

CITIES FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

City of Vista

Fiscal Year: **2013**

ID Number: **11983795800**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the city in accordance with the requirements as prescribed by the California State Controller.

City Fiscal Officer

Dale R. Nielsen
Signature

Director of Finance/Treasurer
Title

Dale R Nielsen
Name (Please Print)

10/16/2013
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.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

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

Express Mailing Address:

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

Supplement to the Annual Report of California Municipalities

| | |
|-------------------|-------|
| City Name: | Vista |
|-------------------|-------|

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

June 2013

September 2013

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, Robyn Harris, 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 | \$ | 947,708 |
| 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 | \$ 1,438,054 |
| 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 | \$ 17,230,618 |
| b. Encina Wastewater Auth | Sewer Treatment | \$ 4,937,857 |
| c. | | |
| d. | | |

Organize

| Name | Size | Type | Date modified | Date created | Date accessed |
|------------------------------|----------|---------------------------|--------------------|--------------------|--------------------|
| 2013-11983795800.mdb | 450 KB | Microsoft Access Database | 10/16/2013 1:58 AM | 10/16/2013 1:58 AM | 10/16/2013 1:58 AM |
| 2012scdgc2007/districts.xlsx | 73 KB | Microsoft Excel Worksheet | 10/16/2013 1:57 AM | 10/16/2013 1:57 AM | 10/16/2013 1:57 AM |
| 2013-11981950100.mdb | 436 KB | Microsoft Access Database | 10/16/2013 1:55 AM | 10/16/2013 1:55 AM | 10/16/2013 1:55 AM |
| 2013-10993100000.mdb | 358 KB | Microsoft Access Database | 10/16/2013 1:51 AM | 10/16/2013 1:51 AM | 10/16/2013 1:51 AM |
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| 2013-1205304800.mdb | 246 KB | Microsoft Access Database | 10/16/2013 1:38 AM | 10/16/2013 1:38 AM | 10/16/2013 1:38 AM |
| 2013-12073006500.mdb | 246 KB | Microsoft Access Database | 10/16/2013 1:38 AM | 10/16/2013 1:38 AM | 10/16/2013 1:38 AM |
| 2013-11983314000.xlsx | 3,850 KB | Microsoft Excel Worksheet | 10/16/2013 1:36 AM | 10/16/2013 1:36 AM | 10/16/2013 1:36 AM |
| 2013-11981591400.mdb | 442 KB | Microsoft Access Database | 10/16/2013 1:36 AM | 10/16/2013 1:36 AM | 10/16/2013 1:36 AM |
| 2013-11983314000.mdb | 446 KB | Microsoft Access Database | 10/16/2013 1:36 AM | 10/16/2013 1:36 AM | 10/16/2013 1:36 AM |
| 2013-11981968200.mdb | 424 KB | Microsoft Access Database | 10/16/2013 1:35 AM | 10/16/2013 1:35 AM | 10/16/2013 1:35 AM |
| 2013-11983357300.mdb | 442 KB | Microsoft Access Database | 10/16/2013 1:35 AM | 10/16/2013 1:35 AM | 10/16/2013 1:35 AM |
| 2013-11983654800.mdb | 432 KB | Microsoft Access Database | 10/16/2013 1:35 AM | 10/16/2013 1:35 AM | 10/16/2013 1:35 AM |
| 2013-12503300600.mdb | 244 KB | Microsoft Access Database | 10/16/2013 1:35 AM | 10/16/2013 1:35 AM | 10/16/2013 1:35 AM |
| 2013-12503310400.mdb | 258 KB | Microsoft Access Database | 10/16/2013 1:31 AM | 10/16/2013 1:31 AM | 10/16/2013 1:31 AM |
| 2012-12502712500.xlsx | 1,068 KB | Microsoft Excel Worksheet | 10/16/2013 1:29 AM | 10/16/2013 1:29 AM | 10/16/2013 1:29 AM |
| 2013-12053020000.mdb | 232 KB | Microsoft Access Database | 10/16/2013 1:29 AM | 10/16/2013 1:29 AM | 10/16/2013 1:29 AM |
| 2013-12505605800.mdb | 0 KB | Microsoft Access Database | 10/16/2013 1:27 AM | 10/16/2013 1:27 AM | 10/16/2013 1:27 AM |
| 2013-12501965700.mdb | 680 KB | Microsoft Access Database | 10/16/2013 1:15 AM | 10/16/2013 1:15 AM | 10/16/2013 1:15 AM |
| 2013-14984056600.mdb | 240 KB | Microsoft Access Database | 10/16/2013 1:15 AM | 10/16/2013 1:15 AM | 10/16/2013 1:15 AM |
| 2013-12341715500.mdb | 176 KB | Microsoft Access Database | 10/16/2013 1:13 AM | 10/16/2013 1:13 AM | 10/16/2013 1:13 AM |
| 2013-12491703200.mdb | 244 KB | Microsoft Access Database | 10/16/2013 1:12 AM | 10/16/2013 1:12 AM | 10/16/2013 1:12 AM |
| 2013-12081702200.mdb | 246 KB | Microsoft Access Database | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM |
| 2013-12091710000.mdb | 240 KB | Microsoft Access Database | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM |
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| 2013-12181701500.mdb | 242 KB | Microsoft Access Database | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM |
| 2013-12181702200.mdb | 242 KB | Microsoft Access Database | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM |
| 2013-12181703200.mdb | 242 KB | Microsoft Access Database | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM |
| 2013-12181703700.mdb | 242 KB | Microsoft Access Database | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM |
| 2013-12181704700.mdb | 242 KB | Microsoft Access Database | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM | 10/16/2013 1:11 AM |

60 items

Navigation icons: Home, Back, Forward, Stop, Refresh, Print, Search, etc.

City of Vista

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2012-13

| Forms | Column | Additional Details | Footnotes |
|--|--------|--------------------------|--|
| <u>Sewer Activity/Enterprise Statement</u> | | | |
| Total Non-Operating Revenue | A | | Decrease due to GASB 31 mark to market of investments |
| <u>Other Enterprise</u> | | | |
| Total Operating Revenue | A | | Reduction in staff due to elimination of Redevelopment |
| Total Operating Expense | A | and ENT_TYPE = 'Housing' | Reduction in staff due to elimination of Redevelopment |
| Total Non-Operating Revenue | A | and ENT_TYPE = 'Housing' | Prior year showed transfer of Redevelopment Housing Funds in error. |
| <u>Taxes</u> | | | |
| Transient Lodging Taxes | B | | New hotel opened during the fiscal year |
| <u>Fines and Forfeitures and Revenue from Use of Money and Property</u> | | | |
| Investment Earnings | A | | GASB 31 mark to market adjustment |
| Investment Earnings | B | | GASB 31 mark to market adjustment |
| <u>Intergovernmental - State</u> | | | |
| Motor Vehicle In-Lieu Tax | B | | Residual payment |
| Gasoline Tax | A | | Reduced gas tax revenues statewide |
| <u>Current Service Charges</u> | | | |
| Quasi-External Transactions | A | | Prior year included transfer of RDA housing assets that need to be removed from this years report as a prior period adjustment |
| <u>Other Revenues</u> | | | |
| Sale of Real and Personal Property | B | | Larger sale of equipment in prior year |

City of Vista

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2012-13

| Forms | Column | Additional Details | Footnotes |
|--|--------|--------------------|--|
| <u>Other Revenues</u> | | | |
| Other Sources of Revenues (Specify) | A | | Functional revenues specified |
| Other Sources of Revenues (Specify) | B | | Large one time reimbursement from developer |
| <u>Transportation and Community Development</u> | | | |
| Street/Highways/Storm Drains | A | | Includes 1,568,217 payment to school district related to redevelopment dissolution. Funds earmarked for street and sidewalk improvements |

City of Vista

Cities Financial Transactions Report

General Information

Fiscal Year 2013

| Members of the Governing Body | | | |
|-------------------------------|------------|----------------|-----------|
| | First Name | Middle Initial | Last Name |
| Mayor | Judy | | Ritter |
| Member 1 | Cody | | Campbell |
| Member 2 | Amanda | | Rigby |
| 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 <input type="checkbox"/> Is Address Changed? | | |

| City Fiscal Officer | | | |
|---------------------|-------------------------------|----------------|-----------|
| | First Name | Middle Initial | Last Name |
| | Dale | R | Nielsen |
| Title | Director of Finance/Treasurer | | |
| Telephone | (760) 726-1340 | | |

| Report Prepared By | |
|--------------------|-------------------------------|
| Firm Name | |
| First | Dale |
| Middle Initial | R |
| Last | Nielsen |
| Title | Director of Finance/Treasurer |
| Telephone | (760) 726-1340 |
| Fax No. | (760) 639-6171 |
| Email | dnielsen@ci.vista.ca.us |

City of Vista
Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

| |
|---|
| Building and Facilities Maintenance <i>602</i> |
|---|

| | |
|------------------------------------|--------------------|
| Operating Revenue | |
| Charges for Service | 1,539,758 |
| Other Operating Revenue | |
| Total Operating Revenue | \$1,539,758 |
| Operating Expense | |
| Personal Services | 533,330 |
| Contractual Services | 401,784 |
| Supplies | 11,286 |
| Materials | |
| Other Operating Expenses | 420,975 |
| General and Administrative Expense | 181,974 |
| Depreciation Expense | 8,926 |
| Total Operating Expense | \$1,558,275 |
| Operating Income (Loss) | (\$18,517) |
| 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 2013

Fund Name (Specify)

Building and Facilities
Maintenance

| | |
|---|--------------------|
| Operating Transfers In (Out) | 120,043 |
| Excess (Deficiency) of Charges Over Expenses | \$101,526 |
| Depreciation That Reduces Contributed Capital | |
| Increase (Decrease) In Retained Earnings | \$101,526 |
| Retained Earnings, Beginning | (\$335,598) |
| Adjustments | |
| Reason for Adjustments | |
| Retained Earnings, Ending | (\$234,072) |
| 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 | (\$234,072) |
| Total Equity, Ending | (\$234,072) |
| Retained Earnings - Reserved | |
| Retained Earnings - Unreserved | (\$234,072) |

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Information Technology
604

Operating Revenue

| | |
|--------------------------------|--------------------|
| Charges for Service | 2,087,038 |
| Other Operating Revenue | |
| Total Operating Revenue | \$2,087,038 |

Operating Expense

| | |
|------------------------------------|--------------------|
| Personal Services | 495,591 |
| Contractual Services | 469,394 |
| Supplies | 12,264 |
| Materials | |
| Other Operating Expenses | 623,248 |
| General and Administrative Expense | 116,711 |
| Depreciation Expense | 322,180 |
| Total Operating Expense | \$2,039,388 |
| Operating Income (Loss) | \$47,650 |

Non-Operating Revenue

| | |
|------------------------------------|--------------|
| Interest | |
| Gain on Sale of Assets | |
| Other | 250 |
| Total Non-Operating Revenue | \$250 |

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 2013

Fund Name (Specify)

Information Technology

| | |
|---|--------------------|
| Operating Transfers In (Out) | 209,027 |
| Excess (Deficiency) of Charges Over Expenses | \$256,927 |
| Depreciation That Reduces Contributed Capital | |
| Increase (Decrease) In Retained Earnings | \$256,927 |
| Retained Earnings, Beginning | \$2,986,265 |
| Adjustments | |
| Reason for Adjustments | |
| Retained Earnings, Ending | \$3,243,192 |
| 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 | \$3,243,192 |
| Total Equity, Ending | \$3,243,192 |
| Retained Earnings - Reserved | 297,630 |
| Retained Earnings - Unreserved | \$2,945,562 |

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

| |
|------------------------|
| Risk Management 601 |
|------------------------|

Operating Revenue

| | |
|--------------------------------|--------------------|
| Charges for Service | 6,160,838 |
| Other Operating Revenue | |
| Total Operating Revenue | \$6,160,838 |

Operating Expense

| | |
|------------------------------------|--------------------|
| Personal Services | 267,928 |
| Contractual Services | 172,770 |
| Supplies | 1,195 |
| Materials | |
| Other Operating Expenses | 5,909,019 |
| General and Administrative Expense | 239,701 |
| Depreciation Expense | |
| Total Operating Expense | \$6,590,613 |
| Operating Income (Loss) | (\$429,775) |

Non-Operating Revenue

| | |
|------------------------------------|------------------|
| Interest | |
| Gain on Sale of Assets | |
| Other | 186,997 |
| Total Non-Operating Revenue | \$186,997 |

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 2013

Fund Name (Specify)

Risk Management

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

(\$242,778)

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

(\$242,778)

Retained Earnings, Beginning

\$5,704,251

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$5,461,473

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

\$5,461,473

Total Equity, Ending

\$5,461,473

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$5,461,473

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2013

Fund Name (Specify)

Vehicle Maintenance

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

\$117,651

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

\$117,651

Retained Earnings, Beginning

\$2,553,966

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$2,671,617

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

\$2,671,617

Total Equity, Ending

\$2,671,617

Retained Earnings - Reserved

41,168

Retained Earnings - Unreserved

\$2,630,449

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

Operating Revenue

Fiscal Year 2013

501,502,503

Is This Function Accounted for as an Enterprise Fund?

Yes

Operating Revenue

| | |
|-------------------------|------------|
| Sewer Service Charges | 19,059,374 |
| Sewer Connection Fees | 293,256 |
| Sewer Service Penalties | |
| Other Operating Revenue | 1,020,747 |

Functional Revenues

Total Operating Revenue

\$20,373,377

0 • C

Operating Expense

| | |
|------------------------------------|-----------|
| Transmission | 2,648,575 |
| Treatment and Disposal Plant | 3,103,080 |
| Taxes | |
| General and Administrative Expense | 2,640,991 |
| Depreciation Expense | 3,824,655 |

20,373,377 • +

8,822 • +

6,058,130 • +

003

26,440,329 • *

Total Operating Expense

\$12,217,301

Operating Expense 0 • C

Operating Income (Loss)

\$8,156,076

Non-Operating Revenue

| | |
|------------------------|-------|
| Interest | 8,822 |
| State | |
| Federal | |
| County | |
| Gain on Sale of Assets | |
| Other | |

12,217,301 • +

3,824,655 • -

002

8,392,646 • *

Total Non-Operating Revenue

\$8,822

Debt Service

0 • C

24,083 • +

Non-Operating Expense

| | |
|------------------------------------|----------|
| Interest | 24,083 |
| Loss on Sale of Assets | |
| Other | |
| Total Non-Operating Expense | \$24,083 |

001

24,083 • *

Operating Transfers In (Out)

Net Income (Loss)

\$8,140,815

Capital Outlay 0 • C

6,729,191 • +

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings

\$8,140,815

001

6,729,191 • *

Retained Earnings, Beginning

\$115,378,922

Adjustments

12,307

Reason for Adjustments

non-cash developer
sewer lines

Residual Equity Transfers In (Out)

Retained Earnings, Ending

\$123,532,044

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

Operating Revenue

Fiscal Year 2013

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 | \$123,532,044 |
| Total Equity, Ending | \$123,532,044 |
| Retained Earnings - Reserved | 12,277,149 |
| Retained Earnings - Unreserved | \$111,254,895 |
| Revenue/Expenditure Schedule Adjustments | |
| Total Proceeds from Sale of Assets | |
| Principal Payments on Debt Service | |
| Capital Lease Payments | |
| Current Year Capital Outlay | 6,729,191 |
| Other (Specify, maximum of 5 entries allowed) | \$6,058,130 |

Capital Outlay

Specify:

Amount:

| | |
|---------------------|-------------|
| Other Debt Proceeds | 6,058,130 |
| Total: | \$6,058,130 |

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Enterprise Name Water Park 507

Is This Function Accounted for as an Enterprise Fund?

Yes

| | | | |
|-------------------------------------|--------------------|--------------------|---------------|
| Charges for Service | 1,624,351 | Functional Revenue | 0 • C |
| Other Operating Revenue | 219,399 | | |
| Total Operating Revenue | \$1,843,750 | | 1,843,750 • + |
| Operating Expense | | | 9,476 • + |
| Personal Services | 814,357 | 002 | |
| Contractual Services | 15,201 | ② | 1,853,226 • * |
| Supplies | 155,496 | | |
| Materials | | | 0 • C |
| Other Operating Expenses | 395,209 | Operating Exp | |
| General and Administrative Expenses | 247,406 | | 1,787,052 • + |
| Depreciation Expense | 159,383 | | 159,383 • - |
| Total Operating Expense | \$1,787,052 | 002 | |
| Operating Income (Loss) | \$56,698 | ① | 1,627,669 • * |
| Non-Operating Revenue | | | |
| Interest | 1,649 | | 0 • C |
| State | | Debt Service | |
| Federal | | | 49,714 • + |
| County | | | 85,000 • + |
| Gain on Sale of Assets | | 002 | |
| Other | 7,827 | ① | 134,714 • * |
| Total Non-Operating Revenue | \$9,476 | | |
| Non-Operating Expense | | Capital Outlay | 0 • C |
| Interest | 49,714 | | |
| Loss on Sale of Assets | | | 0 • + |
| Other | | 001 | |
| Total Non-Operating Expense | \$49,714 | ① | 0 • * |

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

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Enterprise Name Water Park

Revenue/Expenditure Schedule Adjustments

| | |
|---|--------|
| Total Proceeds from Sale of Assets | |
| Principal Payments on Debt Service | 85,000 |
| Capital Lease Payments | |
| Current Year Capital Outlay | |
| Other (Specify, maximum of 5 entries allowed) | |

Specify:

Amount:

| | |
|--|--|
| | |
| | |
| | |
| | |
| | |
| | |

Activity/Enterprise Types

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

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Enterprise Name Housing 124,126

| | |
|---|-------------|
| Is This Function Accounted for as an Enterprise Fund? | No |
| Charges for Service | |
| Other Operating Revenue | |
| Total Operating Revenue | \$0 |
| Operating Expense | |
| Personal Services | 15,918 |
| Contractual Services | |
| Supplies | |
| Materials | |
| Other Operating Expenses | 306,465 |
| General and Administrative Expenses | |
| Depreciation Expense | |
| Total Operating Expense | \$322,383 |
| Operating Income (Loss) | (\$322,383) |
| Non-Operating Revenue | |
| Interest | 1,823 |
| State | 4,765 |
| Federal | |
| County | |
| Gain on Sale of Assets | |
| Other | 65,170 |
| Total Non-Operating Revenue | \$71,758 |
| Non-Operating Expense | |
| Interest | |
| Loss on Sale of Assets | |
| Other | |
| Total Non-Operating Expense | \$0 |

*Includes \$ 214,000 Transfer
In from General Fund*

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

Enterprise Name

| | |
|---|--|
| Operating Transfers In (Out) | <input type="text"/> |
| Net Income (Loss) | <input type="text" value="(\$250,625)"/> |
| Depreciation that Reduces Contributed Capital | <input type="text"/> |
| Increase (Decrease) in Retained Earnings | <input type="text" value="\$0"/> |
| Retained Earnings, Beginning | <input type="text"/> |
| Adjustments | <input type="text"/> |
| Reason for Adjustments | <input type="text"/> |
| Residual Equity Transfers In (Out) | <input type="text"/> |
| Retained Earnings, Ending | <input type="text" value="\$0"/> |
| Equity | |
| Contributed Capital: (Current Year) | |
| State | <input type="text"/> |
| Federal | <input type="text"/> |
| County | <input type="text"/> |
| Contribution from Non-Government Sources | <input type="text"/> |
| Other | <input type="text"/> |
| Total Current Year Contributions | <input type="text" value="\$0"/> |
| Residual Equity Transfers In (Out) | <input type="text"/> |
| Depreciation Applied to Contributed Capital | <input type="text"/> |
| Net Increase (Decrease) to Contributed Capital | <input type="text" value="\$0"/> |
| Contributed Capital, Beginning | <input type="text"/> |
| Adjustments | <input type="text"/> |
| Reason for Adjustments | <input type="text"/> |
| Contributed Capital, Ending | <input type="text" value="\$0"/> |
| Retained Earnings, Ending | <input type="text" value="\$0"/> |
| Total Equity, Ending | <input type="text" value="\$0"/> |
| Retained Earnings - Reserved | <input type="text"/> |
| Retained Earnings - Unreserved | <input type="text" value="\$0"/> |

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2013

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
- 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 - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2013

| | Functional Revenues A | General Revenues B | Total Revenues C |
|---|-----------------------------|--------------------------|------------------------|
| Taxes | | | |
| Secured and Unsecured Property Taxes | | 9,024,429 | |
| Supplement Roll Secured and Unsecured Property Taxes | | 234,374 | |
| Property Tax In-Lieu of Vehicle License Fees | | 6,911,558 | |
| Voter Approved Indebtedness Property Taxes | | | |
| Supplemental Roll Voter Approved Indebtedness Property Taxes | | | |
| Property Taxes - Prior | | -104 | |
| Supplemental Roll Property Taxes-Prior | | | |
| Other Property Taxes | | 1,529,822 | |
| Interest, Penalties, and Delinquent Taxes | | | |
| Sale and Use Taxes | | 17,430,745 | |
| In-Lieu Local Sales and Use Taxes | | 3,633,436 | |
| Transportation Taxes - Transit | \$0 | | |
| Transportation Taxes - Non Transit | \$1,673,325 | | |
| Transient Lodging Taxes | | 981,945 | |
| Franchises | | 2,992,319 | |
| Business License Taxes | | 1,735,459 | |
| Real Property Transfer Taxes | | 330,072 | |
| Utility Users Taxes | | | |
| Construction Development Taxes | | 881,728 | |
| 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 2013

Specify Functional Revenues Select Expenditure Function Functional Revenue

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Specify General Revenues

General Revenues

| | |
|--|--|
| | |
| | |
| | |
| | |
| | |
| | |

Total \$1,673,325 \$45,685,783 \$47,359,108

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2013

| | | |
|------------------------|---------------------|-------------------|
| Functional Revenues | General Revenues | Total Revenues |
| A | B | C |

Licenses and Permits

| | | |
|--------------------------------------|-----------|-----|
| Animal Licenses | _____ | |
| Bicycle Licenses | _____ | |
| Construction Permits | \$439,557 | |
| Street and Curb Permits | _____ | |
| Other Licenses and Permits (Specify) | \$127,054 | \$0 |

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

| | | |
|-----------------------------|-------------------------------------|------------------|
| Bingo License | Police | 10,855 |
| Burglar Alarm Permits | Police | 12,072 |
| Fire Annual Permits | Fire | 34,775 |
| Food Vending Vehicle Permit | Physical and Mental Health | 1,375 |
| Ice Cream Vendor Fees | Physical and Mental Health | 1,005 |
| Massage Permit Fee | Police | 538 |
| Mechanical Permits | Construction and Engineering Regula | 34,429 |
| Mobile Home Set Up | Construction and Engineering Regula | 22,418 |
| Tobacco License | Police | 9,587 |
| Total | | \$127,054 |

Specify General Revenues

General Revenues

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2013

Functional Revenues A General Revenues B Total Revenues C

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Total \$566,611 \$0 \$566,611

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 | 2013 | Functional Revenues A | General Revenues B | Total Revenues C |
|---|------|--------------------------|-----------------------|---------------------|
| Fines and Forfeitures | | | | |
| Vehicle Code Fines | | \$783,959 | | |
| Other Fines | | | 524,704 | |
| Forfeitures and Penalties | | | 9,172 | |
| Total | | \$783,959 | \$533,876 | \$1,317,835 |
| Revenue from Use of Money and Property | | | | |
| Investment Earnings | | \$10,645 | 82,950 | |
| Rents and Concessions | | | 2,132,770 | |
| Royalties | | | | |
| Other 1 | | | | |
| Other 2 | | | | |
| Total | | \$10,645 | \$2,215,720 | \$2,226,365 |

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2013

Functional Revenues A General Revenues B Total Revenues C

Intergovernmental - State

| | | |
|---|-------------|--------|
| Motor Vehicle In-Lieu Tax | | 49,987 |
| Homeowners Property Tax Relief | | 87,639 |
| Gasoline Tax | \$2,222,260 | |
| Peace Officers Standards and Training | | |
| Off Highway Motor Vehicle In-Lieu Fee | | |
| Other State Grants | | |
| Mandated Cost | | 41,671 |
| Other 1 | | |
| Other 2 | | |
| Prop. 172 - Public Safety | \$569,164 | |
| Other State Grants from Enterprise Activities | \$4,765 | |
| Other State Grants (Specify) | \$542,226 | |

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

| Specify Functional Revenues | Select Expenditure Function | Functional Revenue |
|------------------------------------|-----------------------------|--------------------|
| Calgrip Grant | Police | 83,293 |
| Decoy ABC Grant | Police | 1,455 |
| Proposition 84 Grant | Parks and Recreation | 321,178 |
| Supplemental Law Enforcement Grant | Police | 136,300 |
| Total: | | \$542,226 |

| | | | |
|--------------|--------------------|------------------|--------------------|
| Total | \$3,338,415 | \$179,297 | \$3,517,712 |
|--------------|--------------------|------------------|--------------------|

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

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

Fiscal Year 2013

| | | |
|------------------------|---------------------|-------------------|
| Functional Revenues | General Revenues | Total Revenues |
| A | B | C |

Intergovernmental - Federal

| | | |
|---|-------------|--|
| Community Development Block Grant | \$859,532 | |
| Workforce Investment Act (WIA) | | |
| Other Federal Grants from Enterprise Activities | \$0 | |
| Other Federal Grants (Specify) | \$1,417,769 | |

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

| Specify Functional Revenues | Select Expenditure Function | Functional Revenue |
|--------------------------------------|-------------------------------|--------------------|
| Assistance to Firefighters | Fire | 105,997 |
| Community Putting Prevention to Work | Streets/Highways/Storm Drains | 358,380 |
| Energy Efficiency Grant | Physical and Mental Health | 92,617 |
| Fed DOT Elder Special Transit | Physical and Mental Health | 70,000 |
| Federal Highway Safety Improve Prog | Streets/Highways/Storm Drains | 68,179 |
| Federal Transportation Grant | Streets/Highways/Storm Drains | 50,038 |
| FEMA Reimbursement | Streets/Highways/Storm Drains | 70 |
| Justice Assistance Grant | Police | 34,268 |
| Senior Nutrition Grant | Physical and Mental Health | 226,304 |
| State Homeland Security | Fire | 194,016 |
| Strategic National Stockpile Grant | Fire | 6,787 |
| Summer Food nutrition Grant | Physical and Mental Health | 18,683 |
| Urban Area Security Initiative | Fire | 192,430 |
| Total: | | \$1,417,769 |

| | | |
|-------|-------------|-------------|
| Total | \$2,277,301 | \$2,277,301 |
|-------|-------------|-------------|

Intergovernmental - County

| | | |
|--|------------------|------------------|
| County Grants of State Gasoline Tax | | |
| Other County Grants from Enterprise Activities | \$0 | |
| Other County Grants | \$173,024 | |
| Total | \$173,024 | \$173,024 |

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

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

| Fiscal Year | 2013 | Functional Revenues A | General Revenues B | Total Revenues C |
|---------------------|------|--------------------------|-----------------------|---------------------|
| Other Taxes In-Lieu | | | | \$0 |

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year 2013

Functional
Revenues

Current Service Charges

| | |
|---------------------------------------|--------------|
| Zoning Fees and Subdivision Fees | \$287,031 |
| Special Police Department Services | \$305,333 |
| Special Fire Department Services | \$2,925,086 |
| Plan Checking Fees | \$706,547 |
| Animal Shelter Fee and Charges | |
| Engineering Fees Inspection and Other | \$115,446 |
| Street, Sidewalk, and Curb Repairs | |
| Weed and Lot Cleaning | \$169,852 |
| Sewer Service Charges | \$20,080,121 |
| Sewer Connection Fees | \$293,256 |
| Solid Waste Revenues | \$0 |
| Sales of Refuse | |
| First Aid and Ambulance Charges | \$2,384,742 |
| Library Fines and Fees | |
| Parking Facility | \$0 |
| Parks and Recreation Fees | \$2,449,776 |
| 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 2013

| | Functional Revenues |
|---|---------------------|
| Quasi-External Transactions | \$3,281,804 |
| Other Current Service Charges (Specify) | \$2,557,803 |

| Specify Functional Revenues | Select Expenditure Function | Functional Revenue |
|-----------------------------|---------------------------------------|--------------------|
| Bad Check Collection Fees | Management and Support | 2,835 |
| Bond Admin Fees | Management and Support | 13,062 |
| Cash Over Short | Management and Support | -14 |
| Creek Maintenance Regency | Parks and Recreation | 12,204 |
| Duplication Fees | Legislative | 458 |
| Election Filing Fees | Legislative | 11,467 |
| Engineering Other | Construction and Engineering Regulati | 787 |
| Investigation Fees | Legislative | 2,947 |
| Legal Service Charges | Legislative | 329 |
| Other Agency Payments | Streets/Highways/Storm Drains | 308,957 |
| Other Meal Services | Physical and Mental Health | 174,473 |
| Other Payments | Management and Support | 151,932 |
| Other Service Charges | Management and Support | 250 |
| Out and About Donations | Physical and Mental Health | 1,257 |
| Plans and Spec Bids | Construction and Engineering Regulati | 790 |
| Property Damage Recovery | Streets/Highways/Storm Drains | 20,557 |
| Sale of Maps | Construction and Engineering Regulati | 1,124 |
| Subscription Fees | Legislative | 611 |
| waterpark revenues | Other Culture and Leisure 1 | 1,853,226 |
| Wittnes Fees | Legislative | 551 |
| Total: | | \$2,557,803 |

Total **\$35,556,797**

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 | 2013 | | |
| Other Revenues | | | |
| Sale of Real and Personal Property | \$0 | 11,983 | |
| Contributions from Non-Govt. Sources for Enterprise Activities | \$0 | | |
| Contributions from Non-Govt. Sources | \$569,816 | | |
| Other Revenues from Enterprise Activities | \$65,170 | | |
| Other Sources of Revenues (Specify) | \$434,933 | \$267,046 | |

| Specify Functional Revenues | Select Expenditure Function | Functional Revenue |
|--------------------------------|--------------------------------|-----------------------|
| AB939 Trash Fees | Streets/Highways/Storm Drains | 44,346 |
| Delinquent Refuse Fees | Streets/Highways/Storm Drains | 35,116 |
| Excess Solid Waste Fees | Streets/Highways/Storm Drains | 27,904 |
| Law Enforcement Fundraising | Police | 2,000 |
| Nutrition Center Fundraising | Physical and Mental Health | 3,329 |
| Public Arts Fundraising | Parks and Recreation | 500 |
| Recycling Revenues | Streets/Highways/Storm Drains | 278,669 |
| RSWA Environmental Enhancement | Streets/Highways/Storm Drains | 42,868 |
| Youth Commission Fundraising | Parks and Recreation | 201 |
| Total | | \$434,933 |

Specify General Revenues

General Revenues

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Other Revenues

| | Functional Revenues A | General Revenues B | Total Revenues C |
|---------------|--------------------------|-----------------------|---------------------|
| Other Revenue | | 267,041 | |
| Rounding | | 5 | |
| Total: | | \$267,046 | |

| | | | |
|--------------|--------------------|------------------|--------------------|
| Total | \$1,069,919 | \$279,029 | \$1,348,948 |
|--------------|--------------------|------------------|--------------------|

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

Other Financing Sources and Grand Total Revenues

Fiscal Year 2013

| | 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 | \$6,058,130 | | |
| Total | \$6,058,130 | | \$6,058,130 |
| Grand Total Functional and General Revenue | \$53,131,358 | \$48,893,705 | \$102,025,063 |

0 • C

73,729,685 • + Non-Enterprise Revenues
 69,935 • - Housing Included in Non-Enterprise

002
 73,659,750 • ◊ Adjusted Non Enterprise
 26,440,329 • + Sewer
 1,853,226 • + Waterpark
 71,758 • + Housing

005
 102,025,063 • *

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2013

Functional Revenue:

Expenditures:

Community Development Block Grant

Redevelopment \$859,532

Sub Total: \$859,532

Construction Permits

Construction and Engineering
Regulation Enforcement \$439,557

Sub Total: \$439,557

Contributions from Non-Govt Sources

Parks and Recreation \$473,034

Physical and Mental Health \$96,782

Sub Total: \$569,816

Engineering Fees Inspection and Other

Construction and Engineering
Regulation Enforcement \$115,446

Sub Total: \$115,446

First Aid and Ambulance Charges

Emergency Medical Service \$2,384,742

Sub Total: \$2,384,742

Gasoline Tax

Streets/Highways/Storm Drains \$2,222,260

Sub Total: \$2,222,260

Lighting

Street Lighting \$1,021,237

Sub Total: \$1,021,237

Other County Grants

Other Public Safety 1 \$67,154

Physical and Mental Health \$101,432

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2013

Functional Revenue:

Expenditures:

Streets/Highways/Storm Drains \$4,438

Sub Total: \$173,024

Parks and Recreation Fees

Parks and Recreation \$2,449,776

Sub Total: \$2,449,776

Plan Checking Fees

Planning \$706,547

Sub Total: \$706,547

Prop. 172-Public Safety

Police \$569,164

Sub Total: \$569,164

Quasi-External Transactions

Management and Support \$3,281,804

Sub Total: \$3,281,804

Special Fire Department Services

Fire \$2,925,086

Sub Total: \$2,925,086

Special Police Department Services

Police \$305,333

Sub Total: \$305,333

Transportation Taxes-Non Transit

Streets/Highways/Storm Drains \$1,673,325

Sub Total: \$1,673,325

Vehicle Code Fines

Police \$783,959

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2013

Functional Revenue:

Expenditures:

Sub Total: \$783,959

Weed and Lot Cleaning

Weed Abatement \$169,852

Sub Total: \$169,852

Zoning Fees and Subdivision Fees

Planning \$287,031

Sub Total: \$287,031

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

| Fiscal Year | 2013 | | | | | |
|---------------------------|------------------------|----------------|--------------------|---------------------|---------------------|-------------------------------------|
| | Operating Expenditures | Capital Outlay | Debt Service | Total Expenditures | Functional Revenues | Net Expenditures/ (Excess) Revenues |
| | A | B | C | D | E | F |
| General Government | | | | | | |
| Legislative | 1,823,786 | | | \$1,823,786 | \$16,363 | \$1,807,423 |
| Management and Support | 3,730,242 | | 6,737,200 | \$10,467,442 | \$3,449,869 | \$7,017,573 |
| Total | \$5,554,028 | \$0 | \$6,737,200 | \$12,291,228 | \$3,466,232 | \$8,824,996 |
| Public Safety | | | | | | |
| Police | 17,924,564 | | | \$17,924,564 | \$1,948,824 | \$15,975,740 |
| Fire | 12,454,548 | | | \$12,454,548 | \$3,459,091 | \$8,995,457 |
| Emergency Medical Service | 3,313,794 | | | \$3,313,794 | \$2,384,742 | \$929,052 |
| Animal Regulation | | | | \$0 | \$0 | \$0 |
| Weed Abatement | | | | \$0 | \$169,852 | (\$169,852) |
| Street Lighting | 926,431 | | | \$926,431 | \$1,021,237 | (\$94,806) |
| Disaster Preparedness | 753,605 | | | \$753,605 | \$0 | \$753,605 |
| Other Public Safety 1 | 1,250,538 | | | \$1,250,538 | \$67,154 | \$1,183,384 |
| Other Public Safety 2 | 14,598 | | | \$14,598 | \$0 | \$14,598 |
| Total | \$36,638,078 | \$0 | \$0 | \$36,638,078 | \$9,050,900 | \$27,587,178 |

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

| Fiscal Year | 2013 | | | | | |
|---|------------------------|--------------------|------------------|---------------------|---------------------|-------------------------------------|
| | 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 | 4,499,249 | 6,236,678 | | \$10,735,927 | \$5,649,734 | \$5,086,193 |
| Streets Trees / Landscaping | 332,162 | | | \$332,162 | \$87,368 | \$244,794 |
| 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 | \$4,831,411 | \$6,236,678 | \$0 | \$11,068,089 | \$5,737,102 | \$5,330,987 |
| Community Development | | | | | | |
| Planning | 1,145,236 | | | \$1,145,236 | \$993,578 | \$151,658 |
| Construction and Engineering Regulation | 2,382,488 | | | \$2,382,488 | \$614,551 | \$1,767,937 |
| Redevelopment | 4,116,913 | | 929,647 | \$5,046,560 | \$859,532 | \$4,187,028 |
| Housing | \$322,383 | \$0 | \$0 | \$322,383 | \$71,758 | \$250,625 |
| Employment | | | | \$0 | \$0 | \$0 |
| Community Promotion | | | | \$0 | \$0 | \$0 |
| Other Community Development 1 | | | | \$0 | \$0 | \$0 |
| Other Community Development 2 | | | | \$0 | \$0 | \$0 |
| Total | \$7,967,020 | \$0 | \$929,647 | \$8,896,667 | \$2,539,419 | \$6,357,248 |

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year

2013

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 | 757,533 | | | \$757,533 | \$787,257 | (\$29,724) |
| Hospitals and Sanitariums | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Solid Waste | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sewers | \$8,392,646 | \$6,729,191 | \$24,083 | \$15,145,920 | \$26,440,329 | (\$11,294,409) |
| Cemeteries | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Health 1 | | | | \$0 | \$0 | \$0 |
| Other Health 2 | | | | \$0 | \$0 | \$0 |
| Total | \$9,150,179 | \$6,729,191 | \$24,083 | \$15,903,453 | \$27,227,586 | (\$11,324,133) |

Culture and Leisure

| | | | | | | |
|-----------------------------------|-------------|-----------|-----------|-------------|-------------|-------------|
| Parks and Recreation | 6,395,974 | 401,800 | | \$6,797,774 | \$3,256,893 | \$3,540,881 |
| 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 | 1,627,669 | | 134,714 | \$1,762,383 | \$1,853,226 | (\$90,843) |
| Other Culture and Leisure 2 | | | | \$0 | \$0 | \$0 |
| Total | \$8,023,643 | \$401,800 | \$134,714 | \$8,560,157 | \$5,110,119 | \$3,450,038 |

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

| Fiscal Year | 2013 | | | | | |
|--------------------------|------------------------|----------------|--------------|--------------------|---------------------|-------------------|
| | Operating Expenditures | Capital Outlay | Debt Service | Total Expenditures | Functional Revenues | Net Expenditures/ |
| | 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 | \$72,164,359 | \$13,367,669 | \$7,825,644 | \$93,357,672 | \$53,131,358 | \$40,226,314 |

0 • C

77,486,104.81 + Non-Enterprise opor & DS
 251,378.22 - Intorfund Transfers Out
 12,656.32 -
 6,411,177.86 -
 1,000,000.00 -
 6,638,478.04 + Non-Enterprise Capital Outlay
 8,392,646.00 + Sewer
 24,083.00 +
 6,729,191.00 +
 1,627,669.00 + Waterpark
 134,714.00 +

011

93,357,673.45 *

City of Vista

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

Object Class

| Fiscal Year | 2013 | | | |
|--|-----------------------------|---------------------|--------------------|-------------------------|
| | Operating Expenditures A | Capital Outlay B | Debt Service C | Total Expenditures D |
| Operating Expenditures | | | | |
| Salaries and Wages | 19,465,618 | 514,144 | | \$19,979,762 |
| Retirement | 3,998,753 | 72,086 | | \$4,070,839 |
| Other Employee Benefits | 4,181,553 | 84,593 | | \$4,266,146 |
| Contract Services | | | | |
| Private | | 76,961 | | \$76,961 |
| Other Governmental Agencies | 17,230,618 | | | \$17,230,618 |
| Material, Supplies, and Other | 27,287,817 | 260,180 | | \$27,547,997 |
| Capital Outlay | | | | |
| Equipment | | 292,336 | | \$292,336 |
| Land | | 86,865 | | \$86,865 |
| Building and Improvement | | 11,980,504 | | \$11,980,504 |
| Debt Service | | | | |
| Interest | | | 6,190,644 | \$6,190,644 |
| Principal | | | 335,000 | \$335,000 |
| Lease Payments | | | 1,300,000 | \$1,300,000 |
| Total | \$72,164,359 | \$13,367,669 | \$7,825,644 | \$93,357,672 |
| 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 2013

| | |
|---|------------------------------------|
| 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 | 4,126,429 |
| Amount of Principal Repaid in Current Year | |
| Adjustments in Current Year | -86,459 |
| Reason for Adjustments in Current Year | Principal payment to balance sheet |
| Amount of Principal Repaid to Date | \$0 |
| Amount Outstanding at End of Fiscal Year | \$4,039,970 |
| Current Year Interest Payment | 206,321 |
| 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 2013

| | |
|---|------------------------------------|
| 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 | 6,130,645 |
| Amount of Principal Repaid in Current Year | |
| Adjustments in Current Year | -190,388 |
| Reason for Adjustments in Current Year | Principal payment to balance sheet |
| Amount of Principal Repaid to Date | \$5,077,219 |
| Amount Outstanding at End of Fiscal Year | \$5,940,257 |
| Current Year Interest Payment | 301,594 |
| 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 2013

| | |
|---|------------------------------------|
| 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 | 1,147,074 |
| Amount of Principal Repaid in Current Year | |
| Adjustments in Current Year | -26,464 |
| Reason for Adjustments in Current Year | Principal payment to balance sheet |
| Amount of Principal Repaid to Date | \$0 |
| Amount Outstanding at End of Fiscal Year | \$1,120,610 |
| Current Year Interest Payment | 57,354 |
| 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 2013

| | |
|---|--------------------|
| 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 | \$2,860,000 |
| Amount Repaid in Current Year | 335,000 |
| Adjustments in Current Year | |
| Reason for Adjustments in Current Year | |
| Amount of Principal Repaid to Date | \$3,150,000 |
| Amount Outstanding at End of Fiscal Year | \$2,525,000 |
| Current Year Interest Payment | 29,378 |
| 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 2013

| | |
|---|--|
| Purpose of Loan | State Revolving Fund Loan 11815-550-0 |
| Loan Type | Loans |
| Year of Issue | 2012 |
| Year Begin | 2012 |
| Year End | 2032 |
| Amount Extended | 3,426,573 |
| Repayment Obligation | 3,426,573 |
| Amount Outstanding, Beginning of Fiscal Year | |
| Amount Repaid in Current Year | |
| Adjustments in Current Year | 3,426,573 |
| Reason for Adjustments in Current Year | Debt issued |
| Amount of Principal Repaid to Date | \$0 |
| Amount Outstanding at End of Fiscal Year | \$3,426,573 |
| Current Year Interest Payment | 24,083 |
| 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 2013

| | |
|---|--|
| Purpose of Loan | State Revolving Fund Loan 11838-550-0 |
| Loan Type | Loans |
| Year of Issue | 2013 |
| Year Begin | 2013 |
| Year End | 2033 |
| Amount Extended | 2,631,557 |
| Repayment Obligation | 2,631,557 |
| Amount Outstanding, Beginning of Fiscal Year | |
| Amount Repaid in Current Year | |
| Adjustments in Current Year | 2,631,557 |
| Reason for Adjustments in Current Year | Debt issued |
| Amount of Principal Repaid to Date | \$0 |
| Amount Outstanding at End of Fiscal Year | \$2,631,557 |
| Current Year Interest Payment | |
| 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 2013

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) | \$229,478 | \$845,000 | \$1,074,478 |
| Prior Year Adjustments | | | \$0 |
| Current Year Principal Payment | | 85,000 | \$85,000 |
| Current Year Interest Payment | 49,714 | | \$49,714 |
| Adjustments to Current Year | | | \$0 |
| Balance End Of Year | \$179,764 | \$760,000 | \$939,764 |
| Enterprise or Governmental Fund Makes Payment? | Enterprise | | |

City of Vista

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2013

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) | \$96,929,326 | \$113,550,000 | \$210,479,326 |
| Prior Year Adjustments | | | \$0 |
| Current Year Principal Payment | | 1,215,000 | \$1,215,000 |
| Current Year Interest Payment | 5,522,200 | | \$5,522,200 |
| Adjustments to Current Year | | | \$0 |
| Balance End Of Year | \$91,407,126 | \$112,335,000 | \$203,742,126 |
| Enterprise or Governmental Fund Makes Payment? | Governmental | | |

City of Vista

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year 2013

Service

(Please see * below for codes to enter)

| | |
|----------------------------------|--------------------------------|
| Police | <input type="text" value="D"/> |
| Fire | <input type="text" value="A"/> |
| Emergency Medical | <input type="text" value="A"/> |
| Street Lighting | <input type="text" value="A"/> |
| Public Transit | <input type="text" value="H"/> |
| Community Development - Planning | <input type="text" value="A"/> |
| Solid Waste | <input type="text" value="J"/> |
| Sewers | <input type="text" value="A"/> |
| Parks and Recreation | <input type="text" value="A"/> |
| Libraries | <input type="text" value="I"/> |
| Water | <input type="text" value="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 A | Number of Volunteers B | Total Number of Employees C |
|-------------------|--|-------------------------------------|--|
| Police Protection | <input type="text"/> | <input type="text"/> | 0 |
| Police Officers | <input type="text"/> | <input type="text"/> | 0 |
| Fire Protection | 92 | <input type="text"/> | 92 |
| Fire Fighters | <input type="text"/> | <input type="text"/> | 0 |
| Emergency Medical | 42 | <input type="text"/> | 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? | <input type="text"/> |

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Governmental Funds

Fiscal Year 2013

| | General | Special Revenue | Debt Service | Capital Projects |
|--------------------------------|--------------|--------------------|-----------------|---------------------|
| Assets | | | | |
| Cash and Investments | 44,843,321 | 7,870,189 | 10,524,145 | 17,491,766 |
| Fixed Assets | | | | |
| Other Assets | 9,217,530 | 1,235,993 | | |
| Total Assets | \$54,060,851 | \$9,106,182 | \$10,524,145 | \$17,491,766 |
| Net Current Assets | \$54,060,851 | \$9,106,182 | \$10,524,145 | \$17,491,766 |
| Liabilities | | | | |
| Accounts Payable | 3,693,199 | 551,788 | | 1,636,161 |
| Compensated Absences | | | | |
| Other Liabilities 1 | 4,336,328 | 2,093,360 | 11,100,837 | |
| Other Liabilities 2 | | | | |
| Other Liabilities 3 | | | | |
| Total Liabilities | \$8,029,527 | \$2,645,148 | \$11,100,837 | \$1,636,161 |
| Net Current Liabilities | \$8,029,527 | \$2,645,148 | \$11,100,837 | \$1,636,161 |
| Working Capital | \$46,031,324 | \$6,461,034 | (\$576,692) | \$15,855,605 |
| Fund Equity * | \$46,031,324 | \$6,461,034 | (\$576,692) | \$15,855,605 |
| Fund Balance | | | | |
| Reserved | 9,622,013 | 3,720,343 | 10,523,970 | 476,139 |
| Unreserved Designated | 33,788,572 | 2,740,691 | | 329,980 |
| Unreserved Undesignated | 2,620,739 | | -11,100,662 | 15,049,486 |
| Total Fund Equity | \$46,031,324 | \$6,461,034 | (\$576,692) | \$15,855,605 |

*** Fields for the Ending Fund Balance/Working Capital Calculation**
See the note on the Summary and Statistics - Consolidated Statement form.

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Fund Types

Fiscal Year 2013

| Assets | Enterprise | Internal Service |
|------------------------------------|----------------------|---------------------|
| Cash and Investments | 46,045,736 | 15,863,477 |
| Fixed Assets | 91,071,257 | 1,109,236 |
| Other Assets | 197,518 | 1,080 |
| Total Assets | \$137,314,511 | \$16,973,793 |
| Less: Non-Current Assets | 91,071,257 | 1,109,236 |
| Net Current Assets | \$46,243,254 | \$15,864,557 |
| Liabilities | | |
| Accounts Payable | 2,798,802 | 151,360 |
| Compensated Absences | 456,439 | 213,611 |
| 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) | 6,058,130 | |
| Other (State or Federal Financing) | | |
| Lease Principal | 760,000 | |
| Other Liabilities 1 | 1,072,771 | 5,466,612 |
| Other Liabilities 2 | | |
| Other Liabilities 3 | | |
| Total Liabilities | \$11,146,142 | \$5,831,583 |
| Less: Non-Current Liability | 6,818,130 | |
| Net Current Liabilities | \$4,328,012 | \$5,831,583 |
| Working Capital * | \$41,915,242 | \$10,032,974 |
| Fund Equity * | \$126,168,369 | \$11,142,210 |
| Contributed Capital | \$0 | \$0 |
| Retained Earnings | | |
| Reserved | \$12,283,866 | \$338,798 |
| Unreserved | \$113,884,503 | \$10,803,412 |
| Total Fund Equity | \$126,168,369 | \$11,142,210 |

* Fields for the Ending Fund Balance/Working Capital Calculation
See the note on the Summary and Statistics - Consolidated Statement form.

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

Fiduciary Fund Types

Fiscal Year 2013

| | Agency | Expendable Trust | Non-Expendable Trust | Trust and Agency |
|------------------------------------|--------------------|---------------------|-------------------------|---------------------|
| Asset | | | | |
| Cash and Investments | 5,205,174 | | | \$5,205,174 |
| Fixed Assets | | | | \$0 |
| Other Assets | 22,490 | | | \$22,490 |
| Total Assets | \$5,227,664 | \$0 | \$0 | \$5,227,664 |
| Less: Non-Current Assets | | | | \$0 |
| Net Current Assets | \$5,227,664 | \$0 | \$0 | \$5,227,664 |
| Liabilities | | | | |
| Accounts Payable | 11,763 | | | \$11,763 |
| 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 | 5,215,901 | | | \$5,215,901 |
| Other Liabilities 2 | | | | \$0 |
| Other Liabilities 3 | | | | \$0 |
| Total Liabilities | \$5,227,664 | \$0 | \$0 | \$5,227,664 |
| Less: Non-Current Liability | | | | \$0 |
| Net Current Liabilities | \$5,227,664 | \$0 | \$0 | \$5,227,664 |
| 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 |

*** Fields for the Ending Fund Balance/Working Capital Calculation**
 See the note on the Summary and Statistics - Consolidated Statement form.

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Account Groups

Fiscal Year 2013

| | General Fixed Assets | General Long-Term Debt | Total |
|------------------------------------|----------------------|------------------------|----------------------|
| Cash and Investments | | | \$147,843,808 |
| Fixed Assets | 206,853,841 | | \$299,034,334 |
| Other Assets | | 129,289,045 | \$139,963,656 |
| Total Assets | \$206,853,841 | \$129,289,045 | \$586,841,798 |
| Less: Non-Current Assets | \$206,853,841 | \$129,289,045 | \$428,323,379 |
| Net Current Assets | \$0 | \$0 | \$158,518,419 |
| Accounts Payable | | | \$8,843,073 |
| Compensated Absences | | 3,328,208 | \$3,998,258 |
| General Obligation (Bonded Debt) | | | \$0 |
| Revenue (Bonded Debt) | | | \$0 |
| Other Debt (Bonded Debt) | | | \$0 |
| Notes (Other Long-Term Debt) | | 11,100,837 | \$11,100,837 |
| Loans (Other Long-Term Debt) | | | \$0 |
| Other (Other Long-Term Debt) | | | \$0 |
| Notes (State or Federal Financing) | | | \$0 |
| Loans (State or Federal Financing) | | 2,525,000 | \$8,583,130 |
| Other (State or Federal Financing) | | | \$0 |
| Lease Principal | | 112,335,000 | \$113,095,000 |
| Other Liabilities 1 | | | \$29,285,809 |
| Other Liabilities 2 | | | \$0 |
| Other Liabilities 3 | | | \$0 |
| Total Liabilities | | \$129,289,045 | \$174,906,107 |
| Less: Non-Current Liabilities | | \$129,289,045 | \$136,107,175 |
| Net Current Liabilities | | \$0 | \$38,798,932 |
| Working Capital | | | \$119,719,487 |
| Fund Equity | \$206,853,841 | | \$411,935,691 |
| Contributed Capital | | | \$0 |
| Invest In General Fixed Assets | 206,853,841 | | \$206,853,841 |
| Reserved | | | \$12,622,664 |
| Unreserved | | | \$124,687,915 |
| Fund Balance | | | |
| Reserved | | | \$24,342,465 |
| Unreserved Designated | | | \$36,859,243 |
| Unreserved Undesignated | | | \$6,569,563 |
| Total Fund Equity | \$206,853,841 | | \$411,935,691 |

City of Vista
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year 2013

| Debt Service Reconciliation Income Statement and Debt Pages | Current Year Redeemed |
|--|--------------------------|
| Bonded Debt | 0 |
| Other Long-Term Debt | 0 |
| State or Federal Financing | 335,000 |
| Lease Payments | 1,300,000 |
| Total Debt Service | \$1,635,000 |
| Debt Service from Schedule of Total Expenditures By Major Object Classification | 1,635,000 |
| 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 | 11,100,837 | 11,100,837 | | \$0 |
| Loans | 0 | 0 | | \$0 |
| Other | 0 | 0 | | \$0 |
| State or Federal Financing | | | | |
| Notes | 0 | 0 | | \$0 |
| Loan | 8,583,130 | 8,583,130 | | \$0 |
| Other | 0 | 0 | | \$0 |
| Lease Principal | 113,095,000 | 113,095,000 | | \$0 |

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

Balance Sheet

Fiscal Year 2013

| | General A | Special Revenue B | Debt Service C | Capital Projects D |
|---------------------------|--------------|----------------------|-------------------|-----------------------|
| Total Assets | \$54,060,851 | \$9,106,182 | \$10,524,145 | \$17,491,766 |
| Less: Non-Current Assets | | | | |
| Net Current Assets | \$54,060,851 | \$9,106,182 | \$10,524,145 | \$17,491,766 |
| Total Liabilities | \$8,029,527 | \$2,645,148 | \$11,100,837 | \$1,636,161 |
| Non-Current Liabilities | | | | |
| Net Current Liabilities | \$8,029,527 | \$2,645,148 | \$11,100,837 | \$1,636,161 |
| Working Capital | \$46,031,324 | \$6,461,034 | (\$576,692) | \$15,855,605 |
| Fund Equity | \$46,031,324 | \$6,461,034 | (\$576,692) | \$15,855,605 |
| Contributed Capital | | | | |
| Investment in General | | | | |
| Fixed Assets | | | | |
| Retained Earnings | | | | |
| Reserved | | | | |
| Unreserved | | | | |
| Fund Balance | | | | |
| Reserved | \$9,622,013 | \$3,720,343 | \$10,523,970 | \$476,139 |
| Unreserved - Designated | \$33,788,572 | \$2,740,691 | \$0 | \$329,980 |
| Unreserved - Undesignated | \$2,620,739 | \$0 | (\$11,100,662) | \$15,049,486 |
| Total Fund Equity | \$46,031,324 | \$6,461,034 | (\$576,692) | \$15,855,605 |

O • C

46,031,324 +
6,461,034 +
576,692 -
15,855,605 +
41,915,242 +
11,142,210 +

006

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

Balance Sheet

Fiscal Year 2013

| | Enterprise | Internal Service | Trust and Agency |
|----------------------------------|---------------|------------------|------------------|
| | E | F | G |
| Total Assets | \$137,314,511 | \$16,973,793 | \$5,227,664 |
| Less: Non-Current Assets | \$91,071,257 | \$1,109,236 | \$0 |
| Net Current Assets | \$46,243,254 | \$15,864,557 | \$5,227,664 |
| Total Liabilities | \$11,146,142 | \$5,831,583 | \$5,227,664 |
| Non-Current Liabilities | \$6,818,130 | \$0 | \$0 |
| Net-Current Liabilities | \$4,328,012 | \$5,831,583 | \$5,227,664 |
| Working Capital | \$41,915,242 | \$10,032,974 | \$0 |
| Fund Equity | \$126,168,369 | \$11,142,210 | \$0 |
| Contributed Capital | \$0 | \$0 | |
| Investment in General | | | |
| Fixed Assets | | | |
| Retained Earnings | | | |
| Reserved | \$12,283,866 | \$338,798 | |
| Unreserved | \$113,884,503 | \$10,803,412 | |
| Fund Balance | | | |
| Reserved | | | \$0 |
| Unreserved - Designated | | | \$0 |
| Unreserved - Undesignated | | | \$0 |
| Total Fund Equity | \$126,168,369 | \$11,142,210 | \$0 |

City of Vista

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

Balance Sheet

Fiscal Year 2013

| | General Fixed Assets H | General Long- Term Debt I | Total J |
|----------------------------------|------------------------------|---------------------------------|---------------|
| Total Assets | \$206,853,841 | \$129,289,045 | \$586,841,798 |
| Less: Non-Current Assets | \$206,853,841 | \$129,289,045 | \$428,323,379 |
| Net Current Assets | \$0 | | \$158,518,419 |
| Total Liabilities | | \$129,289,045 | \$174,906,107 |
| Non-Current Liabilities | | \$129,289,045 | \$136,107,175 |
| Net-Current Liabilities | | | \$38,798,932 |
| Working Capital | | | \$119,719,487 |
| Fund Equity | \$206,853,841 | | \$411,935,691 |
| Contributed Capital | | | \$0 |
| Investment in General | | | |
| Fixed Assets | \$206,853,841 | | \$206,853,841 |
| Retained Earnings | | | |
| Reserved | | | \$12,622,664 |
| Unreserved | | | \$124,687,915 |
| Fund Balance | | | |
| Reserved | | | \$24,342,465 |
| Unreserved - Designated | | | \$36,859,243 |
| Unreserved - Undesignated | | | \$6,569,563 |
| Total Fund Equity | \$206,853,841 | | \$411,935,691 |

City of Vista

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

Consolidated Statement

Fiscal Year 2013

| | Total Expenditures | Functional Revenues | Net Expenditures/ (Excess) Revenues |
|--|-----------------------|------------------------|--|
| Expenditures Net of Functional Revenues | | | |
| General Government | \$12,291,228 | \$3,466,232 | \$8,824,996 |
| Public Safety | \$36,638,078 | \$9,050,900 | \$27,587,178 |
| Transportation | \$11,068,089 | \$5,737,102 | \$5,330,987 |
| Community Development | \$8,896,667 | \$2,539,419 | \$6,357,248 |
| Health | \$15,903,453 | \$27,227,586 | (\$11,324,133) |
| Culture and Leisure | \$8,560,157 | \$5,110,119 | \$3,450,038 |
| Public Utilities | \$0 | \$0 | \$0 |
| Other | \$0 | \$0 | \$0 |
| Total | \$93,357,672 | \$53,131,358 | \$40,226,314 |
| General Revenues | | | |
| Taxes | | | \$45,685,783 |
| Licenses and Permits | | | \$0 |
| Fines and Forfeitures | | | \$533,876 |
| Revenue from Use of Money and Property | | | \$2,215,720 |
| Intergovernmental State | | | \$179,297 |
| Intergovernmental County | | | \$0 |
| Other Taxes In-Lieu | | | \$0 |
| Other | | | \$279,029 |
| Total | | | \$48,893,705 |
| Excess/(Deficiency) of General Revenue Over Net Expenditures | | | \$8,667,391 |
| Excess/(Deficiency) of Internal Service Charges Over Expenses | | | \$233,326 |
| Beginning Fund Balance/ Working Capital | | | \$124,528,752 |

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

Consolidated Statement

Fiscal Year 2013

Adjustments (Specify, maximum of 10 entries allowed) (\$12,600,746)

| Specify: | Amount: |
|---|-----------------------|
| RDA housing fund balance included in prior report | -12,429,567 |
| Prior year audit adjustments | -200,710 |
| Adjustment for Encina Wastewater audit | 33,355 |
| Prior year adjustments after report filing | -3,824 |
| Total: | (\$12,600,746) |

Ending Fund Balance/ Working Capital * \$120,828,723

Appropriation Limit as of Fiscal Year End 289,244,231

Total Annual Appropriation Subject to the Limit as of Fiscal Year End 39,149,651

*** Fields for the Ending Fund Balance/Working Capital Calculation**

The "Ending Fund Balance/Working Capital" total is calculated from either the Fund Equity or Working Capital fields on the Worksheet for Completing the Balance Sheet forms. The applicable fields are highlighted yellow.

See the Cities Financial Transactions Report instructions for additional information.

| <u>Fund Type</u> | <u>Field for Calculation</u> |
|--------------------------------|------------------------------|
| <i>Governmental</i> | Fund Equity |
| <i>Proprietary</i> | |
| Enterprise | Working Capital |
| Internal Service | Fund Equity |
| <i>Fiduciary</i> | |
| Expendable Trust | Fund Equity |
| Non-Expendable Trust | Working Capital |