

CITIES FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

City of Vista

Fiscal Year: **2014**

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
Title

Dale R. Nielsen
Name (Please Print)

10/20/2014
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

City of Vista

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2013-14

Forms	Column	Additional Details	Footnotes
<u>Sewer Activity/Enterprise Statement</u>			
Total Non-Operating Revenue	A		Large negative GASB 31 adjustment in prior year combined with higher cash balances this year greatly increased interest revenue.
Total Non-Operating Expense	A		First full year of interest paid on on long term debt.
<u>Other Enterprise</u>			
Total Operating Expense	A		Prior year did not include activities of the Housing Successor
Total Non-Operating Revenue	A	and ENT_TYPE = 'Water Park'	Contributions received from other city funds to pay off remaining balance of long term debt
Total Non-Operating Revenue	A	and ENT_TYPE = 'Housing'	Prior year did not include activities of Housing Successor
<u>Licenses and Permits</u>			
Total	A		Increased construction related activity when compared to the prior year
<u>Fines and Forfeitures and Revenue from Use of Money and Property</u>			
Investment Earnings	A		Large swing in GASB 31 adjustment this year
Investment Earnings	B		Large swing in GASB 31 adjustment this year
<u>Intergovernmental - State</u>			
Gasoline Tax	A		Large increase in gas tax 2103 allocation
<u>Current Service Charges</u>			
Engineering Fees Inspection and Other	A		Increased building activity within the city when compared to prior year
<u>Other Revenues</u>			

City of Vista

Cities Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2013-14

Forms	Column	Additional Details	Footnotes
<u>Other Revenues</u>			
Contributions from Non-Govt Sources	A		Included \$1M contribution from developer on project
Other Sources of Revenues (Specify)	A		See functional revenue detail
<u>General Government and Public Safety</u>			
Street Lighting	A		Additional personnel added plus increased maintenance effort
<u>Transportation and Community Development</u>			
Street/Highways/Storm Drains	A		Prior year had large payment to local school district of funds restricted for sidewalk improvements

City of Vista

Cities Financial Transactions Report

General Information

Fiscal Year

Members of the Governing Body			
	First Name	Middle Initial	Last Name
Mayor	<input type="text" value="Judy"/>	<input type="text"/>	<input type="text" value="Ritter"/>
Member 1	<input type="text" value="Cody"/>	<input type="text"/>	<input type="text" value="Campbell"/>
Member 2	<input type="text" value="Amanda"/>	<input type="text"/>	<input type="text" value="Rigby"/>
Member 3	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Aguilere"/>
Member 4	<input type="text" value="Dave"/>	<input type="text"/>	<input type="text" value="Cowles"/>
Member 5	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member 6	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member 7	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member 8	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member 9	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member 10	<input type="text"/>	<input type="text"/>	<input type="text"/>

Mailing Address			
Street 1	<input type="text" value="200 Civic Center Drive"/>		
Street 2	<input type="text"/>		
City	<input type="text" value="Vista"/>	State	<input type="text" value="CA"/>
		Zip	<input type="text" value="92084-"/>
Email	<input type="text" value="dnielsen@cityofvista.co"/> <input type="checkbox"/> Is Address Changed?		

City Fiscal Officer			
	First Name	Middle Initial	Last Name
	<input type="text" value="Dale"/>	<input type="text" value="R"/>	<input type="text" value="Nielsen"/>
Title	<input type="text" value="Director of Finance/Treasurer"/>		
Telephone	<input type="text" value="(760) 726-1340"/>		

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

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2014

Fund Name (Specify)

Building and Facilities
Maintenance

Operating Revenue

Charges for Service	1,536,687
Other Operating Revenue	
Total Operating Revenue	\$1,536,687

Operating Expense

Personal Services	585,131
Contractual Services	387,049
Supplies	1,151
Materials	
Other Operating Expenses	446,131
General and Administrative Expense	171,028
Depreciation Expense	8,552
Total Operating Expense	\$1,599,042
Operating Income (Loss)	(\$62,355)

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 2014

Fund Name (Specify)

Building and Facilities
Maintenance

Operating Transfers In (Out)	132,431
Excess (Deficiency) of Charges Over Expenses	\$70.076
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$70.076
Retained Earnings, Beginning	(\$234.072)
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	(\$163.996)
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	(\$163.996)
Total Equity, Ending	(\$163.996)
Retained Earnings - Reserved	
Retained Earnings - Unreserved	(\$163.996)

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2014

Fund Name (Specify)

Information Technology

Operating Revenue

Charges for Service	2,065,139
Other Operating Revenue	
Total Operating Revenue	\$2,065,139

Operating Expense

Personal Services	508,567
Contractual Services	328,390
Supplies	14,049
Materials	
Other Operating Expenses	965,836
General and Administrative Expense	113,176
Depreciation Expense	292,256
Total Operating Expense	\$2,222,274
Operating Income (Loss)	(\$157,135)

Non-Operating Revenue

Interest	
Gain on Sale of Assets	
Other	3,864
Total Non-Operating Revenue	\$3,864

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 2014

Fund Name (Specify)

Information Technology

Operating Transfers In (Out)	10,000
Excess (Deficiency) of Charges Over Expenses	(\$143.271)
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	(\$143.271)
Retained Earnings, Beginning	\$3,243.192
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$3,099.921
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	\$3,099.921
Total Equity, Ending	\$3,099.921
Retained Earnings - Reserved	231,749
Retained Earnings - Unreserved	\$2,868.172

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2014

Fund Name (Specify)

Risk Management

Operating Revenue

Charges for Service

6,143,578

Other Operating Revenue

Total Operating Revenue

\$6,143,578

Operating Expense

Personal Services

296,689

Contractual Services

175,098

Supplies

1,285

Materials

Other Operating Expenses

5,734,299

General and Administrative Expense

234,109

Depreciation Expense

611

Total Operating Expense

\$6,442,091

Operating Income (Loss)

(\$298,513)

Non-Operating Revenue

Interest

Gain on Sale of Assets

Other

162,177

Total Non-Operating Revenue

\$162,177

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 2014

Fund Name (Specify)

Risk Management

Operating Transfers In (Out)

Excess (Deficiency) of Charges Over Expenses

(\$136.336)

Depreciation That Reduces Contributed Capital

Increase (Decrease) In Retained Earnings

(\$136.336)

Retained Earnings, Beginning

\$5,461,473

Adjustments

Reason for Adjustments

Retained Earnings, Ending

\$5,325,137

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

\$5,325,137

Total Equity, Ending

\$5,325,137

Retained Earnings - Reserved

Retained Earnings - Unreserved

\$5,325,137

City of Vista

Cities Financial Transactions Report - Internal Service Fund

Operating Revenue

Fiscal Year 2014

Fund Name (Specify)

Vehicle Maintenance

Operating Revenue

Charges for Service

1,536,449

Other Operating Revenue

Total Operating Revenue

\$1,536,449

Operating Expense

Personal Services

526,259

Contractual Services

148,960

Supplies

1,057

Materials

Other Operating Expenses

479,861

General and Administrative Expense

275,472

Depreciation Expense

36,250

Total Operating Expense

\$1,467,859

Operating Income (Loss)

\$68,590

Non-Operating Revenue

Interest

Gain on Sale of Assets

7,266

Other

3,421

Total Non-Operating Revenue

\$10,687

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 2014

Fund Name (Specify)

Vehicle Maintenance

Operating Transfers In (Out)	-10,000
Excess (Deficiency) of Charges Over Expenses	\$69.277
Depreciation That Reduces Contributed Capital	
Increase (Decrease) In Retained Earnings	\$69.277
Retained Earnings, Beginning	\$2,671.617
Adjustments	
Reason for Adjustments	
Retained Earnings, Ending	\$2,740.894
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	\$2,740.894
Total Equity, Ending	\$2,740.894
Retained Earnings - Reserved	38,398
Retained Earnings - Unreserved	\$2,702.496

City of Vista

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2014

Is This Function Accounted for as an Enterprise Fund?

Yes

Operating Revenue

Sewer Service Charges	19,334,617
Sewer Connection Fees	2,609,996
Sewer Service Penalties	
Other Operating Revenue	428,200
Total Operating Revenue	\$22,372,813

Functional Revenues 0 • C

Operating Expense

Transmission	2,834,895
Treatment and Disposal Plant	3,046,528
Taxes	
General and Administrative Expense	2,621,114
Depreciation Expense	4,119,948
Total Operating Expense	\$12,622,485
Operating Income (Loss)	\$9,750,328

22,372,813 •

619,000 •

002

✓

22,991,813 •

Operating Expense 0 • C

Non-Operating Revenue

Interest	588,531
State	
Federal	
County	
Gain on Sale of Assets	30,469
Other	
Total Non-Operating Revenue	\$619,000

12,622,485 •

4,119,948 •

002

8,502,537 •

Debt Service 0 • C

Non-Operating Expense

Interest	123,137
Loss on Sale of Assets	
Other	
Total Non-Operating Expense	\$123,137

002

123,137 •

278,338 •

401,475 •

Capital Outlay 0 • C

Operating Transfers In (Out)

Net Income (Loss)	\$10,246,191
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001

6,398,863 •

Depreciation that Reduces Contributed Capital

Increase (Decrease) in Retained Earnings	\$10,246,191
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6,398,863 •

Retained Earnings, Beginning	\$123,532,044
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Adjustments	-120,608
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Reason for Adjustments

non-cash developer sewer lines of +41,140

Residual Equity Transfers In (Out)

Retained Earnings, Ending	\$133,657,627
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City of Vista

Cities Financial Transactions Report - Sewer Activity/Enterprise

Operating Revenue

Fiscal Year 2014

Equity

Contributed Capital: (Current Year)

State	<input type="text"/>
Federal	<input type="text"/>
Connection Fees (Capital)	<input type="text"/>
County	<input type="text"/>
Contribution from Non-Government Sources	<input type="text"/>
Other	<input type="text"/>

Total Current Year Contributions

Residual Equity Transfers In (Out)

Depreciation Applied to Contributed Capital

Net Increase (Decrease) to Contributed Capital

Contributed Capital, Beginning

Adjustments

Reason for Adjustments

Contributed Capital, Ending

Retained Earnings, Ending

Total Equity, Ending

Retained Earnings - Reserved

Retained Earnings - Unreserved

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:

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

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

Operating Revenue

Fiscal Year 2014

Enterprise Name Water Park 507

Is This Function Accounted for as an Enterprise Fund? Yes

Charges for Service	1,594,941		
Other Operating Revenue	367,919		
Total Operating Revenue	\$1,962,860		<i>Functional Revenues</i> 1,962,860 •
Operating Expense			704,430 •
Personal Services	926,795		
Contractual Services	16,953	002	
Supplies	175,138	② ✓	2,667,290 •
Materials			
Other Operating Expenses	414,593		0 • C
General and Administrative Expenses	233,486		
Depreciation Expense	158,922		<i>Operating Exp</i> 1,925,887 •
Total Operating Expense	\$1,925,887		158,922 •
Operating Income (Loss)	\$36,973	002	
Non-Operating Revenue		①	1,766,965 •
Interest	13,180		0 • C
State			
Federal			
County			<i>Debt Service</i> 40,729 •
Gain on Sale of Assets			760,000 •
Other	691,250	002	
Total Non-Operating Revenue	\$704,430	①	800,729 •
Non-Operating Expense			0 • C
Interest	40,729		<i>Capital Outlay</i> 23,755 •
Loss on Sale of Assets			
Other			
Total Non-Operating Expense	\$40,729	001	① 23,755 •

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

Enterprise Name

Operating Transfers In (Out)	<input type="text"/>
Net Income (Loss)	\$700,674
Depreciation that Reduces Contributed Capital	<input type="text"/>
Increase (Decrease) in Retained Earnings	\$700,674
Retained Earnings, Beginning	\$2,636,325
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Residual Equity Transfers In (Out)	<input type="text"/>
Retained Earnings, Ending	\$3,336,999
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	\$0
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	\$0
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$3,336,999
Total Equity, Ending	\$3,336,999
Retained Earnings - Reserved	<input type="text" value="9,423"/>
Retained Earnings - Unreserved	\$3,327,576

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

Operating Revenue

Fiscal Year

Enterprise Name

Revenue/Expenditure Schedule Adjustments

Total Proceeds from Sale of Assets	
Principal Payments on Debt Service	760,000
Capital Lease Payments	
Current Year Capital Outlay	23,755
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

Enterprise Name

Is This Function Accounted for as an Enterprise Fund?

Charges for Service

Other Operating Revenue

Total Operating Revenue

Operating Expense

Personal Services

Contractual Services

Supplies

Materials

Other Operating Expenses

General and Administrative Expenses

Depreciation Expense

Total Operating Expense

Operating Income (Loss)

Non-Operating Revenue

Interest

State

Federal

County

Gain on Sale of Assets

Other

Total Non-Operating Revenue

Non-Operating Expense

Interest

Loss on Sale of Assets

Other

Total Non-Operating Expense

Functional Revenues
 58,087
 4,463,106
 002
 ✓ 4,521,193

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year

Enterprise Name

Operating Transfers In (Out)	<input type="text"/>
Net Income (Loss)	\$1,080,106
Depreciation that Reduces Contributed Capital	<input type="text"/>
Increase (Decrease) in Retained Earnings	\$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	\$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	\$0
Residual Equity Transfers In (Out)	<input type="text"/>
Depreciation Applied to Contributed Capital	<input type="text"/>
Net Increase (Decrease) to Contributed Capital	\$0
Contributed Capital, Beginning	<input type="text"/>
Adjustments	<input type="text"/>
Reason for Adjustments	<input type="text"/>
Contributed Capital, Ending	\$0
Retained Earnings, Ending	\$0
Total Equity, Ending	\$0
Retained Earnings - Reserved	<input type="text"/>
Retained Earnings - Unreserved	\$0

City of Vista

Cities Financial Transactions Report - Other Activity/Enterprise

Operating Revenue

Fiscal Year 2014

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	150,000
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 2014

	Functional Revenues A	General Revenues B	Total Revenues C
Taxes			
Secured and Unsecured Property Taxes		9,380,365	
Supplement Roll Secured and Unsecured Property Taxes		379,371	
Property Tax In-Lieu of Vehicle License Fees		7,106,324	
Voter Approved Indebtedness Property Taxes	\$0		
Supplemental Roll Voter Approved Indebtedness Property Taxes	\$0		
Property Taxes - Prior		-10,083	
Supplemental Roll Property Taxes-Prior			
Other Property Taxes		2,995,771	
Interest, Penalties, and Delinquent Taxes			
Sale and Use Taxes		18,184,290	
In-Lieu Local Sales and Use Taxes		3,780,387	
Transportation Taxes - Transit	\$0		
Transportation Taxes - Non Transit	\$923,078		
Transient Lodging Taxes	\$0	1,118,598	
Franchises		3,172,989	
Business License Taxes		1,819,158	
Real Property Transfer Taxes		377,403	
Utility Users Taxes			
Construction Development Taxes	\$0	9,860,821	
Other Non-Property Taxes			
Admission Tax	\$0		
Parking Tax	\$0		
Other (Specify)	\$0	\$0	

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Taxes

Fiscal Year 2014

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

\$923.078	\$58,165.394	\$59,088.472
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City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Special Benefit Assessments for Operations

Fiscal Year 2014 **Functional Revenues**

A

Special Benefit Assessments for Operations

Fire	\$0
Paramedics	\$0
Police	\$0
Lighting	\$1,288,126
Other (Specify, maximum of 5 entries allowed)	\$609,534

Specify Functional Revenues

Select Expenditure Function

Functional Revenue

Landscape maintenance	Street Trees/Landscaping	99,268
Street maintenance	Streets/Highways/Storm Drains	510,266
	Total:	\$609,534

Total

\$1,897,660

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Licenses and Permits

Fiscal Year 2014

	Functional Revenues A	General Revenues B	Total Revenues C
Total	\$1,115,343	\$0	\$1,115,343

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	2014	Functional Revenues A	General Revenues B	Total Revenues C
Fines and Forfeitures				
Vehicle Code Fines		\$849.905		
Other Fines			622,781	
Forfeitures and Penalties		\$0	3,088	
Total		\$849.905	\$625.869	\$1.475.774
Revenue from Use of Money and Property				
Investment Earnings		\$618.930	1,320,507	
Rents and Concessions		\$0	1,410,881	
Royalties				
Other 1		\$0		
Other 2		\$0		
Total		\$618.930	\$2.731.388	\$3.350.318

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Intergovernmental - State

Fiscal Year 2014

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental - State			
Motor Vehicle In-Lieu Tax			
Homeowners Property Tax Relief	\$0	86,025	
Gasoline Tax	\$3,059,560		
Peace Officers Standards and Training	\$0		
Off Highway Motor Vehicle In-Lieu Fee			
Other State Grants			
Mandated Cost		70,826	
Other 1			
Other 2			
Prop. 172 - Public Safety	\$590,889		
Other State Grants from Enterprise Activities	\$111,957		
Other State Grants (Specify)	\$4,421,525		

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
ABC decoy grant	Police	3,537
Calgrip grant	Police	378,350
Intergen safe routes to school grant	Police	703
Proposition 84 grant	Parks and Recreation	3,864,381
Supplemental law enforcement grant	Police	174,554
	Total:	\$4,421,525

Total	\$8,183,931	\$156,851	\$8,340,782
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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 2014

	Functional Revenues A	General Revenues B	Total Revenues C
Intergovernmental - Federal			
Community Development Block Grant	\$685,714		
Workforce Investment Act (WIA)	\$0		
Other Federal Grants from Enterprise Activities	\$0		
Other Federal Grants (Specify)	\$1,415,309		

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Fed DOT elder special transit	Physical and Mental Health	64,627
Federal hightway safety imp prog grant	Streets/Highways/Storm Drains	159,244
Federal transportation grant	Streets/Highways/Storm Drains	95,708
Justice assistance grant	Police	47,311
Senior nutrition grant	Physical and Mental Health	205,026
State homeland security grant	Fire	81,670
Summer food nutrition grant	Physical and Mental Health	21,350
Urban area security initiative grant	Fire	740,373
	Total:	\$1,415,309

Total	\$2,101,023	\$2,101,023
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Intergovernmental - County

County Grants of State Gasoline Tax	\$0	
Other County Grants from Enterprise Activities	\$0	
Other County Grants	\$140,889	
Total	\$140,889	\$140,889

Other Taxes In-Lieu	\$0	\$0
----------------------------	-----	-----

City of Vista

Cities Financial Transactions Report - Schedule of General and Functional Revenues

Current Service Charges

Fiscal Year	2014	Functional Revenues
Current Service Charges		
Zoning Fees and Subdivision Fees		\$262,933
Special Police Department Services		\$311,076
Special Fire Department Services		\$3,356,425
Plan Checking Fees		\$847,749
Animal Shelter Fee and Charges		\$0
Engineering Fees Inspection and Other		\$229,705
Street, Sidewalk, and Curb Repairs		\$0
Weed and Lot Cleaning		\$142,393
Sewer Service Charges		\$19,762,817
Sewer Connection Fees		\$2,609,996
Solid Waste Revenues		\$0
Sales of Refuse		\$0
First Aid and Ambulance Charges		\$2,538,109
Library Fines and Fees		\$0
Parking Facility		\$0
Parks and Recreation Fees		\$2,836,403
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		\$58,087
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 2014

	Functional Revenues
Quasi-External Transactions	\$4,358,374
Other Current Service Charges (Specify)	\$2,864,010

Specify Functional Revenues	Select Expenditure Function	Functional Revenue
Bad check collection fees	Management and Support	2,956
Bond admin fees	Management and Support	13,062
Creek maintenance regency	Parks and Recreation	6,858
Duplication fees	Legislative	768
Engineering other	Construction and Engineering Regulati	11,403
Inverstigation fees	Legislative	1,811
Legal services charges	Legislative	421
Other meal services	Physical and Mental Health	136,511
Other service charges	Management and Support	320
Plan & specification bid	Construction and Engineering Regulati	300
Property damage recovery	Streets/Highways/Storm Drains	18,277
Sale of maps	Construction and Engineering Regulati	3,402
subscription fees	Legislative	631
Waterpark revenues	Other Culture and Leisure 1	2,667,290
	Total:	\$2,864,010

Total **\$40,178,077**

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 2014			
Other Revenues			
Sale of Real and Personal Property	\$30,469	7,400	
Contributions from Non-Govt. Sources for Enterprise Activities	\$0		
Contributions from Non-Govt. Sources	\$1,337,067		
Other Revenues from Enterprise Activities	\$4,320,750		
Other Sources of Revenues (Specify)	\$832,356	\$0	

Specify Functional Revenues

**Select Expenditure
Function**

**Functional
Revenue**

AB939 trash fees	Streets/Highways/Storm Drains	42,570
Excess solid waste fees	Streets/Highways/Storm Drains	15,849
Legal settlements	Legislative	12,152
Other	Street Lighting	11,539
other revenue	Management and Support	205,899
Recycling revenues	Streets/Highways/Storm Drains	229,322
rehab loan repayments	Redevelopment	9,389
Reimbursements	Streets/Highways/Storm Drains	264,308
Rounding	Management and Support	8
RSWA environmental enhancement	Streets/Highways/Storm Drains	41,320
	Total	\$832,356

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**

Total

\$6,520.642

\$7.400

\$6,528.042

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

Other Financing Sources and Grand Total Revenues

Fiscal Year 2014

	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	\$62,529,478	\$61,686,902	\$124,216,380

0 • C

98,557,279 • Non-Enterprise Revenues
 4,521,819 • Housing Included in Non-Enterprise
 002
 94,036,036 • Adjusted Non-Enterprise
 4,521,819 • Housing
 22,991,813 • Sewer
 2,667,290 • Waterpark
 005
 124,216,380 • Total Revenues

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2014

Functional Revenue:

Expenditures:

Community Development Block Grant

Redevelopment \$685,714

Sub Total: \$685,714

Construction Permits

Construction and Engineering
Regulation Enforcement \$941,101

Sub Total: \$941,101

Contributions from Non-Govt Sources

Parks and Recreation \$234,764

Redevelopment \$1,000,000

Physical and Mental Health \$102,303

Sub Total: \$1,337,067

Engineering Fees Inspection and Other

Construction and Engineering
Regulation Enforcement \$229,705

Sub Total: \$229,705

First Aid and Ambulance Charges

Emergency Medical Service \$2,538,109

Sub Total: \$2,538,109

Gasoline Tax

Streets/Highways/Storm Drains \$3,059,560

Sub Total: \$3,059,560

Lighting

Street Lighting \$1,288,126

Sub Total: \$1,288,126

Other County Grants

Streets/Highways/Storm Drains \$55,281

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2014

Functional Revenue:

Expenditures:

Physical and Mental Health \$85,608

Sub Total: \$140,889

Parks and Recreation Fees

Parks and Recreation \$2,836,403

Sub Total: \$2,836,403

Plan Checking Fees

Planning \$847,749

Sub Total: \$847,749

Prop. 172-Public Safety

Police \$590,889

Sub Total: \$590,889

Quasi-External Transactions

Physical and Mental Health \$10,000

Streets/Highways/Storm Drains \$394,730

Management and Support \$3,953,644

Sub Total: \$4,358,374

Special Fire Department Services

Fire \$3,356,425

Sub Total: \$3,356,425

Special Police Department Services

Police \$311,076

Sub Total: \$311,076

Transportation Taxes-Non Transit

Streets/Highways/Storm Drains \$923,078

Sub Total: \$923,078

City of Vista

Cities Financial Transactions Report

Detailed Summary of Functional Revenues For Fiscal Year 2014

Functional Revenue:

Expenditures:

Vehicle Code Fines

Police \$849,905

Sub Total: \$849,905

Weed and Lot Cleaning

Weed Abatement \$142,393

Sub Total: \$142,393

Zoning Fees and Subdivision Fees

Planning \$262,933

Sub Total: \$262,933

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

General Government and Public Safety

Fiscal Year	2014					
	Operating Expenditures	Capital Outlay	Debt Service	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
	A	B	C	D	E	F
General Government						
Legislative	2,011,622			\$2,011,622	\$15,783	\$1,995,839
Management and Support	3,476,454		6,823,600	\$10,300,054	\$4,175,889	\$6,124,165
Total	\$5,488,076	\$0	\$6,823,600	\$12,311,676	\$4,191,672	\$8,120,004
Public Safety						
Police	19,171,762			\$19,171,762	\$2,389,565	\$16,782,197
Fire	13,011,853			\$13,011,853	\$4,250,670	\$8,761,183
Emergency Medical Service	3,927,059			\$3,927,059	\$2,538,109	\$1,388,950
Animal Regulation				\$0	\$0	\$0
Weed Abatement				\$0	\$142,393	(\$142,393)
Street Lighting	1,358,343			\$1,358,343	\$1,299,665	\$58,678
Disaster Preparedness	655,117			\$655,117	\$0	\$655,117
Other Public Safety 1	1,313,498			\$1,313,498	\$0	\$1,313,498
Other Public Safety 2	20,969			\$20,969	\$0	\$20,969
Total	\$39,458,601	\$0	\$0	\$39,458,601	\$10,620,402	\$28,838,199

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Transportation and Community Development

Fiscal Year	2014					
	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	2,952,052	3,207,780		\$6,159,832	\$5,809,513	\$350,319
Streets Trees / Landscaping	367,765			\$367,765	\$99,268	\$268,497
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	\$3,319,817	\$3,207,780	\$0	\$6,527,597	\$5,908,781	\$618,816
Community Development						
Planning	1,330,979			\$1,330,979	\$1,110,682	\$220,297
Construction and Engineering Regulation	2,705,753			\$2,705,753	\$1,252,767	\$1,452,986
Redevelopment	1,008,342	159,737	383,179	\$1,551,258	\$1,695,103	(\$143,845)
Housing	\$3,441,087	\$150,000	\$0	\$3,591,087	\$4,521,193	(\$930,106)
Employment				\$0	\$0	\$0
Community Promotion				\$0	\$0	\$0
Other Community Development 1				\$0	\$0	\$0
Other Community Development 2				\$0	\$0	\$0
Total	\$8,486,161	\$309,737	\$383,179	\$9,179,077	\$8,579,745	\$599,332

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Health and Culture and Leisure

Fiscal Year	2014					
	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	791,236			\$791,236	\$627,369	\$163,867
Hospitals and Sanitariums	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste	\$0	\$0	\$0	\$0	\$0	\$0
Sewers	\$8,502,537	\$6,398,863	\$401,475	\$15,302,875	\$22,991,813	(\$7,688,938)
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0
Other Health 1				\$0	\$0	\$0
Other Health 2				\$0	\$0	\$0
Total	\$9,293,773	\$6,398,863	\$401,475	\$16,094,111	\$23,619,182	(\$7,525,071)
Culture and Leisure						
Parks and Recreation	7,633,928	3,969,274		\$11,603,202	\$6,942,406	\$4,660,796
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	1,766,965	23,755	800,729	\$2,591,449	\$2,667,290	(\$75,841)
Other Culture and Leisure 2				\$0	\$0	\$0
Total	\$9,400,893	\$3,993,029	\$800,729	\$14,194,651	\$9,609,696	\$4,584,955

City of Vista

Cities Financial Transactions Report - Schedule of Net Expenditures

Public Utilities, Other, and Grand Total

Fiscal Year	2014					
	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	\$75,447,321	\$13,909,409	\$8,408,983	\$97,765,713	\$62,529,478	\$35,236,235

O • C

88,723,279.05	+	Non-Enterprise (including Housing)
753,381.00	-	Eliminated Interfund Transfers
275,959.49	-	
6,401,997.89	-	
1,038,000.00	-	
20,000.00	-	
312,551.75	-	
50,000.00	-	
15,302,875.00	+	Sewer
2,591,449.00	+	Waterpark
010		
97,765,712.92	*	

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

Object Class

Fiscal Year	2014	Operating Expenditures A	Capital Outlay B	Debt Service C	Total Expenditures D
Operating Expenditures					
Salaries and Wages		21,237,123	386,942		\$21,624,065
Retirement		4,331,966	65,598		\$4,397,564
Other Employee Benefits		4,652,834	68,810		\$4,721,644
Contract Services					
Private			32,486		\$32,486
Other Governmental Agencies		18,231,086			\$18,231,086
Material, Supplies, and Other		26,994,312			\$26,994,312
Capital Outlay					
Equipment			393,636		\$393,636
Land			309,736		\$309,736
Building and Improvement			12,652,201		\$12,652,201
Debt Service					
Interest				5,665,645	\$5,665,645
Principal				633,338	\$633,338
Lease Payments				2,110,000	\$2,110,000
Total		\$75,447,321	\$13,909,409	\$8,408,983	\$97,765,713
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 2014

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	4,039,970
Amount of Principal Repaid in Current Year	
Adjustments in Current Year	-4,039,970
Reason for Adjustments in Current Year	Debt retroactively reversed
Amount of Principal Repaid to Date	\$86,459
Amount Outstanding at End of Fiscal Year	\$0
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 - Statement of Long-Term Indebtedness

Loan Types

Fiscal Year 2014

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

5,940,257

Amount of Principal Repaid in Current Year

Adjustments in Current Year

-5,940,257

Reason for Adjustments in Current Year

Debt retroactively reversed

Amount of Principal Repaid to Date

\$5,267,607

Amount Outstanding at End of Fiscal Year

\$0

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 - Statement of Long-Term Indebtedness

Loan Types

Fiscal Year 2014

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	1,120,610
Amount of Principal Repaid in Current Year	
Adjustments in Current Year	-1,120,610
Reason for Adjustments in Current Year	Debt retroactively reversed
Amount of Principal Repaid to Date	\$26,464
Amount Outstanding at End of Fiscal Year	\$0
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 - Construction Financed By the United States and/or The State Of California

Loan Types

Fiscal Year 2014

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	\$2,525,000
Amount Repaid in Current Year	355,000
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$3,505,000
Amount Outstanding at End of Fiscal Year	\$2,170,000
Current Year Interest Payment	28,179
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 2014

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	\$3,426,573
Amount Repaid in Current Year	152,390
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$152,390
Amount Outstanding at End of Fiscal Year	\$3,274,183
Current Year Interest Payment	66,610
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 2014

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	\$2,631,557
Amount Repaid in Current Year	125,948
Adjustments in Current Year	
Reason for Adjustments in Current Year	
Amount of Principal Repaid to Date	\$125,948
Amount Outstanding at End of Fiscal Year	\$2,505,609
Current Year Interest Payment	56,527
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 2014

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)	\$179.764	\$760.000	\$939.764
Prior Year Adjustments			\$0
Current Year Principal Payment		760,000	\$760.000
Current Year Interest Payment	40,729		\$40.729
Adjustments to Current Year			\$0
Balance End Of Year	\$139.035	\$0	\$139.035
Enterprise or Governmental Fund Makes Payment?	Enterprise		

City of Vista

Cities Financial Transactions Report - Capital Lease Obligation Worksheet

Description of Leased Property

Fiscal Year 2014

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)	\$91,407.126	\$112,335.000	\$203,742.126
Prior Year Adjustments			\$0
Current Year Principal Payment		1,350,000	\$1,350,000
Current Year Interest Payment	5,473,600		\$5,473,600
Adjustments to Current Year			\$0
Balance End Of Year	\$85,933.526	\$110,985.000	\$196,918.526
Enterprise or Governmental Fund Makes Payment?	Governmental		

City of Vista

Cities Financial Transactions Report - Check List of Services Provided

Service

Fiscal Year 2014

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	82		82
Fire Fighters	36		36
Emergency Medical	37		37
 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 2014

	General	Special Revenue	Debt Service	Capital Projects
Assets				
Cash and Investments	53,418,374	16,749,365	10,653,871	16,718,430
Fixed Assets				
Other Assets	28,837,885	15,647,403		
Total Assets	\$82,256,259	\$32,396,768	\$10,653,871	\$16,718,430
Net Current Assets	\$82,256,259	\$32,396,768	\$10,653,871	\$16,718,430
Liabilities				
Accounts Payable	4,034,597	598,345		37,276
Compensated Absences				
Other Liabilities 1	5,579,591	3,492,085		
Other Liabilities 2				
Other Liabilities 3				
Total Liabilities	\$9,614,188	\$4,090,430	\$0	\$37,276
Net Current Liabilities	\$9,614,188	\$4,090,430	\$0	\$37,276
Working Capital	\$72,642,071	\$28,306,338	\$10,653,871	\$16,681,154
Fund Equity	\$72,642,071	\$28,306,338	\$10,653,871	\$16,681,154
Fund Balance				
Reserved	29,579,269	20,188,449	10,653,871	217,815
Unreserved Designated	35,636,532	8,117,889		16,463,339
Unreserved Undesignated	7,426,270			
Total Fund Equity	\$72,642,071	\$28,306,338	\$10,653,871	\$16,681,154

City of Vista

Cities Financial Transactions Report - Worksheet for Completing Balance Sheet

Proprietary Funds Types

Fiscal Year 2014

Assets	Enterprise	Internal Service
Cash and Investments	54,380,917	15,579,514
Fixed Assets	92,250,569	795,568
Other Assets	89,448	39,149
Total Assets	\$146,720,934	\$16,414,231
Less: Non-Current Assets	92,250,569	795,568
Net Current Assets	\$54,470,365	\$15,618,663
Liabilities		
Accounts Payable	2,181,565	206,061
Compensated Absences	465,091	224,107
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)	5,779,792	
Other (State or Federal Financing)		
Lease Principal		
Other Liabilities 1	1,299,860	4,982,107
Other Liabilities 2		
Other Liabilities 3		
Total Liabilities	\$9,726,308	\$5,412,275
Less: Non-Current Liability	5,779,792	
Net Current Liabilities	\$3,946,516	\$5,412,275
Working Capital	\$50,523,849	\$10,206,388
Fund Equity	\$136,994,626	\$11,001,956
Contributed Capital	\$0	\$0
Retained Earnings		
Reserved	\$11,406,838	\$270,147
Unreserved	\$125,587,788	\$10,731,809
Total Fund Equity	\$136,994,626	\$11,001,956

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

Fiduciary Fund Types

Fiscal Year 2014

	Agency	Expendable Trust	Non-Expendable Trust	Trust and Agency
Asset				
Cash and Investments	5,610,250			\$5,610,250
Fixed Assets				\$0
Other Assets	22,396			\$22,396
Total Assets	\$5,632,646	\$0	\$0	\$5,632,646
Less: Non-Current Assets				\$0
Net Current Assets	\$5,632,646	\$0	\$0	\$5,632,646
Liabilities				
Accounts Payable	28,471			\$28,471
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	5,604,175			\$5,604,175
Other Liabilities 2				\$0
Other Liabilities 3				\$0
Total Liabilities	\$5,632,646	\$0	\$0	\$5,632,646
Less: Non-Current Liability				\$0
Net Current Liabilities	\$5,632,646	\$0	\$0	\$5,632,646
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 2014

	General Fixed Assets	General Long-Term Debt	Total
Cash and Investments			\$173,110,721
Fixed Assets	180,058,617		\$273,104,754
Other Assets		116,446,651	\$161,082,932
Total Assets	\$180,058,617	\$116,446,651	\$607,298,407
Less: Non-Current Assets	\$180,058,617	\$116,446,651	\$389,551,405
Net Current Assets	\$0	\$0	\$217,747,002
Accounts Payable			\$7,086,315
Compensated Absences		3,291,651	\$3,980,849
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)		2,170,000	\$7,949,792
Other (State or Federal Financing)			\$0
Lease Principal		110,985,000	\$110,985,000
Other Liabilities 1			\$20,957,818
Other Liabilities 2			\$0
Other Liabilities 3			\$0
Total Liabilities		\$116,446,651	\$150,959,774
Less: Non-Current Liabilities		\$116,446,651	\$122,226,443
Net Current Liabilities		\$0	\$28,733,331
Working Capital			\$189,013,671
Fund Equity	\$180,058,617		\$456,338,633
Contributed Capital			\$0
Invest In General Fixed Assets	180,058,617		\$180,058,617
Reserved			\$11,676,985
Unreserved			\$136,319,597
Fund Balance			
Reserved			\$60,639,404
Unreserved Designated			\$60,217,760
Unreserved Undesignated			\$7,426,270
Total Fund Equity	\$180,058,617		\$456,338,633

City of Vista
Cities Financial Transactions Report - Debt Service Reconciliation

Debt Service Reconciliation Balance Sheet and Debt Pages

Fiscal Year **2014**

Debt Service Reconciliation Income Statement and Debt Pages	Current Year Redeemed
Bonded Debt	0
Other Long-Term Debt	0
State or Federal Financing	633,338
Lease Payments	2,110,000
Total Debt Service	\$2,743,338
Debt Service from Schedule of Total Expenditures By Major Object Classification	2,743,338
Difference Should Be Zero	0
Explanation	

Debt Service Reconciliation Balance Sheet and Debt Pages	Long-Term Debt from Balance Sheet	Outstanding Long-Term Debt	Adjustments * (Please Explain with Footnote)	Difference After Adjustments Must Be Zero
	A	B	C	D
Bonded Debt				
General Obligation	0	0		\$0
Revenue	0	0		\$0
Other Debt	0	0		\$0
Other Long-Term Debt				
Notes	0	0		\$0
Loans	0	0		\$0
Other	0	0		\$0
State or Federal Financing				
Notes	0	0		\$0
Loan	7,949,792	7,949,792		\$0
Other	0	0		\$0
Lease Principal	110,985,000	110,985,000		\$0

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

Balance Sheet

Fiscal Year 2014

	General A	Special Revenue B	Debt Service C	Capital Projects D
Total Assets	\$82,256,259	\$32,396,768	\$10,653,871	\$16,718,430
Less: Non-Current Assets				
Net Current Assets	\$82,256,259	\$32,396,768	\$10,653,871	\$16,718,430
Total Liabilities	\$9,614,188	\$4,090,430	\$0	\$37,276
Non-Current Liabilities				
Net Current Liabilities	\$9,614,188	\$4,090,430	\$0	\$37,276
Working Capital	\$72,642,071	\$28,306,338	\$10,653,871	\$16,681,154
Fund Equity	\$72,642,071	\$28,306,338	\$10,653,871	\$16,681,154
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$29,579,269	\$20,188,449	\$10,653,871	\$217,815
Unreserved - Designated	\$35,636,532	\$8,117,889	\$0	\$16,463,339
Unreserved - Undesignated	\$7,426,270	\$0	\$0	\$0
Total Fund Equity	\$72,642,071	\$28,306,338	\$10,653,871	\$16,681,154

0 - 0

72,642,071
28,306,338
10,653,871
16,681,154
50,523,849
11,001,956

006

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

Balance Sheet

Fiscal Year 2014

	Enterprise	Internal Service	Trust and Agency
	E	F	G
Total Assets	\$146,720.934	\$16,414.231	\$5,632.646
Less: Non-Current Assets	\$92,250.569	\$795.568	\$0
Net Current Assets	\$54,470.365	\$15,618.663	\$5,632.646
Total Liabilities	\$9,726.308	\$5,412.275	\$5,632.646
Non-Current Liabilities	\$5,779.792	\$0	\$0
Net-Current Liabilities	\$3,946.516	\$5,412.275	\$5,632.646
Working Capital	\$50,523.849	\$10,206.388	\$0
Fund Equity	\$136,994.626	\$11,001.956	\$0
Contributed Capital	\$0	\$0	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$11,406.838	\$270.147	
Unreserved	\$125,587.788	\$10,731.809	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$136,994.626	\$11,001.956	\$0

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

Balance Sheet

Fiscal Year 2014

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$180,058,617	\$116,446,651	\$607,298,407
Less: Non-Current Assets	\$180,058,617	\$116,446,651	\$389,551,405
Net Current Assets	\$0		\$217,747,002
Total Liabilities		\$116,446,651	\$150,959,774
Non-Current Liabilities		\$116,446,651	\$122,226,443
Net-Current Liabilities			\$28,733,331
Working Capital			\$189,013,671
Fund Equity	\$180,058,617		\$456,338,633
Contributed Capital			\$0
Investment in General			
Fixed Assets	\$180,058,617		\$180,058,617
Retained Earnings			
Reserved			\$11,676,985
Unreserved			\$136,319,597
Fund Balance			
Reserved			\$60,639,404
Unreserved - Designated			\$60,217,760
Unreserved - Undesignated			\$7,426,270
Total Fund Equity	\$180,058,617		\$456,338,633

City of Vista

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

Consolidated Statement

Fiscal Year 2014

	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess) Revenues
Expenditures Net of Functional Revenues			
General Government	\$12,311,676	\$4,191,672	\$8,120,004
Public Safety	\$39,458,601	\$10,620,402	\$28,838,199
Transportation	\$6,527,597	\$5,908,781	\$618,816
Community Development	\$9,179,077	\$8,579,745	\$599,332
Health	\$16,094,111	\$23,619,182	(\$7,525,071)
Culture and Leisure	\$14,194,651	\$9,609,696	\$4,584,955
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$97,765,713	\$62,529,478	\$35,236,235
General Revenues			
Taxes			\$58,165,394
Licenses and Permits			\$0
Fines and Forfeitures			\$625,869
Revenue from Use of Money and Property			\$2,731,388
Intergovernmental State			\$156,851
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$7,400
Total			\$61,686,902
Excess/(Deficiency) of General Revenue Over Net Expenditures			\$26,450,667
Excess/(Deficiency) of Internal Service Charges Over Expenses			(\$140,254)
Beginning Fund Balance/ Working Capital			\$120,828,723

City of Vista

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

Consolidated Statement

Fiscal Year 2014

Adjustments (Specify, maximum of 10 entries allowed) \$42,670.103

Specify:

Amount:

Motor vehicle in-lieu tax	41,370
Housing successor prior year fund balance	12,449,090
Prior period adjustment for city/successor land sale unwind	29,748,864
Prior year entries made after report preparation	88,209
Adjustment for Encina Wastewater audit	342,570
Total:	\$42,670,103

Ending Fund Balance/ Working Capital \$189,809,239

Appropriations Limit 306,485,964

Total Annual Appropriations Subject to the Limit 41,225,852

Supplement to Annual Report of California Municipalities

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

June 2014

September 2014

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	\$ 1,103,459
Column B – Capital Outlay Amount: Equipment and Land	G25	\$ -
Construction	F25	\$ -

Organize ▾

Name	Size	Type	Date modified	Date created	Date accessed
2014-11981795900.accdb	1,024 KB	Microsoft Access Database	10/20/2014 4:25 AM	10/20/2014 4:25 AM	10/20/2014 4:25 AM
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Coastside Compensation Report 2013.xlsx	1,101 KB	Microsoft Excel Worksheet	10/20/2014 4:15 AM	10/20/2014 4:15 AM	10/20/2014 4:15 AM
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240 items

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To: State Controllers Office
Fax #: 1-916-324-0593
Re: Publication Requirement Per Section 40804
Date: December 12, 2014
Pages: 2, including cover sheet

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

From the desk of...
Dale R. Nielsen
Finance Manager/Treasurer
City of Vista
200 Civic Center Drive
Vista, CA 92084

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

**PROOF OF PUBLICATION
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DEC 03 2014

CITY CLERK
CITY OF VISTA, CA

**STATE OF CALIFORNIA
County of San Diego**

I am a citizen of the United States and a resident of the County aforesaid: I am over the age of eighteen years and the above-entitled of the printer of

Proof of Publication of

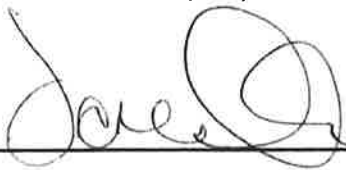
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Escondido, Court
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published in each
newspaper and no
the following dates

City of Vista			
Cities Financial Transactions Report - Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balance/Working Capital Consolidated Statement			
Fiscal Year 2014	Total Expenditures	Functional Revenues	Net Expenditures/ (Excess)
Expenditures Net of Functional Revenues			
General Government	\$12,311,676	\$4,191,672	\$8,120,004
Public Safety	\$39,458,601	\$10,620,402	\$28,838,199
Transportation	\$6,527,597	\$5,908,781	\$618,816
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Health	\$16,094,111	\$23,619,182	(\$7,525,071)
Culture and Leisure	\$14,194,651	\$9,609,696	\$4,584,955
Public Utilities	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total	\$97,765,713	\$62,529,478	\$35,236,235
General Revenues			
Taxes			\$58,165,394
Licenses and Permits			\$0
Fines and Forfeitures			\$625,869
Revenue from Use of Money and Property			\$2,731,388
Intergovernmental State			\$156,851
Intergovernmental County			\$0
Other Taxes In-Lieu			\$0
Other			\$7,400
Total			\$61,686,902
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Excess/(Deficiency) of Internal Service Charges Over Expenses			(\$140,254)
Beginning Fund Balance / Working Capital			\$120,828,723
Adjustments:			\$42,670,103
Motor vehicle in-lieu tax			\$41,370
Housing successor prior year fund balance		\$12,449,090	
Prior period adjustment for city/successor land sale unwind		\$29,748,864	
Prior year entries made after report preparation		\$88,209	
Adjustment for Encina Wastewater audit		\$342,570	
		Total:	\$42,670,103
Ending Fund Balance / Working Capital			\$189,809,239
Appropriations Limit			\$306,485,964
Total Annual Appropriations Subject to the Limit			\$41,225,852
Marci Killian, City Clerk, November 30, 2014			

November 30, 2014

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

Dated at **Oceanside**, California
On This **01st**, day December, 2014



Jane Allshouse
UT NORTH COUNTY
Legal Advertising

*** FAX TX REPORT ***

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TX/RX TIME	01' 16
PGS.	2
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