

CITIES FINANCIAL TRANSACTIONS REPORT

COVER PAGE

City of Vista

Fiscal Year **2012**

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. Math
Signature

Finance Manager / Treasurer
Title

Dale R. Newson
Name (Please Print)

10/18/2012
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

Express Mailing Address:

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

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Name	Size	Type	Date modified	Date created
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2012-14502303000.mdb	174 KB	Microsoft Access Database	10/18/2012 12:50 PM	10/18/2012 12:50 PM
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479 items



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.

September 2011

June 2012

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 at 1-800-242-4523

I. 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	\$	1,215,542
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	\$ 1,410,160
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	\$ 15,512,731
b. Encina Wastewater Auth	Sewer Treatment	\$ 4,607,918
c.		
d.		

City of Vista

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2011-12

Forms	Column	Additional Details	Footnotes
<u>Sewer Activity/Enterprise Statement</u>			
Total Current Year Contributions	A		connection fees now being reported as operating revenues
<u>Other Enterprise</u>			
Total Operating Revenue	A		former RDA housing activity now done by the city
Total Operating Expense	A	and ENT_TYPE = 'Housing'	less housing grant and loan activity this year
Total Non-Operating Revenue	A	and ENT_TYPE = 'Housing'	former RDA housing assets transferred to city
<u>Fines and Forfeitures and Revenue from Use of Money and Property</u>			
Rents and Concessions	B		Increased lease income due to properties leased to former RDA
<u>Intergovernmental - State</u>			
Motor Vehicle In-Lieu Tax	B		You took it away from us
<u>Other Revenues</u>			
Sale of Real and Personal Property	B		less property sold
Contributions from Non-Govt Sources	A		large contribution received for summer amphitheatre program
<u>Transportation and Community Development</u>			
Planning	A		budget unit cut due to major project completion

City of Vista

Cities Financial Transactions Report

General Information

Fiscal Year 2012

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	Judy		Ritter
Member 1	Steve		Gronke
Member 2	Frank		Lopez
Member 3	John		Aguilere
Member 4	Dave		Cowles
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 Is Address Changed?

City Fiscal Officer

	First Name	Middle Initial	Last Name
	Dale	R	Nielsen

Title Finance Manager/Treasurer

Telephone (760) 726-1340

Report Prepared By

Firm Name

First Dale

Middle Initial R

Last Nielsen

Title Finance Manager/Treasurer

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 2012

Fund Name (Specify)

Building and Facilities
Maintenance 602

Operating Revenue	
Charges for Service	1,586,096
Other Operating Revenue	
Total Operating Revenue	\$1,586,096
Operating Expense	
Personal Services	525,627
Contractual Services	255,870
Supplies	3,675
Materials	
Other Operating Expenses	336,058
General and Administrative Expense	198,135
Depreciation Expense	10,046
Total Operating Expense	\$1,329,411
Operating Income (Loss)	\$256,685
Non-Operating Revenue	
Interest	
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 - Internal Service Fund

Operating Revenue

Fiscal Year 2012

Fund Name (Specify)

Building and Facilities
Maintenance

Operating Transfers In (Out)	54,928
Excess (Deficiency) of Charges Over Expenses	\$311,613
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$311,613
Retained Earnings, Beginning	(\$647,211)
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	(\$335,598)
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	(\$335,598)
Total Equity, Ending	(\$335,598)
Retained Earnings - Reserved	7,090
Retained Earnings - Unreserved	(\$342,688)

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2012

Fund Name (Specify)

Information Technology

604

Operating Revenue

Charges for Service

2,183,685

Other Operating Revenue

Total Operating Revenue

\$2,183,685

Operating Expense

Personal Services

540,198

Contractual Services

392,339

Supplies

14,501

Materials

Other Operating Expenses

664,491

General and Administrative Expense

117,814

Depreciation Expense

363,578

Total Operating Expense

\$2,092,921

Operating Income (Loss)

\$90,764

Non-Operating Revenue

Interest

Gain on Sale of Assets

Other

422

Total Non-Operating Revenue

\$422

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 2012

Fund Name (Specify)

Information Technology

Operating Transfers In (Out)	19,587
Excess (Deficiency) of Charges Over Expenses	\$110,773
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$110,773
Retained Earnings, Beginning	\$2,875,492
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$2,986,265
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	\$2,986,265
Total Equity, Ending	\$2,986,265
Retained Earnings - Reserved	428,704
Retained Earnings - Unreserved	\$2,557,561

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2012

Fund Name (Specify)

Risk Management

Operating Revenue

Charges for Service	6,880,833
Other Operating Revenue	
Total Operating Revenue	\$6,880,833

Operating Expense

Personal Services	253,265
Contractual Services	143,761
Supplies	1,428
Materials	
Other Operating Expenses	5,838,293
General and Administrative Expense	267,442
Depreciation Expense	
Total Operating Expense	\$6,504,189
Operating Income (Loss)	\$376,644

Non-Operating Revenue

Interest	
Gain on Sale of Assets	
Other	125,914
Total Non-Operating Revenue	\$125,914

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 2012

Fund Name (Specify)

Risk Management

Operating Transfers In (Out)	-117,400
Excess (Deficiency) of Charges Over Expenses	\$385,158
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$385,158
Retained Earnings, Beginning	\$5,354,830
Adjustments	-35,737
Reason for Adjustments	audit adjustment
Retained Earnings, Ending	\$5,704,251
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	\$5,704,251
Total Equity, Ending	\$5,704,251
Retained Earnings - Reserved	10,577
Retained Earnings - Unreserved	\$5,693,674

City of Vista
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2012

Fund Name (Specify)

Vehicle Maintenance
603

Operating Revenue

Charges for Service	1,561,908
Other Operating Revenue	
Total Operating Revenue	\$1,561,908

Operating Expense

Personal Services	576,615
Contractual Services	75,331
Supplies	948
Materials	
Other Operating Expenses	517,476
General and Administrative Expense	260,853
Depreciation Expense	36,494
Total Operating Expense	\$1,467,717
Operating Income (Loss)	\$94,191

Non-Operating Revenue

Interest	
Gain on Sale of Assets	5,457
Other	10,349
Total Non-Operating Revenue	\$15,806

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 2012

Fund Name (Specify)

Vehicle Maintenance

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$109,997

Depreciation That Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$109,997

Retained Earnings, Beginning

\$2,443,969

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$2,553,966

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

\$2,553,966

Total Equity, Ending

\$2,553,966

Retained Earnings - Reserved

46,975

Retained Earnings - Unreserved

\$2,506,991

City of Vista

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2012

Is This Function Accounted for as an Enterprise Fund?	Yes
Operating Revenue	
Sewer Service Charges	17,995,774
Sewer Connection Fees	472,614
Sewer Service Penalties	
Other Operating Revenue	429,426
Total Operating Revenue	\$18,897,814
Operating Expense	
Transmission	3,006,733
Treatment and Disposal Plant	2,915,259
Taxes	
General and Administrative Expense	3,095,810
Depreciation Expense	3,399,257
Total Operating Expense	\$12,417,059
Operating Income (Loss)	\$6,480,755
Non-Operating Revenue	
Interest	437,481
State	
Federal	
County	
Gain on Sale of Assets	
Other	
Total Non-Operating Revenue	\$437,481
Non-Operating Expense	
Interest	
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$0
Operating Transfers In (Out)	
Net Income (Loss)	\$6,918,236
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$6,918,236
Retained Earnings, Beginning	\$108,336,920
Adjustments	123,766
Reason for Adjustments	non-cash developer sewer lines
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$115,378,922

Functional Revenues 0-C
 18,897,814 +
 437,481 +
 0 +
 003
 19,335,295 *
 Operating Expense 0-C
 12,417,059 +
 3,399,257 -
 002
 9,017,802 *

City of Vista

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2012

Equity

Contributed Capital: (Current Year)

State	
Federal	
Connection Fees (Capital)	
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 \$115,378,922

Total Equity, Ending \$115,378,922

Retained Earnings - Reserved 7,452,431

Retained Earnings - Unreserved \$107,926,491

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets

Principal Payments on Debt Service

Capital Lease Payments

Current Year Capital Outlay 6,379,511

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 2012

Enterprise Name Water Park 507

Is This Function Accounted for as an Enterprise Fund? Yes

Charges for Service 1,381,957

Other Operating Revenue 354,227

Total Operating Revenue \$1,736,184

Functional Revenue 0-C
 1,736,184 +
 20,572 +

Operating Expense

Personal Services 754,253

Contractual Services 13,088

Supplies 152,327

Materials

Other Operating Expenses 359,565

General and Administrative Expenses 254,100

Depreciation Expense 162,746

Total Operating Expense \$1,696,079

002
 ② 1,756,756 *
 0-C
Operating Exp 1,696,079 +
 162,746 -

Operating Income (Loss) \$40,105

Non-Operating Revenue

Interest 11,448

State

Federal

County

Gain on Sale of Assets

Other 9,124

Total Non-Operating Revenue \$20,572

002
 ① 1,533,333 *
 0-C

Non-Operating Expense

Interest 54,896

Loss on Sale of Assets

Other

Total Non-Operating Expense \$54,896

Debt Service 54,896 +
 80,000 +
 002
 ① 134,896 *
 0-C
Capital outlay 0-C
 001
 ① 0 *

*list under
 opa. Exp!*

① Enter on "Expenditure - Health Culture & Leisure", other Culture & Leisure 1
 ② Enter on "Revenues - Current Service Charges" as other Current Service Charge

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2012

Enterprise Name Water Park

Operating Transfers In (Out)	
Net Income (Loss)	\$5,781
Depreciation that Reduces Contributed Capital	
Increase (Decrease) in Retained Earnings	\$5,781
Retained Earnings, Beginning	\$2,614,084
Adjustments	
Reason for Adjustments	
Residual Equity Transfers In (Out)	
Retained Earnings, Ending	\$2,619,865
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	\$2,619,865
Total Equity, Ending	\$2,619,865
Retained Earnings - Reserved	7,325
Retained Earnings - Unreserved	\$2,612,540

✓ = 507

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

Operating Revenue

Fiscal Year 2012

Enterprise Name Water Park

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	80,000
Capital Lease Payments	
Current Year Capital Outlay	
Other (Specify, maximum of 5 entries allowed)	

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 2012

Enterprise Name

Housing - Funds 122, 124, 126

Is This Function Accounted for as an Enterprise Fund?

No

Charges for Service

Other Operating Revenue

113,389

Total Operating Revenue

\$113,389

Operating Expense

Personal Services

77,639

Contractual Services

8,023

Supplies

Materials

Other Operating Expenses

248,018

General and Administrative Expenses

Depreciation Expense

Total Operating Expense

\$333,680

Operating Income (Loss)

(\$220,291)

Non-Operating Revenue

Interest

3,076

State

225,000

Federal

276,317

County

Gain on Sale of Assets

Other

12,465,560

Total Non-Operating Revenue

\$12,969,953

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 2012

Enterprise Name Housing

Operating Transfers In (Out)	
Net Income (Loss)	\$12,749,662
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 2012

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:

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 2012

	Functional Revenues	General Revenues	Total Revenues
	A	B	C
Taxes			
Secured and Unsecured Property Taxes		8,645,943	
Supplement Roll Secured and Unsecured Property Taxes		197,121	
Property Tax In-Lieu of Vehicle License Fees		6,872,208	
Voter Approved Indebtedness Property Taxes			
Supplemental Roll Voter Approved Indebtedness Property Taxes			
Property Taxes - Prior		1,119	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes		1,774,946	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		17,148,546	
In-Lieu Local Sales and Use Taxes		3,218,854	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$486,570		
Transient Lodging Taxes		595,509	
Franchises		2,987,319	
Business License Taxes		1,733,603	
Real Property Transfer Taxes		282,482	
Utility Users Taxes			
Construction Development Taxes		838,547	
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 2012

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue

Specify General Revenues

General Revenues

Specify General Revenues	General Revenues

Total

\$486,570	\$44,296,197	\$44,782,767
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City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year	2012	Functional Revenues
		A

Special Benefit Assessments for Operations

Fire		
Paramedics		
Police		
Lighting		\$1,023,219
Other (Specify, maximum of 5 entries allowed)		\$307,648

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
landscape maintenance	Street Trees/Landscaping	74,971
street maintenance	Streets/Highways/Storm Drains	232,677
Total:		\$307,648

Total	\$1,330,867
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City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2012

Functional Revenues	General Revenues	Total Revenues
A	B	C

Licenses and Permits

Animal Licenses		
Bicycle Licenses		
Construction Permits	\$445,868	
Street and Curb Permits		
Other Licenses and Permits (Specify)	\$121,936	\$0

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

bingo license	Police	4,092
burglar alarm permits	Police	15,813
fire annual permits	Fire	40,799
food vending vehicle permits	Physical and Mental Health	680
ice cream vendor fees	Physical and Mental Health	952
massager permit	Police	3,150
mechanical permits	Construction and Engineering Regula	24,418
mobile home set up	Construction and Engineering Regula	22,882
tobacco license	Police	9,150
Total		\$121,936

Specify General Revenues

General Revenues

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2012

Functional Revenues A General Revenues B Total Revenues C

Functional Revenues	General Revenues	Total Revenues
A	B	C

Total \$567,804 \$0 \$567,804

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	2012	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures				
Vehicle Code Fines		\$910,183		
Other Fines			544,258	
Forfeitures and Penalties			30,394	
Total		\$910,183	\$574,652	\$1,484,835
Revenue from Use of Money and Property				
Investment Earnings		\$440,557	1,390,843	
Rents and Concessions			2,180,275	
Royalties				
Other 1				
Other 2				
Total		\$440,557	\$3,571,118	\$4,011,675

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2012

Functional Revenues	General Revenues	Total Revenues
A	B	C

Intergovernmental - State

Motor Vehicle In-Lieu Tax		
Homeowners Property Tax Relief		88,127
Gasoline Tax	\$2,727,924	
Peace Officers Standards and Training		
Off Highway Motor Vehicle In-Lieu Fee		

Other State Grants

Mandated Cost		53,868
Other 1		
Other 2		
Prop. 172 - Public Safety	\$525,663	
Other State Grants from Enterprise Activities	\$225,000	
Other State Grants (Specify)	\$580,704	

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
CalGRIP	Police	293,048
Decoy ABC grant	Police	3,545
Proposition 84	Parks and Recreation	129,831
Supplemental law enforcement	Police	154,280
Total:		\$580,704

Total	\$4,059,291	\$141,995	\$4,201,286
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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 2012

	Functional Revenues	General Revenues	Total Revenues
	A	B	C

Intergovernmental - Federal

Community Development Block Grant	\$878,285		
Workforce Investment Act (WIA)			
Other Federal Grants from Enterprise Activities	\$276,317		
Other Federal Grants (Specify)	\$1,702,517		

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Assistance to firefighters grant	Fire	288,627
Energy efficiency grant	Physical and Mental Health	395,028
Justice assistance grant	Police	133,702
Senior nutrition grant	Physical and Mental Health	238,206
State homeland security grant	Fire	92,402
Strategic national stockpile grant	Fire	14,568
Summer food nutrition grant	Physical and Mental Health	17,813
Urban area security initiative grant	Fire	522,171
Total:		\$1,702,517

Total	\$2,857,119		\$2,857,119
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Intergovernmental - County

County Grants of State Gasoline Tax			
Other County Grants from Enterprise Activities	\$0		
Other County Grants	\$216,639		
Total	\$216,639		\$216,639

Other Taxes In-Lieu			\$0
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City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2012

Functional
Revenues

Current Service Charges

Zoning Fees and Subdivision Fees	\$220,673
Special Police Department Services	\$295,954
Special Fire Department Services	\$2,876,752
Plan Checking Fees	\$527,743
Animal Shelter Fee and Charges	
Engineering Fees Inspection and Other	\$90,810
Street, Sidewalk, and Curb Repairs	
Weed and Lot Cleaning	\$165,935
Sewer Service Charges	\$18,425,200
Sewer Connection Fees	\$472,614
Solid Waste Revenues	\$0
Sales of Refuse	
First Aid and Ambulance Charges	\$2,430,379
Library Fines and Fees	
Parking Facility	\$0
Parks and Recreation Fees	\$2,444,324
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	\$113,389
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 2012

	Functional Revenues
Quasi-External Transactions	\$18,567,572
Other Current Service Charges (Specify)	\$2,060,656

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
bad check collection fees	Management and Support	2,032
bond admin fees	Management and Support	13,062
cash over short	Management and Support	-62
creek maintenance regency	Parks and Recreation	23,359
duplication fees	Legislative	312
election filing fees	Legislative	627
investigation fees	Legislative	895
legal service charges	Legislative	185
other agency payments	Streets/Highways/Storm Drains	67,945
other engineering charges	Construction and Engineering Regulati	2,552
other meal services	Physical and Mental Health	153,498
other revenue	Streets/Highways/Storm Drains	10,000
other service charges	Management and Support	370
plan and spec bids	Construction and Engineering Regulati	2,550
property damage recovery	Streets/Highways/Storm Drains	22,877
sale of maps	Construction and Engineering Regulati	2,984
subscription fees	Legislative	549
waterpark revenues	Other Culture and Leisure 1	1,756,756
witness fees	Legislative	165
	Total:	\$2,060,656

Total \$48,692,001

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

	Functional Revenues A	General Revenues B	Total Revenues C
Fiscal Year	2012		
Other Revenues			
Sale of Real and Personal Property	\$0	60,510	
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$484,786		
Other Revenues from Enterprise Activities	\$12,465,560		
Other Sources of Revenues (Specify)	\$774,686	\$164,736	

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
ab939 trash fees	Streets/Highways/Storm Drains	45,179
deferred grant revenue	Streets/Highways/Storm Drains	38,576
delinquent refuse fees	Streets/Highways/Storm Drains	39,655
excess solid waste fees	Streets/Highways/Storm Drains	29,280
legal settlements	Legislative	26,698
rda tax increment funding	Streets/Highways/Storm Drains	172,920
recycling revenues	Streets/Highways/Storm Drains	387,193
RSWA environ enhancement revenues	Streets/Highways/Storm Drains	35,185
Total		\$774,686

Specify General Revenues	General Revenues
other revenue	160,441
other	4,295
Total:	\$164,736

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

	Functional Revenues A	General Revenues B	Total Revenues C
Total	\$13,725,032	\$225,246	\$13,950,278

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

Other Financing Sources and Grand Total Revenues

Fiscal Year 2012

	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	\$73,286,063	\$48,809,208	\$122,095,271

0 - C

87,919,877.55 + *Non-Enterprise*
 13,083,341.93 + *Housing*
 19,335,295.00 + *Sewer*
 1,756,756.00 + *Waterpark*
004
 122,095,270.48 *

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2012

Functional Revenue:

Expenditures:

Community Development Block Grant

Redevelopment \$878,285

Sub Total: \$878,285

Construction Permits

Construction and Engineering \$445,868
Regulation Enforcement

Sub Total: \$445,868

Contributions from Non-Govt Sources

Parks and Recreation \$386,308

Physical and Mental Health \$98,478

Sub Total: \$484,786

Engineering Fees Inspection and Other

Construction and Engineering \$90,810
Regulation Enforcement

Sub Total: \$90,810

First Aid and Ambulance Charges

Emergency Medical Service \$2,430,379

Sub Total: \$2,430,379

Gasoline Tax

Streets/Highways/Storm Drains \$2,727,924

Sub Total: \$2,727,924

Lighting

Street Lighting \$1,023,219

Sub Total: \$1,023,219

Other County Grants

Police \$38,610

Parks and Recreation \$25,730

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2012

Functional Revenue:

Expenditures:

Other Public Safety 1	\$46,831
Streets/Highways/Storm Drains	\$105,468
Sub Total:	\$216,639

Parks and Recreation Fees

Parks and Recreation	\$2,444,324
Sub Total:	\$2,444,324

Plan Checking Fees

Planning	\$527,743
Sub Total:	\$527,743

Prop. 172-Public Safety

Police	\$525,663
Sub Total:	\$525,663

Quasi-External Transactions

Management and Support	\$3,567,676
Redevelopment	\$14,999,896
Sub Total:	\$18,567,572

Special Fire Department Services

Fire	\$2,876,752
Sub Total:	\$2,876,752

Special Police Department Services

Police	\$295,954
Sub Total:	\$295,954

Transportation Taxes-Non Transit

Streets/Highways/Storm Drains	\$486,570
Sub Total:	\$486,570

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2012

Functional Revenue:

Expenditures:

Vehicle Code Fines

Police \$910,183

Sub Total: \$910,183

Weed and Lot Cleaning

Weed Abatement \$165,935

Sub Total: \$165,935

Zoning Fees and Subdivision Fees

Planning \$220,673

Sub Total: \$220,673

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year	2012					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
General Government						
Legislative	2,050,628			\$2,050,628	\$29,431	\$2,021,197
Management and Support	3,670,685	291,127	6,645,400	\$10,607,212	\$3,583,078	\$7,024,134
Total	\$5,721,313	\$291,127	\$6,645,400	\$12,657,840	\$3,612,509	\$9,045,331
Public Safety						
Police	17,550,943			\$17,550,943	\$2,387,190	\$15,163,753
Fire	13,548,547	8,612		\$13,557,159	\$3,835,319	\$9,721,840
Emergency Medical Service	3,718,762			\$3,718,762	\$2,430,379	\$1,288,383
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$165,935	(\$165,935)
Street Lighting	1,184,248			\$1,184,248	\$1,023,219	\$161,029
Disaster Preparedness	752,749			\$752,749	\$0	\$752,749
Other Public Safety 1	1,279,229			\$1,279,229	\$46,831	\$1,232,398
Other Public Safety 2	11,135			\$11,135	\$0	\$11,135
Total	\$38,045,613	\$8,612	\$0	\$38,054,225	\$9,888,873	\$28,165,352

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year	2012					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
Transportation						
Streets / Highway / Storm Drains	2,907,423	7,058,639		\$9,966,062	\$4,401,449	\$5,564,613
Streets Trees / Landscaping	297,474			\$297,474	\$74,971	\$222,503
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	\$3,204,897	\$7,058,639	\$0	\$10,263,536	\$4,476,420	\$5,787,116
Community Development						
Planning	1,383,019			\$1,383,019	\$748,416	\$634,603
Construction and Engineering Regulation	2,417,570			\$2,417,570	\$592,064	\$1,825,506
Redevelopment	727,695	54,113	1,198,920	\$1,980,728	\$15,878,181	(\$13,897,453)
Housing	\$333,680	\$0	\$0	\$333,680	\$13,083,342	(\$12,749,662)
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1				\$0	\$0	\$0
Other Community Development 2				\$0	\$0	\$0
Total	\$4,861,964	\$54,113	\$1,198,920	\$6,114,997	\$30,302,003	(\$24,187,006)

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year

2012

	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	732,327			\$732,327	\$904,655	(\$172,328)
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$0	\$0	\$0	\$0	\$0	\$0
Sewers	\$9,017,802	\$6,379,511	\$0	\$15,397,313	\$19,335,295	(\$3,937,982)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$9,750,129	\$6,379,511	\$0	\$16,129,640	\$20,239,950	(\$4,110,310)
Culture and Leisure						
Parks and Recreation	6,649,595	512,574		\$7,162,169	\$3,009,552	\$4,152,617
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	1,533,333		134,896	\$1,668,229	\$1,756,756	(\$88,527)
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$8,182,928	\$512,574	\$134,896	\$8,830,398	\$4,766,308	\$4,064,090

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year	2012					
	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	\$69,766,844	\$14,304,576	\$7,979,216	\$92,050,636	\$73,286,063	\$18,764,573

City of Vista

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

Object Class

Fiscal Year	2012	Object Class			
		Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures
		A	B	C	D
Operating Expenditures					
Salaries and Wages		19,348,585	273,640		\$19,622,225
Retirement		3,903,395	40,577		\$3,943,972
Other Employee Benefits		4,431,860	38,476		\$4,470,336
Contract Services					
Private					\$0
Other Governmental Agencies		15,512,731			\$15,512,731
Material, Supplies, and Other		26,570,273			\$26,570,273
Capital Outlay					
Equipment			27,701		\$27,701
Land			1,433,153		\$1,433,153
Building and Improvement			12,491,029		\$12,491,029
Debt Service					
Interest				6,504,216	\$6,504,216
Principal				315,000	\$315,000
Lease Payments				1,160,000	\$1,160,000
Total		\$69,766,844	\$14,304,576	\$7,979,216	\$92,050,636
Supplemental Data					
Expenditures Pursuant to Competitive Bidding					
Other Than Competitive Bidding					
Total					\$0

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

Loan Types

Fiscal Year 2012

Purpose of Loan	AP Properties
Loan Type	Notes
Year of Loan	2011
Year Final Payment Due	2038
Authorized Amount of Loan	4,501,550
Received To Date	4,501,550
Amount Outstanding, Beginning of Fiscal Year	4,501,550
Amount of Principal Repaid in Current Year	
Adjustments in Current Year	-375,121
Reason for Adjustments in Current Year	balance adjustment
Amount of Principal Repaid to Date	\$0
Amount Outstanding at End of Fiscal Year	\$4,126,429
Current Year Interest Payment	210,438
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 - Statement of Long-Term Indebtedness

Loan Types

Fiscal Year 2012

Purpose of Loan	FSBMW Properties
Loan Type	Notes
Year of Loan	2011
Year Final Payment Due	2038
Authorized Amount of Loan	11,101,000
Received To Date	11,101,000
Amount Outstanding, Beginning of Fiscal Year	6,023,781
Amount of Principal Repaid in Current Year	
Adjustments in Current Year	106,864
Reason for Adjustments in Current Year	balance adjustment
Amount of Principal Repaid to Date	\$5,077,219
Amount Outstanding at End of Fiscal Year	\$6,130,645
Current Year Interest Payment	414,095
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 - Statement of Long-Term Indebtedness

Loan Types

Fiscal Year 2012

Purpose of Loan	FSF Properties
Loan Type	Notes
Year of Loan	2011
Year Final Payment Due	2038
Authorized Amount of Loan	1,256,096
Received To Date	1,256,096
Amount Outstanding, Beginning of Fiscal Year	1,256,096
Amount of Principal Repaid in Current Year	
Adjustments in Current Year	-109,022
Reason for Adjustments in Current Year	balance adustment
Amount of Principal Repaid to Date	\$0
Amount Outstanding at End of Fiscal Year	\$1,147,074
Current Year Interest Payment	57,114
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 - Construction Financed By the United States and/or The State Of California

Loan Types

Fiscal Year 2012

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	\$3,175,000
Amount Repaid in Current Year	315,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$2,815,000
Amount Outstanding at End of Fiscal Year	\$2,860,000
Current Year Interest Payment	202,273
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 - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2012

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)	\$284,374	\$925,000	\$1,209,374
Prior Year Adjustments			\$0
Current Year Principal Payment		80,000	\$80,000
Current Year Interest Payment	54,896		\$54,896
Adjustments to Current Year			\$0
Balance End Of Year	\$229,478	\$845,000	\$1,074,478
Enterprise or Governmental Fund Makes Payment?	Enterprise		

City of Vista

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2012

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 A	Principal B	Total Future Payments C
Beginning Balance (PY Ending)	\$102,494,726	\$114,630,000	\$217,124,726
Prior Year Adjustments			\$0
Current Year Principal Payment		1,080,000	\$1,080,000
Current Year Interest Payment	5,565,400		\$5,565,400
Adjustments to Current Year			\$0
Balance End Of Year	\$96,929,326	\$113,550,000	\$210,479,326
Enterprise or Governmental Fund Makes Payment?	Governmental		

City of Vista

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year 2012

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 2012

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	43,190,106	9,400,798	10,273,748	19,426,941
Fixed Assets				
Other Assets	10,441,503	14,196,845		
Total Assets	\$53,631,609	\$23,597,643	\$10,273,748	\$19,426,941
Net Current Assets	\$53,631,609	\$23,597,643	\$10,273,748	\$19,426,941
Liabilities				
Accounts Payable	3,618,285	1,834,508		789,149
Compensated Absences				
Other Liabilities 1	4,007,053	2,153,565	11,404,147	
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$7,625,338	\$3,988,073	\$11,404,147	\$789,149
Net Current Liabilities	\$7,625,338	\$3,988,073	\$11,404,147	\$789,149
Working Capital	\$46,006,271	\$19,609,570	(\$1,130,399)	\$18,637,792
Fund Equity	\$46,006,271	\$19,609,570	(\$1,130,399)	\$18,637,792
Fund Balance				
Reserved	16,324,652	19,609,570	10,273,558	2,444,976
Unreserved Designated	28,280,735			3,092,728
Unreserved Undesignated	1,400,884		-11,403,957	13,100,088
Total Fund Equity	\$46,006,271	\$19,609,570	(\$1,130,399)	\$18,637,792

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2012

Assets	Enterprise	Internal Service
Cash and Investments	34,671,529	15,680,266
Fixed Assets	88,347,153	1,177,050
Other Assets	80,299	53,798
Total Assets	\$123,098,981	\$16,911,114
Less: Non-Current Assets	88,347,153	1,177,050
Net Current Assets	\$34,751,828	\$15,734,064
Liabilities		
Accounts Payable	2,675,475	215,763
Compensated Absences	435,569	197,198
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	845,000	5,589,269
Other Liabilities 1	1,144,150	
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$5,100,194	\$6,002,230
Less: Non-Current Liability	845,000	
Net Current Liabilities	\$4,255,194	\$6,002,230
Working Capital	\$30,496,634	\$9,731,834
Fund Equity	\$117,998,787	\$10,908,884
Contributed Capital	\$0	\$0
Retained Earnings		
Reserved	\$7,459,756	\$493,346
Unreserved	\$110,539,031	\$10,415,538
Total Fund Equity	\$117,998,787	\$10,908,884

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

Fiduciary Fund Types

Fiscal Year 2012

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	5,631,546			\$5,631,546
Fixed Assets				\$0
Other Assets	20,488			\$20,488
Total Assets	\$5,652,034	\$0	\$0	\$5,652,034
Less: Non-Current Assets				\$0
Net Current Assets	\$5,652,034	\$0	\$0	\$5,652,034
Liabilities				
Accounts Payable	4,644			\$4,644
Compensated Absences				\$0
General Obligation (Bonded Debt)				\$0
Revenue (Bonded Debt)				\$0
Other Debt (Bonded Debt)				\$0
Notes (Other Long-Term Debt)				\$0
Loans (Other Long-Term Debt)				\$0
Other (Other Long-Term Debt)				\$0
Notes (State or Federal Financing)				\$0
Loans (State or Federal Financing)				\$0
Other (State or Federal Financing)				\$0
Lease Principal				\$0
Other Liabilities 1	5,647,390			\$5,647,390
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$5,652,034	\$0	\$0	\$5,652,034
Less: Non-Current Liability				\$0
Net Current Liabilities	\$5,652,034	\$0	\$0	\$5,652,034
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 2012

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$138,274,934
Fixed Assets	208,970,885		\$298,495,088
Other Assets		131,160,460	\$155,953,393
Total Assets	\$208,970,885	\$131,160,460	\$592,723,415
Less: Non-Current Assets	\$208,970,885	\$131,160,460	\$429,655,548
Net Current Assets	\$0	\$0	\$163,067,867
Accounts Payable			\$9,137,824
Compensated Absences		3,346,312	\$3,979,079
General Obligation (Bonded Debt)			\$0
Revenue (Bonded Debt)			\$0
Other Debt (Bonded Debt)			\$0
Notes (Other Long-Term Debt)		11,404,148	\$11,404,148
Loans (Other Long-Term Debt)			\$0
Other (Other Long-Term Debt)			\$0
Notes (State or Federal Financing)			\$0
Loans (State or Federal Financing)		2,860,000	\$2,860,000
Other (State or Federal Financing)			\$0
Lease Principal		113,550,000	\$119,984,269
Other Liabilities 1			\$24,356,305
Other Liabilities 2			\$0
Other Liabilities 3			\$0
Total Liabilities		\$131,160,460	\$171,721,625
Less: Non-Current Liabilities		\$131,160,460	\$132,005,460
Net Current Liabilities		\$0	\$39,716,165
Working Capital			\$123,351,702
Fund Equity	\$208,970,885		\$421,001,790
Contributed Capital			\$0
Invest In General Fixed Assets	208,970,885		\$208,970,885
Reserved			\$7,953,102
Unreserved			\$120,954,569
Fund Balance			
Reserved			\$48,652,756
Unreserved Designated			\$31,373,463
Unreserved Undesignated			\$3,097,015
Total Fund Equity	\$208,970,885		\$421,001,790

City of Vista

Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2012

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	0
Other Long-Term Debt	0
State or Federal Financing	315,000
Lease Payments	1,160,000
Total Debt Service	\$1,475,000
Debt Service from Schedule of Total Expenditures By Major Object Classification	1,475,000
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	11,404,148	11,404,148		\$0
Loans	0	0		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	2,860,000	2,860,000		\$0
Other	0	0		\$0
Lease Principal	119,984,269	114,395,000		\$5,589,269

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

Balance Sheet

Fiscal Year 2012

	General A	Special Revenue B	Debt Service C	Capital Projects D
Total Assets	\$53,631,609	\$23,597,643	\$10,273,748	\$19,426,941
Less: Non-Current Assets				
Net Current Assets	\$53,631,609	\$23,597,643	\$10,273,748	\$19,426,941
Total Liabilities	\$7,625,338	\$3,988,073	\$11,404,147	\$789,149
Non-Current Liabilities				
Net Current Liabilities	\$7,625,338	\$3,988,073	\$11,404,147	\$789,149
Working Capital	\$46,006,271	\$19,609,570	(\$1,130,399)	\$18,637,792
Fund Equity	\$46,006,271	\$19,609,570	(\$1,130,399)	\$18,637,792
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$16,324,652	\$19,609,570	\$10,273,558	\$2,444,976
Unreserved - Designated	\$28,280,735	\$0	\$0	\$3,092,728
Unreserved - Undesignated	\$1,400,884	\$0	(\$11,403,957)	\$13,100,088
Total Fund Equity	\$46,006,271	\$19,609,570	(\$1,130,399)	\$18,637,792

0 - C

46,006,271 +
 19,609,570 +
 1,130,399 -
 18,637,792 +
 30,496,634 +
 10,908,884 +
 006
 124,528,752 *

= Working Capital on Consolidated Statement

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

Balance Sheet

Fiscal Year 2012

	Enterprise E	Internal Service F	Trust and Agency G
Total Assets	\$123,098,981	\$16,911,114	\$5,652,034
Less: Non-Current Assets	\$88,347,153	\$1,177,050	\$0
Net Current Assets	\$34,751,828	\$15,734,064	\$5,652,034
Total Liabilities	\$5,100,194	\$6,002,230	\$5,652,034
Non-Current Liabilities	\$845,000	\$0	\$0
Net-Current Liabilities	\$4,255,194	\$6,002,230	\$5,652,034
Working Capital	\$30,496,634	\$9,731,834	\$0
Fund Equity	\$117,998,787	\$10,908,884	\$0
Contributed Capital	\$0	\$0	\$0
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$7,459,756	\$493,346	\$0
Unreserved	\$110,539,031	\$10,415,538	\$0
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$117,998,787	\$10,908,884	\$0

City of Vista

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

Balance Sheet

Fiscal Year 2012

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$208,970,885	\$131,160,460	\$592,723,415
Less: Non-Current Assets	\$208,970,885	\$131,160,460	\$429,655,548
Net Current Assets	\$0		\$163,067,867
Total Liabilities		\$131,160,460	\$171,721,625
Non-Current Liabilities		\$131,160,460	\$132,005,460
Net-Current Liabilities			\$39,716,165
Working Capital			\$123,351,702
Fund Equity	\$208,970,885		\$421,001,790
Contributed Capital			\$0
Investment in General			
Fixed Assets	\$208,970,885		\$208,970,885
Retained Earnings			
Reserved			\$7,953,102
Unreserved			\$120,954,569
Fund Balance			
Reserved			\$48,652,756
Unreserved - Designated			\$31,373,463
Unreserved - Undesignated			\$3,097,015
Total Fund Equity	\$208,970,885		\$421,001,790

City of Vista

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

Consolidated Statement

Fiscal Year 2012

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$12,657,840	\$3,612,509	\$9,045,331
Public Safety	\$38,054,225	\$9,888,873	\$28,165,352
Transportation	\$10,263,536	\$4,476,420	\$5,787,116
Community Development	\$6,114,997	\$30,302,003	(\$24,187,006)
Health	\$16,129,640	\$20,239,950	(\$4,110,310)
Culture and Leisure	\$8,830,398	\$4,766,308	\$4,064,090
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$92,050,636	\$73,286,063	\$18,764,573
General Revenues			
Taxes			\$44,296,197
Licenses and Permits			\$0
Fines and Forfeitures			\$574,652
Revenue from Use of Money and Property			\$3,571,118
Intergovernmental State			\$141,995
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$225,246
Total			\$48,809,208
Excess/(Deficiency) of General Revenue Over Net Expenditures			\$30,044,635
Excess/(Deficiency) of Internal Service Charges Over Expenses			\$917,541
Beginning Fund Balance/ Working Capital			\$93,654,825

City of Vista

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

Consolidated Statement

Fiscal Year 2012

Adjustments (Specify, maximum of 10 entries allowed) (\$88,249)

Specify:

Amount:

audit adjustment	-79,228
adjustment for Encina Wastewater audit	-9,247
other	226
Total:	(\$88,249)

Ending Fund Balance/ Working Capital \$124,528,752

Appropriation Limit as of Fiscal Year End 276,222,265

Total Annual Appropriation Subject to the Limit as of Fiscal Year End 38,363,618