,963,824	\$5,497,681	\$2,466,143
Community Development	\$8,244,673	\$3,720,031	\$4,524,642
Health	\$20,429,395	\$16,640,290	\$3,789,105
Culture and Leisure	\$10,582,503	\$4,669,808	\$5,912,695
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
<b>Total</b>	<b>\$88,097,042</b>	<b>\$44,905,204</b>	<b>\$43,191,838</b>
<b>General Revenues</b>			
Taxes			\$38,882,919
Licenses and Permits			\$0
Fines and Forfeitures			\$690,246
Revenue from Use of Money and Property			\$4,534,931
Intergovernmental State			\$815,605
Intergovernmental County			\$31,423
Other Taxes In-Lieu			\$0
Other			\$147,272
<b>Total</b>			<b>\$45,102,396</b>
<b>Excess/(Deficiency) of General Revenue Over Net Expenditures</b>			<b>\$1,910,558</b>
<b>Excess/(Deficiency) of Internal Service Charges Over Expenses</b>			<b>\$1,440,853</b>
<b>Beginning Fund Balance/ Working Capital</b>			<b>\$94,011,328</b>

**City of Vista**

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

**Consolidated Statement**

Fiscal Year 2007

Adjustments (Specify, maximum of 10  
entries allowed)

\$614,032

Specify:

Amount:

Specify:	Amount:
Adjust for Encina Wastewater audit	577,564
Encina cash receipt posted to non working capital	36,468
<b>Total:</b>	<b>\$614,032</b>

Ending Fund Balance/ Working  
Capital

\$97,976,771

Appropriation Limit as of Fiscal Year End

223,472,092

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

32,421,163

**JOURNAL ENTRY**

PREPARED BY: DALE NIELSEN      DATE: 02/28/07      MONTH: FEB 2007

REVIEWED BY: \_\_\_\_\_      DATE: \_\_\_\_\_      PERIOD: 08

J.E. # 02-04

LINE	ORG.OBJECT.PROJ	DESCRIPTION	DEBIT	CREDIT
01	5010000.140100	ADJUST TO 06/30/06 ENCINA AUDIT		\$ 20,639.00
02	5010375.522005	ADJUST TO 06/30/06 ENCINA AUDIT	\$ 20,639.00	
03	5030000.180011	ADJUST TO 06/30/06 ENCINA AUDIT	\$ -	\$ -
04	5030000.180110	ADJUST TO 06/30/06 ENCINA AUDIT	\$ 3,382,834.00	
05	5030000.180111	ADJUST TO 06/30/06 ENCINA AUDIT		\$ 660,593.00
06	5030000.180130	ADJUST TO 06/30/06 ENCINA AUDIT	\$ 262,063.00	
07	5030000.180510	ADJUST TO 06/30/06 ENCINA AUDIT		\$ 4,089,299.00
08	5030810.579080	ADJUST TO 06/30/06 ENCINA AUDIT	\$ 527,431.00	
09	5010375.522005	ADJUST TO 06/30/06 ENCINA AUDIT	\$ 577,564.00	
10	5040000.140100	ADJUST TO 06/30/06 ENCINA AUDIT	\$ 8,719.00	
11	5040380.522005	ADJUST TO 06/30/06 ENCINA AUDIT		\$ 8,719.00
12	5060000.180011	ADJUST TO 06/30/06 ENCINA AUDIT	\$ -	\$ -
13	5060000.180110	ADJUST TO 06/30/06 ENCINA AUDIT	\$ 1,171,723.00	
14	5060000.180111	ADJUST TO 06/30/06 ENCINA AUDIT		\$ 155,907.00
15	5060000.180130	ADJUST TO 06/30/06 ENCINA AUDIT	\$ 40,331.00	
16	5060000.180510	ADJUST TO 06/30/06 ENCINA AUDIT		\$ 1,136,181.00
17	5060810.579080	ADJUST TO 06/30/06 ENCINA AUDIT	\$ 181,907.00	
18	5040380.522005	ADJUST TO 06/30/06 ENCINA AUDIT		\$ 101,873.00
19				
20				
21				
22				
23				
24				
TOTALS			\$ 6,173,211.00	\$ 6,173,211.00
NET			\$ -	

W/L  
Exp  
NWC  
NWC  
NWC  
NWC  
Exp  
Exp

EXPLANATION:      1-18: To post an adjustment so that the 07/01/06 opening balances  
on the City's books agree to the 06/30/06 audited amounts for the Encina  
wastewater facility.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
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 \_\_\_\_\_



MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



10/17/2007 18:30 | CITY OF VISTA | PG 13  
 dnjelsen | ACCOUNT DETAIL HISTORY FOR 2007 01 TO 2007 13 | glacthst

ORG YR/PR	ACCOUNT JNL EFF DATE	SRC REF1	REF2	REF3	CHECK #	OB	AMOUNT	NET LEDGER BALANCE	NET BUDGET BALANCE
5030000	503.00.000.0000.000.000.180130	ENCINA WA CAPITAL DEPOSITS						.00	
		SOY BALANCE							
07/08	29 02/02/07	API 001336							
	W 020207	6/30/06 CAPITAL DUE FROM	264.				3,298,607.00	3,298,607.00	
		6/30/06 CAPITAL DUE FROM	ENCINA WASTEWATER				-36,468.00	3,262,139.00	
07/08	401 02/28/07	GEN 02-04	02-04				262,063.00	3,524,202.00	
	02-04	ADJUST TO 06/06/ENCINA AUDIT							
LEDGER BALANCES --- DEBITS:							3,560,670.00		
CREDITS:							-36,468.00		
NET:								3,524,202.00	

**FAX**

**TRANSMITTAL**

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**To:** State Controllers Office  
**Fax #:** 1-916-327-3162  
**Re:** Publication Requirement Per Section 40804  
**Date:** December 20, 2007  
**Pages:** 2, including cover sheet.

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

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

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

TRANSMISSION VERIFICATION REPORT

TIME : 12/20/2007 09:43

DATE, TIME	12/20 09:42
FAX NO./NAME	819163273162-21226#
DURATION	00:00:45
PAGE(S)	02
RESULT	OK
MODE	FINE ECM

This space is for the County Clerk's Filing Stamp

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

RECEIVED

DEC 11 2007

CITY CLERK  
CITY OF VISTA, CA

STATE OF CALIFORNIA  
County of San Diego

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

Proof of Publication of

**North County Times**

Formerly known as the Blade-Citizen and The Times-Advocate and which newspapers have been adjudicated newspapers of general circulation by the Superior Court of the County of San Diego, State of California, for the City of Oceanside and the City of Escondido, Court Decree number 171349, for the County of San Diego, that the notice of which the annexed is a printed copy (set in type not smaller than nonpariel), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

December 01<sup>st</sup>, 2007

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

Dated at SAN MARCOS California

This 03<sup>rd</sup>, day of December, 2007



Abel Silva  
NORTH COUNTY TIMES  
Legal Advertising

**PUBLIC NOTICE  
THE FOLLOWING IS REQUIRED TO BE PUBLISHED PURSUANT TO  
GOVERNMENT CODE SECTION 40804  
City of Vista  
Cities Financial Transactions Report - Consolidated Statement of Revenues,  
Expenditures, and Changes in Fund Balance/Working Capital  
Consolidated Statement**

Fiscal Year 2007	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
<b>Expenditures Net of Functional Revenues</b>			
General Government	\$6,770,574	\$2,630,520	\$4,140,054
Public Safety	\$34,106,073	\$11,746,874	\$22,359,199
Transportation	\$7,963,824	\$5,497,681	\$2,466,143
Community Development	\$8,244,673	\$3,720,031	\$4,524,642
Health	\$20,429,395	\$16,640,290	\$3,789,105
Culture and Leisure	\$10,582,503	\$4,669,808	\$5,912,695
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
<b>Total</b>	<b>\$88,097,042</b>	<b>\$44,905,204</b>	<b>\$43,191,838</b>
<b>General Revenues</b>			
Taxes			\$38,882,919
Licenses and Permits			\$0
Fines and Forfeitures			\$690,246
Revenue from Use of Money and Property			\$4,534,931
Intergovernmental State			\$815,605
Intergovernmental County			\$31,423
Other Taxes In-Lieu			\$0
Other			\$147,272
<b>Total</b>			<b>\$45,102,396</b>
<b>Excess/(Deficiency) of General Revenue Over Net Expenditures</b>			<b>\$1,910,558</b>
<b>Excess/(Deficiency) of Internal Service Charges Over Expenses</b>			<b>\$1,440,853</b>
<b>Beginning Fund Balance / Working Capital</b>			<b>\$94,011,328</b>
Adjustments:			<b>\$614,032</b>
Adjustment for Encina Wastewater audit		\$577,564	
Encina cash receipt posted to non-working capital		\$36,468	
		\$614,032	
<b>Ending Fund Balance / Working Capital</b>			<b>\$97,976,771</b>
Appropriation Limit as of Fiscal Year End			\$223,472,092
Total Annual Appropriation Subject to the Limit as of Fiscal Year End			\$32,421,163
Marci Kilian, City Clerk			
December 1, 2007			

INTERNAL SERVICE FUND WORKSHEET SCHEDULES B1 & B2

	FUND 601	FUND 602	FUND 603	FUND 604	TOTAL		FUND 601	FUND 602	FUND 603	FUND 604	TOTAL
OPERATING REVENUES:											
[1] CHARGES FOR SERVICES	\$ 5,892,522.22	\$ 705,929.00	\$ 1,355,390.28	\$ 2,163,309.84	\$ 10,117,151.34	[1]	\$ 5,892,522.22	\$ 705,929.00	\$ 1,355,390.28	\$ 2,163,309.84	\$ 10,117,151.34
[2] OTHER OPERATING REVENUES					\$ -	[3]					\$ -
TOTAL OPERATING REVENUES	\$ 5,892,522.22	\$ 705,929.00	\$ 1,355,390.28	\$ 2,163,309.84	\$ 10,117,151.34	[5]	\$ 9,730.68	\$ -	\$ 64,562.35	\$ -	\$ 74,303.03
OPERATING EXPENSES:											
[A] PERSONAL SERVICES	\$ 91,800.50	\$ 545,148.40	\$ 529,493.46	\$ 546,943.34	\$ 1,713,385.70		\$ 91,800.50	\$ 545,148.40	\$ 529,493.46	\$ 546,943.34	\$ 1,713,385.70
[B] CONTRACTUAL SERVICES	\$ 109,098.10	\$ 71,613.02	\$ 3,939.00	\$ 85,273.35	\$ 269,923.47		\$ 109,098.10	\$ 71,613.02	\$ 3,939.00	\$ 85,273.35	\$ 269,923.47
[C] SUPPLIES	\$ 3,703.71	\$ 1,042.87	\$ 4,709.94	\$ 23,732.54	\$ 33,189.06		\$ 3,703.71	\$ 1,042.87	\$ 4,709.94	\$ 23,732.54	\$ 33,189.06
[D] MATERIALS					\$ -						\$ -
[E] OTHER OPERATING EXPENSES	\$ 4,201,041.28	\$ 189,780.33	\$ 486,014.82	\$ 922,097.66	\$ 5,798,934.09		\$ 4,201,041.28	\$ 189,780.33	\$ 486,014.82	\$ 922,097.66	\$ 5,798,934.09
[F] GENERAL AND ADMINISTRATIVE	\$ 348,134.00	\$ 56,160.00	\$ 92,416.00	\$ 85,684.00	\$ 582,394.00		\$ 348,134.00	\$ 56,160.00	\$ 92,416.00	\$ 85,684.00	\$ 582,394.00
[G] DEPRECIATION	\$ 5,901.15	\$ 10,795.82	\$ 162,046.38	\$ 174,661.40	\$ 353,004.75		\$ 5,901.15	\$ 10,795.82	\$ 162,046.38	\$ 174,661.40	\$ 353,004.75
TOTAL OPERATING EXPENSES	\$ 4,759,278.74	\$ 874,540.44	\$ 1,278,619.60	\$ 1,838,392.29	\$ 8,750,831.07	[A]	\$ 91,800.50	\$ 545,148.40	\$ 529,493.46	\$ 546,943.34	\$ 1,713,385.70
OPERATING INCOME(LOSS)	\$ 1,133,243.48	\$ (168,611.44)	\$ 76,770.68	\$ 324,917.55	\$ 1,366,320.27	[B]	\$ 109,098.10	\$ 71,613.02	\$ 3,939.00	\$ 85,273.35	\$ 269,923.47
NON-OPERATING REVENUE:											
[3] INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	[C]	\$ -	\$ -	\$ -	\$ -	\$ -
[4] GAIN OF SALE OF ASSETS	\$ -	\$ -	\$ 64,562.35	\$ -	\$ 64,562.35	[53XXXX]	\$ -	\$ -	\$ 64,562.35	\$ -	\$ 64,562.35
[5] OTHER	\$ 9,730.68	\$ -	\$ 1,820.00	\$ -	\$ 11,550.68	[531000]	\$ 9,730.68	\$ -	\$ 1,820.00	\$ -	\$ 11,550.68
TOTAL NON-OPERATING REVENUE	\$ 9,730.68	\$ -	\$ 66,382.35	\$ -	\$ 76,113.03	[B]	\$ 109,098.10	\$ -	\$ 189,780.33	\$ -	\$ 318,878.43
NON-OPERATING EXPENSES:											
[H] INTEREST	\$ -	\$ -	\$ -	\$ 12,079.75	\$ 12,079.75	[E]	\$ 5,501.15	\$ 10,795.82	\$ -	\$ 486,014.82	\$ 12,079.75
[I] LOSS ON SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	[579010]	\$ 5,501.15	\$ 10,795.82	\$ -	\$ 486,014.82	\$ 12,079.75
[J] OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	[53XXXX]	\$ 4,204,744.99	\$ -	\$ 92,416.00	\$ -	\$ 4,297,160.99
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 12,079.75	\$ 12,079.75	[E]	\$ 4,204,744.99	\$ 10,795.82	\$ 92,416.00	\$ -	\$ 4,317,956.81
OPERATING TRANSFERS (IN/OUT)	\$ 10,500.00	\$ -	\$ -	\$ -	\$ 10,500.00	[F]	\$ -	\$ -	\$ 182,046.38	\$ -	\$ 182,046.38
INCREASE(OR DECREASE) IN RETAINED EARNINGS	\$ 1,153,474.16	\$ (168,611.44)	\$ 143,153.03	\$ 312,837.80	\$ 1,440,853.55	[G]	\$ -	\$ -	\$ 544,078.00	\$ -	\$ 544,078.00
PRIOR YEAR RETAINED EARNINGS	\$ 2,508,224.06	\$ (525,318.97)	\$ 2,655,910.70	\$ 1,178,727.57	\$ 5,817,543.36	[H]	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	[I]	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR RETAINED EARNINGS	\$ 3,661,698.22	\$ (693,930.41)	\$ 2,799,063.73	\$ 1,491,565.37	\$ 7,258,396.91	[J]	\$ 348,134.00	\$ -	\$ -	\$ -	\$ 348,134.00
OPERATING EXPENSES:											
[A] PERSONAL SERVICES	\$ 91,800.50	\$ 545,148.40	\$ 529,493.46	\$ 546,943.34	\$ 1,713,385.70		\$ 91,800.50	\$ 545,148.40	\$ 529,493.46	\$ 546,943.34	\$ 1,713,385.70
[B] CONTRACTUAL SERVICES	\$ 109,098.10	\$ 71,613.02	\$ 3,939.00	\$ 85,273.35	\$ 269,923.47		\$ 109,098.10	\$ 71,613.02	\$ 3,939.00	\$ 85,273.35	\$ 269,923.47
[C] SUPPLIES	\$ 3,703.71	\$ 1,042.87	\$ 4,709.94	\$ 23,732.54	\$ 33,189.06		\$ 3,703.71	\$ 1,042.87	\$ 4,709.94	\$ 23,732.54	\$ 33,189.06
[D] MATERIALS					\$ -						\$ -
[E] OTHER OPERATING EXPENSES	\$ 4,201,041.28	\$ 189,780.33	\$ 486,014.82	\$ 922,097.66	\$ 5,798,934.09		\$ 4,201,041.28	\$ 189,780.33	\$ 486,014.82	\$ 922,097.66	\$ 5,798,934.09
[F] GENERAL AND ADMINISTRATIVE	\$ 348,134.00	\$ 56,160.00	\$ 92,416.00	\$ 85,684.00	\$ 582,394.00		\$ 348,134.00	\$ 56,160.00	\$ 92,416.00	\$ 85,684.00	\$ 582,394.00
[G] DEPRECIATION	\$ 5,901.15	\$ 10,795.82	\$ 162,046.38	\$ 174,661.40	\$ 353,004.75		\$ 5,901.15	\$ 10,795.82	\$ 162,046.38	\$ 174,661.40	\$ 353,004.75
TOTAL OPERATING EXPENSES	\$ 4,759,278.74	\$ 874,540.44	\$ 1,278,619.60	\$ 1,838,392.29	\$ 8,750,831.07	[A]	\$ 91,800.50	\$ 545,148.40	\$ 529,493.46	\$ 546,943.34	\$ 1,713,385.70
OPERATING INCOME(LOSS)	\$ 1,133,243.48	\$ (168,611.44)	\$ 76,770.68	\$ 324,917.55	\$ 1,366,320.27	[B]	\$ 109,098.10	\$ 71,613.02	\$ 3,939.00	\$ 85,273.35	\$ 269,923.47
NON-OPERATING REVENUE:											
[3] INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	[C]	\$ -	\$ -	\$ -	\$ -	\$ -
[4] GAIN OF SALE OF ASSETS	\$ -	\$ -	\$ 64,562.35	\$ -	\$ 64,562.35	[53XXXX]	\$ -	\$ -	\$ 64,562.35	\$ -	\$ 64,562.35
[5] OTHER	\$ 9,730.68	\$ -	\$ 1,820.00	\$ -	\$ 11,550.68	[531000]	\$ 9,730.68	\$ -	\$ 1,820.00	\$ -	\$ 11,550.68
TOTAL NON-OPERATING REVENUE	\$ 9,730.68	\$ -	\$ 66,382.35	\$ -	\$ 76,113.03	[B]	\$ 109,098.10	\$ -	\$ 189,780.33	\$ -	\$ 318,878.43
NON-OPERATING EXPENSES:											
[H] INTEREST	\$ -	\$ -	\$ -	\$ 12,079.75	\$ 12,079.75	[E]	\$ 5,501.15	\$ 10,795.82	\$ -	\$ 486,014.82	\$ 12,079.75
[I] LOSS ON SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	[579010]	\$ 5,501.15	\$ 10,795.82	\$ -	\$ 486,014.82	\$ 12,079.75
[J] OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	[53XXXX]	\$ 4,204,744.99	\$ -	\$ 92,416.00	\$ -	\$ 4,297,160.99
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 12,079.75	\$ 12,079.75	[E]	\$ 4,204,744.99	\$ 10,795.82	\$ 92,416.00	\$ -	\$ 4,317,956.81
OPERATING TRANSFERS (IN/OUT)	\$ 10,500.00	\$ -	\$ -	\$ -	\$ 10,500.00	[F]	\$ -	\$ -	\$ 182,046.38	\$ -	\$ 182,046.38
INCREASE(OR DECREASE) IN RETAINED EARNINGS	\$ 1,153,474.16	\$ (168,611.44)	\$ 143,153.03	\$ 312,837.80	\$ 1,440,853.55	[G]	\$ -	\$ -	\$ 544,078.00	\$ -	\$ 544,078.00
PRIOR YEAR RETAINED EARNINGS	\$ 2,508,224.06	\$ (525,318.97)	\$ 2,655,910.70	\$ 1,178,727.57	\$ 5,817,543.36	[H]	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	[I]	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR RETAINED EARNINGS	\$ 3,661,698.22	\$ (693,930.41)	\$ 2,799,063.73	\$ 1,491,565.37	\$ 7,258,396.91	[J]	\$ 348,134.00	\$ -	\$ -	\$ -	\$ 348,134.00
OPERATING EXPENSES:											
[A] PERSONAL SERVICES	\$ 91,800.50	\$ 545,148.40	\$ 529,493.46	\$ 546,943.34	\$ 1,713,385.70		\$ 91,800.50	\$ 545,148.40	\$ 529,493.46	\$ 546,943.34	\$ 1,713,385.70
[B] CONTRACTUAL SERVICES	\$ 109,098.10	\$ 71,613.02	\$ 3,939.00	\$ 85,273.35	\$ 269,923.47		\$ 109,098.10	\$ 71,613.02	\$ 3,939.00	\$ 85,273.35	\$ 269,923.47
[C] SUPPLIES	\$ 3,703.71	\$ 1,042.87	\$ 4,709.94	\$ 23,732.54	\$ 33,189.06		\$ 3,703.71	\$ 1,042.87	\$ 4,709.94	\$ 23,732.54	\$ 33,189.06
[D] MATERIALS					\$ -						\$ -
[E] OTHER OPERATING EXPENSES	\$ 4,201,041.28	\$ 189,780.33	\$ 486,014.82	\$ 922,097.66	\$ 5,798,934.09		\$ 4,201,041.28	\$ 189,780.33	\$ 486,014.82	\$ 922,097.66	\$ 5,798,934.09
[F] GENERAL AND ADMINISTRATIVE	\$ 348,134.00	\$ 56,160.00	\$ 92,416.00	\$ 85,684.00	\$ 582,394.00		\$ 348,134.00	\$ 56,160.00	\$ 92,416.00	\$ 85,684.00	\$ 582,394.00
[G] DEPRECIATION	\$ 5,901.15	\$ 10,795.82	\$ 162,046.38	\$ 174,661.40	\$ 353,004.75		\$ 5,901.15	\$ 10,795.82	\$ 162,046.38	\$ 174,661.40	\$ 353,004.75
TOTAL OPERATING EXPENSES	\$ 4,759,278.74	\$ 874,540.44	\$ 1,278,619.60	\$ 1,838,392.29	\$ 8,750,831.07	[A]	\$ 91,800.50	\$ 545,148.40	\$ 529,493.46	\$ 546,943.34	\$ 1,713,385.70
OPERATING INCOME(LOSS)	\$ 1,133,243.48	\$ (168,611.44)	\$ 76,770.68	\$ 324,917.55	\$ 1,366,320.27	[B]	\$ 109,098.10	\$ 71,613.02	\$ 3,939.00	\$ 85,273.35	\$ 269,923.47
NON-OPERATING REVENUE:											
[3] INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	[C]	\$ -	\$ -	\$ -	\$ -	\$ -
[4] GAIN OF SALE OF ASSETS	\$ -	\$ -	\$ 64,562.35	\$ -	\$ 64,562.35	[53XXXX]	\$ -	\$ -	\$ 64,562.35	\$ -	\$ 64,562.35
[5] OTHER	\$ 9,730.68	\$ -	\$ 1,820.00	\$ -	\$ 11,550.68	[531000]	\$ 9,730.68	\$ -	\$ 1,820.00	\$ -	\$ 11,550.68
TOTAL NON-OPERATING REVENUE	\$ 9,730.68	\$ -	\$ 66,382.35	\$ -	\$ 76,113.03	[B]	\$ 109,098.10	\$ -	\$ 189,780.33	\$ -	\$ 318,878.43
NON-OPERATING EXPENSES:											
[H] INTEREST	\$ -	\$ -	\$ -	\$ 12,079.75	\$ 12,079.75	[E]	\$ 5,501.15	\$ 10,795.82	\$ -	\$ 486,014.82	\$ 12,079.75
[I] LOSS ON SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	[579010]	\$ 5,501.15	\$ 10,795.82	\$ -	\$ 486,014.82	\$ 12,079.75
[J] OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	[53XXXX]	\$ 4,204,744.99	\$ -	\$ 92,416.00	\$ -	\$ 4,297,160.99
TOTAL NON-OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 12,079.75	\$ 12,079.75	[E]	\$ 4,204,744.99	\$ 10,795.82	\$ 92,416.00	\$ -	\$ 4,317,956.81
OPERATING TRANSFERS (IN/OUT)	\$ 10,500.00	\$ -	\$ -	\$ -	\$ 10,500.00	[F]	\$ -	\$ -	\$ 182,046.38	\$ -	\$ 182,046.38
INCREASE(OR DECREASE) IN RETAINED EARNINGS	\$ 1,153,474.16	\$ (168,611.44)	\$ 143,153.03	\$ 312,837.80	\$ 1,440,853.55	[G]	\$ -	\$ -	\$ 544,078.00	\$ -	\$ 544,078.00
PRIOR YEAR RETAINED EARNINGS	\$ 2,508,224.06	\$ (525,318.97)	\$ 2,655,910.70	\$ 1,178,727.57	\$ 5,817,543.36	[H]	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	[I]	\$ -	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR RETAINED EARNINGS	\$ 3,661,698.22	\$ (693,930.41)	\$ 2,799,063.73	\$ 1,491,565.37	\$ 7,258,396.91	[J]	\$ 348,134.00	\$ -	\$ -	\$ -	\$ 348,134.00
OPERATING EXPENSES:											
[A] PERSONAL SERVICES	\$ 91,800.50	\$ 545,148.40	\$ 529,493.46	\$ 546,943.34	\$ 1,713,385.70		\$ 91,800.50	\$ 545,148.40	\$ 529,493.46	\$ 546,943.34	\$ 1,713,385.70
[B] CONTRACTUAL SERVICES	\$ 109,098.10	\$ 71,613.02	\$ 3,939.00	\$ 85,273.35	\$ 269,923.47		\$ 109,098.10	\$ 71,613.02	\$ 3,939.00	\$ 85,273.35	\$ 269,923.47
[C] SUPPLIES	\$ 3,703.71	\$ 1,042.87	\$ 4,709.94	\$ 23,732.54	\$ 33,189.06		\$ 3,703.71	\$ 1,042.87	\$ 4,709.94	\$ 23,732.54	\$ 33,189.06
[D] MATERIALS					\$ -						\$ -
[E] OTHER OPERATING EXPENSES	\$ 4,201,041.28	\$ 189,780.33	\$ 486,014.82	\$ 922,097.66	\$ 5,798,934.09		\$ 4,201,041.28	\$ 189,780.33	\$ 486,014.82	\$ 922,097.66	\$ 5,798,934.09
[F] GENERAL AND ADMINISTRATIVE	\$ 348,134.00	\$ 56,160.00	\$ 92,416.00	\$ 85,684.00	\$ 582,394.00		\$ 348,134.00	\$ 56,160.00	\$ 92,416.00	\$ 85,684.00	\$ 582,394.00
[G] DEPRECIATION	\$ 5,901.15	\$ 10									

COMBINED SEWER REVENUES EXCLUDING INTERFUND TRANSFERS

ACCOUNT	FUND 501	FUND 502	FUND 503	TOTAL	
425008	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	C
436100	\$ 8,589,840.36	\$ -	\$ -	\$ 8,589,840.36	A
436110	\$ 504,990.00	\$ -	\$ -	\$ 504,990.00	A
436200	\$ (35,182.68)	\$ -	\$ -	\$ (35,182.68)	A
436300	\$ -	\$ 430,879.60	\$ -	\$ 430,879.60	B
436400	\$ 17,808.00	\$ -	\$ -	\$ 17,808.00	C
436500	\$ -	\$ -	\$ 4,008,263.01	\$ 4,008,263.01	C
436700	\$ -	\$ -	\$ -	\$ -	C
436800	\$ -	\$ 212,575.82	\$ -	\$ 212,575.82	C
451000	\$ 716,209.50	\$ 10,665.95	\$ 418,096.79	\$ 1,144,972.24	D
459000	\$ 45,666.54	\$ 22,583.05	\$ 41,037.33	\$ 109,286.92	D
472200	\$ -	\$ -	\$ 364,463.90	\$ 364,463.90	H
477400	\$ 660.00	\$ -	\$ -	\$ 660.00	C
484000	\$ 39,032.96	\$ -	\$ -	\$ 39,032.96	C
TRANSFERS IN	\$ 389,693.91	\$ -	\$ -	\$ 389,693.91	G
	<u>\$ 10,275,718.59</u>	<u>\$ 676,704.42</u>	<u>\$ 4,831,861.03</u>	<u>\$ 15,784,284.04</u>	

A) SEWER SERVICE CHARGE	\$ 9,059,648 ✓
B) CONNECTION FEES-CAPITAL	\$ 430,880 ✓
C) OTHER OPERATION	\$ 4,285,340 ✓
D) INTEREST	\$ 1,254,259 ✓
E) OTHER NON-OPERATING	
F) GAIN ON SALE OF ASSETS	
G) TRANSFERS IN	\$ 389,694 ✓
H) DEVELOPER LINE CONTRIB	\$ 364,464 ✓
	<u>\$ 15,784,284</u>

COMBINED SEWER EXPENSES EXCLUDING INTERFUND TRANSFERS

ACCOUNT	DEPT 0375	DEPT 0376	DEPT 0377	DEPT 0460	DEPT 0470	TOTAL	
522000	\$ 2,690,266.64	\$ -	\$ -	\$ -	\$ -	\$ 2,690,266.64	B
522005	\$ 598,203.00	\$ -	\$ -	\$ -	\$ -	\$ 598,203.00	B
ALL OTHER	\$ 927,607.00	\$ 780,556.74	\$ 517,541.80	\$ 1,579,104.80	\$ 768,831.14	\$ 4,573,641.48	
	<u>\$ 4,216,076.64</u>	<u>\$ 780,556.74</u>	<u>\$ 517,541.80</u>	<u>\$ 1,579,104.80</u>	<u>\$ 768,831.14</u>	<u>\$ 7,862,111.12</u>	
	(C)	(C)	(C)	(A)	(A)		

TRANSFERS	\$ -	(F)
BOND INT.	\$ -	(E)
NON-CAPITALIZED CIP DEPRECIATION	\$ 7,110.00	(A)
	<u>\$ 1,795,061.08</u>	(D)
	<u>\$ 9,664,282.20</u>	

A) TRANSMISSION	\$ 2,355,046	✓
B) TREATMENT	\$ 3,288,470	✓
C) GEN & ADMIN	\$ 2,225,706	✓
D) DEPRECIATION	\$ 1,795,061	✓
E) INTEREST	\$ -	
F) TRANSFERS	\$ -	
	<u>\$ 9,664,282</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 \$ 1,383,900.12</b>				
<i>LANDSCAPE MAINTENANCE</i>				
		\$104,011.54	LANDSCAPE MAINT FEES	1130065.465100 <i>F12</i>
		\$1,553.00	ASSESSMENT COLLECTIONS	1150065.465100
		\$236.48	ASSESSMENT COLLECTIONS	1180065.465100 <i>L</i>
	<i>Report Totals:</i>	\$105,801.02 ✓		
<i>LIGHTING</i>				
		\$995,387.02	STREET LIGHT ASSESS	1080065.465100 <i>F08</i>
		\$25,710.31	DEFERRED SIGNAL MAINT REV	1080032.433605
		\$1,595.00	STREET LIGHTING	1080032.433600 <i>L</i>
	<i>Report Totals:</i>	\$1,022,692.33 ✓		
<i>STREET MAINTENANCE</i>				
		\$255,406.77	STREET MAINT ASSESS	1200065.465100 <i>F11</i>
	<i>Report Totals:</i>	\$255,406.77 ✓		
<b>CURRENT SERV CHARGE \$ 12,337,460.34</b>				
<i>ENGINEERING FEES, INSP &amp; OTHER</i>				
		\$180,490.87	ENVIRONMENTAL REVIEW	0010033.434400 <i>F19</i>
		\$59,391.00	MAPS	0010032.433300
		\$42,602.75	PLANNING FEES: ENGINEERING	0010032.433500 <i>↑</i>

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$30,766.46	ENGINEERING AFTER HOURS INSPEC	0010032.433700 <i>F19</i>
		\$1,200.00	BUILDING AFTERHOURS INSPECTION	0010031.432900 <i>L</i>
	<i>Report Totals:</i>	\$314,451.08 ✓		
	<i>FIRST AID &amp; AMBULANCE CHARGES</i>			
		\$2,212,439.66	AMBULANCE FEES	0010034.435100 <i>F05</i>
	<i>Report Totals:</i>	\$2,212,439.66 ✓		
	<i>OTHER CURRENT CHARGES</i>			
		\$167,376.00	OTHER MEAL SERVICES	1070030.437X00 <i>F25</i>
		\$134,741.61	OTHER AGENCY PAYMENTS	0010024.422000 <i>F02</i>
		\$70,499.05	CONGRAGATE DONATIONS	1070070.471000 <i>F25</i>
		\$55,994.00	CREEK MAINTENANCE: REGENCY	0010076.477300 <i>F31</i>
		\$34,662.50	BOND ADMIN FEES	0010036.438140 <i>F02</i>
		\$31,543.12	OTHER REVENUE	0010076.477400 <i>F02</i>
		\$31,538.00	HOME DELIVERY DONATIONS	1070070.471100 <i>F25</i>
		\$27,533.17	PROP DAMAGE RECOVERY	0010073.474000 <i>F11</i>
		\$12,261.13	SALE OF MAPS	0010036.438155 <i>F19</i>
		\$7,770.64	RECOVERY ON PROP DAMAGE	1060073.474000 <i>F11</i>
		\$4,342.80	PLANS & SPECIFICATION BID	0010032.433900 <i>F02</i>
		\$4,146.88	OUT AND ABOUT DONATIONS	1070070.471300 <i>F25</i>
		\$3,917.00	ELECTION FILING FEES	0010036.438105 <i>F01</i>
		\$1,704.40	SUBSCRIPTION FEES	0010036.438110 <i>F01</i>
		\$1,521.86	DUPLICATION FEES	0010036.438100 <i>F02</i>

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$1,521.85	TRANSPORTATION DONATIONS	0010070.471200 <i>F25</i>
		\$1,332.90	INVESTIGATION FEES	0010036.438115 <i>F01</i>
		\$1,219.44	OTHER SERVICE CHARGES	0010036.438120 <i>F19</i>
		\$1,000.00	ENGINEERING-OTHER	0010032.433800 <i>F19</i>
		\$464.02	WITNESS FEES	0010036.438135 <i>F02</i>
		\$21.61	CASH OVER [SHORT]	0010074.475000 <i>F02</i>
		\$0.00	OTHER	1020076.477400 <i>F31</i>
		\$0.00	ANNEXATION FEES	0010033.434200 <i>F18</i>
		\$0.00	LEGAL SERVICES CHARGES	0010036.438171 <i>F01</i>
		\$0.00	ANNEXATION DEFICIT OFFSET PAYMENTS	0010036.438160 <i>F18</i>
	<i>Report Totals:</i>	\$595,111.98 ✓		
<i>PARKS &amp; RECREATION FEES</i>				
		\$776,941.65	AMPHITHEATER	0010030.431200 <i>F31</i>
		\$285,007.30	TRIPS	0010030.431300
		\$204,698.68	SPORTS & ATHLETICS	0010030.431100
		\$201,679.78	DAY CAMPS	0010030.431700
		\$151,703.00	MOONLIGHT FACILITY FEE	0010030.431240
		\$139,105.00	MOONLIGHT WINTER SEASON	0010030.431220
		\$78,294.87	OUTSIDE TICKET SALES	0010030.431230
		\$68,046.65	RANCHO SCHOOLS PROGRAM	0010030.431610
		\$67,219.24	INSTRUCTIONAL CLASSES	0010030.431400
		\$45,630.05	OTHER RECREATION	0010030.431860
		\$18,852.46	PARK AND FACILITY MAINTENANCE FEE	0010030.431840

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$17,969.00	MOONLIGHT SPECIAL EVENTS	0010030.431260
		\$10,544.34	FOCUS ON VISTA AD REVENUE	0010030.431820
		\$7,054.85	HIGHLAND GAMES	0010030.431800
		\$3,122.41	CLASSES-SENIOR CENTER	0010030.431410
		\$2,447.65	SENIOR CENTER FACILITY MAINTENANCE FEE	0010030.431850
		\$1,956.77	CATERING	0010030.431810
		\$1,430.25	RANCHO TOURS	0010030.431600
		\$0.00	SPORTS GRANT PROGRAM	0010030.431110
		\$0.00	VIDEO SERVICES REVENUE	0010030.431830

**Report Totals:** \$2,081,703.95 ✓

**PLAN CHECKING FEES**

\$294,652.53	COMMERCIAL PLAN CHECK	0010031.432600
\$156,106.00	IMPROVEMENTS	0010032.433200
\$55,878.00	PERMITS	0010032.433400
\$37,440.00	LANDSCAPE PLAN REVIEW	0010033.434300
\$30,987.33	ENERGY REGULATION FEES	0010031.432800
\$15,667.66	ENGINEERING FEES-PLANNING	0010033.434500
\$5,221.97	RESIDENTIAL PLAN CHECK	0010031.432700
\$0.00	ENVIRONMENTAL IMPACT FEES	0010033.434600

**Report Totals:** \$595,953.49 ✓

**QUASI-EXTERNAL TRANSACTIONS**

\$2,252,418.00	CITYWIDE ADMIN ALLOCATION	0010039.439100
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F02  
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F18  
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F31  
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CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$153,038.79	TRANSFER IN FROM FUND 301	0010090.482301 F02
		\$0.00	TRANSFER IN FROM FUND 001	0020090.482001
		\$0.00	TRANSFER IN FROM FUND 103	1040090.482103
		\$0.00	RECOVERED CIP CHARGES	0010039.439110
		\$0.00	TRANSFER IN FROM FUND 601	0010090.482503
		\$0.00	TRANSFER IN FROM FUND 314	0010090.482314
		\$0.00	TRANSFER IN FROM FUND 001	1080090.482001
		\$0.00	TRANSFER IN FROM FUND 001	1060090.482001
		\$0.00	TRANSFER IN FROM FUND 001	1070090.482001
		\$0.00	TRANSFER IN FROM FUND 501	0010090.482501
		\$0.00	TRANSFER IN FROM FUND 502	0010090.482502
		\$0.00	TRANSFER IN FROM FUND 110	1110090.482110
	<b>Report Totals:</b>	\$2,405,456.79 ✓		
<b>SOLID WASTE REVENUES</b>				
		\$557,135.92	RECYCLING REVENUES	0010076.477200 F27
		\$55,507.23	DELINQUENT REFUSE FEES	0010036.438165
		\$54,634.91	EXCESS SOLID WASTE FEES	0010036.438170
		\$46,195.52	AB939 TRASH FEES	0010022.421800
		\$31,610.00	RSWA ENVIRONMENTAL ENHANCEMENT	0010025.423000
	<b>Report Totals:</b>	\$745,083.58 ✓		
<b>SPECIAL FIRE DEPT SERVICES</b>				
		\$2,530,735.62	VFPD REIM	0010034.435105 F04

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$178,279.46	REIM FOREST AGENCY FIRES	0010034.435110
		\$82,073.50	FIRE PLAN CHECK REVIEW	0010034.435130
		\$29,075.75	PLANNING & ENG FEES: FIRE	0010034.435115
		\$24,561.78	OTHER FIRE SERVICES	0010034.435150
		\$4,320.00	EMERGENCY MAPPING FEE	0010034.435145
		\$3,701.00	FIRE MAINTENANCE INSPECTION	0010034.435155
		\$1,500.00	PSAL PROCESSING FEE	0010034.435125
		\$0.00	AERIAL EQUIPMET FEES	0010034.435140
		\$0.00	BUILDING SUPPORT: FIRE	0010034.435120
	<b>Report Totals:</b>	\$2,854,247.11 ✓		
	<b>SPECIAL POLICE DEPT SERVICES</b>			
		\$148,113.00	VUSD LAW ENFORCEMENT	0010036.438145
		\$61,110.47	BOOKING FEES	0010043.444000
	<b>Report Totals:</b>	\$209,223.47 ✓		
	<b>WEED &amp; LOT CLEARING</b>			
		\$45,141.38	WEED & LOT CLEARING FEES	0010034.435160
		\$2,880.00	ABANDONDED VEHICLE ABATE	0010040.4441200
	<b>Report Totals:</b>	\$48,021.38 ✓		
	<b>ZONING &amp; SUBDIVISION FEES</b>			
		\$275,767.85	PLANNING	0010033.434100
	<b>Report Totals:</b>	\$275,767.85 ✓		
	<b>FINES &amp; FORFEITURES \$ 2,195,980.00</b>			

F04

F03

F07

F18

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
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**FORFEITURES & PENALTIES**

		\$58,612.81	ASSET FORFEITURE FUNDS	0010040.445000
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*Report Totals:* \$58,612.81 ✓

**OTHER FINES**

		\$394,500.27	PARKING FINES	0010040.441000
		\$176,130.00	FALSE ALARM FINES	0010040.441600
		\$34,059.84	DUI COST RECOVERY	0010040.441400
		\$26,615.37	ADMINISTRATIVE CITATION FEES	0010040.441100
		\$392.85	GENERAL FINES	0010040.442000
		(\$65.00)	HUMANE SOC. ADM. CITATIONS	0010040.441300

*Report Totals:* \$631,633.33 ✓

**VEHICLE CODE FINES**

		\$1,000,741.70	RED LIGHT CITATIONS	0010040.441500
		\$504,992.16	VEHICLE CODE FINES	0010041.442100

*Report Totals:* \$1,505,733.86 ✓

**INTERGOV-COUNTY \$ 31,423.96**

**OTHER COUNTY GRANTS**

		\$31,422.96	SD CO ABAND VEH SERV AUTH	0010026.424000
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*Report Totals:* \$31,422.96 ✓

**INTERGOV-FEDERAL \$ 41,865,440.34**

CDBG

F03

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$1,250,014.33	COMM DEV BLOCK GRANT	1030028.427013 F20
	<i>Report Totals:</i>	\$1,250,014.33 ✓		
	OTHER FEDERAL GRANTS			
		\$2,016,637.55	URBAN ARE SECURITY INITIATIVE GRANT	0010028.427024 F04
		\$418,657.56	HOME PARTNERSHIP PROGRAM	1240028.427012 F21
		\$227,844.81	STATE HOMELAND SECURITY GRANT	0010028.427021 F04
		\$210,107.32	WEED AND SEED PROGRAM GRANT	0010028.427006 F03
		\$199,034.80	SENIOR NUTRITION GRANT	1070028.427018 F25
		\$159,416.01	STATE HOMELAND SECURITY GRANT	0010028.427022 F04
		\$153,015.61	URBAN AREA SECURITY INITIATIVE GRANT	0010028.427023 F04
		\$118,902.44	LAND & WATER CONSERVATION GRANT	1170028.427019 F31
		\$45,000.00	HAZARD ELIMINATION SAFETY GRANT	1170028.427017 F11
		\$41,798.65	ASSISTANCE TO FIREFIGHTERS GRANT	0010028.427002 F04
		\$17,834.05	JUSTICE ASSISTANCE GRANT	0010028.427010 F03
		\$3,599.30	OTS SAFETY GRANT	0010028.427015 F11
		\$3,577.91	CERT TRAINING	0010028.427025 F04
	<i>Report Totals:</i>	\$3,615,426.01 ✓		
	INTERGOV-STATE \$ 5,139,978.82			
	GASOLINE TAX			
		\$1,726,653.15	GAS TAXES	1060008.406X00 F11
	<i>Report Totals:</i>	\$1,726,653.15 ✓		
	HOMEOWNERS PROP TAX RELIEF			



CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$98,717.00	HOMEOWN PROP TAX RELIEF	0010001.401700
	<i>Report Totals:</i>	\$98,717.00 ✓		
	MANDATED COSTS	\$205,778.00	REIM OF MANDATED COSTS	0010022.421500
	<i>Report Totals:</i>	\$205,778.00 ✓		
	MOTOR VEHICLE IN-LIEU TAX	\$511,109.71	MOTOR VEHICLE IN-LIEU TAX	0010022.421000
	<i>Report Totals:</i>	\$511,109.71 ✓		
	OFF HWY MOTOR VEH FEES	\$0.00	OFF-HIGHWAY VEHICLE FEES	0010022.421300
	<i>Report Totals:</i>	\$0.00 ✓		
	OTHER STATE GRANTS	\$691,758.94	PROPOSITION 42 FUNDING	1050022.421700 <i>F3/</i>
		\$365,729.66	SAFE ROUTES TO SCHOOL GRANT	1170027.425004 <i>F1/</i>
		\$353,041.51	PEDESTRIAN SAFETY GRANT	1170027.425003 <i>F1/</i>
		\$190,256.21	SUPPLEMENTAL LAW ENFORCE	1250027.425001 <i>F03</i>
		\$174,539.02	TRANSPORTATION ENHANCE ACT GRANT	1170027.425011 <i>F1/</i>
		\$140,946.00	STATE PARK BOND GRANT	1170027.425009 <i>F3/</i>
		\$48,972.00	USED OIL GRANT	0010027.425006 <i>F1/</i>
		\$29,631.00	CALHOME GRANT	1260027.425001 <i>F2/</i>
		\$25,252.00	CALIFORNIA DEPT OF CON RECYCLING GRANT	0010027.425005 <i>F1/</i>
		\$11,447.50	PROPOSITION 40 GRANT	0010027.425012 <i>F18</i>

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
	<i>Report Totals:</i>	\$2,031,573.84 ✓		
	PROP 172 - PUBLIC SAFETY	\$566,147.12	SB 172 SALES TAX	0010003.403200 <i>F03</i>
	<i>Report Totals:</i>	\$566,147.12 ✓		
<b>LICENSES &amp; PERMITS \$ 290,275.05</b>				
<b>CONSTRUCTION PERMITS</b>				
		\$385,015.36	BUILDING PERMITS	0010031.432100 <i>F19</i>
		\$318,790.20	GRADING	0010032.433100
		\$9,234.50	ELECTRICAL PERMITS	0010031.432200
		\$5,272.18	PLUMBING PERMITS	0010031.432300
	<i>Report Totals:</i>	\$718,312.24 ✓		
<b>OTHER PERMITS</b>				
		\$17,995.26	FIRE ANNUAL PERMITS	0010034.435135 <i>F04</i>
		\$15,137.59	TOBACCO LICENSE	0010015.413000 <i>F03</i>
		\$14,808.00	BURGLAR ALARM PERMITS	0010036.438150 <i>F03</i>
		\$12,514.65	MOBILEHOME SET-UP	0010031.432500 <i>F19</i>
		\$7,129.26	BINGO LICENSE	0010015.412000 <i>F03</i>
		\$3,012.40	MECHANICAL PERMITS	0010031.432400 <i>F19</i>
		\$928.15	ICE CREAM VENDOR FEES	0010036.438125 <i>F25</i>
		\$340.00	FOOD VENDING VEHICLE PERMIT	0010036.438130 <i>F25</i>
		\$97.50	MASSAGE PERMIT FEE	0010015.414000 <i>F03</i>
	<i>Report Totals:</i>	\$71,962.81 ✓		

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
<b>OTHER REVENUE \$ 823,967.71</b>				
CONTRIBUTIONS				
		\$54,202.22	CONTRIBUTIONS	0010071.472700 F31
		\$46,914.18	4TH OF JULY CONTRIBUTION	0010071.472400 ✓
		\$25,315.00	NUT CENTER FUND RAISING	0010071.472300 F25
		\$5,750.00	FIREMAN'S FUND GRANT	0010071.472000 F04
		\$2,000.00	COMMUNITY GRANT	0010071.472100 F03
		\$1,200.00	VISTA SKATE PARK SPONSORSHIPS	0010071.472500 F31
	<b>Report Totals:</b>	<b>\$135,381.40</b> ✓		
OTHER				
		\$337,382.00	RDA TAX INCREMENT FUNDING	3100001.402200 F11
		\$252,714.00	AB 1662 BOOKING FEE RELIE	0010022.421400 F03
		\$74,846.52	REPAYMENT OF LOANS	1240075.476200 F21
		\$10,809.96	LEGAL SETTLEMENTS	0010073.474100 F02
		\$943.00	OTHER	1260076.477400 F21
		\$0.00	OTHER	1060076.477400
		\$0.00	RECOVERY ON PROP DAMAGE	1080073.474000
		\$0.00	INSURANCE SETTLEMENTS	0010082.484000
		\$0.00	OTHER	1080076.477400
	<b>Report Totals:</b>	<b>\$676,695.48</b> ✓		
SALE OF CITY PROPERTY				
		\$0.00	SALE OF CITY PROPERTY	1130081.483000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
	<i>Report Totals:</i>	\$0.00		
	SALE OF PROPERTY	\$11,890.83	SALE OF PROPERTY	0010081.483000
	<i>Report Totals:</i>	\$11,890.83 ✓		
TAXES	\$ 410,903,919.22			
	BUSINESS LICENSE TAXES			
		\$1,493,967.62	BUSINESS LICENSE	0010010.411000
		\$77,532.65	BUSINESS LIC PRIOR YEAR	0010010.411200
		\$60,025.29	BUSINESS LICENSE PENALTY	0010010.411100
	<i>Report Totals:</i>	\$1,631,525.56 ✓		
	CONSTRUCTION DEVELOPMENT TAXES			
		\$1,254,534.39	PARK DEVELOPMENT FEES	1020060.461000
		\$835,098.81	DEVELOPMENT FEES	1100062.463X00
		\$175,760.00	VISTA HOUSING AGENCY FEES	0010063.464000
		\$155,034.47	DRAINAGE DEVELOPMENT FEES	1090061.462X00
		\$94,390.00	UNDERGROUND IN-LIEU FEES	0010063.464200
		\$88,771.00	DEFERRED LEIN PAYMENT	0010063.464300
		\$17,549.14	TRAFFIC SIGNAL MITIGATION	0010072.473100
		\$2,414.40	TRAFFIC MITIGATION FEES	0010072.473200
		\$0.00	BIOLOGICAL MITIGATE FEES	0010072.473000
		\$0.00	DEFERRED STREET CONSTRUCTION	0010063.464100
	<i>Report Totals:</i>	\$2,623,552.21 ✓		

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
<i>FRANCHISES</i>				
		\$991,164.70	FRANCHISE FEE-SDGE	0010007.405000
		\$774,875.01	FRANCHISE FEE-COX CABLE	0010007.405200
		\$574,770.59	FRANCHISE FEE-TRASH	0010007.405100
		\$149,629.04	FRANCHISE FEE-TIMES WARNER	0010007.405300
		\$102,198.81	FRANCHISE FEE: SPRINT	0010007.405500
		\$86,553.43	CITYWIDE PEG FEE	0010007.405600
		\$0.00	FRANCHISE FEE-ORION	0010007.405400
	<b>Report Totals:</b>	\$2,679,191.58 ✓		
<i>IN-LIEU LOCAL SALES AND USE TAXES</i>				
		\$3,447,876.32	SALES TAX IN-LIEU	0010003.403100
	<b>Report Totals:</b>	\$3,447,876.32 ✓		
<i>PROPERTY TAX IN-LIEU OF VLF</i>				
		\$6,622,217.00	VLF PROPERTY TAX COMPENSATION	0010009.402000
	<b>Report Totals:</b>	\$6,622,217.00 ✓		
<i>PROPERTY TAXES-PRIOR</i>				
		\$2,966.32	DELINQUENT SECURED	0010001.401200
		(\$13,425.36)	DELINQUENT UNSECURED	0010001.401300
	<b>Report Totals:</b>	(\$10,459.04) ✓		
<i>REAL PROP TRANSFER TAXES</i>				
		\$519,780.86	REAL PROP TRANSFER TAX	0010001.401900
	<b>Report Totals:</b>	\$519,780.86 ✓		

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
<b>SALES AND USE TAXES</b>				
		\$10,308,321.79	SALES AND USE TAX	0010003.403000
		\$525,803.22	SALES TAX PROP L	0010003.403105
	<b>Report Totals:</b>	\$10,834,125.01 ✓		
<b>SECURED &amp; UNSECURED PROP TAX</b>				
		\$8,696,621.18	CURRENT SECURED	0010001.401000
		\$337,271.48	CURRENT UNSECURED	0010001.401100
	<b>Report Totals:</b>	\$9,033,892.66 ✓		
<b>STATE SECURED UNITARY</b>				
		\$132,620.31	STATE SEC UNITARY	0010001.401800
	<b>Report Totals:</b>	\$132,620.31 ✓		
<b>SUPPLEMENTAL ROLL SEC &amp; UNSEC</b>				
		\$938,803.03	SUPPLEMENTAL SECURED	0010001.401400
		\$23,344.70	SUPPLEMENTAL UNSECURED	0010001.401500
		\$5,779.24	ALL SUPP HOE	0010001.401600
	<b>Report Totals:</b>	\$967,926.97 ✓		
<b>TRANSIENT LODGING TAX</b>				
		\$400,669.78	TRANSIENT LODGING	0010005.404000
	<b>Report Totals:</b>	\$400,669.78 ✓		
<b>TRANSPORTATION TAX-NON TRANS</b>				
		\$2,021,000.00	PROP A SALES TAX	1110003.403300

F 11

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
<b>USE OF MONEY &amp; PROP</b>		<b>\$ 4,534,930.79</b>		
		<i>Report Totals:</i>	\$2,021,000.00 ✓	
<b>INVESTMENT EARNINGS</b>				
		\$2,027,016.79	INVESTMENT EARNINGS	0010050.451000
		\$466,459.79	INVESTMENT EARNINGS	1100050.451000
		\$358,734.43	INVESTMENT EARNINGS	1110050.451000
		\$219,329.28	INTEREST ON CRA DEBT	0010054.454300
		\$185,785.70	GASB 31 ADJUSTMENT	0010059.459000
		\$116,020.58	INVESTMENT EARNINGS	1020050.451000
		\$72,627.16	INVESTMENT EARNINGS	1090050.451000
		\$51,188.78	INVESTMENT EARNINGS	3100050.451000
		\$49,596.90	INVESTMENT EARNINGS	1060050.451000
		\$45,074.24	GASB 31 ADJUSTMENT	1100059.459000
		\$37,979.01	INVESTMENT EARNINGS	1050050.451000
		\$25,313.23	GASB 31 ADJUSTMENT	1110059.459000
		\$14,980.59	INT VISTA HIDDEN VALLEY	0010054.454400
		\$8,735.52	GASB 31 ADJUSTMENT	1020059.459000
		\$7,744.33	GASB 31 ADJUSTMENT	1090059.459000
		\$7,307.45	INVESTMENT EARNINGS	1140050.451000
		\$7,234.26	GASB 31 ADJUSTMENT	1060059.459000
		\$6,231.28	INVESTMENT EARNINGS	1130050.451000
		\$4,551.99	INVESTMENT EARNINGS	1080050.451000

CLASS	REPORT	AMOUNT	NAME	ACCOUNT
		\$4,343.32	GASB 31 ADJUSTMENT	3100059.459000
		\$3,936.14	INVESTMENT EARNINGS	1200050.451000
		\$2,428.48	INVESTMENT INCOME	1250050.451000
		\$1,316.52	INVESTMENT EARNINGS	1180050.451000
		\$1,012.94	INVESTMENT INCOME	1260050.451000
		\$368.39	INVESTMENT EARNINGS	1240050.451000
		\$49.99	INVESTMENT EARNINGS	1070050.451000
		(\$1,204.27)	GASB 31 ADJUSTMENT	1050059.459000
	<b>Report Totals:</b>	\$3,724,162.82		
<b>RENTS AND CONCESSIONS</b>				
		\$399,470.56	LEASE INCOME	0010055.455000
		\$163,669.18	SPECIAL FACILITIES USAGE	0010030.431500
		\$74,138.97	TMOBILE LEASE	0010055.455300
		\$46,991.37	AVO RENTALS	0010030.431210
		\$31,488.89	RANCHO RENTALS	0010030.431620
		\$25,751.45	BRENGLE CENTER RENTAL	0010030.431520
		\$21,886.94	PARK TERRACE RENTALS	0010030.431510
		\$18,412.00	SPRINT LEASE	0010055.455200
		\$17,025.81	CRICKET COMMUNICATIONS	0010055.455400
		\$7,876.00	RENTAL INCOME	0010056.456000
		\$1,828.94	MOONLIGHT RENTAL	0010030.431250
		\$1,255.50	ADVERTISING ON CITY VEH	0010057.457000
		\$621.46	VENDING MACHINE REV	0010076.477000



CLASS	REPORT	AMOUNT	NAME	ACCOUNT
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		\$350.90	PAY PHONE REV	0010076.477100
		\$0.00	CINGULAR LEASE	0010055.455100

*Report Totals:* \$810,767.97

*Grand Total:* \$73,007,275.35

0 - C

73,007,275.35				
15,419,821.00			<i>Sown Functional</i>	
1,580,503.00			<i>Waterpark</i>	
003				
90,007,599.35				

GENERAL GOVERNMENT:						
LEGISLATIVE:						
CITY COUNCIL	0010100	\$	361,935			
CITY CLERK	0010125	\$	801,552			
CITY ATTORNEY	0010140	\$	861,706			
OUTSIDE LEGAL	001.5171	\$	-			
INVESTMENT LEGAL	001.5172	\$	-	\$	2,025,193	✓
MANAGEMENT & SUPPORT:						
CITY MANAGER	0010105	\$	822,339			
ADMIN SERVICES	0010110	\$	473,250			
PERSONNEL	0010120	\$	600,399			
FINANCE	0010130	\$	1,456,750			
DATA PROCESSING	001.5160	\$	-			
NON-DEPARTMENTAL	0010145	\$	823,060			
TRANSFER OUT TO 601	001.5900	\$	-			
TRANSFER OUT TO 602	0010900	\$	10,500	\$	4,186,298	✓
						6,211,491 ✓
PUBLIC SAFETY:						
POLICE:						
PROP 218 IMPACTS	001.5190	\$	-			
LAW ENFORCEMENT	0010200	\$	15,330,216			
SUPP LAW ENFORCE	1250205	\$	153,012	\$	15,483,228	✓
FIRE:						
FIRE ADMINISTRATION	0010250	\$	878,082			
FIRE TRAINING	0010251	\$	227,375			
FIRE MAINTENANCE	0010252	\$	771,586			
FIRE SUPPRESSION	0010260	\$	6,929,834			
FIRE PREVENTION	0010270	\$	782,104	\$	9,588,981	✓
EMERGENCY MEDICAL	0010280	\$	-	\$	3,319,269	✓
WEED ABATEMENT	001.5240	\$	-			
STREET LIGHTING	1080440	\$	-	\$	1,218,441	✓
DISASTER PREP	0010290	\$	-	\$	2,512,451	✓
OTHER:						
CODE ENFORCEMENT	0010115	\$	1,098,344	✓		
SCHOOL SAFETY	0010225	\$	9,309	✓	1,107,653	✓
						33,230,023 ✓
TRANSPORTATION:						
STREETS:						
PUBLIC WORKS ADMIN	0010400	\$	173,842			
STREET MAINT	0010420	\$	285,933			
TRANSFER OUT TO 302	0010900	\$	122,431			
FEMA	116.5740	\$	-			
STREET MAINT	1200430	\$	88,671			
GAS TAX	1060410	\$	2,023,416	\$	2,694,292	✓
TREES & LANDSCAPE:						
PARKWAYS & MEDIANS	0010530	\$	413,457			
SOUTH MELROSE	1130535	\$	145,014			
LA MIRADA CANYON	1140540	\$	23,279			
NO CO SQUARE CFD	1150392	\$	1,553			
HACIENDA CFD	1180391	\$	1,553	\$	584,856	✓
						3,279,148 ✓
COMMUNITY DEVELOPMENT:						
PLANNING:						
LAND DEVELOPMENT	0010325	\$	501,398			
PLANNING	0010320	\$	1,418,899			
COMMUNITY PROJECTS	0010321	\$	(2,715)	\$	1,917,582	✓
CONST & ENGINEER:						
TRAFFIC ENGINEERING	0010305	\$	1,113,646			
ENGINEERING	0010300	\$	1,812,430			
BUILDING	0010330	\$	838,817			
DEV SERVE CENTER	0010035	\$	383,813	\$	4,148,707	✓
HOUSING:						
SYCAMORE CREEK	104.5325	\$	-			
HOUSING PROGRAMS	0010341	\$	33,383			
TRANSFER TO FUND 112	001.5900	\$	-			
HOME PARTNERSHIP	1240342	\$	350,605			
CALHOME PROGRAM	126.5327	\$	29,631	\$	413,619	✓
REDEVELOPMENT:						
CDBG	1030360	\$	622,423			
ECONOMIC DEVEL	0010370	\$	459,116			
TRANSFER TO FUND 301	001.5900	\$	-	\$	1,081,540	✓
						7,561,448 ✓
HEALTH:						
NUTRITION CENTER	1070550	\$	-	\$	700,085	✓
SOLID WASTE:						
RECYCLING	0010450	\$	110,105			
SOLID WASTE MANAGE	001.5470	\$	-			
TRANSFER TO FUND 501	001.5900	\$	-	\$	110,105	✓
						810,190 ✓
CULTURE & LEISURE:						
PARKS & REC:						
COMM SERVE OPER	0010500	\$	664,632			
RECREATION	0010510	\$	1,634,206			
PARK MAINT	0010525	\$	2,099,244			
RANCHO OPERATIONS	0010545	\$	199,481			
SENIOR SERVICES	0010555	\$	741,371			
TOWNSITE SERVICES	0010570	\$	15,752			
AVO THEATER	001.5560	\$	-			
CULTURAL ARTS	0010560	\$	1,695,335			
TRANSFER TO FUND 507	0010900	\$	104,028			
						\$ 7,154,049 ✓
				TOTALS FOR REPORT	\$	58,246,348.48
				ELIMINATED TRANSFERS OUT & DEBT SERVICE	\$	9,683,952
				TOTALS PER GENERAL LEDGER	\$	67,930,301
					\$	7,869,222
SEWER					\$	1,499,746
WATERPARK					\$	67,615,316
				REPORT COLUMN A GRAND TOTAL	\$	67,615,316

PAGE 9 CAPITAL OUTLAY

SCHEDULE OF 06-07 CAPITAL OUTLAY  
PAGES 9, 10, 11 COLUMN B

PROJECT	FIRE	POLICE	PARKS	DRAINAGE & STREETS	GENERAL GOV SUPPORT	PLANNING	NON-CRA REDEVELOP	HOUSING	HEALTH	WATERPARK	SEWER	TOTALS
001.5250	\$ 135,662.43 ✓											\$ 135,662.43
0027806					\$ 130,503.65							\$ 130,503.65
0027902			\$ 10,322.36									\$ 10,322.36
0028015			\$ 47,633.16									\$ 47,633.16
0028025							\$ 5,634.09					\$ 5,634.09
0028071	\$ 149.51											\$ 149.51
0028082			\$ 294,880.66									\$ 294,880.66
0028088			\$ 2,702.94									\$ 2,702.94
0028114			\$ 76,909.10									\$ 76,909.10
0028132				\$ 41,561.61								\$ 41,561.61
0028135	\$ 252,390.85											\$ 252,390.85
0028136	\$ 258,261.51											\$ 258,261.51
0028137					\$ 9,064.29							\$ 9,064.29
0028138			\$ 46,647.08									\$ 46,647.08
0028139			\$ 245,052.08									\$ 245,052.08
102XXXX			\$ 352,041.50									\$ 352,041.50
1048001							\$ 107,000.51					\$ 107,000.51
1048063							\$ 8,337.79					\$ 8,337.79
105XXXX				\$ 763,547.28								\$ 763,547.28
109XXXX				\$ 321,632.53								\$ 321,632.53
1107576				\$ 29,050.12								\$ 29,050.12
1107838				\$ 900.00								\$ 900.00
1108020				\$ 2,850.00								\$ 2,850.00
1108051				\$ 1,639.10								\$ 1,639.10
1108053				\$ 54,775.00								\$ 54,775.00
1108063							\$ 50,000.00					\$ 50,000.00
1108071	\$ 48,796.55											\$ 48,796.55
1108097				\$ 291.54								\$ 291.54
1108106				\$ (18,388.10)								\$ (18,388.10)
1108126	\$ 1,215.00											\$ 1,215.00
1108127				\$ 9,872.40								\$ 9,872.40
1108128				\$ 2,586.56								\$ 2,586.56
111XXXX				\$ 2,247,716.92								\$ 2,247,716.92
1177456				\$ 174,539.02								\$ 174,539.02
1177741				\$ 40,400.00								\$ 40,400.00
1178018				\$ 88,336.21								\$ 88,336.21
1178032				\$ 22,950.00								\$ 22,950.00
1178039				\$ 17,200.27								\$ 17,200.27
1178043				\$ 208,726.70								\$ 208,726.70
1178051				\$ 35,042.76								\$ 35,042.76
1178082			\$ 155,189.38									\$ 155,189.38
1178101			\$ 9,956.39									\$ 9,956.39
1178108			\$ 283,907.04									\$ 283,907.04
1178114			\$ 3,993.15									\$ 3,993.15
1178115			\$ 62,511.55									\$ 62,511.55
1178116			\$ 7,989.00									\$ 7,989.00
310XXXX				\$ 2,960.00								\$ 2,960.00
SEWER											\$ 11,749,983.00	\$ 11,749,983.00
WATERPARK										\$ 90,870.00		\$ 90,870.00
TOTALS	\$ 695,261	\$ 1,215	\$ 1,599,735	\$ 4,048,190	\$ 139,568	\$ -	\$ 170,972	\$ -	\$ -	\$ 90,870	\$ 11,749,983	\$ 18,495,794

SCHEDULE OF 06-07 DEBT SERVICE  
 PAGES 9, 10, 11 COLUMN C

PROJECT	GENERAL GOV SUPPORT	HOUSING	REDEVEL	STREET LIGHTING	PARKS	WATERPARK	STREETS	FIRE	TOTALS
001.5220								\$ 71,446.88 ✓	\$ 71,446.88
102.5714					\$ 101,540.53 ✓				\$ 101,540.53
103.5365			\$ 512,252.75 ✓						\$ 512,252.75
109.5714							\$ 131,515.60 ✓		\$ 131,515.60
110: PFF								\$ 108,127.37 ✓	\$ 108,127.37
110: PFF	\$ 419,514.56 ✓								\$ 419,514.56
110: TIF							\$ 504,970.77 ✓		\$ 504,970.77
507						\$ 136,562.50			\$ 136,562.50
TOTALS	\$ 419,515 ✓	\$ -	\$ 512,253 ✓	\$ -	\$ 101,541 ✓	\$ 136,563 ✓	\$ 636,486 ✓	\$ 179,574 ✓	\$ 1,985,931 ✓

MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD

10/16/2007 15:22  
dnjelsen

CITY OF VISTA  
CITY OF VISTA

OBJECT CODES 511000:517000

Pg 1  
glyctdbud

FOR 2007 13

ORIGINAL APPROP	TRANSFRS/ADJUSMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUD	% USED
001 GENERAL FUND						
103 COMMUNITY DVPT BLOCK GRANT	17,264,754	800,566.60	18,065,320.34	17,288,680.83	.00	776,639.51
106 GAS TAX	105,378	1,991.35	107,369.35	120,762.72	.00	-13,393.37
107 SENIOR CITIZEN NUTRITION	929,732	.00	929,732.00	898,374.22	.00	31,357.78
108 1972 LIGHTING & LANDSCAPIN	252,513	-17,026.00	235,487.00	223,656.11	.00	11,830.89
112 HOUSING SET ASIDE FUNDS	117,775	.00	117,775.00	120,096.59	.00	-2,321.59
113 S MELROSE LANDSCAPE MAINT	310,577	-2,646.65	307,930.35	<del>307,930.35</del>	.00	22,268.29
124 HOME PARTNERSHIP PROGRAM	0	.00	.00	84.00	.00	-84.00
301 VISTA REDEVELOPMENT AGENCY	4,955	-4,955.00	.00	.00	.00	.00
501 VISTA SEWER O & M	322,759	-2,744.74	320,014.26	<del>320,014.26</del>	.00	48,760.55
504 BUENA SANITATION O & M	1,364,844	50,815.00	1,415,659.00	1,278,340.28	.00	137,318.72
507 WAVE WATERPARK	469,771	30,639.00	500,410.00	<del>500,410.00</del>	.00	131,788.69
	508,666	33,152.00	541,818.00	566,789.00	.00	-24,971.00
GRAND TOTAL	21,651,724	889,791.56	22,541,515.30	21,422,320.83	.00	1,119,194.47

\*\* END OF REPORT - Generated by DALE NIELSEN \*\*

O.C

21,422,320.83 +  
285,562.95 -  
271,253.71 -  
568,521.01 -  
004  
20,495,783.79

# MUNIS FINANCIAL MANAGEMENT SOLUTIONS

WELCOME TO THE NEIGHBORHOOD



10/16/2007 15:27  
 dhjelsen

CITY OF VISTA  
 CITY OF VISTA

OBJECT CODES 511000+517000-  
 510000 - 518100

FOR 2007 13

ORIGINAL APPROP	TRANSFRS/ADJSTMS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUD	% USED
001 GENERAL FUND						
103 COMMUNITY DVPT BLOCK GRANT						
106 GAS TAX						
107 SENIOR CITIZEN NUTRITION						
108 1972 LIGHTING & LANDSCAPIN						
112 HOUSING SET ASIDE FUNDS						
124 HOME PARTNERSHIP PROGRAM						
301 VISTA REDEVELOPMENT AGENCY						
501 VISTA SEWER O & M						
504 BUENA SANITATION O & M						
507 WAVE WATERPARK						
GRAND TOTAL						

\*\* END OF REPORT - Generated by DALE NIELSEN \*\*

0.0

3,496,010.15

3,496,010.15

38,326.72

35,012.00

46,529.27

004

3,376,547.76 \*

MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



10/16/2007 15:32  
dnielsen

CITY OF VISTA  
CITY OF VISTA

OBJECT CODES 518200:518999

Pg 1  
glytcbud

FOR 2007 13

ORIGINAL APPROP	TRANSFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUD	% USED
001 GENERAL FUND		3,960,484	138,410.00	4,098,893.59	3,813,769.34	93.0%
103 COMMUNITY DVPT BLOCK GRANT		25,998	1,015.00	27,013.00	26,976.55	99.9%
106 GAS TAX		321,300	.00	321,300.00	293,089.00	91.2%
107 SENIOR CITIZEN NUTRITION		136,859	-12,717.00	124,142.00	112,448.90	90.6%
108 1972 LIGHTING & LANDSCAPIN		32,034	.00	32,034.00	31,896.47	99.6%
112 HOUSING SET ASIDE FUNDS		69,565	-435.00	69,130.00	<del>69,130.00</del>	90.7%
113 S MELROSE LANDSCAPE MAINT		0	.00	.00	7.50	100.0%
124 HOME PARTNERSHIP PROGRAM		1,209	-1,209.00	.00	1.00	100.0%
301 VISTA REDEVELOPMENT AGENCY		91,216	-34,763.00	56,453.00	<del>56,453.00</del>	120.4%
501 VISTA SEWER O & M		396,962	14,939.00	411,901.00	359,324.76	87.2%
504 BUENA SANITATION O & M		131,214	11,120.00	142,334.00	<del>142,334.00</del>	72.7%
507 WAVE WATERPARK		75,872	1,244.00	77,116.00	85,383.86	110.7%
GRAND TOTAL		5,242,713	117,604.00	5,360,316.59	4,957,108.58	92.5%

\*\* END OF REPORT - Generated by DALE NIELSEN \*\*

O.C

4,957,108.58  
62,383.11  
67,990.00  
103,559.33  
004  
4,722,897.39 \*

MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



10/16/2007 15:47 | CITY OF VISTA | PG 1  
 dnielsen | VENDOR FISCAL YEAR SUMMARY | apvdrfys

FISCAL YEAR: 2007 07/01/06 TO 06/30/07 MINIMUM: .00

VENDOR NAME	ADDRESS	F.I.D.#	SOC.SEC.#	YTD PURCHASES	YTD PAYMENTS
3692 SAN DIEGO COUNTY SHERIFF'S	FINANCIAL SERVICES DIVISION	95-6000934		17,183,233.47	14,598,684.89
	P.O. BOX 939062				
	SAN DIEGO, CA 92193-9062				
1 VENDORS	REPORT TOTALS			17,183,233.47	14,598,684.89

\*\* END OF REPORT - Generated by DALE NIELSEN \*\*





PAGE 12 WORKSHEET

PROJECT	PRINCIPAL	INTEREST	LEASE PAYMENTS	TOTALS
001.5220			\$ 71,446.88	\$ 71,446.88
102.5714			\$ 101,540.53	\$ 101,540.53
103.5365	\$ 235,000.00	\$ 277,252.75		\$ 512,252.75
104.5325			\$ -	\$ -
109.5714			\$ 131,515.60	\$ 131,515.60
110: FPF			\$ 108,127.37	\$ 108,127.37
110: PFF			\$ 419,514.56	\$ 419,514.56
110: TIF			\$ 504,970.77	\$ 504,970.77
507			\$ 136,562.50	\$ 136,562.50
TOTALS	\$ 235,000.00	\$ 277,252.75	\$ 1,473,678.21	\$ 1,985,930.96
		\$ 602,953.98	\$ (602,953.98)	
	\$ 235,000.00	\$ 880,206.73	\$ 870,724.23	\$ 1,985,930.96

LEASE PRINCIPAL PAYMENTS	
JPFA 1997 REFUNDING BONDS	\$ 743,484.00
1993 SERIES "D" WATERPARK	\$ 60,000.00
AMBULANCE LEASE	\$ 67,240.23
	<u>\$ 870,724.23</u>



MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



10/17/2007 08:34  
dnielsen

CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

Pg 4  
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REPORT OPTIONS

FUND RANGE 1: 001 to 002  
FUND RANGE 2: to zzzz  
FUND RANGE 3: to zzzz  
FUND RANGE 4: to zzzz  
FUND RANGE 5: to zzzz

Reporting Year/Period: 2007 13

Omit Zero Balances: Y

Compute from Last Year End Balance: N

Fund Type:

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MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



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CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
110010	CASH	-1,429,769.22	34,356,219.07
110011	CASH-PAYROLL	.00	-448,090.39
110013	CASH-THEATRE	.00	26,191.50
110099	GASB 31 ADJUSTMENT	185,785.70	-63,156.78
110110	CASH-PETTY	.00	3,455.00
120101	TAXES RECEIVABLE	618,912.63	618,912.63
120150	ACCOUNTS RECEIVABLE	10,224.59	226,669.29
120175	INVESTMENT INTEREST RECEIVABLE	.00	1,637,207.20
120300	NOTES RECEIVABLE	.00	1,184,714.00
120400	INT REC: NOTES RECEIVABLE	117,875.49	871,588.43
120452	LOAN REC: COMPUTERS	.00	48,294.02
120454	LOAN REC: RDA-RANCHO BUENA VSTA	.00	2,135,000.00
120455	LOAN REC: RDA-RANCHO BUENA VSTA	228,082.00	2,879,694.00
120457	LOAN REC: RDA-HACIENDA LAND	.00	3,857,667.35
120459	LOAN REC: RDA-LOAN #2001-01	.00	497,000.00
120460	LOAN REC: RDA-LOAN #2001-01	28,351.00	113,501.00
120461	LOAN REC: RDA-LOAN #2001-02	.00	511,697.00
120462	LOAN REC: RDA-LOAN #2002-01	28,744.00	107,283.00
120463	LOAN REC: RDA-LOAN #2002-01	.00	400,000.00
120464	LOAN REC: RDA-LOAN #2002-02	22,203.00	78,115.00
120465	LOAN REC: RDA-LOAN #2002-02	.00	4,462,015.49
120466	LOAN REC: RDA-LOAN #2002-02	245,145.00	816,914.00
120467	LOAN REC: RDA-LOAN #2002-03	.00	565,420.00
120468	INT REC: RDA-LOAN #2002-03	30,736.00	96,441.00
130103	DUE FROM FUND 103	253,475.30	96,441.00
130107	DUE FROM FUND 107	26,236.85	26,236.85
130117	DUE FROM FUND 117	1,425,164.74	1,425,164.74
130602	DUE FROM FUND 602	663,793.08	663,793.08
140120	DUE FROM OTHER DISTRICTS	169,232.85	169,232.85
140130	DUE FROM OTHER CITIES	30,615.84	30,615.84
140140	DUE FROM COUNTY	363,010.11	363,010.11
140141	DUE FROM COUNTY-SALES IN-LIEU	.00	254,183.79
140150	DUE FROM STATE	1,041,476.46	1,041,476.46
140160	DUE FROM FEDERAL GOVERNMENT	162,045.11	162,045.11
150301	ADVANCE TO FUND 301	-1,057,851.00	.00
160030	INVENTORY-PRINTING SUPPLIES	.00	3,294.39
160040	INVENTORY-STREET SUPPLIES	-17,307.84	158,181.77
170010	PREPAID EXPENSES	100.70	247,730.24
170020	PREPAID POSTAGE	.00	6,897.07
170030	PREPAID MOVIE TICKETS	.00	338.00
170040	PREPAID PERS MISC 70002	138,255.35	.00
170050	PREPAID PERS SAFETY 74001	76,443.46	.00
	TOTAL ASSETS	3,360,981.20	59,788,427.41

LIABILITIES	ACCOUNTS PAYABLE CONTROL	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
210001		.00	-3,717,386.78

MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



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CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>LIABILITIES</b>			
210002	CURRENT PAYROLL CONTROL	-4,157.19	-586,007.77
210003	FLEX SPENDING BENEFITS	27.42	-23,960.55
210010	P/R FEDERAL TAXES PAYABLE	.00	-57,802.04
210011	P/R SWT PAYABLE	.00	-14,975.66
210012	PAYROLL SDI PAYABLE	.00	-929.64
210050	REIMBURSABLE AGREEMENTS	18,259.60	.00
211210	DUE TO DUE TO VFPD	-57,253.00	-57,253.00
211220	DUE TO OTHER DISTRICTS	.00	-15.00
211230	DUE TO COUNTY	.00	-5,420.00
211240	DUE TO STATE	-3,577.39	.00
211241	DUE TO STATE-USE TAX CONTROL	14.87	.00
211250	DUE TO CALIF STRONG-MOTION PRG	3,531.41	.00
211260	DUE TO STATE PERMIT MOB-MOME PK	8,508.00	.00
212301	DEPOSIT	3,046.00	.00
212302	DEPOSIT-9/11 MEMORIAL	.00	-7,500.00
212304	DEPOSIT-AVALON HOMES ENGR	.00	-294.00
212307	DEPOSIT-CITY CHARITY EVENTS	.00	-7,903.11
212308	DEPOSIT-DONATIONS RECEIVED	2,000.00	-437.70
212309	DEPOSIT-ENVIRON IMPACT REVIEW	802.14	.00
212310	DEPOSIT-ESCONDIDO AVE CONST	.00	-224,997.23
212311	DEPOSIT-MONITORING WELL AGREMT	-452.89	-100.00
212312	DEPOSIT-MOONLIGHT CULTURAL FNDN	-307.00	-19,999.23
212314	DEPOSIT-PLAN CHECK/INSPECTION	1,697.00	.00
212315	DEPOSIT-RENTAL	.00	-1,000.00
212320	DEPOSIT-WITNESS FEE	453.76	-12,157.10
212321	DEPOSIT-THEBODO OAK TREES	.00	-20,718.00
212322	DEPOSIT-RECREATION PROG	-1,784.94	.00
212325	DEPOSIT-SPRINT IMPROVEMENTS	.00	-90,665.70
219010	DEFERRED REVENUE	206,721.02	.00
219011	DEFERRD REV: JULY 4TH EVENT	-4,605.00	-18,570.00
219012	DEFERRD REV: INTEREST	-701,136.49	-4,963,536.43
	TOTAL LIABILITIES	-528,212.68	-9,831,628.94
<b>FUND BALANCE</b>			
310410	FUNDBALANCE UNRSRVD/UNDESIGND	8,770.525.13	-4,595,577.76
310411	BGTY FUND BALANCE UNRESERVED	.00	1,398,869.48
310430	PRIOR YEAR AVAILABLE FUND BAL	170,728.38	.00
310510	RESRV-PETTY CASH	.00	-3,455.00
310512	RESRV-INVENTORIES	17,243.95	-161,476.16
310513	RESRV-PREPAID EXPENSES	-7,876.38	-254,965.31
310514	RESRV-NOTE RECEIVABLE	.00	-1,184,714.00
310515	BGTY FB RESRV FOR ENCUMBRANCES	13,633,901.47	-6,502,794.11
310519	RESRV-BIOLOGICAL MITIGATION	.00	-193,025.64
310520	RESRV-TRAFFIC SIGNAL MITGATION	-17,549.14	-75,947.14
310521	RESRV-TRAFFIC MITIGATION	-2,414.40	-586,583.23
310522	RESRV-VFPD EQUIP REPLACEMENT	231,447.00	-2,580,065.90

MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



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CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

FUND BALANCE	OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
310523		RESRV-AERIAL EQUIPMENT FEE	.00	-117,943.97
310526		RESRV-UNDERGROUND IN-LIEU	-94,390.00	-718,512.10
310527		RESRV-UNDERGROUND S. SANTA	.00	-105,571.50
310528		RESRV-HOUSING IN-LIEU FEES	-142,377.02	-476,742.43
310529		RESRV-LOAN TO RDA RANCHO BV	.00	-2,135,000.00
310531		RESRV-LOAN TO RDA HACIENDA	.00	-3,857,667.35
310532		RESRV-RDA LOAN #2001-01	.00	-497,000.00
310533		RESRV-RDA LOAN #2001-02	.00	-511,697.00
310534		RESRV-RDA LOAN #2002-01	.00	-400,000.00
310535		RESRV-RDA LOAN #2002-02	.00	-4,462,015.49
310536		RESRV-RDA LOAN #2002-03	.00	-565,420.00
310543		RESRV-ADVANCES TO OTHER FUNDS	1,057,851.00	.00
310544		RESRV-ASSET FORECLOSURE FUND	-26,851.13	-55,328.00
310545		RESRV-COMPUTER LOANS	-66,553.43	-48,294.02
310547		RESRV-CABLE FRANCH PEG FUNDS	-3,309,526.00	-1,002,208.85
310710		DESIG-CAPITAL PROJECTS	-6,009,038.00	-3,309,526.93
310711		DESIG-REVENUE SHORTFALL	.00	-5,187,555.00
310713		DESIG-NEXT YEAR'S BUDGET	1,366,652.00	-6,009,038.00
310714		DESIG-STATE REDUCTIONS	.00	-22,094.60
310715		DESIG-DONATIONS	-1,255.50	-2,780.00
310716		DESIG-SIGNS OF SUPPORT	-25,315.00	-11,830.27
310717		DESIG-NUTRITION CTR FUND RAISE	-606,249.00	-31,091.79
310718		DESIG-REDEVELOPMENT	-2,012.00	-1,838,385.00
310721		DESIG-CURBSIDE IMPROVEMENTS	576,916.00	-30,692.00
310722		DESIG-PERS	-43,023.00	.00
310727		DESIG-FUTURE CITY HALL	.00	-1,496,983.00
310729		DESIG-LANDSCAPING I/II	-151,703.00	-1,000,000.00
310731		DESIG-MOONLIGHT FACILITY FEE	.00	-243,146.64
310733		DESIG-PARK CELLULAR REVENUES	.00	-81,728.77
310734		DESIG-PUBLIC ARTS COMMISSION	.00	-1,616.25
310735		DESIG-SYCAMORE CREEK SALE	693,113.00	.00
310740		DESIG-PARK & FACIL MAINT FEE	-14,764.29	-9,936.47
310741		DESIG-SENIOR FACIL MAINT FEE	-2,238.54	-5,075.87
310744		DESIG-PROPOSITION "L"	-525,803.22	-525,803.22
310910		ESTIMATED REVENUE CONTROL	.00	86,975,857.46
310920		APPROPRIATIONS CONTROL	.00	-87,911,991.79
310930		REVENUE CONTROL	-3,127,087.61	-66,844,627.79
310940		EXPENDITURES CONTROL	-291,750.91	62,065,426.47
310950		ENCUMBRANCES CONTROL	-14,877,739.11	5,258,956.47
TOTAL FUND BALANCE			-2,832,753.52	-49,956,798.47
TOTAL LIABILITIES + FUND BALANCE			-3,360,966.20	-59,788,427.41

MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



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CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

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REPORT OPTIONS

FUND RANGE 1: 102 to 111  
FUND RANGE 2: 113 to 126  
FUND RANGE 3: to zzzz  
FUND RANGE 4: to zzzz  
FUND RANGE 5: to zzzz

Reporting Year/Period: 2007 13

Omit Zero Balances: Y

Compute from Last Year End Balance: N

Fund Type:

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MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



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CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
110010	CASH	843,902.84	22,946,433.30
110099	GASB 31 ADJUSTMENT	92,897.31	-34,924.82
120150	ACCOUNTS RECEIVABLE	30,000.00	30,000.00
140100	DUE FROM OTHER AGENCIES	6,624.00	6,624.00
140140	DUE FROM COUNTY	45,883.77	45,883.77
140150	DUE FROM STATE	341,302.47	341,302.47
140160	DUE FROM FEDERAL GOVERNMENT	335,373.99	335,373.99
140170	DUE FROM OTHER GOVERNMENTS	7,766.50	7,766.50
160010	INVENTORY	27,439.71	77,211.46
<b>TOTAL ASSETS</b>			
		<u>1,731,190.59</u>	<u>23,755,670.67</u>

LIABILITIES	ACCOUNTS PAYABLE CONTROL	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
210001	DUE TO FUND 001	-1,704,876.89	-1,004,470.29
213001	DEFERRED REVENUE	84,810.19	-1,704,876.89
219010	DEFERRD SIGMANT: JOSHUA	3,814.02	-237,982.22
219014	DEFERRD SIGMANT: SCOTT	5,567.41	-34,335.00
219015	DEFERRD SIGMANT: BREZZE HILL	6,206.55	-50,106.68
219016	DEFERRD SIGMANT: PALOMAR	196.33	-55,858.95
219017	DEFERRD SIGMANT: IA TORTUGA	3,917.00	-1,766.99
219018	DEFERRD SIGMANT: POINSETTIA @ ACT	6,009.00	-35,253.00
219019			-54,081.00
<b>TOTAL LIABILITIES</b>			
		<u>-1,594,356.39</u>	<u>-3,178,731.02</u>

FUND BALANCE	FUNDBALANCE UNRSRVD/UNDESIGTD	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
310410	BGTY FUND BALANCE UNRESERVED	-3,464,570.01	26,794,587.82
310411	RESRV-INVENTORIES	-27,439.71	-2,535,060.06
310512	BGTY FB RESRV FOR ENCUMBRANCES	5,305,503.53	-77,211.46
310515	RESRV-PLND DRAINAGE AREA #1	-35,445.93	-3,617,026.25
310516	RESRV-PLND DRAINAGE AREA #2	37,059.66	-2,002,730.61
310517	RESRV-PLND DRAINAGE AREA #3	216,128.44	-589,975.45
310518	RESRV-FIRE PROTECTION	11,074.01	1,318,840.17
310525	RESRV-PUBLIC FACILITIES	141,325.01	-1,487,797.10
310540	RESRV-TRAFFIC IMPACT	-106,979.15	-3,027,150.47
310541	RESRV-SIGNALIZATION FEE	-140,206.84	-3,450,981.86
310542	DESIG-CAPITAL PROJECTS	3,720,766.76	-1,262,717.67
310710	DESIG-VEHICLE REPLACEMENT	37,000.00	-1,589,830.31
310719	DESIG-FUTURE DEBT SERVICE	101,540.53	-1,011,692.61
310739	ESTIMATED REVENUE CONTROL	.00	-816,459.47
310910	APPROPRIATIONS CONTROL	.00	10,441,257.13
310920	REVENUE CONTROL	-1,459,534.62	-29,881,629.43
310930	EXPENDITURES CONTROL	1,143,374.42	-13,468,654.71
310940	ENCUMBRANCES CONTROL	-5,616,430.30	12,381,193.21
310950			3,306,099.48
<b>TOTAL FUND BALANCE</b>			
		<u>-136,834.20</u>	<u>-20,576,939.65</u>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			
		<u>-1,731,190.59</u>	<u>-23,755,670.67</u>

MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



10/17/2007 08:37  
dnielsen

CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

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REPORT OPTIONS

FUND RANGE 1: 310 to 310  
FUND RANGE 2: to zzzz  
FUND RANGE 3: to zzzz  
FUND RANGE 4: to zzzz  
FUND RANGE 5: to zzzz

Reporting Year/Period: 2007 13

Omit Zero Balances: Y

Compute from Last Year End Balance: N

Fund Type:

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MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



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CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS			
110010	CASH	337,382.00	1,462,205.01
110099	GASB 31 ADJUSTMENT	4,343.32	-1,623.14
	TOTAL ASSETS	341,725.32	1,460,581.87
FUND BALANCE			
310410	FUNDBALANCE UNRSRVD/UNDESIGTD	29,693.25	-873,265.96
310515	BGTY FB RESRV FOR ENCUMBRANCES	4,892.28	-3,550.75
310710	DESIG-CAPITAL PROJECTS	-29,693.25	-95,425.53
310920	APPROPRIATIONS CONTROL	.00	-101,936.28
310930	REVENUE CONTROL	-341,725.32	-392,914.10
310940	EXPENDITURES CONTROL	.00	2,960.00
310950	ENCUMBRANCES CONTROL	-4,892.28	3,550.75
	TOTAL FUND BALANCE	-341,725.32	-1,460,581.87
	TOTAL LIABILITIES + FUND BALANCE	-341,725.32	-1,460,581.87

MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



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danielsen

CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

pg 3  
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REPORT OPTIONS

FUND RANGE 1: 501 to 503  
FUND RANGE 2: 507 to 507  
FUND RANGE 3: to zzzz  
FUND RANGE 4: to zzzz  
FUND RANGE 5: to zzzz

Reporting Year/Period: 2007 13

Omit Zero Balances: Y

Compute from Last Year End Balance: N

Fund Type:

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MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



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CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
110010	CASH	508,940.89	23,173,953.91
110017	CASH-WAVE	.00	37,541.25
110099	GASB 31 ADJUSTMENT	115,552.56	-32,552.08
110110	CASH-PERTY	.00	2,654.00
120150	ACCOUNTS RECEIVABLE	11,885.00	534,984.25
120151	ACCOUNTS REC: CONCESSIONAIRE	.00	26,726.91
140140	DUE FROM COUNTY	5,042,801.21	3,912.89
160010	INVENTORY	10,692.80	49,249.50
180010	LAND	.00	990,124.83
180011	LAND: ENCINA WA	.00	777,566.11
180020	BUILDING	.00	1,675,539.41
180021	ACCUM DEP-BUILDING	.00	-513,836.58
180030	IMPROVEMENTS	2,024,648.84	6,993,380.40
180031	ACCUM DEP-IMPROVEMENTS	.00	-1,522,514.80
180040	MACHINERY & EQUIPMENT	.00	3,060,524.43
180041	ACCUM DEP-MACHINERY & EQUIP	.00	-2,456,789.99
180070	FURNITURE	.00	36,440.40
180071	ACCUM DEP-FURNITURE	.00	-36,440.40
180080	SEWER LINES	2,769,604.32	26,757,373.06
180081	ACCUM DEP-SEWER LINES	.00	-5,596,354.77
180090	COUNTY SEWER LINES	.00	6,407,658.27
180091	ACCUM DEP-COUNTY SEWER LINES	.00	-5,981,491.88
180100	DEVELOPER SEWER LINES	364,463.90	15,778,230.03
180101	ACCUM DEP-DEV SEWER LINES	.00	-5,726,639.25
180110	ENCINA WA PLANT	.00	33,921,852.00
180111	ACCUM DEP-ENCINA WA PLANT	.00	-23,278,891.00
180130	ENCINA WA CAPITAL DEPOSITS	.00	3,524,202.00
180500	CONSTRUCTION IN PROGRESS	-3,915,161.26	738,718.23
180510	CONSTRUCTION IN PROGRESS-EWA	10,858,284.27	14,387,218.07
	<b>TOTAL ASSETS</b>	<b>17,791,712.53</b>	<b>93,732,339.20</b>
<b>LIABILITIES</b>			
210001	ACCOUNTS PAYABLE CONTROL	.00	-4,782,414.38
210050	REIMBURSABLE AGREEMENTS	5,927.31	-26,585.48
210052	FUTURE ABSENCE COMP	-100.00	-178,131.65
210070	DUE TO CONCESSIONAIRE	138.52	-180.00
211240	DUE TO STATE	91.54	.00
211241	DUE TO STATE-USE TAX CONTROL	67.00	.00
212301	DEPOSIT FROM FUND 412	.00	-1,200,000.00
216412	LONG-TERM INTEREST PAYABLE	312.50	-6,250.00
217018	DEFERRED REVENUE	212,392.00	-78,855.00
219010			
	<b>TOTAL LIABILITIES</b>	<b>218,828.87</b>	<b>-6,272,416.51</b>
	<b>FUND BALANCE</b>	<b>-1,236,942.00</b>	<b>-50,911,067.31</b>
	<b>FUNDBALANCE UNRSRVD/UNDESIGFTD</b>		

MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



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dhjelsen

CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
310411	BGTY FUND BALANCE UNRESERVED	.00	15,595,649.93
310510	RESRV-PERTTY CASH	.00	-2,654.00
310512	RESRV-INVENTORIES	-10,692.80	-49,249.50
310515	BGTY FB RESRV FOR ENCUMBRANCES	14,348,012.44	-1,100,273.85
310548	RESRV-OPERATING CASH FLOW	-306,663.00	-2,665,766.00
310549	RESRV-RATE STABILIZATION	-30,543.00	-518,189.00
310710	DESIG-CAPITAL PROJECTS	2,229,511.17	-4,693,586.98
310719	DESIG-VEHICLE REPLACEMENT	.00	-985,992.61
310742	DESIG-FUTURE CAPITAL REPLACE	-157,695.30	-1,042,943.72
310910	ESTIMATED REVENUE CONTROL	.00	14,394,011.41
310920	APPROPRIATIONS CONTROL	.00	-50,441,167.00
310930	REVENUE CONTROL	-17,623,866.31	-29,124,177.98
310940	EXPENDITURES CONTROL	-622,876.09	23,157,676.14
310950	ENCUMBRANCES CONTROL	-14,598,786.51	927,807.78
	TOTAL FUND BALANCE	-18,010,541.40	-87,459,922.69
	TOTAL LIABILITIES + FUND BALANCE	-17,791,712.53	-93,732,339.20



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CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

REPORT OPTIONS

FUND RANGE 1: 601 to 604  
FUND RANGE 2: to zzzz  
FUND RANGE 3: to zzzz  
FUND RANGE 4: to zzzz  
FUND RANGE 5: to zzzz

Reporting Year/Period: 2007 13

Omit Zero Balances: Y

Compute from Last Year End Balance: N

Fund Type:

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CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
110010	CASH	637,348.93	11,575,375.91
110300	W/C TRUST ACCT HELD BY TRISTAR	.00	84,201.86
120150	ACCOUNTS RECEIVABLE	35,945.91	35,945.91
140120	DUE FROM OTHER DISTRICTS	1,839.02	1,839.02
160020	INVENTORY-SHOP	8,322.58	19,619.11
180030	IMPROVEMENTS	.00	185,675.12
180031	ACCUM DEP-IMPROVEMENTS	.00	-54,079.93
180040	MACHINERY & EQUIPMENT	.00	1,311,042.13
180041	ACCUM DEP-MACHINERY & EQUIP	.00	-570,268.01
180060	VEHICLES	-326,941.55	2,099,473.32
180061	ACCUM DEP-VEHICLES	326,941.55	-1,596,152.79
	<b>TOTAL ASSETS</b>	<b>683,456.44</b>	<b>13,092,671.65</b>
<b>LIABILITIES</b>			
210001	ACCOUNTS PAYABLE CONTROL	.00	-306,162.76
210052	FUTURE ABSENCE COMP	-20,829.04	-109,702.82
211241	DUE TO STATE-USE TAX CONTROL	240.14	.00
212324	DEPOSIT-EVENT INSURANCE	-1,768.60	.00
213001	DUE TO FUND 001	-663,793.08	-663,793.08
214016	CAPITAL LEASE: PHONE SYSTEM	82,665.41	-275,383.20
217018	LONG-TERM INTEREST PAYABLE	1,042.23	.00
218010	ESTIMATED LIABILITY CLAIMS	-739,410.59	-1,058,162.00
218011	ESTIMATED WORKERS COMP CLAIMS	75,000.00	-3,254,000.00
218109	COBRA: CAMPO, P	-304.45	.00
218111	COBRA: DUNN, C	-441.84	.00
218113	COBRA: DUDEK, D	.09	.00
218114	COBRA: CROSSMAN, E	-4.93	.00
218116	COBRA: WARD, N	-832.62	.00
218117	COBRA: MCELHANEY, C	-45.33	.00
218118	COBRA: ECKDAHL, A	988.68	.00
218119	COBRA: BASHAM, W	547.92	.00
218121	COBRA: V. MURRAY	539.25	.00
218122	COBRA: S. WHITE	62.27	.00
218123	COBRA: S. BUSSE	1,941.20	.00
218201	FUTURE HEALTH: PURDIE, R	6,714.89	.00
218202	FUTURE HEALTH: BASHAM, W	4,055.66	.00
218203	FUTURE HEALTH: HARLAN, S	-292.51	.00
218204	FUTURE HEALTH: CALHOUN, B	383.26	.00
218206	FUTURE HEALTH: SOLOMON, D	23.97	.00
218208	FUTURE HEALTH: LEAK, R	-857.58	.00
218210	FUTURE HEALTH: GRUBAUGH, P	1,762.83	.00
218211	FUTURE HEALTH: CHASE, D	10,200.67	.00
218212	FUTURE HEALTH: ARCOLARIUS, W	2,050.23	.00
218214	FUTURE HEALTH: HILL, R	336.58	-342.08
218215	FUTURE HEALTH: WHITE, P	345.08	.00
218216	FUTURE HEALTH: HARRIS, R	3,001.24	.00



MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
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CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>LIABILITIES</b>			
218217	FUTURE HEALTH: VAN ZANEN, D	37.58	.00
218218	FUTURE HEALTH: MCKNIGHT, J	8.50	.00
218219	FUTURE HEALTH: UNDERWOOD, B	-58.13	.00
218220	FUTURE HEALTH: DERNETZ, W	2,215.79	.00
218223	FUTURE HEALTH: GRAVLIN, R	1,126.73	.00
218224	FUTURE HEALTH: NORTON, K	391.68	.00
218226	FUTURE HEALTH: GEORGE, I.	-108.33	.00
218227	FUTURE HEALTH: WOLD, J.	216.66	-216.66
218228	FUTURE HEALTH: OMOND, J	905.66	.00
218229	FUTURE HEALTH: LEAK, KEN	-3.85	.00
218230	FUTURE HEALTH: B. MURNIEKS	380.63	.00
218231	FUTURE HEALTH: STILLLEY, S	-102.59	.00
218310	RETIRE HEALTH: LEAK, K	-9,931.06	.00
218312	RETIRE HEALTH: PURDIE, R	-44.05	-380.63
218313	RETIRE HEALTH: STILLLEY, S	406.96	.00
218314	RETIRE HEALTH: PORTER, J	-3,643.06	.00
218315	RETIRE HEALTH: BASHAM, W	-6,076.03	-22,109.78
218316	RETIRE HEALTH: JOHNSON, H	1,077.69	-50,077.99
218317	RETIRE HEALTH: DAY, T	-566.44	.00
218318	RETIRE HEALTH: OMOND, J	39.14	-20,745.55
218319	RETIRE HEALTH: LUNDQUIST, G	-11,840.42	-2,119.93
218320	RETIRE HEALTH: FELLOWS, D	-7,673.36	-1,741.11
218321	RETIRE HEALTH: COX, D		
<b>TOTAL LIABILITIES</b>			
		-12,267,727.61	-5,834,274.74

FUND BALANCE	FUND DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
310410	FUNDBALANCE UNRSRVD/UNDESIGTD	61,822.58	-4,569,322.62
310411	BGTY FUND BALANCE UNRESERVED	.00	1,240,007.63
310512	RESRV-INVENTORIES	-8,322.58	-19,619.11
310515	BGTY FB RESRV FOR ENCUMBRANCES	647,917.31	-363,933.65
310736	DESG-CONTINGENCY	.00	-400,000.00
310910	ESTIMATED REVENUE CONTROL	.00	10,490,474.00
310920	APPROPRIATIONS CONTROL	-15,848.35	-12,505,583.26
310930	REVENUE CONTROL	600,119.52	-10,203,764.37
310940	EXPENDITURES CONTROL	-701,417.31	8,762,910.82
310950	ENCUMBRANCES CONTROL		310,433.65
<b>TOTAL FUND BALANCE</b>			
		584,271.17	-7,258,396.91
<b>TOTAL LIABILITIES + FUND BALANCE</b>			
		-683,456.44	-13,092,671.65

MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD



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CITY OF VISTA  
CONSOLIDATED BALANCE SHEET FOR 2007 13

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REPORT OPTIONS

FUND RANGE 1: 701 to 708  
FUND RANGE 2: to zzzz  
FUND RANGE 3: to zzzz  
FUND RANGE 4: to zzzz  
FUND RANGE 5: to zzzz

Reporting Year/Period: 2007 13

Omit Zero Balances: Y

Compute from Last Year End Balance: N

Fund Type:

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**MUNIS FINANCIAL MANAGEMENT SOLUTIONS**  
 WELCOME TO THE NEIGHBORHOOD



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CITY OF VISTA  
 CONSOLIDATED BALANCE SHEET FOR 2007 13

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
110010	CASH	47,131.00	7,979,424.49
110210	NORTH COUNTY SQUARE FUND	20,412.37	451,415.28
110313	3801-SPECIAL TAX FUND	.00	433.46
110317	3810-N. COUNTY SQUARE RED ACC	.00	1,696.25
140140	DUE FROM COUNTY	277.82	277.82
<b>TOTAL ASSETS</b>		<b>67,821.19</b>	<b>8,433,247.30</b>
<b>LIABILITIES</b>			
211220	DUE TO OTHER DISTRICTS	-447,145.91	-447,145.91
212301	DEPOSIT	-20,412.37	150,647.63
212333	DEPOSIT-DEFERRED SP CONSTRUCT	.00	-5,712,644.56
<b>TOTAL LIABILITIES</b>		<b>-467,558.28</b>	<b>-6,009,142.84</b>
<b>FUND BALANCE</b>			
310410	FUNDBALANCE UNRSRVD/UNDESIGTD	398,461.91	-2,125,646.57
310411	BGTY FUND BALANCE UNRESERVED	.00	-72,905.00
310538	RESRV-BOND REQUIREMENT	.00	-42,689.59
310910	ESTIMATED REVENUE CONTROL	.00	1,051,550.00
310920	APPROPRIATIONS CONTROL	.00	-969,819.00
310930	REVENUE CONTROL	1,275.18	-1,241,517.30
310940	EXPENDITURES CONTROL	.00	976,923.00
<b>TOTAL FUND BALANCE</b>		<b>399,737.09</b>	<b>-2,424,104.46</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-67,821.19</b>	<b>-8,433,247.30</b>