

CITIES FINANCIAL TRANSACTIONS REPORT

COVER PAGE

City of Vista

Fiscal Year

2010

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)

10/14/2010
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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State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

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Supplement to the Annual Report of California Municipalities

City Name:	Vista
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Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

June 2010

September 2010

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, Shannon Doyle, 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.

Column A – Operating Expenditures:	E23	\$	-
Column B – Capital Outlay Amount: Equipment and Land	G23	\$	-
Construction	F23	\$	-

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.

Column A – Operating Expenditures:	E25	\$	1,050,507
Column B – Capital Outlay Amount: Equipment and Land	G25	\$	-
Construction	F25	\$	-

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.

Column A – Operating Expenditures:	E23	\$ 1,744,067
Column B – Capital Outlay Amount: Equipment and Land	G23	\$ -
Construction	F23	\$ -

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.

Column A – Operating Expenditures:	E62	\$ -
Column B – Capital Outlay Amount: Equipment and Land	G62	\$ -
Construction	F62	\$ -

2. Intergovernmental Expenditures

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

Paid to:	Purpose:	Amount:
a. Co. of San Diego	Law Enforcement	\$ 18,341,531
b. Encina Wastewater Auth	Sewer Treatment	\$ 4,289,025
c.		
d.		

City of Vista

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2009-10

Forms	Column	Additional Details	Footnotes
<u>Sewer Activity/Enterprise Statement</u>			
Total Current Year Contributions	A		These are developer contributed sewer lines and amounts can vary greatly year to year
<u>Taxes</u>			
Business License Taxes	B		Date of renewal was changed from July 1st to October 1st
<u>Current Service Charges</u>			
Weed and Lot Cleaning	A		Fire inspection services eliminated
<u>Other Revenues</u>			
Sale of Real and Personal Property	B		Prior year included sale of land
Other Sources of Revenues (Specify)	A		Mostly RDA tax increment funding passed through to the City for school safety sidewalk projects
Other Sources of Revenues (Specify)	B		\$653 is large?
<u>General Government and Public Safety</u>			
Street Lighting	A		Layoffs due to budget cuts
<u>Transportation and Community Development</u>			
Construction and Engineering Regulation Enforcement	A		Layoffs due to budget cuts

City of Vista

Cities Financial Transactions Report

General Information

Fiscal Year 2010

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	200 Civic Center Drive		
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
	Thomas		Gardner
Title	Director of Finance		
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 2010

Fund Name (Specify)

Risk Management

Operating Revenue

Charges for Service	7,665,826
Other Operating Revenue	
Total Operating Revenue	\$7,665,826

Operating Expense

Personal Services	247,765
Contractual Services	160,134
Supplies	2,080
Materials	
Other Operating Expenses	6,160,642
General and Administrative Expense	320,574
Depreciation Expense	4,021
Total Operating Expense	\$6,895,216
Operating Income (Loss)	\$770,610

Non-Operating Revenue

Interest	
Gain on Sale of Assets	
Other	399,582
Total Non-Operating Revenue	\$399,582

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2010

Fund Name (Specify)

Risk Management

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$1,170,192

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$1,170,192

Retained Earnings, Beginning

\$1,432,770

Adjustments

-8,437

Reason for Adjustments

Prior period adjustment

Retained Earnings, Ending

\$2,594,525

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

\$2,594,525

Total Equity, Ending

\$2,594,525

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$2,594,525

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2010

Fund Name (Specify)

Building and Facilities
Maintenance

Operating Revenue

Charges for Service	1,043,154
Other Operating Revenue	
Total Operating Revenue	\$1,043,154

Operating Expense

Personal Services	519,444
Contractual Services	12,226
Supplies	1,023
Materials	
Other Operating Expenses	310,067
General and Administrative Expense	96,760
Depreciation Expense	14,726
Total Operating Expense	\$954,246
Operating Income (Loss)	\$88,908

Non-Operating Revenue

Interest	
Gain on Sale of Assets	
Other	424
Total Non-Operating Revenue	\$424

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2010

Fund Name (Specify)

Building and Facilities
Maintenance

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$89,332

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$89,332

Retained Earnings, Beginning

(\$824,857)

Adjustments

Reason for Adjustments

Retained Earnings, Ending

(\$735,525)

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

(\$735,525)

Total Equity, Ending

(\$735,525)

Retained Earnings - Reserved

500

Retained Earnings - Unreserved

(\$736,025)

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2010

Fund Name (Specify)

Vehicle Maintenance

Operating Revenue

Charges for Service	1,348,142
Other Operating Revenue	
Total Operating Revenue	\$1,348,142

Operating Expense

Personal Services	613,292
Contractual Services	1,550
Supplies	1,222
Materials	507,149
Other Operating Expenses	
General and Administrative Expense	157,683
Depreciation Expense	155,590
Total Operating Expense	\$1,436,486
Operating Income (Loss)	(\$88,344)

Non-Operating Revenue

Interest	
Gain on Sale of Assets	23,736
Other	22,518
Total Non-Operating Revenue	\$46,254

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2010

Fund Name (Specify)

Vehicle Maintenance

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

(\$42,090)

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

(\$42,090)

Retained Earnings, Beginning

\$2,830,252

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$2,788,162

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

\$2,788,162

Total Equity, Ending

\$2,788,162

Retained Earnings - Reserved

26,673

Retained Earnings - Unreserved

\$2,761,489

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2010

Fund Name (Specify)

Information Technology

Operating Revenue

Charges for Service	2,209,096
Other Operating Revenue	
Total Operating Revenue	\$2,209,096

Operating Expense

Personal Services	568,351
Contractual Services	358,930
Supplies	1,191
Materials	
Other Operating Expenses	688,946
General and Administrative Expense	130,752
Depreciation Expense	360,044
Total Operating Expense	\$2,108,214
Operating Income (Loss)	\$100,882

Non-Operating Revenue

Interest	
Gain on Sale of Assets	
Other	15,883
Total Non-Operating Revenue	\$15,883

Non-Operating Expense

Interest	2,197
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$2,197

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2010

Fund Name (Specify)

Information Technology

Operating Transfers In (Out)	
Excess (Deficiency) of Charges Over Expenses	\$114,568
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$114,568
Retained Earnings, Beginning	\$2,267,611
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$2,382,179
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	\$2,382,179
Total Equity, Ending	\$2,382,179
Retained Earnings - Reserved	430,477
Retained Earnings - Unreserved	\$1,951,702

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

Operating Revenue

Fiscal Year 2010

Is This Function Accounted for as an Enterprise Fund? Yes

Operating Revenue

Sewer Service Charges	8,582,815
Sewer Connection Fees	
Sewer Service Penalties	
Other Operating Revenue	8,206,541
Total Operating Revenue	\$16,789,356

Operating Expense

Transmission	3,090,152
Treatment and Disposal Plant	3,409,600
Taxes	
General and Administrative Expense	2,262,802
Depreciation Expense	2,410,658
Total Operating Expense	\$11,173,212
Operating Income (Loss)	\$5,616,144

Non-Operating Revenue

Interest	437,691
State	
Federal	
County	
Gain on Sale of Assets	3,003
Other	
Total Non-Operating Revenue	\$440,694

Non-Operating Expense

Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0

Operating Transfers In (Out)

Net Income (Loss) \$6,056,838

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings \$6,056,838

Retained Earnings, Beginning \$95,750,486

Adjustments 690,147

Reason for Adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending \$102,497,471

✓ = 501 + 502 + 503

Functional Revenues 0-C
 16,789,356 +
 440,694 +
 422,874 +
 003 17,652,924 *

Operating Expenses 0-C
 11,173,212 +
 2,410,658 -
 002 8,762,554 *

- Capital Connect Fees \$ 422,874
- Develop Line Contrib \$ 267,272
- Encina Audit adjustments Taken to Retained Earnings \$ 0
- Prior Year Audit AJE's \$ 0
- Any Other \$ 0

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

Operating Revenue

Fiscal Year 2010

Equity

Contributed Capital: (Current Year)

State	
Federal	
Connection Fees (Capital)	422,874
County	
Contribution from Non-Government Sources	
Other	
Total Current Year Contributions	\$422,874
Residual Equity Transfers In (Out)	
Depreciation Applied to Contributed Capital	
Net Increase (Decrease) to Contributed Capital	\$422,874
Contributed Capital, Beginning	\$0
Adjustments	-422,874

← Capital Connection Fees To Retained Earning

Reason for Adjustments

Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$102,497,471
Total Equity, Ending	\$102,497,471
Retained Earnings - Reserved	7,070,902
Retained Earnings - Unreserved	\$95,426,569

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	3,003
Principal Payments on Debt Service	
Capital Lease Payments	
Current Year Capital Outlay	2,237,212
Other (Specify, maximum of 5 entries allowed)	

Capital Outlay

Specify:

Amount:

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2010

Enterprise Name

Water Park

Is This Function Accounted for as an Enterprise Fund?

Yes

Charges for Service

1,018,453

Other Operating Revenue

606,032

Total Operating Revenue

\$1,624,485

Operating Expense

Personal Services

671,329

Contractual Services

10,919

Supplies

53,787

Materials

Other Operating Expenses

315,282

General and Administrative Expenses

353,960

Depreciation Expense

164,659

Total Operating Expense

\$1,569,936

Operating Income (Loss)

\$54,549

Non-Operating Revenue

Interest

4,754

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

\$4,754

Non-Operating Expense

Interest

64,323

Loss on Sale of Assets

Other

Total Non-Operating Expense

\$64,323

Functional Revenues 0 • C

1,624,485 • +

4,754 • +

002

1,629,239 • *

0 • C

Operating Expenses

1,569,936 • +

164,659 • -

002

1,405,277 • *

Debt Service

64,323 • +

70,000 • +

002

134,323 • *

Capital Outlay

0 • C

0 • +

001

0 • *

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2010

Enterprise Name

Water Park

Operating Transfers In (Out)

Net Income (Loss)

(\$5,020)

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

(\$5,020)

Retained Earnings, Beginning

\$2,545,640

Adjustments

Reason for Adjustments

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$2,540,620

V = 507

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

\$0

Adjustments

Reason for Adjustments

Contributed Capital, Ending

\$0

Retained Earnings, Ending

\$2,540,620

Total Equity, Ending

\$2,540,620

Retained Earnings - Reserved

6,092

Retained Earnings - Unreserved

\$2,534,528

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2010

Enterprise Name

Water Park

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay

Other (Specify, maximum of 5 entries allowed)

70,000

Specify:

Amount:

Specify:	Amount:

Activity/Enterprise Types

Cemeteries

Golf Courses

Hospitals and Sanitariums

Housing

Parking Facilities

Ports and Harbors

Solid Waste

Sports Arena / Stadiums

Other: (Specify)

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2010

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

745,923

General and Administrative Expenses

Depreciation Expense

Total Operating Expense

\$745,923

Operating Income (Loss)

(\$745,923)

Non-Operating Revenue

Interest

State

300,000

Federal

380,766

County

Gain on Sale of Assets

Other

29,784

Total Non-Operating Revenue

\$710,550

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 2010

Enterprise Name

Housing

Operating Transfers In (Out)

Net Income (Loss)

(\$35,373)

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 2010

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

Activity/Enterprise Types

Cemeteries

Parking Facilities

Golf Courses

Ports and Harbors

Hospitals and Sanitariums

Solid Waste

Housing

Sports Arena / Stadiums

Other: (Specify)

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2010

Enterprise Name

Solid Waste

Is This Function Accounted for as an Enterprise Fund?

No

Charges for Service

118,204

Other Operating Revenue

409,820

Total Operating Revenue

\$528,024

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

Total Operating Expense

\$0

Operating Income (Loss)

\$528,024

Non-Operating Revenue

Interest

State

Federal

County

Gain on Sale of Assets

Other

33,825

Total Non-Operating Revenue

\$33,825

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 2010

Enterprise Name

Solid Waste

Operating Transfers In (Out)

Net Income (Loss)

\$561,849

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 2010

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

Detailed Summary of Functional Revenues For Fiscal Year 2010

Functional Revenue:

Expenditures:

Community Development Block Grant

Redevelopment \$1,496,518

Sub Total: \$1,496,518

Construction Permits

Construction and Engineering \$361,902
Regulation Enforcement

Sub Total: \$361,902

Engineering Fees Inspection and Other

Planning \$27,497

Sub Total: \$27,497

First Aid and Ambulance Charges

Emergency Medical Service \$2,442,943

Sub Total: \$2,442,943

Gasoline Tax

Streets/Highways/Storm Drains \$1,584,984

Sub Total: \$1,584,984

Lighting

Streets/Highways/Storm Drains \$1,022,834

Sub Total: \$1,022,834

Other County Grants

Physical and Mental Health \$49,852

Streets/Highways/Storm Drains \$121,271

Sub Total: \$171,123

Parks and Recreation Fees

Parks and Recreation \$2,394,182

Sub Total: \$2,394,182

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2010

Functional Revenue:

Expenditures:

Plan Checking Fees

Planning	\$285,460
Sub Total:	\$285,460

Prop. 172-Public Safety

Police	\$451,162
Sub Total:	\$451,162

Quasi-External Transactions

Management and Support	\$3,772,290
Sub Total:	\$3,772,290

Special Fire Department Services

Fire	\$3,443,017
Sub Total:	\$3,443,017

Special Police Department Services

Police	\$314,055
Sub Total:	\$314,055

Transportation Taxes-Non Transit

Streets/Highways/Storm Drains	\$1,670,970
Sub Total:	\$1,670,970

Vehicle Code Fines

Police	\$1,201,606
Sub Total:	\$1,201,606

Weed and Lot Cleaning

Weed Abatement	\$6,266
Sub Total:	\$6,266

Zoning Fees and Subdivision Fees

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2010

Functional Revenue:

Expenditures:

Planning \$161,571

Sub Total: \$161,571

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2010

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		8,981,150	
Supplement Roll Secured and Unsecured Property Taxes		157,623	
Property Tax In-Lieu of Vehicle License Fees		7,031,652	
Voter Approved Indebtedness Property Taxes			
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		-1,829	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes		177,856	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		13,908,757	
In-Lieu Local Sales and Use Taxes		2,556,465	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$1,670,970		
Transient Lodging Taxes		329,813	
Franchises		2,617,022	
Business License Taxes		1,052,562	
Real Property Transfer Taxes		231,141	
Utility Users Taxes			
Construction Development Taxes		1,452,057	
Other Non-Property Taxes			
Admission Tax			
Parking Tax			
Other (Specify)	\$0	\$0	

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2010

Specify Functional Revenues	Select Expenditure Function	Functional Revenue

Specify General Revenues

General Revenues

Total

\$1,670,970	\$38,494,269	\$40,165,239
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City of Vista
Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year 2010

Functional Revenues
A

Special Benefit Assessments for Operations

Fire	
Paramedics	
Police	
Lighting	\$1,022,834
Other (Specify, maximum of 5 entries allowed)	\$330,794

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Landscape maintenance	Street Trees/Landscaping	98,266
Street maintenance	Streets/Highways/Storm Drains	232,528
Total:		\$330,794

Total \$1,353,628

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2010

Functional Revenues	General Revenues	Total	Revenues
A	B	C	

Licenses and Permits

Animal Licenses			
Bicycle Licenses			
Construction Permits	\$361,902		
Street and Curb Permits			
Other Licenses and Permits (Specify)	\$73,035	\$0	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Bingo license	Police	8,322
Burgler alarm permits	Police	18,593
Fire annual permits	Fire	14,644
Food vending vehicle permit	Physical and Mental Health	408
Ice cream vendor fees	Physical and Mental Health	748
Massage permit	Police	3,390
Mechanical permits	Construction and Engineering Regula	2,860
Mobile home set-up	Construction and Engineering Regula	13,355
Tobacco license	Police	10,715
Total		\$73,035

Specify General Revenues

General Revenues

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2010

	Functional Revenues A	General Revenues B	Total Revenues C
Total	\$434,937	\$0	\$434,937

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	2010	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures				
Vehicle Code Fines		\$1,201,606		
Other Fines			623,322	
Forfeitures and Penalties			7,919	
Total		\$1,201,606	\$631,241	\$1,832,847
Revenue from Use of Money and Property				
Investment Earnings		\$437,691	7,166,842	
Rents and Concessions			962,947	
Royalties				
Other 1				
Other 2				
Total		\$437,691	\$8,129,789	\$8,567,480

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year	2010	Functional Revenues	General Revenues	Total Revenues
		A	B	C

Intergovernmental - State

Motor Vehicle In-Lieu Tax		283,407	
Homeowners Property Tax Relief			91,545
Gasoline Tax	\$1,584,984		
Peace Officers Standards and Training			
Off Highway Motor Vehicle In-Lieu Fee			

Other State Grants

Mandated Cost		40,637	
Other 1			
Other 2			
Prop. 172 - Public Safety	\$451,162		
Other State Grants from Enterprise Activities	\$300,000		
Other State Grants (Specify)	\$2,482,760		

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Proposition 1B funding	Streets/Highways/Storm Drains	1,446,312
Proposition 40 funding	Planning	11,887
Proposition 42 funding	Streets/Highways/Storm Drains	872,509
Safe routes to schools grant	Streets/Highways/Storm Drains	20,613
Supplemental law enforcement grant	Police	107,261
Used oil grant	Streets/Highways/Storm Drains	24,178
Total:		\$2,482,760

Total	\$4,818,906	\$415,589	\$5,234,495
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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 2010

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - Federal

Community Development Block Grant	\$1,496,518	
Workforce Investment Act (WIA)		
Other Federal Grants from Enterprise Activities	\$380,766	
Other Federal Grants (Specify)	\$2,600,486	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
ARRA exchange funds	Streets/Highways/Storm Drains	500,000
ARRA grant	Physical and Mental Health	14,970
Assistance to firefighters grant	Fire	73,470
Caltrans BTA grant	Streets/Highways/Storm Drains	500,000
Hazard elimination safety grant	Streets/Highways/Storm Drains	508,956
Homeland security grant	Fire	379,462
Justice assistance grant	Police	13,263
Land and water conservation grant	Parks and Recreation	64,061
National endowment grant	Parks and Recreation	10,000
Senior nutrition grant	Physical and Mental Health	214,708
State homeland security grant	Fire	55,652
Strategic national stockpile grant	Fire	20,000
Summer food nutrition grant	Physical and Mental Health	23,977
Urban area security initiative grant	Fire	221,967
Total:		\$2,600,486

Total	\$4,477,770	\$4,477,770
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Intergovernmental - County

County Grants of State Gasoline Tax		
Other County Grants from Enterprise Activities	\$0	

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

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

Fiscal Year	2010	Functional	General	Total
		Revenues	Revenues	Revenues
		A	B	C
Other County Grants	\$171,123			
Total	\$171,123		\$171,123	
Other Taxes In-Lieu			\$0	

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2010

**Functional
Revenues**

Current Service Charges

Zoning Fees and Subdivision Fees	\$161,571
Special Police Department Services	\$314,055
Special Fire Department Services	\$3,443,017
Plan Checking Fees	\$285,460
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$27,497
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	\$6,266
Sewer Service Charges	\$16,789,356
Sewer Connection Fees	\$422,874
Solid Waste Revenues	\$528,024
Sales of Refuse	
First Aid and Ambulance Charges	\$2,442,943
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$2,394,182
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 2010

	Functional Revenues
Quasi-External Transactions	\$3,772,290
Other Current Service Charges (Specify)	\$2,265,998

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Bad check collection fees	Management and Support	984
cash over short	Management and Support	3
Congragate donations	Physical and Mental Health	66,790
Creek maintenance regency	Parks and Recreation	67,836
Duplication fees	Management and Support	1,487
Engineering other	Construction and Engineering Regulatio	1,000
Home delivery donations	Physical and Mental Health	31,365
Investigation fees	Legislative	815
Legal services charges	Legislative	1,077
Other agency payments	Management and Support	40,000
Other agency streets	Streets/Highways/Storm Drains	16,691
Other meal services	Physical and Mental Health	151,974
Other revenue	Management and Support	223,528
Other sevice charges	Construction and Engineering Regulatio	200
Out and about donations	Physical and Mental Health	7,778
Plans and specification bids	Management and Support	7,740
Property damage recovery	Streets/Highways/Storm Drains	1,198
Sale of maps	Construction and Engineering Regulatio	9,698
Subscription fees	Legislative	1,647
Transportation donations	Physical and Mental Health	3,415
Waterpark revenues	Other Culture and Leisure 1	1,629,239
Witness fees	Management and Support	1,533
Total:		\$2,265,998

Total \$32,853,533

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

Functional Revenues	General Revenues	Total Revenues
A	B	C

Fiscal Year 2010

Other Revenues

Sale of Real and Personal Property	\$3,003	7,150	
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources		55,944	
Other Revenues from Enterprise Activities	\$63,609		
Other Sources of Revenues (Specify)	\$350,108	\$653	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

Legal settlements	Legislative	2,500
RDA tax increment funding	Streets/Highways/Storm Drains	347,608
Total		\$350,108

Specify General Revenues

General Revenues

Other	653
Total:	\$653

Total	\$416,720	\$63,747	\$480,467
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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 2010

	Functional Revenues A	General Revenues B	Total Revenues C
Other Financing Sources			
General Obligation Bond Proceeds	\$0		
Revenue Bond Proceeds	\$0		
Improvement District Bond Proceeds	\$0		
Limited Obligation Bond Proceeds	\$0		
Note Proceeds	\$0		
Other Debt Proceeds	\$0		
Total	\$0		\$0
Grand Total Functional and General Revenue	\$47,836,884	\$47,734,635	\$95,571,519

0 - C

76,289,355 • + Non-Enterprise Revenues
 17,652,924 • + Sewer Revenues
 1,629,239 • + Waterpark Revenues
 003
 95,571,518 • *

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year	2010					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
General Government						
Legislative	1,992,219			\$1,992,219	\$6,039	\$1,986,180
Management and Support	4,082,163	27,598,801	6,018,600	\$37,699,564	\$4,047,565	\$33,651,999
Total	\$6,074,382	\$27,598,801	\$6,018,600	\$39,691,783	\$4,053,604	\$35,638,179
Public Safety						
Police	17,423,255			\$17,423,255	\$2,128,367	\$15,294,888
Fire	11,678,601	3,491,123		\$15,169,724	\$4,208,212	\$10,961,512
Emergency Medical Service	4,040,525			\$4,040,525	\$2,442,943	\$1,597,582
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$6,266	(\$6,266)
Street Lighting	1,151,081			\$1,151,081	\$0	\$1,151,081
Disaster Preparedness	454,059			\$454,059	\$0	\$454,059
Other Public Safety 1	1,403,301			\$1,403,301	\$0	\$1,403,301
Other Public Safety 2	11,755			\$11,755	\$0	\$11,755
Total	\$36,162,577	\$3,491,123	\$0	\$39,653,700	\$8,785,788	\$30,867,912

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year	2010					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Transportation						
Streets / Highway / Storm Drains	3,096,691	7,067,050		\$10,163,741	\$8,870,652	\$1,293,089
Streets Trees / Landscaping	341,981			\$341,981	\$98,266	\$243,715
Parking Facility	\$0	\$0	\$0	\$0	\$0	\$0
Public Transit	\$0	\$0	\$0	\$0	\$0	\$0
Airports	\$0	\$0	\$0	\$0	\$0	\$0
Ports and Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Other Transportation 1				\$0	\$0	\$0
Other Transportation 2				\$0	\$0	\$0
Total	\$3,438,672	\$7,067,050	\$0	\$10,505,722	\$8,968,918	\$1,536,804
Community Development						
Planning	2,952,142			\$2,952,142	\$486,415	\$2,465,727
Construction and Engineering Regulation	3,012,444			\$3,012,444	\$389,015	\$2,623,429
Redevelopment	965,417	220,559	512,253	\$1,698,229	\$1,496,518	\$201,711
Housing	\$745,923	\$0	\$0	\$745,923	\$710,550	\$35,373
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1				\$0	\$0	\$0
Other Community Development 2				\$0	\$0	\$0
Total	\$7,675,926	\$220,559	\$512,253	\$8,408,738	\$3,082,498	\$5,326,240

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year

2010

	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	698,105			\$698,105	\$565,985	\$132,120
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$0	\$0	\$0	\$0	\$561,849	(\$561,849)
Sewers	\$8,762,554	\$2,237,212	\$0	\$10,999,766	\$17,652,924	(\$6,653,158)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$9,460,659	\$2,237,212	\$0	\$11,697,871	\$18,780,758	(\$7,082,887)
Culture and Leisure						
Parks and Recreation	7,156,934	9,062,519		\$16,219,453	\$2,536,079	\$13,683,374
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	1,405,277	0	134,323	\$1,539,600	\$1,629,239	(\$89,639)
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$8,562,211	\$9,062,519	\$134,323	\$17,759,053	\$4,165,318	\$13,593,735

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year	2010					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess)
	A	B	C	D	E	F
Public Utilities						
Water	\$0	\$0	\$0	\$0	\$0	\$0
Gas	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$0	\$0	\$0	\$0	\$0	\$0
Other Public Utilities 1				\$0	\$0	\$0
Other Public Utilities 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenditure 1				\$0	\$0	\$0
Other Expenditure 2				\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$71,374,427	\$49,677,264	\$6,665,176	\$127,716,867	\$47,836,884	\$79,879,983

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

Object Class

Fiscal Year	2010	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures					
Salaries and Wages		22,224,153	339,177		\$22,563,330
Retirement		3,772,960	43,102		\$3,816,062
Other Employee Benefits		5,132,799	64,645		\$5,197,444
Contract Services					
Private					\$0
Other Governmental Agencies		18,361,531			\$18,361,531
Material, Supplies, and Other		21,882,984			\$21,882,984
Capital Outlay					
Equipment			5,344,635		\$5,344,635
Land			256,503		\$256,503
Building and Improvement			43,629,202		\$43,629,202
Debt Service					
Interest				5,905,176	\$5,905,176
Principal				280,000	\$280,000
Lease Payments				480,000	\$480,000
Total		\$71,374,427	\$49,677,264	\$6,665,176	\$127,716,867
Supplemental Data					
Expenditures Pursuant to Competitive Bidding					
Other Than Competitive Bidding					
Total					\$0

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

Fiscal Year 2010

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	0

City of Vista

Cities Financial Transactions Report - Statement of Bonded Indebtedness

Bond Types

Fiscal Year 2010

Purpose of Debt	South Santa Fe
Bond Type	1915 Act Bonds
Year of Issue	1992
Year Begin	1993
Year End	2012
Principal Authorized	625,196
Principal Issued	625,196
Principal Outstanding Beginning of Fiscal Year	\$45,000
Principal Payment Made in Current Year	45,000
Principal Issued in Current Year	
Principal Defeased in Current Year	
Adjustments to Principal in Current Year	
Reason for Adjustments to Principal in Current Year	
Principal Payments Made to Date	\$490,000
Principal Outstanding End of Fiscal Year	\$0
Current Year Interest Payment	1,992
Principal Amount Delinquent	
Interest Amount Delinquent	
Unpaid Due to Lack of Funds, Describe the Nature and Extent of Revenue that is Pledged in the Debt Covenant as Additional Security for the Debt	

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

**City of Vista
Cities Financial Transactions Report**

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

Fiscal Year 2010

Loans

Purpose of Loan	Year of Issue	Amount Extended	Amount Outstanding at End of Fiscal Year
Hud Construction	1999	5,675,000	3,475,000

City of Vista

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

Loan Types

Fiscal Year 2010

Purpose of Loan	HUD Construction
Loan Type	Loans
Year of Issue	1999
Year Begin	1999
Year End	2019
Amount Extended	5,675,000
Repayment Obligation	5,675,000
Amount Outstanding, Beginning of Fiscal Year	\$3,755,000
Amount Repaid in Current Year	280,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$2,200,000
Amount Outstanding at End of Fiscal Year	\$3,475,000
Current Year Interest Payment	232,253
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	

Loan Types
Notes
Loans
Other

City of Vista
Cities Financial Transactions Report
Detail Summary of Leases
 Fiscal Year 2010

Lease			Current Year Principal Payment	Current Year Interest Payment	Total Future Payments
Description of Leased Property	Nature of Lease	Name of Lessor			
2007 Vista Certificates of Participation	Lease	Vista Joint Powers Financing Authority	\$410,000	\$5,608,600	\$223,386,926
JPFA 1993 Series D Waterpark	Lease	Vista Joint Powers Financing Authority	\$70,000	\$64,323	\$1,344,140

City of Vista

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2010

Description of Leased Property

Description of Leased Property 2007 Vista Certificates of Participation

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
Beginning Balance (PY Ending)	\$113,695,526	\$115,710,000	\$229,405,526
Prior Year Adjustments			\$0
Current Year Principal Payment		410,000	\$410,000
Current Year Interest Payment	5,608,600		\$5,608,600
Adjustments to Current Year			\$0
Balance End Of Year	\$108,086,926	\$115,300,000	\$223,386,926
Enterprise or Governmental Fund Makes Payment?	Governmental		

City of Vista

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2010

Description of Leased Property

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

	Interest A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$408,463	\$1,070,000	\$1,478,463
Prior Year Adjustments			\$0
Current Year Principal Payment		70,000	\$70,000
Current Year Interest Payment	64,323		\$64,323
Adjustments to Current Year			\$0
Balance End Of Year	\$344,140	\$1,000,000	\$1,344,140
Enterprise or Governmental Fund Makes Payment?	Enterprise		

City of Vista

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year 2010

Service

(Please see * below for codes to enter)

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

*** Service Codes**

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

	Number of Paid City Employees	Number of Volunteers	Total Number of Employees
	A	B	C
Police Protection			0
Police Officers			0
Fire Protection	92		92
Fire Fighters			0
Emergency Medical	42		42
 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?			

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2010

	General	Special Revenue	Debt	Service	Capital Projects
Assets					
Cash and Investments	58,623,968	12,387,176		12,651,479	2,579,876
Fixed Assets					
Other Assets	24,812,292	1,781,113			
Total Assets	\$83,436,260	\$14,168,289		\$12,651,479	\$2,579,876
Net Current Assets	\$83,436,260	\$14,168,289		\$12,651,479	\$2,579,876
Liabilities					
Accounts Payable	8,268,637	2,472,187		85	10,008
Compensated Absences					
Other Liabilities 1	2,706,150	1,441,678			
Other Liabilities 2					
Other Liabilities 3					
Total Liabilities	\$10,974,787	\$3,913,865		\$85	\$10,008
Net Current Liabilities	\$10,974,787	\$3,913,865		\$85	\$10,008
Working Capital	\$72,461,473	\$10,254,424		\$12,651,394	\$2,569,868
Fund Equity	\$72,461,473	\$10,254,424		\$12,651,394	\$2,569,868
Fund Balance					
Reserved	42,584,624	10,254,424		10,126,343	581,389
Unreserved Designated	26,922,369			2,525,051	1,523,768
Unreserved Undesignated	2,954,480				464,711
Total Fund Equity	\$72,461,473	\$10,254,424		\$12,651,394	\$2,569,868

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2010

	Enterprise	Internal Service
Assets		
Cash and Investments	25,068,333	12,752,380
Fixed Assets	83,355,477	1,907,599
Other Assets	70,557	77,924
Total Assets	\$108,494,367	\$14,737,903
Less: Non-Current Assets	83,355,477	1,907,599
Net Current Assets	\$25,138,890	\$12,830,304
Liabilities		
Accounts Payable	1,184,921	682,278
Compensated Absences	210,929	186,113
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	1,000,000	
Other Liabilities 1	1,060,426	6,832,301
Other Liabilities 2		7,870
Other Liabilities 3		
Total Liabilities	\$3,456,276	\$7,708,562
Less: Non-Current Liability	1,000,000	
Net Current Liabilities	\$2,456,276	\$7,708,562
Working Capital	\$22,682,614	\$5,121,742
Fund Equity	\$105,038,091	\$7,029,341
Contributed Capital	\$0	\$0
Retained Earnings		
Reserved	\$7,076,994	\$457,650
Unreserved	\$97,961,097	\$6,571,691
Total Fund Equity	\$105,038,091	\$7,029,341

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Fiduciary Fund Types

Fiscal Year 2010

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	6,990,826			\$6,990,826
Fixed Assets				\$0
Other Assets	17,718			\$17,718
Total Assets	\$7,008,544	\$0	\$0	\$7,008,544
Less: Non-Current Assets				\$0
Net Current Assets	\$7,008,544	\$0	\$0	\$7,008,544
Liabilities				
Accounts Payable	9,990			\$9,990
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	6,998,554			\$6,998,554
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$7,008,544	\$0	\$0	\$7,008,544
Less: Non-Current Liability				\$0
Net Current Liabilities	\$7,008,544	\$0	\$0	\$7,008,544
Working Capital		\$0	\$0	\$0
Fund Equity		\$0	\$0	\$0
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved				\$0
Unreserved Designated				\$0
Unreserved Undesignated				\$0
Total Fund Equity		\$0	\$0	\$0

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Account Groups

Fiscal Year 2010

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$131,054,038
Fixed Assets	185,153,082		\$270,416,158
Other Assets		122,216,833	\$148,976,437
Total Assets	\$185,153,082	\$122,216,833	\$550,446,633
Less: Non-Current Assets	\$185,153,082	\$122,216,833	\$392,632,991
Net Current Assets	\$0	\$0	\$157,813,642
Accounts Payable			\$12,628,106
Compensated Absences		3,441,833	\$3,838,875
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)		3,475,000	\$3,475,000
Other (State or Federal Financing)			\$0
Lease Principal		115,300,000	\$116,300,000
Other Liabilities 1			\$19,039,109
Other Liabilities 2			\$7,870
Other Liabilities 3			\$0
Total Liabilities		\$122,216,833	\$155,288,960
Less: Non-Current Liabilities		\$122,216,833	\$123,216,833
Net Current Liabilities		\$0	\$32,072,127
Working Capital			\$125,741,515
Fund Equity	\$185,153,082		\$395,157,673
Contributed Capital			\$0
Invest In General Fixed Assets	185,153,082		\$185,153,082
Reserved			\$7,534,644
Unreserved			\$104,532,788
Fund Balance			
Reserved			\$63,546,780
Unreserved Designated			\$30,971,188
Unreserved Undesignated			\$3,419,191
Total Fund Equity	\$185,153,082		\$395,157,673

City of Vista

Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2010

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	0
Other Long-Term Debt	0
State or Federal Financing	280,000
Lease Payments	480,000
Total Debt Service	\$760,000
Debt Service from Schedule of Total Expenditures By Major Object Classification	760,000
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
Bonded Debt				
General Obligation	0	0		\$0
Revenue	0	0		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	0	0		\$0
Loans	0	0		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	3,475,000	3,475,000		\$0
Other	0	0		\$0
Lease Principal	116,300,000	116,300,000		\$0

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

Balance Sheet

Fiscal Year 2010

	General A	Special Revenue B	Debt Service C	Capital Projects D
Total Assets	\$83,436,260	\$14,168,289	\$12,651,479	\$2,579,876
Less: Non-Current Assets				
Net Current Assets	\$83,436,260	\$14,168,289	\$12,651,479	\$2,579,876
Total Liabilities	\$10,974,787	\$3,913,865	\$85	\$10,008
Non-Current Liabilities				
Net Current Liabilities	\$10,974,787	\$3,913,865	\$85	\$10,008
Working Capital	\$72,461,473	\$10,254,424	\$12,651,394	\$2,569,868
Fund Equity	\$72,461,473	\$10,254,424	\$12,651,394	\$2,569,868
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$42,584,624	\$10,254,424	\$10,126,343	\$581,389
Unreserved - Designated	\$26,922,369	\$0	\$2,525,051	\$1,523,768
Unreserved - Undesignated	\$2,954,480	\$0	\$0	\$464,711
Total Fund Equity	\$72,461,473	\$10,254,424	\$12,651,394	\$2,569,868

O.C

72,461,473 +
10,254,424 +
12,651,394 +
2,569,868 +
22,682,614 +
7,029,341 +

 = Working Capital on Consolidated Statement

006

127,649,114 *

City of Vista

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

Balance Sheet

Fiscal Year 2010

	Enterprise	Internal Service	Trust and Agency
	E	F	G
Total Assets	\$108,494,367	\$14,737,903	\$7,008,544
Less: Non-Current Assets	\$83,355,477	\$1,907,599	\$0
Net Current Assets	\$25,138,890	\$12,830,304	\$7,008,544
Total Liabilities	\$3,456,276	\$7,708,562	\$7,008,544
Non-Current Liabilities	\$1,000,000	\$0	\$0
Net-Current Liabilities	\$2,456,276	\$7,708,562	\$7,008,544
Working Capital	\$22,682,614	\$5,121,742	\$0
Fund Equity	\$105,038,091	\$7,029,341	\$0
Contributed Capital	\$0	\$0	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$7,076,994	\$457,650	
Unreserved	\$97,961,097	\$6,571,691	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$105,038,091	\$7,029,341	\$0

City of Vista

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

Balance Sheet

Fiscal Year 2010

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$185,153,082	\$122,216,833	\$550,446,633
Less: Non-Current Assets	\$185,153,082	\$122,216,833	\$392,632,991
Net Current Assets	\$0		\$157,813,642
Total Liabilities		\$122,216,833	\$155,288,960
Non-Current Liabilities		\$122,216,833	\$123,216,833
Net-Current Liabilities			\$32,072,127
Working Capital			\$125,741,515
Fund Equity	\$185,153,082		\$395,157,673
Contributed Capital			\$0
Investment in General			
Fixed Assets	\$185,153,082		\$185,153,082
Retained Earnings			
Reserved			\$7,534,644
Unreserved			\$104,532,788
Fund Balance			
Reserved			\$63,546,780
Unreserved - Designated			\$30,971,188
Unreserved - Undesignated			\$3,419,191
Total Fund Equity	\$185,153,082		\$395,157,673

City of Vista

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

Consolidated Statement

Fiscal Year 2010

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$39,691,783	\$4,053,604	\$35,638,179
Public Safety	\$39,653,700	\$8,785,788	\$30,867,912
Transportation	\$10,505,722	\$8,968,918	\$1,536,804
Community Development	\$8,408,738	\$3,082,498	\$5,326,240
Health	\$11,697,871	\$18,780,758	(\$7,082,887)
Culture and Leisure	\$17,759,053	\$4,165,318	\$13,593,735
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$127,716,867	\$47,836,884	\$79,879,983
General Revenues			
Taxes			\$38,494,269
Licenses and Permits			\$0
Fines and Forfeitures			\$7,919
Revenue from Use of Money and Property			\$8,129,789
Intergovernmental State			\$415,589
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$63,747
Total			\$47,734,635
Excess/(Deficiency) of General Revenue Over Net Expenditures			(\$32,145,348)
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$1,332,002
Beginning Fund Balance/ Working Capital			\$158,604,309

City of Vista

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

Consolidated Statement

Fiscal Year 2010

Adjustments (Specify, maximum of 10 entries allowed) **(\$141,849)**

Specify:	Amount:
Prior period adjustment	-363,441
Adjustment for Encina Wastewater audit	230,866
Internal service fund prior period adjustment	-8,437
Encina disbursement to non-working capital	-837
Total:	(\$141,849)

Ending Fund Balance/ Working Capital **\$127,649,114**

Appropriation Limit as of Fiscal Year End 270,688,336

Total Annual Appropriation Subject to the Limit as of Fiscal Year End 37,901,695