

ANNUAL REPORT OF
FINANCIAL TRANSACTIONS
TO STATE CONTROLLER
(Per Government Code Section 53891)

08-Oct-99
06:35 PM

For Fiscal Year Ended June 30, 1999

City of VISTA
Address PO BOX 1988
Zip Code 92085

Mail To: State Controller
Division of Accounting and Reporting
Local Government Reporting Section - City Unit
P. O. Box 942850
Sacramento, California 94250

CERTIFICATION

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

Dale Nielsen
Authorized By

(760) 726-1340
Telephone Number

Dale R. Nielsen
Authorizing Signature

Finance Manager
Title

10/6/99
Date

Same
Prepared By (Contact Person)

Telephone Number

Firms Name (If Applicable)

FAX Number

NUMBER OF ERRORS FOUND IN REPORT = 0

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City ID#

of Pages

Date Received

State Controller's Office
Error Report
City of VISTA

08-Oct-99
06:36 PM

- 1) Does general fund assets-liabilities=equity? YES
- 2) Does special rev fund assets-liabilities=equity? YES
- 3) Does debt service fund assets-liabilities=equity? YES
- 4) Does capital proj fund assets-liabilities=equity? YES
- 5) Does enterprise fund assets-liabilities=equity? YES
- 6) Does internal service fund assets-liab.=equity? YES
- 7) Does trust/agency fund assets-liabilities=equity? YES
- 8) Does gen fixed assets fund assets-liab.=equity? YES
- 9) Does enterprise fund equity on pg 2A = pg 2B? YES
- 10) Does C/Y debt serv pymt on pg 2b=pg 12, ln 11+12?YES
- 11) Is there an amount on page 3, line 21, column c? YES
- 12) Does pg 3, line 28, col c = pg 3A, ln 10, col c? YES
- 13) Is there an amount on page 3, line 29, column c? YES
- 14) Is there an amount on page 3, line 30, column c? YES
- ***** PRESS THE "PAGE DOWN" KEY TO SEE ITEMS 15-32 *****
- 15) Is page 3, line 30 less than page 3, line 29? YES
- 16) Is there an amount on page 4, line 6, column b? YES
- 17) If p4, ln 10 is rpt'd, then p18, ln 18 is req'd? YES
- 18) If p4, ln 10 is rpt'd, then p18, ln 19 is req'd? YES
- 19) If p4, ln 14 is rpt'd, then p18, ln 20 is req'd? YES
- 20) Does functional rev on pg 8, ln 26=pg 11, ln 20? YES
- 21) Does debt service on pg 11, ln 20=pg 12, ln 13? YES
- 22) Is pg. 18, line 13 greater than pg. 18, line 14? YES
- 23) Is pg. 18, line 15 greater than pg. 18, line 16? YES
- 24) Is there a city name entered on cell A1? YES
- 25) Was the functional revenue macro executed? YES
- 26) Was detail on pg 12, lns 1-5, col a completed? YES
- 27) Was detail on pg 12, lns 1-8, col b completed? YES
- 28) Does pg 2B, ln 16, col c = pg 2A, ln 11, col e? YES
- 29) Does pg 2B, ln 16, col d = pg 2A, ln 12, col e? YES
- 30) Were the L-T Debt Macros executed for pgs 13-15? YES
- 31) Is the Long-Term Adjs column on pg 2B, col c = 0?YES
- 32) Is the Difference column on pg 2B, col d = 0? YES

CITY OF VISTA
CONSOLIDATED STATEMENT OF ASSETS, LIABILITIES AND
FUND BALANCES/WORKING CAPITAL AS OF JUNE 30, 1999

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	A	B	C	D	E	F
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
TOTAL ASSETS	p2-1 19,741,243	15,884,084	0	0	72,641,398	4,719,816
LESS: NON-CURRENT ASSETS	p2-2 XXX				50,744,067	547,432
NET CURRENT ASSETS	p2-3 19,741,243	15,884,084	0	0	21,897,331	4,172,384
TOTAL LIABILITIES	p2-4 1,887,880	6,601,003	0	0	3,242,109	1,359,264
LESS: NON-CURRENT LIABILITIES	p2-5 XXX				1,585,000	139,080
NET CURRENT LIABILITIES	p2-6 1,887,880	6,601,003	0	0	1,657,109	1,220,184
WORKING CAPITAL	p2-7 17,853,363	9,283,081	0	0	20,240,222	2,952,200
FUND EQUITY	p2-8 17,853,363	9,283,081	0	0	69,399,289	3,360,552
CONTRIBUTED CAPITAL	p2-9 XXX				39,570,205	490,010
INVESTMENT IN GENERAL FIXED	p2-10 XXX					
RETAINED EARNINGS:						
RESERVED	p2-11 XXX				6,650,000	73,660
UNRESERVED	p2-12 XXX				23,179,084	2,796,882
FUND BALANCE:						
RESERVED	p2-13 10,632,659	191,178	0	0	XX	
UNRESERVED DESIGNATED	p2-14 5,155,640	9,091,903	0	0	XX	
UNRESERVED UNDESIGNATED	p2-15 2,065,064	0	0	0	XX	
TOTAL FUND EQUITY	p2-16 17,853,363	9,283,081	0	0	69,399,289	3,360,552

CITY OF VISTA
CONSOLIDATED STATEMENT OF AS
FUND BALANCES/WORKING CAPITA

PAGI

08-Oct-99
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F I D U C I A R Y
F U N D
T Y P E S A C C O U N T
 G R O U P S T O T A L

		G	H	I	J
		TRUST	GENERAL	GENERAL	
		AND	FIXED	LONG-TERM	
		AGENCY	ASSETS	DEBT	TOTAL
TOTAL ASSETS	p2-1	939,944	52,749,571	31,137,704	197,813,760
LESS: NON-CURRENT ASSETS	p2-2	0	52,749,571	31,137,704	135,178,774
NET CURRENT ASSETS	p2-3	939,944	0	0	62,634,986
TOTAL LIABILITIES	p2-4	939,944	XXXXXXXXXXXXXXXXXX	31,137,704	45,167,904
LESS: NON-CURRENT LIABILITIES	p2-5	0	XXXXXXXXXXXXXXXXXX	31,137,704	32,861,784
NET CURRENT LIABILITIES	p2-6	939,944	XXXXXXXXXXXXXXXXXX	0	12,306,120
WORKING CAPITAL	p2-7	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		50,328,866
FUND EQUITY	p2-8	0	52,749,571	XXXXXXXXXXXXXXXXXX	152,645,856
CONTRIBUTED CAPITAL	p2-9	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			40,060,215
INVESTMENT IN GENERAL FIXED	p2-10	XXXXXXXXXXXXXXXXXX	52,749,571	XXXXXXXXXXXXXXXXXX	52,749,571
RETAINED EARNINGS:					
RESERVED	p2-11	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			6,723,660
UNRESERVED	p2-12	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			25,975,966
FUND BALANCE:					
RESERVED	p2-13	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		10,823,837
UNRESERVED DESIGNATED	p2-14	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		14,247,543
UNRESERVED UNDESIGNATED	p2-15	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		2,065,064
TOTAL FUND EQUITY	p2-16	0	52,749,571	XXXXXXXXXXXXXXXXXX	152,645,856

CITY OF VISTA
CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE/WORKING CAPITAL
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

PAGE 3
08-Oct-99
03:58 PM

		TOTAL	FUNCTIONAL	NET EXPEND/ (EXCESS)
		EXPENDITURES	REVENUES	REVENUES
** Press "F8" for menu **				
EXP NET OF FUNCTIONAL REVENUES+				
GENERAL GOVERNMENT	p3-1	4,615,277	1,987,905	2,627,372
PUBLIC SAFETY	p3-2	17,973,550	4,597,204	13,376,346
TRANSPORTATION	p3-3	8,881,023	7,345,236	1,535,787
COMMUNITY DEVELOPMENT	p3-4	11,627,442	10,081,144	1,546,298
HEALTH	p3-5	7,783,490	8,591,929	(808,439)
CULTURE AND LEISURE	p3-6	6,099,409	2,853,034	3,246,375
PUBLIC UTILITIES	p3-7	0	0	0
OTHER	p3-8	0	0	0
TOTAL	p3-9	56,980,191	35,456,452	21,523,739
GENERAL REVENUES	+	X	X	GENERAL REV
TAXES	p3-10	X	X	20,422,976
LICENSES AND PERMITS	p3-11	X	X	0
FINES AND FORFEITURES	p3-12	X	X	239,447
REV FROM USE OF MONEY & PROP.	p3-13	X	X	2,079,609
INTERGOVERNMENTAL - STATE	p3-14	X	X	3,920,567
INTERGOVERNMENTAL - COUNTY	p3-15	X	X	21,041
FEDERAL & OTHER TAXES IN-LIEU	p3-16	X	X	0
OTHER	p3-17	X	X	538,719
TOTAL	p3-18	X	X	27,222,359
XS(DEF):GEN REV OVR NET EXPEND	p3-19	X	X	5,698,620
XS/(DEF):ISF CHGS OVER EXPENSE	p3-20	X	X	905,835
FUNDBAL/WRKNG CAP AS OF 7/1/98	p3-21	X	X	41,504,997
ADJUSTMENTS (specify):				
audit adjustments	p3-22	X	X	1,984,428
prior period adjustments	p3-23	X	X	941,418
noncash contrib cap sewer fund	p3-24	X	X	(306,065)
unknown difference	p3-25	X	X	7,985
	p3-26	X	X	0
	p3-27	X	X	0
FUNDBAL/WRKNG CAP ASOF 6/30/99	p3-28	X	X	50,737,218
TOTAL APPROPRIATIONS LIMIT	p3-29	X	X	97,434,069
APPROPRIATION SUBJECT TO LIMIT	p3-30	X	X	16,992,022

SCHEDULE OF GENERAL AND FUNCTIONAL REVENUES

VISTA		A - FUNCTIONAL	B - GENERAL	C - TOTAL
REVENUE ACCOUNTS		REVENUES	REVENUES	REVENUES
TAXES	+			PAGE 4
SECURED & UNSECURED PROP TAX	p4-1		4,336,274	X
SUPMNTL ROLL (SEC & UNSEC PROP	p4-1.5		203,336	X
VOTER APPR INDEBTEDNESS PROP.	p4-2	0		X
SUPPLEMENTAL ROLL VOTER APPROV	p4-2.5	0		X
PROPERTY TAXES - PRIOR	p4-3		287	X
SUPPLEMENTAL ROLL PROP TAXES-P	p4-3.5		0	X
OTHER PROPERTY TAXES	p4-4		0	X
INT, PENALTIES & DELINQUENT TA	p4-5		0	X
SALES AND USE TAXES	p4-6		7,774,563	X
TRANSPORTATION TAX - TRANSIT	p4-7	0		X
TRANSPORTATION TAX - NON-TRANS	p4-8	4,197,950		X
TRANSIENT LODGING TAXES	p4-10	0	263,448	X
FRANCHISES	p4-11		1,394,884	X
BUSINESS LICENSE TAXES	p4-12		766,691	X
REAL PROP TRANSFER TAXES	p4-13		315,742	X
UTILITY USERS TAXES	p4-14		0	X
CONSTRUCTION DEVELOPMENT TAXES	p4-15	0	5,231,922	X
ADMISSION TAX	p4-16	0	0	X
PARKING TAX	p4-17	0		X
Miscellaneous	p4-18	0		X
state secured unitary	p4-19		135,829	X
TOTAL	p4-21	4,197,950	20,422,976	24,620,926

SPECIAL BENEFIT ASSESSMENTS	+			
FIRE	p4-22	0		X
PARAMEDICS	p4-23	0		X
POLICE	p4-24	0		X
LIGHTING	p4-25	925,456		X
landscape maintenance	p4-26	118,353		X
street maintenance	p4-27	250,907		X
MISCELLANEOUS	p4-28	0		X
TOTAL	p4-30	1,294,716		1,294,716

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SCHEDULE OF GENERAL AND FUNCTIONAL REVENUES

VISTA		A - FUNCTIONAL	B - GENERAL	C - TOTAL
REVENUE ACCOUNTS		REVENUES	REVENUES	REVENUES
LICENSES AND PERMITS	+	07-Oct-99	08:15 AM	PAGE 5
ANIMAL LICENSES	p5-1	0		X
BICYCLE LICENSES	p5-2	443		X
CONSTRUCTION PERMITS	p5-3	769,660		X
STREETS AND CURB PERMITS	p5-4	6,000		X
OTHER LICENSES & PERMITS:	+			X
special use permits	p5-5	47,550		X
mobilehome setup	p5-6	22,249		X
MISCELLANEOUS	p5-7	32,895		X
OTHER LICENSES & PERMITS (spec	p5-8		0	X
TOTAL	p5-9	878,797	0	878,797
FINES AND FORFEITURES	+			
VEHICLE CODE FINES	p5-10	295,356		X
OTHER FINES	p5-11		232,641	X
FORFEITURES AND PENALTIES	p5-12	0	6,806	X
TOTAL	p5-13	295,356	239,447	534,803
REV FR USE OF MONEY & PROPERTY+				X
INVESTMENT EARNINGS	p5-14	596,894	1,679,001	X
RENTS AND CONCESSIONS	p5-15	0	400,608	X
ROYALTIES	p5-16		0	X
OTHER(specify):	+			X
MISCELLANEOUS	p5-17	0	0	X
TOTAL	p5-18	596,894	2,079,609	2,676,503
INTERGOVERNMENTAL - STATE	+			X
MOTOR VEHICLE IN-LIEU TAX	p5-19		3,703,778	X
TRAILER COACH IN-LIEU TAX	p5-20			X
CIGARETTE TAX	p5-21			X
HOMEOWNERS PROPERTY TAX RELIEF	p5-22	0	87,894	X
GASOLINE TAX	p5-24	1,532,590		X
PEACE OFFICERS STDS & TRAINING	p5-25	0		X
OFF HWY MOTOR VEHICLE IN-LIEU	p5-26		1,327	X

SCHEDULE OF GENERAL AND FUNCTIONAL REVENUES

VISTA	A - FUNCTIONAL	B - GENERAL	C - TOTAL
REVENUE ACCOUNTS	REVENUES	REVENUES	REVENUES
OTHER STATE GRANTS (specify):+	07-Oct-99	08:15 AM	PAGE 6
MANDATED COSTS p6-1	0	127,568	X
PROP. 172 - PUBLIC SAFETY p6-2	336,709		X
sb 300 reimbursements p6-3	1,048,149		X
supplemental law enforce grant p6-4	187,541		X
trans effic act grant p6-5	24,184		X
used oil grant p6-6	19,500		X
istea-cmac grant p6-7	6,866		X
healthly cities grant p6-8	425		X
MISCELLANEOUS p6-9	125		X
TOTAL p6-10	3,156,089	3,920,567	7,076,656
			X
INTERGOVERNMENTAL - COUNTY +			X
COUNTY GRANTS OF STATE GAS TAX p6-11	0		X
OTHER COUNTY GRANTS p6-12	0	21,041	X
TOTAL p6-13	0	21,041	21,041
			X
INTERGOVERNMENTAL - FEDERAL +			X
----- -----			X
COMMUNITY DEVELOPMENT BLOCK GR p6-15	1,366,309		X
J.T.P.A. p6-16	0		X
OTHER FEDERAL GRANTS(specify):+			X
home partnership program p6-18	352,021		X
senior nutrition grant p6-19	157,893		X
fema reimbursements p6-20	28,922		X
cops school based grant p6-21	18,736		X
cops ahead grant p6-22	621		X
OTHER FEDERAL GRANTS (specify) p6-23	0		X
OTHER FEDERAL GRANTS (specify) p6-24	0		X
OTHER FEDERAL GRANTS (specify) p6-25	0		X
OTHER FEDERAL GRANTS (specify) p6-26	0		X
OTHER FEDERAL GRANTS (specify) p6-27	0		X
MISCELLANEOUS p6-28	0		X
OTHER TAXES IN-LIEU p6-29	0		X
OTHER TAXES IN-LIEU (specify): p6-30		0	X
TOTAL p6-31	1,924,502	0	1,924,502

SCHEDULE OF GENERAL AND FUNCTIONAL REVENUES

VISTA	A - FUNCTIONAL	B - GENERAL	C - TOTAL
REVENUE ACCOUNTS	REVENUES	REVENUES	REVENUES
CURRENT SERVICE CHARGES +	07-Oct-99	08:15 AM	PAGE 7
ZONING FEES & SUBDIVISION FEES p7-1	8,619		X
SPECIAL POLICE DEPT SERVICES p7-2	163,580		X
SPECIAL FIRE DEPT SERVICES p7-3	1,296,456		X
PLAN CHECKING FEES p7-4	1,100,651		X
ANIMAL SHELTER FEES & CHARGES p7-5	0		X
ENGINEERING FEES, INSP & OTHER p7-6	15,931		X
STREET, SIDEWALK & CURB REPAIR p7-7	0		X
WEED AND LOT CLEANING p7-8	21,238		X
SEWER SERVICE CHARGES p7-9	5,755,260		X
SEWER CONNECTION FEES p7-10	899,508		X
SOLID WASTE REVENUES p7-11	384,742		X
SALES OF REFUSE p7-12	200,868		X
FIRST AID & AMBULANCE SVC CHG p7-13	1,321,125		X
LIBRARY FINES AND FEES p7-14	0		X
PKNG FACILITIES (ON & OFF ST.) p7-15	0		X
PARKS AND RECREATION FEES p7-16	1,820,501		X
GOLF COURSE FEES p7-17	0		X
WATER SERVICE CHARGES p7-18	0		X
WATER CONNECTION FEES p7-19	0		X
ELECTRIC REVENUES p7-20	0		X
GAS REVENUES p7-21	0		X
AIRPORT REVENUES p7-22	0		X
CEMETERY REVENUES p7-23	0		X
HOUSING REVENUES p7-24	648,351		X
PORTS & HARBORS REVENUES p7-25	0		X
HOSPITAL REVENUES p7-26	0		X
TRANSIT REVENUES p7-27	0		X
STADIUM REVENUES p7-28	0		X
QUASI-EXTERNAL TRANSACTIONS p7-29	1,950,362		X

SCHEDULE OF GENERAL AND FUNCTIONAL REVENUES

VISTA		A - FUNCTIONAL	B - GENERAL	C - TOTAL
REVENUE ACCOUNTS		REVENUES	REVENUES	REVENUES
OTHER CURRENT CHARGES(specify)+		07-Oct-99	08:15 AM	PAGE 8
nutrition center services	p8-1	510,719		X
contributions	p8-2	100,000		X
delinquent refuse fees	p8-3	68,815		X
contributions	p8-4	33,913		X
bond application fees	p8-5	33,900		X
sale of maps & publications	p8-6	31,951		X
other revenues	p8-7	24,976		X
other agency payments	p8-8	16,680		X
property damage recovery	p8-9	12,756		X
election filing fees	p8-10	2,680		X
MISCELLANEOUS	p8-11	1,008,507		X
TOTAL	p8-12	17,432,089		17,432,089
				X
OTHER REVENUES	+			X
SALE OF REAL & PERSONAL PROP	p8-13	0	12,604	X
CONTRIBS FROM NON-GOVT SOURCES	p8-14	0	0	X
recovery on property damage	p8-15	5,059		X
OTHER SOURCES OF REVENUES (spe	p8-16	0		X
OTHER SOURCES OF REVENUES (spe	p8-17	0		X
OTHER SOURCES OF REVENUES (spe	p8-18	0		X
legal settlements	p8-19		526,115	X
TOTAL	p8-20	5,059	538,719	543,778
				X
OTHER FINANCING SOURCES	+			X
SALE OF BONDS:	+			X
GENERAL OBLIGATION	p8-21	0		X
REVENUE	p8-22	0		X
IMPROVEMENT DISTRICT	p8-23	0		X
LIMITED OBLIGATION	p8-24	0		X
OTHER	+			X
NOTES	p8-24.1	5,675,000		X
MISCELLANEOUS	p8-24.2	0		X
TOTAL	p8-25	5,675,000		5,675,000
TOTAL FUNCTIONAL & GENERAL REV	p8-26	35,456,452	27,222,359	62,678,811

** Press "F8" for menu **

CITY OF VISTA

SCHEDULE OF NET EXPENDITURES

		A	B	C	D
		OPERATING	CAPITAL	DEBT	TOTAL
FUNCTION ACTIVITY		EXPENDITURES	OUTLAY	SERVICE	EXPENDITURES
GENERAL GOVERNMENT	+				
LEGISLATIVE	p9-1	1,479,823	0	0	1,479,823
MANAGEMENT AND SUPPORT	p9-2	2,718,584	6,518	410,352	3,135,454
TOTAL	p9-3	4,198,407	6,518	410,352	4,615,277
PUBLIC SAFETY	+				
POLICE	p9-4	9,364,098	0	0	9,364,098
FIRE	p9-5	4,757,860	525,213	131,770	5,414,843
EMERGENCY MEDICAL SERVICES	p9-6	1,651,843	0	0	1,651,843
ANIMAL REGULATION	p9-7	0	0	0	0
WEED ABATEMENT	p9-8	18,345	0	0	18,345
STREET LIGHTING	p9-9	919,611	0	37,156	956,767
DISASTER PREPAREDNESS	p9-10	51,709	0	0	51,709
code enf & school safety	p9-11	515,945	0	0	515,945
TOTAL	p9-12	17,279,411	525,213	168,926	17,973,550
TRANSPORTATION	+				
STREETS/HWYS/STORM DRAINS	p9-13	2,457,298	5,637,176	622,560	8,717,034
STREET TREES/LANDSCAPING	p9-14	163,989	0	0	163,989
PARKING FACILITIES	p9-15	0	0	0	0
PUBLIC TRANSIT	p9-16	0	0	0	0
AIRPORTS	p9-17	0	0	0	0
PORTS AND HARBORS	p9-18	0	0	0	0
OTHER (specify):	- p9-19	0	0	0	0
TOTAL	p9-20	2,621,287	5,637,176	622,560	8,881,023

** Press "F8" for menu **

SCHEDULE OF NET EXPENDITURES FUNCTION ACTIVITY	FUNCTIONAL REVENUES			E	Reference	F
	From Functional Rev.	Functional Worksheets	Functional Rev. OVERRIDE (+-)	FUNCTIONAL REVENUES	Line Numbers	NET EXPENDITURE (EXCESS) REVS.
GENERAL GOVERNMENT						PAGE 9
LEGISLATIVE	p9-1	6,644	0	6,644	p9-1	1,473,179
MANAGEMENT AND SUPPORT	p9-2	1,981,261	0	1,981,261	p9-2	1,154,193
TOTAL	p9-3	1,987,905	0	1,987,905	p9-3	2,627,372
PUBLIC SAFETY						
POLICE	p9-4	1,014,005	0	1,014,005	p9-4	8,350,093
FIRE	p9-5	1,315,380	0	1,315,380	p9-5	4,099,463
EMERGENCY MEDICAL SERVICES	p9-6	1,321,125	0	1,321,125	p9-6	330,718
ANIMAL REGULATION	p9-7	0	0	0	p9-7	0
WEED ABATEMENT	p9-8	21,238	0	21,238	p9-8	(2,893)
STREET LIGHTING	p9-9	925,456	0	925,456	p9-9	31,311
DISASTER PREPAREDNESS	p9-10	0	0	0	p9-10	51,709
code enf & school safety	p9-11	0	0	0	p9-11	515,945
TOTAL	p9-12	4,597,204	0	4,597,204	p9-12	13,376,346
TRANSPORTATION						
STREETS/HWYS/STORM DRAINS	p9-13	7,226,883	0	7,226,883	p9-13	1,490,151
STREET TREES/LANDSCAPING	p9-14	118,353	0	118,353	p9-14	45,636
PARKING FACILITIES	p9-15	0	0	0	p9-15	0
PUBLIC TRANSIT	p9-16	0	0	0	p9-16	0
AIRPORTS	p9-17	0	0	0	p9-17	0
PORTS AND HARBORS	p9-18	0	0	0	p9-18	0
OTHER (specify):	- p9-19	0	0	0	p9-19	0
TOTAL	p9-20	7,345,236	0	7,345,236	p9-20	1,535,787
					07-Oct-99	08:15 AM

** Press "F8" for menu **

CITY OF VISTA

SCHEDULE OF NET EXPENDITURES

		A	B	C	D
		OPERATING	CAPITAL	DEBT	TOTAL
FUNCTION ACTIVITY		EXPENDITURES	OUTLAY	SERVICE	EXPENDITURES
COMMUNITY DEVELOPMENT	+				
PLANNING	p10-1	681,472	6,956	0	688,428
CONSTR & ENG REG ENFORCE	p10-3	2,599,127	0	0	2,599,127
REDEVELOPMENT	p10-4	591,266	6,383,527	0	6,974,793
HOUSING	p10-5	858,423	114,805	391,866	1,365,094
EMPLOYMENT	p10-6	0	0	0	0
COMMUNITY PROMOTION	p10-7	0	0	0	0
OTHER (specify):	- p10-8	0	0	0	0
TOTAL	p10-9	4,730,288	6,505,288	391,866	11,627,442
HEALTH	+				
PHYSICAL & MENTAL HEALTH	p10-10	798,959	0	0	798,959
HOSPITALS & SANITARIUMS	p10-11	0	0	0	0
SOLID WASTE	p10-12	510,926	0	0	510,926
SEWERS	p10-13	3,912,709	2,560,896	0	6,473,605
CEMETERIES	p10-14	0	0	0	0
OTHER (specify):	- p10-15	0	0	0	0
TOTAL	p10-16	5,222,594	2,560,896	0	7,783,490
CULTURE AND LEISURE	+				
PARKS AND RECREATION	p11-1	4,422,499	376,487	99,336	4,898,322
MARINA AND WHARFS	p11-1.	0	0	0	0
LIBRARIES	p11-2	0	0	0	0
MUSEUMS	p11-3	0	0	0	0
GOLF COURSES	p11-4	0	0	0	0
SPORTS ARENA/STADIUMS	p11-5	0	0	0	0
COMMUNITY CENTER/AUDITORIUM	p11-6	0	0	0	0
waterpark from pages 51&52	p11-7	1,053,664	8,788	138,635	1,201,087
TOTAL	p11-8	5,476,163	385,275	237,971	6,099,409
PUBLIC UTILITIES	+				
WATER	p11-9	0	0	0	0
GAS	p11-10	0	0	0	0
ELECTRIC	p11-11	0	0	0	0
OTHER (specify):	- p11-12	0	0	0	0
TOTAL	p11-13	0	0	0	0
OTHER (specify):	+				
	- p11-14	0	0	0	0
	- p11-15	0	0	0	0
	- p11-16	0	0	0	0
	- p11-17	0	0	0	0
	- p11-18	0	0	0	0
TOTAL	p11-19	0	0	0	0
GRAND TOTAL	p11-20	39,528,150	15,620,366	1,831,675	56,980,191

** Press "F8" for menu **

SCHEDULE OF NET EXPENDITURES FUNCTION ACTIVITY	FUNCTIONAL REVENUES			E	Reference	F
	From Functional Rev. Worksheets	Functional OVERVERRIDE (+-)	Rev.	FUNCTIONAL REVENUES	Line Numbers	NET EXPENDITURE (EXCESS) REVS.
COMMUNITY DEVELOPMENT	+					PAGE 10
PLANNING	p10-1	47,550	0	47,550	p10-1	640,878
CONSTR & ENG REG ENFORCE	p10-3	1,958,013	0	1,958,013	p10-3	641,114
REDEVELOPMENT	p10-4	7,041,309	0	7,041,309	p10-4	(66,516)
HOUSING	p10-5	1,034,272	0	1,034,272	p10-5	330,822
EMPLOYMENT	p10-6	0	0	0	p10-6	0
COMMUNITY PROMOTION	p10-7	0	0	0	p10-7	0
OTHER (specify):	p10-8	0	0	0	p10-8	0
TOTAL	p10-9	10,081,144	0	10,081,144	p10-9	1,546,298
HEALTH	+					
PHYSICAL & MENTAL HEALTH	p10-10	685,717	0	685,717	p10-10	113,242
HOSPITALS & SANITARIUMS	p10-11	0	0	0	p10-11	0
SOLID WASTE	p10-12	654,550	0	654,550	p10-12	(143,624)
SEWERS	p10-13	7,251,662	0	7,251,662	p10-13	(778,057)
CEMETERIES	p10-14	0	0	0	p10-14	0
OTHER (specify):	p10-15	0	0	0	p10-15	0
TOTAL	p10-16	8,591,929	0	8,591,929	p10-16	(808,439)
					07-Oct-99	08:15 AM
CULTURE AND LEISURE	+					PAGE 11
PARKS AND RECREATION	p11-1	1,854,414	0	1,854,414	p11-1	3,043,908
MARINA AND WHARFS	p11-1.	0	0	0	p11-1.5	0
LIBRARIES	p11-2	0	0	0	p11-2	0
MUSEUMS	p11-3	0	0	0	p11-3	0
GOLF COURSES	p11-4	0	0	0	p11-4	0
SPORTS ARENA/STADIUMS	p11-5	0	0	0	p11-5	0
COMMUNITY CENTER/AUDITORIUM	p11-6	0	0	0	p11-6	0
waterpark from pages 51&52	p11-7	998,620	0	998,620	p11-7	202,467
TOTAL	p11-8	2,853,034	0	2,853,034	p11-8	3,246,375
PUBLIC UTILITIES	+					
WATER	p11-9	0	0	0	p11-9	0
GAS	p11-10	0	0	0	p11-10	0
ELECTRIC	p11-11	0	0	0	p11-11	0
OTHER (specify):	p11-12	0	0	0	p11-12	0
TOTAL	p11-13	0	0	0	p11-13	0
OTHER (specify):	+					
	p11-14	0	0	0	p11-14	0
	p11-15	0	0	0	p11-15	0
	p11-16	0	0	0	p11-16	0
	p11-17	0	0	0	p11-17	0
	p11-18	0	0	0	p11-18	0
TOTAL	p11-19	0	0	0	p11-19	0
GRAND TOTAL	p11-20	35,456,452	0	35,456,452	p11-20	21,523,739
					07-Oct-99	08:15 AM

10-11.1

CITY OF VISTA

SCHEDULE OF TOTAL EXPENDITURES BY MAJOR OBJECT CLASSIFICATION

08-Oct-99

05:13 PM

	A	B	C	D
OBJECT CLASS	OPERATING EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL EXPENDITURES
OPERATING EXPENDITURES	+			
PERSONAL SERVICES	+			
SALARIES AND WAGES	p12-1 12,584,829		0 XXXXXXXXXXXXXXXX	12,584,829
RETIREMENT	p12-2 1,395,341		0 XXXXXXXXXXXXXXXX	1,395,341
OTHER EMPLOYEE BENEFITS	p12-3 2,314,580		0 XXXXXXXXXXXXXXXX	2,314,580

CONTRACT SERVICES	+			
PRIVATE	p12-4 0	0	0	0
OTHER GOVERNMENTAL AGENCIES	p12-5 8,015,759	0	0	8,015,759
MATERIALS, SUPPLIES & OTHER	p12-6 15,217,641	0	0 XXXXXXXXXXXXXXXX	15,217,641

CAPITAL OUTLAY	+			
EQUIPMENT	p12-7 XXXXXXXXXXXXXXXX	445,545	0 XXXXXXXXXXXXXXXX	445,545
LAND	p12-8 XXXXXXXXXXXXXXXX	843,620	0 XXXXXXXXXXXXXXXX	843,620
BUILDINGS AND IMPROVEMENTS	p12-9 XXXXXXXXXXXXXXXX	14,331,201	0 XXXXXXXXXXXXXXXX	14,331,201

DEBT SERVICE	+			
INTEREST	p12-10 XXXXXXXXXXXXXXXX		4,544	4,544
PRINCIPAL	p12-11 XXXXXXXXXXXXXXXX		58,629	58,629
LEASE PAYMENTS	p12-12 XXXXXXXXXXXXXXXX		1,768,502	1,768,502
TOTAL	p12-13 39,528,150	15,620,366	1,831,675	56,980,191

SUPPLEMENTAL DATA	+			
EXP PURSUANT TO COMPETITIVE	p12-14 XXXXXXXXXXXXXXXX			0
OTHER THAN COMPETITIVE BIDD	p12-15 XXXXXXXXXXXXXXXX			0
TOTAL	p12-16 XXXXXXXXXXXXXXXX			0

STATEMENT OF BONDED INDEBTEDNESS

CITY OF VISTA

Bond Types

- 1 = General Obligation
- 2 = Revenue
- 3 = Improvement District
- 4 = Limited Obligation
- 5 = 1911 Act Bonds
- 6 = 1915 Act Bonds
- 7 = Other Special Assessments
- 8 = Other Non-Municipal Debt
- 9 = COP's and Other Bonded Debt going to the Balance Sheet

LINE # (SAME AS PY)	PURPOSE OF DEBT (NOT BOND TYPE) A	YEAR MATURITY DATE					AMOUNT AUTHORIZED F	AMOUNT ISSUED G
		BOND TYPE B	OF ISSUE C	YEAR BEGIN D	YEAR END E			
				YEAR MATURITY DATE				
p13-	1 ESCONDIDO AVENUE	5	1984	1984	1999	356,555	356,555	
p13-	2 HUFF STREET	6	1986	1987	2001	830,320	830,320	
p13-	3 SYCAMORE INDUSTRIAL	6	1987	1988	1999	2,990,000	2,990,000	
p13-	4 SOUTH SANTA FE	6	1992	1993	2012	625,196	625,196	
p13-	6 RACEWAY BASIN	6	1995	1996	2002	4,840,000	4,840,000	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 999	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 999	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	
p13-	0	- 999	0	0	0	0	0	
p13-	0	- 0	0	0	0	0	0	

STATEMENT OF LONG-TERM IN
(OTHER THAN BOND

PAGE 14

Loan Types

08-Oct-99

1 = Notes 2 = Warrants 3 = L

11:48 AM

LINE # (SAME AS PY)	PURPOSE OF LOAN (NOT BOND TYPE) A	LOAN TYPE B	AMOUNT OF PRINCIPAL REPAID IN CURRENT YEAR H	AMOUNT OF PRINCIPAL REPAID TO DATE (PY I + CY H) I	AMOUNT OUTSTANDING END OF YEAR (PY J - CY H) J
p14-	1 FIRE DISTRICT NOTE	1	24,661	173,874	0
p14-	5 LEASE PURCHASE PHONE SYSTEM	4	21,747	52,379	139,080
p14-	6 SDGE LOAN LIGHT RETROFIT	3	33,968	41,160	43,989
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
p14-	0	- 0	0	0	0
	Reconciliation of Debt:	999			
	Total Bond Type 1 - Notes		24,661		0
	Total Bond Type 2 - Warrants		0		0
	Total Bond Type 3 - Loans		33,968		43,989
	Total Bond Type 4 - Other		21,747		139,080
	Grand Total		80,376		183,069

14.1

CONSTRUCTION FINANCED BY UNITED STATES AND/OR VISTA

Loan Types
1 = Notes 2 = Warrants 3 = L

08-Oct-99 11:46 AM
AMOUNT OF AMOUNT
PRINCIPAL OUTSTANDING

LINE # (SAME AS PY)	PURPOSE OF DEBT (NOT BOND TYPE) A	LOAN AMOUNT REPAID TYPEIN CURRENT YEAR B	REPAID TO DATE (PY I + CY H) H	AMOUNT OF PRINCIPAL I	AMOUNT OUTSTANDING END OF YEAR (PY J - CY H) J
p15- 0	HUD CONSTRUCTION LOAN	3	0	0	5,675,000
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		-999	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
p15- 0		- 0	0	0	0
		999			

Reconciliation of Debt:

Total Bond Type 1 - Notes	0	0
Total Bond Type 2 - Warrants	0	0
Total Bond Type 3 - Loans	0	5,675,000
Total Bond Type 4 - Other	0	0
Grand Total	0	5,675,000

CITY OF VISTA
CAPITAL LEASE - OBLIGATIONS

08-Oct-99
11:45 AM

Only two items are necessary for the leases:

Description of Leased Property
and
The total future payments which would be
required if local agency completed the
unexpired term of the lease obligation.

DESCRIPTION		TOTAL FUTURE PAYMENTS
SYCAMORE CREEK MOBILEHOME PARK 1990 COP'S	p17-1	8,516,556
JPPA 1993 SERIES D WATERPARK	p17-2	2,835,250
JPPA 1997 LEASE REV BONDS CAP IMP	p17-3	30,417,904
	p17-4	0
	p17-5	0
	p17-6	0
	p17-7	0
	p17-8	0
	p17-9	0
	p17-10	0
	p17-11	0
	p17-12	0
	p17-13	0
	p17-14	0
	p17-15	0
	p17-16	0
	p17-17	0
	p17-18	0
	p17-19	0
	p17-20	0
	p17-21	0
	p17-22	0
	p17-23	0
	p17-24	0
	p17-25	0

CITY OF VISTA
CHECKLIST OF SERVICES PROVIDED

PAGE18
08-Oct-99
06:30 PM

----- LEGEND -----

[FOR EACH SERVICE, LINES 1 THRU 12, INDICATE HOW THE SERVICE IS]
[PROVIDED, IF ANY, BY LISTING THE INDICATED LETTER(S) IN COLUMN C.]
[IF SERVICE IS PROVIDED BY LETTERS A THRU F CORRESPONDING EXPENDITURES]
[SHOULD BE REPORTED ON PAGES 9 THRU 11.]

SERVICE	COLUMN C
POLICE	p18-1 D
FIRE	p18-2 A
EMERGENCY MEDICAL	p18-3 A
STREET LIGHTING	p18-4 A
PUBLIC TRANSIT	p18-5 J
COMMUNITY DEVELOPMENT-PLANNING	p18-6 A
SOLID WASTE	p18-8 I
SEWERS	p18-9 A
PARKS AND RECREATION	p18-10 A
LIBRARIES	p18-11 H
WATER	p18-12 J

*** Press PgDn for next data entry area ***

	A NUMBER OF PAID EMPLOYEES	B NUMBER OF VOLUNTEERS	C TOTAL NUMBER OF EMPLOYEES
POLICE PROTECTION	p18-13 0	0	0
POLICE OFFICERS	p18-14 0	0	0
FIRE PROTECTION	p18-15 69	0	69
FIRE FIGHTERS	p18-16 16	0	16
EMERGENCY MEDICAL	p18-17 18	0	18

IF YOUR CITY REPORTS TRANSIENT LODGING TAX

(PAGE 4, LINE 10), WHAT IS THE TAX RATE?
(Round to 2 decimal places: 0.00) ; p18-18 10.00

WHAT IS THE EFFECTIVE DATE OF THE CURRENT TAX

RATE? (MONTH\DAY\YEAR i.e., 010179) ; p18-19 111690

IF YOUR CITY REPORTS UTILITY USERS TAX

(PAGE 4, LINE 14), WHAT IS THE TAX RATE?
(Round to 2 decimal places: 0.00) ; p18-20 0.00

SEWER ACTIVITY ENTERPRISE

CITY OF
VISTA

Accounted for as an Enterprise? [Yes=1, No=0]	1		PAGE 22
			07-Oct-99
OPERATING REVENUE	+		08:15 AM
SEWER SERVICE CHARGES	p22-1	5,023,557	
SEWER CONNECTION FEES	p22-2	0	
SEWER SERVICE PENALTIES	p22-3	0	
OTHER OPERATING REVENUE	p22-4	731,703	
TOTAL OPERATING REVENUE	p22-10	5,755,260	
OPERATING EXPENSE	+		
TRANSMISSION	p22-11	1,341,243	
TREATMENT AND DISPOSAL PLANT	p22-12	1,880,000	
TAXES	p22-13	0	
GENERAL & ADMINISTRATIVE EXPENSE	p22-17	691,466	
DEPRECIATION EXPENSE	p22-18	1,343,311	
TOTAL OPERATING EXPENSE	p22-19	5,256,020	
OPERATING INCOME (LOSS)	p22-20	499,240	
NON-OPERATING REVENUE	+		
INTEREST	p22-21	596,894	
OPERATING GRANTS	p22-22	0	
GAIN ON SALE OF ASSETS	p22-23	0	
OTHER	p22-24	0	
TOTAL NON-OPERATING REVENUE	p22-25	596,894	

SEWER ACTIVITY ENTERPRISE	CITY OF VISTA	PAGE 23
NON-OPERATING EXPENSE	+	
INTEREST	p23-1	0
LOSS ON SALE OF ASSETS	p23-2	0
OTHER	p23-3	0
TOTAL NON-OPERATING EXPENSE	p23-4	0
OPERATING TRANSFERS IN/(OUT)	p23-5	(232,000)
NET INCOME (LOSS)	p23-6	864,134
ADD: DEPREC THAT REDUCES CONTRIBUTED CAPITAL	p23-7	654,869
INCREASE/(DECREASE) IN RETAINED EARNINGS	p23-8	1,519,003
RETAINED EARNINGS, JULY 1, 1998	p23-9	28,469,930
AUDIT ADJUSTMENT	p23-10	(150,499)
RESIDUAL EQUITY TRANSFERS IN/(OUT)	p23-10.	0
RETAINED EARNINGS, JUNE 30, 1999	p23-11	29,838,434
EQUITY	+	
CONTRIBUTED CAPITAL: (CURRENT YEAR)	+	
STATE	p23-12	0
FEDERAL	p23-13	0
CONNECTION FEES (CAPITAL)	p23-13.	899,508
OTHER	p23-14	306,064
TOTAL CURRENT YEAR CONTRIBUTIONS	p23-15	1,205,572
RESIDUAL EQUITY TRANSFERS IN/(OUT)	p23-16	0
DEDUCT: DEPREC APPLIED TO CONTRIBUTED CAPITAL	p23-17	654,869
NET INCREASE/(DECREASE) TO CONTRIBUTED CAPITAL	p23-18	550,703
CONTRIBUTED CAPITAL, JULY 1, 1998	p23-19	36,944,468
ADJUSTMENTS (specify)	- p23-19.	0
CONTRIBUTED CAPITAL, JUNE 30, 1999	p23-20	37,495,171
RETAINED EARNINGS, JUNE 30, 1999	p23-21	29,838,434
TOTAL EQUITY, JUNE 30, 1999	p23-22	67,333,605
RETAINED EARNINGS - RESERVED	p23-23	6,650,000
RETAINED EARNINGS -UNRESERVED	p23-24	23,188,434
REVENUE\EXPENDITURE SCHEDULE ADJUSTMENTS	+	
TOTAL PROCEEDS FROM SALE OF ASSETS	p23-25	0
PRINCIPAL PAYMENTS ON DEBT SERVICE	p23-26	0
CAPITAL LEASE PAYMENTS	p23-27	0
CURRENT YEAR CAPITAL OUTLAY	p23-28	2,560,896
OTHER (specify):	- p23-29	0

WATERPARK

CITY OF

DESCRIPTION ABOVE IS REQUIRED !

VISTA

ENTERPRISE

07-Oct-99

Page 51

08:15 AM

OPERATING REVENUE	+		
CHARGES FOR SERVICES	p51 - 1	998,620	
OTHER OPERATING REVENUE	p51 - 2	0	
TOTAL OPERATING REVENUE	p51 -10	998,620	
OPERATING EXPENSE	+		
PERSONAL SERVICES	p51 -11	469,939	
CONTRACTUAL SERVICES	p51 -12	0	
SUPPLIES	p51 -13	31,509	
MATERIALS	p51 -14	0	
OTHER OPERATING EXPENSES	p51 -15	416,027	
GENERAL AND ADMINISTRATIVE EXPENSE	p51 -17	136,189	
DEPRECIATION EXPENSE	p51 -18	234,494	
TOTAL OPERATING EXPENSE	p51 -19	1,288,158	
OPERATING INCOME (LOSS)	p51 -20	(289,538)	
NON-OPERATING REVENUE	+		
INTEREST	p51 -21	10,794	
OPERATING GRANTS	p51 -22	0	
GAIN ON SALE OF ASSETS	p51 -23	0	
OTHER	p51 -24	0	
TOTAL NON-OPERATING REVENUE	p51 -25	10,794	

TO P11, L7, A

WATERPARK

CITY OF

DESCRIPTION ABOVE IS REQUIRED !

VISTA

Page 52

NON-OPERATING EXPENSE	+		
INTEREST		p52 - 1	98,635
LOSS ON SALE OF ASSETS		p52 - 2	0
OTHER		p52 - 3	0
TOTAL NON-OPERATING EXPENSE		p52 - 4	98,635
OPERATING TRANSFERS IN/(OUT)		p52 - 5	228,513
NET INCOME (LOSS)		p52 - 6	(148,866)
ADD: DEPREC THAT REDUCES CONTRIBUTED CAPITAL		p52 - 7	230,850
INCREASE/(DECREASE) IN RETAINED EARNINGS		p52 - 8	81,984
RETAINED EARNINGS, JULY 1, 1998		p52 - 9	(91,334)
ADJUSTMENTS (specify)	-	p52 -10	0
RESIDUAL EQUITY TRANSFERS IN/(OUT)		p52 -10	0
RETAINED EARNINGS, JUNE 30, 1999		p52 -11	(9,350)
EQUITY	+		
CONTRIBUTED CAPITAL: (CURRENT YEAR)	+		
STATE		p52 -12	0
FEDERAL		p52 -13	0
OTHER		p52 -14	0
TOTAL CURRENT YEAR CONTRIBUTIONS		p52 -15	0
RESIDUAL EQUITY TRANSFERS IN/(OUT)		p52 -16	0
DEDUCT: DEPREC APPLIED TO CONTRIBUTED CAPITAL		p52 -17	230,850
NET INCREASE/(DECREASE) TO CONTRIBUTED CAPITAL		p52 -18	(230,850)
CONTRIBUTED CAPITAL, JULY 1, 1998		p52 -19	2,305,884
ADJUSTMENTS (specify)	-	p52 -19	0
CONTRIBUTED CAPITAL, JUNE 30, 1999		p52 -20	2,075,034
RETAINED EARNINGS, JUNE 30, 1999		p52 -21	(9,350)
TOTAL EQUITY, JUNE 30, 1999		p52 -22	2,065,684
RETAINED EARNINGS - RESERVED		p52 -23	0
RETAINED EARNINGS -UNRESERVED		p52 -24	(9,350)
REVENUE\EXPENDITURE SCHEDULE ADJUSTMENTS	+		
TOTAL PROCEEDS FROM SALE OF ASSETS		p52 -25	0
PRINCIPAL PAYMENTS ON DEBT SERVICE		p52 -26	40,000
CAPITAL LEASE PAYMENTS		p52 -27	0
CURRENT YEAR CAPITAL OUTLAY		p52 -28	8,788
OTHER (specify):	-	p52 -29	0

To P11, L7, B

To P11, L7, C

VISTA		SCHEDULE B-1
INTERNAL SERVICE FUND WORKSHEET		07-Oct-99
OPERATING REVENUE	+	08:15 AM
CHARGES FOR SERVICE	1	4,659,731
OTHER OPERATING REVENUE	2	0
TOTAL OPERATING REVENUE	3	4,659,731
OPERATING EXPENSE	+	
PERSONAL SERVICES	4	546,202
CONTRACTUAL SERVICES	5	60,448
SUPPLIES	6	88,163
MATERIALS	7	0
OTHER OPERATING EXPENSES	8	2,723,391
GENERAL AND ADMINISTRATIVE EXPENSE	9	263,036
DEPRECIATION EXPENSE	10	128,177
TOTAL OPERATING EXPENSE	11	3,809,417
OPERATING INCOME (LOSS)	12	850,314
NON-OPERATING REVENUE	+	
INTEREST	13	0
GAIN ON SALE OF ASSETS	14	6,840
OTHER	15	59,760
TOTAL NON-OPERATING REVENUE	16	66,600

INTERNAL SERVICE FUND WORKSHEET

SCHEDULE B-2

VISTA

NON OPERATING EXPENSE	+		
INTEREST		1	11,079
LOSS ON SALE OF ASSETS		2	0
OTHER		3	0
TOTAL NON-OPERATING EXPENSE		4	11,079
OPERATING TRANSFERS IN/(OUT)		5	0
EXCESS/DEFICIENCY CHRGS OVER EXPENSE		6	905,835
ADD: DEPREC THAT REDUCES CONTRIB CAP		7	0
INCR/(DECR) IN RETAINED EARNINGS		8	905,835
RETAINED EARNINGS, JULY 1, 1998		9	1,964,708
ADJUSTMENTS (specify):	-	10	0
RETAINED EARNINGS, JUNE 30, 1999		11	2,870,543

EQUITY	+		
CONTRIBUTED CAPITAL: (CURRENT YEAR) +			
STATE		12	0
FEDERAL		13	0
OTHER		14	0
TOTAL CURRENT YEAR CONTRIBUTIONS		15	0
RESIDUAL EQUITY TRANSFERS IN/(OUT)		16	0
DEDUCT:DEPREC APPLIED TO CONTRIB CAP		17	0
NET INCR/(DECR) TO CONTRIB CAP		18	0
CONTRIBUTED CAPITAL, JULY 1, 1998		19	490,010
CONTRIBUTED CAPITAL, JUNE 30, 1999		20	490,010
RETAINED EARNINGS, JUNE 30, 1999		21	2,870,543
TOTAL EQUITY, JUNE 30, 1999		22	3,360,553
RETAINED EARNINGS - RESERVED		23	0
RETAINED EARNINGS - UNRESERVED		24	0

**OFFICE OF THE STATE CONTROLLER
DIVISION OF ACCOUNTING AND REPORTING
LOCAL GOVERNMENT REPORTING SECTION - CITY UNIT**

PUBLIC SAFETY REPORTING - Proposition 172

CITY NAME: Vista

Please report your city's 1998-99 revenues and expenditures which are the direct result of Proposition 172. Do not include interest on these funds. Please note that the county allocated this revenue to the city, and the revenues and expenditures reported here should also be included on the City Annual Report. The revenues should tie to Page 6, Line 2, Col. A.

Proposition 172 - Public Safety Revenues: \$ 336,709

Proposition 172 - Public Safety Expenditures:

Police Expenditures: \$ 336,709

Fire Expenditures: \$ _____

Other Related Expenditures (Please Specify):

_____ \$ _____

_____ \$ _____

Notes:

Supplement to the Annual Report of California Municipalities For the Fiscal Year Ended June 30, 1999

City Name:	<i>Vista, CA</i>
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The U. S. Bureau of the Census requests the following information about the fiscal activities of your government for the 1998-99 fiscal year. Governments furnishing this information will no longer receive U. S. Bureau of the Census Form F-21, Survey of Municipal Finances. If you have any questions, please contact:

**U. S. Bureau of the Census
Chris Kubacki
1-800-242-4523**

1. Reference: State Controllers Report

Section A: Indicate the operating expenditures and capital outlay amounts from page 9, lines 1 & 2, columns A and B, relating 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.

Section B: Indicate the operating expenditures and capital outlay amounts from page 9, lines 1 & 4, columns A and B, relating to city attorney and prosecution (exclude probation and parole).

	A. Management and Support	B. Judicial and Legal
Operating expenditure amount:	<i>1,300,504</i>	<i>994,218</i>
Capital outlay amount: construction	<i>0</i>	<i>0</i>
equipment & land	<i>0</i>	<i>0</i>

2. Intergovernmental Expenditures

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

Paid to:	Purpose:	Amount:
a. <i>County of San Diego</i>	<i>Law Enforcement</i>	<i>8,015,759</i>
b.		
c.		
d.		

3. Cash and Investment Assets at End of Fiscal Year

Report below cash and investment assets held at the end of the fiscal year, for all funds except employee retirement or non-expendable trust funds. Include amounts held in the general fund, special revenue funds, debt service funds, capital projects funds, enterprise funds, and internal service funds. Include cash and deposits, Federal securities, Federal agency securities, state and local governments securities, and other securities. Exclude accounts receivable, value of real property, and any other non-security assets.

Debt Service Fund	Bond Funds (Unexpended proceeds of bond issues)	All Other Funds (except as noted above)
W01	W31	W61
<i>2,419,940</i>	<i>0</i>	<i>40,032,614</i>

PAGE 2 WORKSHEET

	001	101	102	103	104	106	107	108	109	110	111	113	114	116	117	119	120	121	122	123	124	125	SUB-TOTALS	
CASH & INVEST	\$6,255,501	\$92,722	\$195,630	\$0	\$1,000	\$189,140	\$0	\$303,736	\$593,457	\$7,146,862	\$3,301,062	\$117,520	\$254,984	\$0	\$0	\$0	\$143,551	\$6,721	\$0	\$670,335	\$0	\$1,420	\$13,428,146	
OTHER ASSETS	\$13,486,742	\$11,260	\$0	\$2,388,425	\$33,572	\$0	\$72,774	\$46,946	\$0	\$0	\$0	\$694	\$0	\$3,814	\$125,442	\$7,142	\$341	\$0	\$73,081	\$0	\$90,554	\$0	\$2,895,844	
TOTAL ASSETS	\$19,742,243	\$103,982	\$195,630	\$2,388,425	\$34,572	\$189,140	\$72,774	\$352,682	\$593,457	\$7,146,862	\$3,301,062	\$118,113	\$254,984	\$3,814	\$125,442	\$7,142	\$143,892	\$6,721	\$73,081	\$670,335	\$90,554	\$1,420	\$15,324,000	
ACCOUNTS PAYABLE	\$1,289,588	\$13,930	\$0	\$188,260	\$0	\$14,282	\$41,202	\$73,352	\$0	\$10,081	\$82,879	\$4,693	\$1,267	\$0	\$24,164	\$0	\$18,945	\$0	\$11	\$306,606	\$0	\$882	\$778,204	
OTHER LIABILITIES	\$698,912	\$0	\$0	\$2,190,514	\$34,572	\$27,564	\$31,571	\$42,019	\$0	\$3,218,383	\$3,301,062	\$4,693	\$0	\$3,814	\$101,258	\$7,142	\$2,430	\$0	\$73,070	\$0	\$80,461	\$0	\$8,822,738	
TOTAL LIABILITIES	\$1,887,880	\$13,930	\$0	\$2,378,774	\$34,572	\$41,856	\$72,774	\$115,371	\$0	\$10,081	\$82,879	\$4,693	\$1,267	\$3,814	\$125,442	\$7,142	\$21,374	\$0	\$73,081	\$306,606	\$80,461	\$882	\$8,911,942	
RESERVED	\$10,832,659	\$0	\$0	\$0	\$0	\$42,318	\$0	\$51,491	\$0	\$0	\$0	\$475	\$0	\$0	\$0	\$0	\$96,884	\$0	\$0	\$0	\$0	\$0	\$0	\$191,478
DESIGNATED	\$5,195,649	\$80,052	\$195,630	\$11,651	\$0	\$114,965	\$0	\$185,820	\$593,457	\$7,136,581	\$0	\$112,945	\$253,687	\$0	\$0	\$0	\$25,623	\$6,721	\$0	\$383,729	\$68	\$738	\$9,991,943	
UNRESERVED	\$2,065,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FUND BALANCE	\$17,453,362	\$90,052	\$195,630	\$11,651	\$0	\$157,283	\$0	\$237,311	\$593,457	\$7,136,581	\$0	\$113,420	\$253,687	\$0	\$0	\$0	\$122,518	\$6,721	\$0	\$383,729	\$93	\$738	\$9,993,081	
FUND BAL & LIABL	\$19,741,243	\$103,982	\$195,630	\$2,388,425	\$34,572	\$189,140	\$72,774	\$352,682	\$593,457	\$7,146,862	\$3,301,062	\$118,113	\$254,984	\$3,814	\$125,442	\$7,142	\$143,892	\$6,721	\$73,081	\$670,335	\$90,554	\$1,420	\$15,324,000	
CASH & INVEST	\$653,788	\$11,008,841	\$3,485,384	\$2,876	\$15,451,888	\$2,876	\$1,206,761	\$4,170,132	\$2,883,459	\$79,904	\$1,206,761	\$4,170,132	\$0	\$0	\$0	\$163,222	\$833,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FIXED ASSETS	\$0	\$0	\$46,821,913	\$3,822,154	\$80,744,887	\$0	\$173,756	\$373,676	\$647,432	\$1,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER ASSETS	\$53,371	\$6,681,271	\$0	\$0	\$6,735,445	\$0	\$0	\$0	\$2,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL ASSETS	\$718,160	\$17,691,112	\$50,407,287	\$3,824,630	\$72,411,398	\$2,876	\$1,206,761	\$4,170,132	\$2,885,323	\$79,904	\$1,206,761	\$4,170,132	\$0	\$0	\$0	\$163,222	\$833,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NONCURRENT ASSETS	\$0	\$48,921,913	\$3,822,154	\$80,744,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CURRENT ASSETS	\$718,160	\$17,691,112	\$3,485,384	\$2,876	\$72,411,398	\$2,876	\$1,206,761	\$4,170,132	\$2,885,323	\$79,904	\$1,206,761	\$4,170,132	\$0	\$0	\$0	\$163,222	\$833,944	\$0	\$0	\$0	\$0	\$0	\$0	
ACCOUNTS PAYABLE	\$405,008	\$784,804	\$0	\$50,341	\$1,226,183	\$0	\$5,982	\$15,608	\$12,943	\$34,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
COMP ABSENCES	\$91,015	\$0	\$0	\$9,507	\$190,522	\$0	\$0	\$9,867	\$34,706	\$44,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DEBT	\$0	\$0	\$0	\$1,585,000	\$1,886,000	\$0	\$139,080	\$0	\$139,080	\$0	\$139,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OTHER LIABILITIES	\$22,137	\$0	\$0	\$114,297	\$336,434	\$0	\$1,128,468	\$6,792	\$8,017	\$1,451,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL LIABILITIES	\$718,160	\$784,804	\$0	\$1,759,145	\$3,242,169	\$0	\$1,132,450	\$171,148	\$25,688	\$1,206,263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
NONCURRENT LIABL	\$0	\$0	\$0	\$1,585,000	\$1,886,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CURRENT LIABL	\$718,160	\$784,804	\$0	\$174,145	\$1,456,169	\$0	\$1,132,450	\$32,068	\$25,688	\$1,206,263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
WORKING CAPITAL	\$0	\$16,926,308	\$3,485,384	\$171,469	\$20,240,222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CONTRIB CAPITAL	\$0	\$16,962,441	\$20,932,730	\$2,075,034	\$38,370,206	\$0	\$0	\$0	\$480,010	\$480,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
RESERVED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,680	\$73,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
UNRESERVED	\$0	\$363,687	\$28,474,587	\$9,350	\$38,828,084	\$0	\$1,752,874	\$82,512	\$681,487	\$2,736,882	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL RET EARN	\$0	\$363,687	\$28,474,587	\$9,350	\$38,828,084	\$0	\$1,752,874	\$82,512	\$1,035,157	\$2,870,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
EQUITY & LIABL	\$718,160	\$17,691,112	\$50,407,287	\$3,824,630	\$72,411,398	\$2,876	\$1,206,761	\$4,170,132	\$2,885,323	\$79,904	\$1,206,761	\$4,170,132	\$0	\$0	\$0	\$163,222	\$833,944	\$0	\$0	\$0	\$0	\$0	\$0	

GOVERNMENTAL FUND TYPES

		A	B	C	D
		GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS:					
CASH AND INVESTMENTS	A	6,255,501	13,028,140	0	0
FIXED ASSETS	B	XX			
OTHER ASSETS	C	13,485,742	2,855,944	0	0
TOTAL ASSETS	p2-1	19,741,243	15,884,084	0	0
LESS: NON-CURRENT ASSETS	p2-2	XX			
NET CURRENT ASSETS	p2-3	19,741,243	15,884,084	0	0
LIABILITIES:					
ACCOUNTS PAYABLE	D	1,289,568	778,204	0	0
COMPENSATED ABSENCES	E	0	0	0	0
GENERAL OBLIGATION (Page 13)	F	XX			
REVENUE (Page 13)	G	XX			
IMPROVEMENT DISTRICT (Page 13)	H	XX			
OTHER DEBT (Page 13)	I	XX			
NOTES (Page 14)	J	XX			
WARRANTS (Page 14)	K	XX			
LOANS (Page 14)	L	XX			
OTHER (Inc. Leases)(Page 14)	M	XX			
NOTES (Page 15)	N	XX			
WARRANTS (Page 15)	O	XX			
LOANS (Page 15)	P	XX			
OTHER (Page 15)	Q	XX			
LEASE PRINCIPAL (Page 17)	R	XX			
OTHER LIABILITIES	S	598,312	5,822,799	0	0
TOTAL LIABILITIES	p2-4	1,887,880	6,601,003	0	0
LESS: NON-CURRENT LIABILITIES	p2-5	XX			
NET CURRENT LIABILITIES	p2-6	1,887,880	6,601,003	0	0
WORKING CAPITAL	p2-7	17,853,363	9,283,081	0	0
FUND EQUITY	p2-8	17,853,363	9,283,081	0	0

PROPRIETARY
FUND TYPES

		E	F	G1	G2	G3
		ENTERPRISE	INTERNAL SERVICE	AGENCY	EXPENDABLE TRUST	NON-EXPENDABLE TRUST
ASSETS:						
CASH AND INVESTMENTS	A	15,161,686	4,170,123	939,944	0	0
FIXED ASSETS	B	50,744,067	547,432	0	0	0
OTHER ASSETS	C	6,735,645	2,261	0	0	0
TOTAL ASSETS	p2-1	72,641,398	4,719,816	939,944	0	0
LESS: NON-CURRENT ASSETS	p2-2	50,744,067	547,432	0	0	0
NET CURRENT ASSETS	p2-3	21,897,331	4,172,384	939,944	0	0
LIABILITIES:						
ACCOUNTS PAYABLE	D	1,220,153	34,534	0	0	0
COMPENSATED ABSENCES	E	100,522	44,373	0	0	0
GENERAL OBLIGATION (Page 13)	F	0	0	0	0	0
REVENUE (Page 13)	G	0	0	0	0	0
IMPROVEMENT DISTRICT (Page 13)	H	0	0	0	0	0
OTHER DEBT (Page 13)	I	0	0	0	0	0
NOTES (Page 14)	J	0	0	0	0	0
WARRANTS (Page 14)	K	0	0	0	0	0
LOANS (Page 14)	L	0	0	0	0	0
OTHER (Inc. Leases)(Page 14)	M	0	139,080	0	0	0
NOTES (Page 15)	N	0	0	0	0	0
WARRANTS (Page 15)	O	0	0	0	0	0
LOANS (Page 15)	P	0	0	0	0	0
OTHER (Page 15)	Q	0	0	0	0	0
LEASE PRINCIPAL (Page 17)	R	1,585,000	0	0	0	0
OTHER LIABILITIES	S	336,434	1,141,277	939,944	0	0
TOTAL LIABILITIES	p2-4	3,242,109	1,359,264	939,944	0	0
LESS: NON-CURRENT LIABILITIES	p2-5	1,585,000	139,080	0	0	0
NET CURRENT LIABILITIES	p2-6	1,657,109	1,220,184	939,944	0	0
WORKING CAPITAL	p2-7	20,240,222	2,952,200	XXXXXXXXXXXXXXXXXX	0	0
FUND EQUITY	p2-8	69,399,289	3,360,552	XXXXXXXXXXXXXXXXXX	0	0

F I D U C I A R Y
F U N D A C C O U N T
T Y P E S G R O U P S T O T A L

		G TRUST AND AGENCY	H GENERAL FIXED ASSETS	I GENERAL LONG-TERM DEBT	J TOTAL
ASSETS:					
CASH AND INVESTMENTS	A	939,944	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		39,555,394
FIXED ASSETS	B	0	52,749,571	XXXXXXXXXXXXXXXXXXXX	104,041,070
OTHER ASSETS	C	0	0	31,137,704	54,217,296
TOTAL ASSETS	p2-1	939,944	52,749,571	31,137,704	197,813,760
LESS: NON-CURRENT ASSETS	p2-2	0	52,749,571	31,137,704	135,178,774
NET CURRENT ASSETS	p2-3	939,944	0	0	62,634,986
LIABILITIES:					
ACCOUNTS PAYABLE	D	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		3,322,459
COMPENSATED ABSENCES	E	0	XXXXXXXXXXXXXXXXXXXX	1,578,715	1,723,610
GENERAL OBLIGATION (Page 13)	F	0	XXXXXXXXXXXXXXXXXXXX	0	0
REVENUE (Page 13)	G	0	XXXXXXXXXXXXXXXXXXXX	0	0
IMPROVEMENT DISTRICT (Page 13)	H	0	XXXXXXXXXXXXXXXXXXXX	0	0
OTHER DEBT (Page 13)	I	0	XXXXXXXXXXXXXXXXXXXX	0	0
NOTES (Page 14)	J	0	XXXXXXXXXXXXXXXXXXXX	0	0
WARRANTS (Page 14)	K	0	XXXXXXXXXXXXXXXXXXXX	0	0
LOANS (Page 14)	L	0	XXXXXXXXXXXXXXXXXXXX	43,989	43,989
OTHER (Inc. Leases)(Page 14)	M	0	XXXXXXXXXXXXXXXXXXXX	0	139,080
NOTES (Page 15)	N	0	XXXXXXXXXXXXXXXXXXXX	0	0
WARRANTS (Page 15)	O	0	XXXXXXXXXXXXXXXXXXXX	0	0
LOANS (Page 15)	P	0	XXXXXXXXXXXXXXXXXXXX	5,675,000	5,675,000
OTHER (Page 15)	Q	0	XXXXXXXXXXXXXXXXXXXX	0	0
LEASE PRINCIPAL (Page 17)	R	0	XXXXXXXXXXXXXXXXXXXX	23,840,000	25,425,000
OTHER LIABILITIES	S	939,944	XXXXXXXXXXXXXXXXXXXX	0	8,838,766
TOTAL LIABILITIES	p2-4	939,944	XXXXXXXXXXXXXXXXXXXX	31,137,704	45,167,904
LESS: NON-CURRENT LIABILITIES	p2-5	0	XXXXXXXXXXXXXXXXXXXX	31,137,704	32,861,784
NET CURRENT LIABILITIES	p2-6	939,944	XXXXXXXXXXXXXXXXXXXX	0	12,306,120
WORKING CAPITAL	p2-7	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		50,328,866
FUND EQUITY	p2-8	0	52,749,571	XXXXXXXXXXXXXXXXXXXX	152,645,856

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G O V E R N M E N T A L F U N D T Y P E S

		A	B	C	D
		GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS

ASSETS:					
CONTRIBUTED CAPITAL	p2-9	XX			
INVESTMENT IN GENERAL FIXED ASSETS	p2-10	XX			
RETAINED EARNINGS:					
RESERVED	p2-11	XX			
UNRESERVED	p2-12	XX			
FUND BALANCE:					
RESERVED	p2-13	10,632,659	191,178	0	0
UNRESERVED DESIGNATED	p2-14	5,155,640	9,091,903	0	0
UNRESERVED UNDESIGNATED	p2-15	2,065,064	0	0	0
TOTAL FUND EQUITY	p2-16	17,853,363	9,283,081	0	0

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P R O P R I E T A R Y
F U N D T Y P E S

		E	F	G1	G2	G3
		ENTERPRISE	INTERNAL SERVICE	AGENCY	EXPENDABLE TRUST	NON-EXPENDABLE TRUST
ASSETS:						
CONTRIBUTED CAPITAL	p2-9	39,570,205	490,010	XX		
INVESTMENT IN GENERAL FIXED AS	p2-10	XX	XX	XX		
RETAINED EARNINGS:						
RESERVED	p2-11	6650000	73660	XX		
UNRESERVED	p2-12	23179084	2796882	XX		
FUND BALANCE:						
RESERVED	p2-13	XX			0	0
UNRESERVED DESIGNATED	p2-14	XX			0	0
UNRESERVED UNDESIGNATED	p2-15	XX			0	0
TOTAL FUND EQUITY	p2-16	69,399,289	3,360,552	XXXXXXXXXXXXXXXXXXXX	0	0

08-Oct-79

06:15 PM

F I D U C I A R Y

F U N D
T Y P E S

A C C O U N T
G R O U P S

T O T A L

		G TRUST AND AGENCY	H GENERAL FIXED ASSETS	I GENERAL LONG-TERM DEBT	J TOTAL

ASSETS:					
CONTRIBUTED CAPITAL	p2-9	XX			40,060,215
INVESTMENT IN GENERAL FIXED AS	p2-10	XXXXXXXXXXXXXXXXXX	52,749,571	XXXXXXXXXXXXXXXXXX	52,749,571
RETAINED EARNINGS:					
RESERVED	p2-11	XX			6,723,660
UNRESERVED	p2-12	XX			25,975,966
FUND BALANCE:					
RESERVED	p2-13	0	XX		10,823,837
UNRESERVED DESIGNATED	p2-14	0	XX		14,247,543
UNRESERVED UNDESIGNATED	p2-15	0	XX		2,065,064
TOTAL FUND EQUITY	p2-16	0	52,749,571	XXXXXXXXXXXXXXXXXX	152,645,856

CITY OF VISTA
 ENTERPRISE AND DEBT RECONCILIATION AS OF JUNE 30, 1999

PAGE 2B
 08-Oct-99
 06:00 PM

ENTERPRISE RECONCILIATION		A TOTAL EQUITY	B CONTRIBUTED CAPITAL	C RETAINED EARNINGS RESERVED	D EARNINGS UNRESERVED
WATER	1	0	0	0	0
SEWER	2	67,333,605	37,495,171	6,650,000	23,188,434
AIRPORT	3	0	0	0	0
TRANSIT	4	0	0	0	0
GAS	5	0	0	0	0
ELECTRIC	6	0	0	0	0
PORTS AND HARBORS	7	0	0	0	0
CEMETERIES	8	0	0	0	0
HOUSING	9	0	0	0	0
HOSPITALS AND SANITARIUMS	10	0	0	0	0
PARKING FACILITIES	11	0	0	0	0
GOLF COURSES	12	0	0	0	0
SPORTS ARENA/STADIUMS	13	0	0	0	0
SOLID WASTE	14	0	0	0	0
OTHER	15	2,065,684	2,075,034	0	(9,350)
TOTAL	16	69,399,289	39,570,205	6,650,000	23,179,084

DEBT SERVICE RECONCILIATION		A CURRENT YEAR REDEEMED	B G. O. (Pg 13) REVENUE (Pg 13) IMP DIST (P 13) OTHER (Pg 13) NOTES (Pg 14) WARRANT (Pg 14) LOANS (Pg 14) OTHER (Pg 14) NOTES (Pg 15) WARRANT (Pg 15) LOANS (Pg 15) OTHER (Pg 15) LEASE (Pg 17A)	C L-T DEBT FROM O/S L-T DEBT FR BAL SHT-P 2A, J PG 13,14,15,17A	D L-T DEBT FR ADJUSTMENTS (EXPLAIN BELOW)	D DIFFERENCE AFTER ADJS.
TOTAL PAGE 13	1	0	0	0	0	0
TOTAL PAGE 14	2	80,376	0	0	0	0
TOTAL PAGE 15	3	0	0	0	0	0
TOTAL PAGE 17A	4	860,000	43989	43989	0	0
OTHER: (EXPLAIN BELOW)	5	886,755	139080	139080	0	0
TOTAL DEBT SERVICE (LMS. 1-5)	6	1,827,131	0	0	0	0
TOTAL FR PAGE 12 (LMS 11 + 12)	7	1,827,131	5675000	5675000	0	0
DIFFERENCE SHOULD BE ZERO (0)	8	0	25425000	25425000	0	0

EXPLANATION IF REQUIRED:

page 14 internal service fund items: (\$21,747)
 interest portion on enterprise fund lease(waterpark 17a): \$98,812
 applicable portion(non-rda) of interest on 17a leases: \$809,690

FUND TYPE		A FUND EQUITY	B WORKING CAPITAL	C TOTAL
GOVERNMENTAL FUND TYPES:				
GENERAL FUND	1	17,853,363	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
SPECIAL REVENUE FUND	2	9,283,081	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
DEBT SERVICE	3	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
CAPITAL PROJECT FUND	4	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
GOVERNMENTAL FUND TYPE TOTAL	5	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		27,136,444
PROPRIETARY FUND TYPES:				
ENTERPRISE FUND	6	XXXXXXXXXXXXXXXXXXXX	20,240,222	20,240,222
INTERNAL SERVICE FUND	7	3,360,552	XXXXXXXXXXXXXXXXXXXX	3,360,552
FIDUCIARY FUND TYPES-TRUST FUNDS:				
EXPENDABLE TRUST FUNDS	8	0	XXXXXXXXXXXXXXXXXXXX	0
NON-EXPENDABLE TRUST FUNDS	9	XXXXXXXXXXXXXXXXXXXX	0	0
FUND BALANCE/WORKING CAP TOTAL	10	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		50,737,218

AUDIT AJE'S

CHANGES IN EQUITY FROM AUDIT

FUND	ENDING EQUITY AT REPORT PREPARATION	ENDING EQUITY AFTER AUDIT COMPLETION	DIFFERENCE
001	\$13,536,217	\$15,671,144	\$2,134,927
101	\$60,494	\$60,494	\$0
102	\$241	\$241	\$0
103	\$11,570	\$11,570	\$0
104	\$0	\$0	\$0
106	\$214,784	\$214,784	\$0
107	\$18,864	\$18,864	\$0
108	\$266,568	\$266,568	\$0
109	\$272,506	\$272,506	\$0
110	\$3,675,451	\$3,675,451	\$0
111	\$0	\$0	\$0
113	\$53,852	\$53,852	\$0
114	\$257,054	\$257,054	\$0
116	\$0	\$0	\$0
117	\$0	\$0	\$0
119	\$0	\$0	\$0
120	\$100,051	\$100,051	\$0
121	\$0	\$0	\$0
122	\$0	\$0	\$0
123	\$9	\$9	\$0
124	\$425	\$425	\$0
125	\$233,062	\$233,062	\$0
	<u>\$18,701,148</u>	<u>\$20,836,075</u>	\$2,134,927

INTERNAL SERVICE FUNDS B-2, LINE 10 \$0

ENTERPRISE FUNDS PAGE 23, LINE 10 (\$150,499)
\$1,984,428

GENERAL REVENUE INPUT WORKSHEET

=====

REVENUE ACCOUNTS	+	B GENERAL REVENUES
TAXES		
SECURED & UNSECURED PROP TAX	p4-1	4,336,274
SUPMNTL ROLL (SEC & UNSEC PROP TAX)	p4-1.5	203,336
PROPERTY TAXES - PRIOR	p4-3	287
SUPPLEMENTAL ROLL PROP TAXES-PRIOR	p4-3.5	0
OTHER PROPERTY TAXES	p4-4	0
INT, PENALTIES & DELINQUENT TAXES	p4-5	0
SALES AND USE TAXES	p4-6	7,774,563
TRANSIENT LODGING TAXES	p4-10	263,448
FRANCHISES	p4-11	1,394,884
BUSINESS LICENSE TAXES	p4-12	766,691
REAL PROP TRANSFER TAXES	p4-13	315,742
UTILITY USERS TAXES	p4-14	0
CONSTRUCTION DEVELOPMENT TAXES	p4-15	5,231,922
ADMISSION TAX	p4-16	0
state secured unitary	p4-19	135,829
LICENSES AND PERMITS	+	
OTHER LICENSES & PERMITS (specify):	p5-8	0
FINES AND FORFEITURES	+	
OTHER FINES	p5-11	232,641
FORFEITURES AND PENALTIES	p5-12	6,806
REV FR USE OF MONEY & PROPERTY	+	
INVESTMENT EARNINGS	p5-14	1,679,001
RENTS AND CONCESSIONS	p5-15	400,608
ROYALTIES	p5-16	0
OTHER REV FR USE OF MONEY (specify):	p5-17	0
INTERGOVERNMENTAL - STATE	+	
MOTOR VEHICLE IN-LIEU TAX	p5-19	3,703,778
HOMEOWNERS PROPERTY TAX RELIEF	p5-22	87,894
OFF HWY MOTOR VEHICLE IN-LIEU	p5-26	1,327
OTHER STATE GRANTS	+	
MANDATED COSTS	p6-1	127,568
INTERGOVERNMENTAL - COUNTY	+	
OTHER COUNTY GRANTS	p6-12	21,041
INTERGOVERNMENTAL - FEDERAL	+	
OTHER TAXES IN-LIEU (specify):	p6-30	0
OTHER REVENUES	+	
SALE OF REAL & PERSONAL PROP	p8-13	12,604
CONTRIBS FROM NON-GOVT SOURCES	p8-14	0
legal settlements	p8-19	526,115

07-Oct-99

08:15 AM

REVENUE ACCOUNTS		A	B
TAXES +		FUNCTIONAL	EXP.
		REVENUES	CODE
VOTER APPR INDEBTEDNESS PROP. TAX	p4-2	0	0
VOTER APPR INDEBTEDNESS PROP. TAX	p4-2	0	0
VOTER APPR INDEBTEDNESS PROP. TAX	p4-2	0	0
VOTER APPR INDEBTEDNESS PROP. TAX	p4-2	0	0
SUPPLEMENTAL ROLL VOTER APPROVED IND	p4-2.5	0	0
SUPPLEMENTAL ROLL VOTER APPROVED IND	p4-2.5	0	0
SUPPLEMENTAL ROLL VOTER APPROVED IND	p4-2.5	0	0
SUPPLEMENTAL ROLL VOTER APPROVED IND	p4-2.5	0	0
TRANSPORTATION TAX - NON-TRANSIT	p4-8	4197950	11
TRANSPORTATION TAX - NON-TRANSIT	p4-8	0	0
TRANSPORTATION TAX - NON-TRANSIT	p4-8	0	0
TRANSPORTATION TAX - NON-TRANSIT	p4-8	0	0
TRANSIENT LODGING TAXES	p4-10	0	0
TRANSIENT LODGING TAXES	p4-10	0	0
TRANSIENT LODGING TAXES	p4-10	0	0
TRANSIENT LODGING TAXES	p4-10	0	0
CONSTRUCTION DEVELOPMENT TAXES	p4-15	0	0
CONSTRUCTION DEVELOPMENT TAXES	p4-15	0	0
CONSTRUCTION DEVELOPMENT TAXES	p4-15	0	0
CONSTRUCTION DEVELOPMENT TAXES	p4-15	0	0
ADMISSION TAX	p4-16	0	0
ADMISSION TAX	p4-16	0	0
ADMISSION TAX	p4-16	0	0
ADMISSION TAX	p4-16	0	0
PARKING TAX	p4-17	0	0
PARKING TAX	p4-17	0	0
PARKING TAX	p4-17	0	0
PARKING TAX	p4-17	0	0
OTHER TAXES (specify):	p4-18	0	0
OTHER TAXES (specify):	p4-18	0	0
OTHER TAXES (specify):	p4-18	0	0
OTHER TAXES (specify):	p4-18	0	0

950

SPECIAL BENEFIT ASSESSMENTS +		A	B
		FUNCTIONAL	EXP.
		REVENUES	CODE
FIRE	p4-22	0	4
PARAMEDICS	p4-23	0	5
POLICE	p4-24	0	3
LIGHTING	p4-25	925,456	8
landscape maintenance	p4-26	118,353	12
street maintenance	p4-27	250,907	11
OTHER SPEC BENEFIT ASSESS (specify):	p4-28	0	0
OTHER SPEC BENEFIT ASSESS (specify):	p4-28	0	0
OTHER SPEC BENEFIT ASSESS (specify):	p4-28	0	0

07-Oct-99 08:15 AM

REVENUE ACCOUNTS		A	B
LICENSES AND PERMITS +		FUNCTIONAL	EXP.
		REVENUES	CODE
ANIMAL LICENSES	p5-1	0	6
BICYCLE LICENSES	p5-2	443	3

790

BICYCLE LICENSES	p5-2	0	0
BICYCLE LICENSES	p5-2	0	0
BICYCLE LICENSES	p5-2	0	0
CONSTRUCTION PERMITS	p5-3	769,660	19
STREETS AND CURB PERMITS	p5-4	6,000	19
special use permits	p5-5	47,550	18
mobilehome setup	p5-6	22,249	19
fire permits	p5-7	18,924	4
bingo license	p5-7	6,888	3
burglar alarm permits	p5-7	4,131	3
other	p5-7	2,952	19

FINES AND FORFEITURES +

VEHICLE CODE FINES	p5-10	295,356	3
VEHICLE CODE FINES	p5-10	0	0
VEHICLE CODE FINES	p5-10	0	0
VEHICLE CODE FINES	p5-10	0	0
FORFEITURES AND PENALTIES	p5-12	0	0
FORFEITURES AND PENALTIES	p5-12	0	0
FORFEITURES AND PENALTIES	p5-12	0	0
FORFEITURES AND PENALTIES	p5-12	0	0

REV FROM USE OF MONEY & PROPERTY +

INVESTMENT EARNINGS	p5-14	0	0
INVESTMENT EARNINGS	p5-14	0	0
INVESTMENT EARNINGS	p5-14	0	0
INVESTMENT EARNINGS	p5-14	0	0
INVESTMENT EARNINGS	p5-14	0	0
INVESTMENT EARNINGS	p5-14	0	0
INVESTMENT EARNINGS	p5-14	0	0
INVESTMENT EARNINGS	p5-14	0	0
INVESTMENT EARNINGS	p5-14	0	0
INVESTMENT EARNINGS	p5-14	0	0
RENTS AND CONCESSIONS	p5-15	0	0
RENTS AND CONCESSIONS	p5-15	0	0
RENTS AND CONCESSIONS	p5-15	0	0
RENTS AND CONCESSIONS	p5-15	0	0
OTHER REV FR USE OF MONEY (specify):	p5-17	0	0
OTHER REV FR USE OF MONEY (specify):	p5-17	0	0
OTHER REV FR USE OF MONEY (specify):	p5-17	0	0
OTHER REV FR USE OF MONEY (specify):	p5-17	0	0

INTERGOVERNMENTAL - STATE +

HOMEOWNERS PROPERTY TAX RELIEF	p5-22	0	0
HOMEOWNERS PROPERTY TAX RELIEF	p5-22	0	0
HOMEOWNERS PROPERTY TAX RELIEF	p5-22	0	0
HOMEOWNERS PROPERTY TAX RELIEF	p5-22	0	0
GASOLINE TAX	p5-24	1,532,590	11
PEACE OFFICERS STDS & TRAINING	p5-25	0	3

07-Oct-99 08:15 AM

PAGE 6A

	A	B
REVENUE ACCOUNTS	FUNCTIONAL	EXP.
INTERGOVERNMENTAL - STATE (Cont'd) +	REVENUES	CODE

MANDATED COSTS	p6-1	0	0
MANDATED COSTS	p6-1	0	0
MANDATED COSTS	p6-1	0	0
MANDATED COSTS	p6-1	0	0
PROP. 172 - PUBLIC SAFETY	p6-2	336,709	3
PROP. 172 - PUBLIC SAFETY	p6-2	0	0
PROP. 172 - PUBLIC SAFETY	p6-2	0	0
PROP. 172 - PUBLIC SAFETY	p6-2	0	0
sb 300 reimbursements	p6-3	1,048,149	11
supplemental law enforce grant	p6-4	187,541	3
trans effic act grant	p6-5	24,184	11
used oil grant	p6-6	19,500	11
istea-cmac grant	p6-7	6,866	11
healthly cities grant	p6-8	425	25
household hazardous waste grant	p6-9	125	27
OTHER STATE GRANTS (specify):	p6-9	0	0
OTHER STATE GRANTS (specify):	p6-9	0	0
OTHER STATE GRANTS (specify):	p6-9	0	0

INTERGOVERNMENTAL - COUNTY +

COUNTY GRANTS OF STATE GAS TAX	p6-11	0	11
OTHER COUNTY GRANTS	p6-12	0	0
OTHER COUNTY GRANTS	p6-12	0	0
OTHER COUNTY GRANTS	p6-12	0	0
OTHER COUNTY GRANTS	p6-12	0	0

INTERGOVERNMENTAL - FEDERAL +

COMMUNITY DEVELOPMENT BLOCK GRANT	p6-15	1,366,309	20
COMMUNITY DEVELOPMENT BLOCK GRANT	p6-15	0	0
COMMUNITY DEVELOPMENT BLOCK GRANT	p6-15	0	0
COMMUNITY DEVELOPMENT BLOCK GRANT	p6-15	0	0
J.T.P.A.	p6-16	0	22
home partnership program	p6-18	352,021	21
senior nutrition grant	p6-19	157,893	25
fema reimbursements	p6-20	28,922	11
cops school based grant	p6-21	18,736	3
cops ahead grant	p6-22	621	3
OTHER FEDERAL GRANTS (specify):	p6-23	0	0
OTHER FEDERAL GRANTS (specify):	p6-24	0	0
OTHER FEDERAL GRANTS (specify):	p6-25	0	0
OTHER FEDERAL GRANTS (specify):	p6-26	0	0
OTHER FEDERAL GRANTS (specify):	p6-27	0	0
OTHER FEDERAL GRANTS (specify):	p6-28	0	0
OTHER FEDERAL GRANTS (specify):	p6-28	0	0
OTHER FEDERAL GRANTS (specify):	p6-28	0	0
OTHER FEDERAL GRANTS (specify):	p6-28	0	0
OTHER FEDERAL GRANTS (specify):	p6-28	0	0
OTHER FEDERAL GRANTS (specify):	p6-28	0	0
OTHER TAXES IN-LIEU (specify):	p6-29	0	0
OTHER TAXES IN-LIEU (specify):	p6-29	0	0
OTHER TAXES IN-LIEU (specify):	p6-29	0	0
OTHER TAXES IN-LIEU (specify):	p6-29	0	0

07-Oct-99 08:15 AM

PAGE 7A

A

B

REVENUE ACCOUNTS

FUNCTIONAL

EXP.

CURRENT SERVICE CHARGES	+	REVENUES	CODE
ZONING FEES & SUBDIVISION FEES	p7-1	8,619	19
SPECIAL POLICE DEPT SERVICES	p7-2	163,580	3
SPECIAL FIRE DEPT SERVICES	p7-3	1,296,456	4
PLAN CHECKING FEES	p7-4	1,100,651	19
ANIMAL SHELTER FEES & CHARGES	p7-5	0	6
ENGINEERING FEES, INSP & OTHER	p7-6	15,931	19
STREET, SIDEWALK & CURB REPAIRS	p7-7	0	11
WEED AND LOT CLEANING	p7-8	21,238	7
SOLID WASTE REVENUES	p7-11	384,742	27
SALES OF REFUSE	p7-12	200,868	27
FIRST AID & AMBULANCE SVC CHG	p7-13	1,321,125	5
LIBRARY FINES AND FEES	p7-14	0	33
PKNG FACILITIES (ON & OFF ST.)	p7-15	0	13
PARKS AND RECREATION FEES	p7-16	1,820,501	31
GOLF COURSE FEES	p7-17	0	35
CEMETERY REVENUES	p7-23	0	29
HOUSING REVENUES	p7-24	648,351	21
PORTS & HARBORS REVENUES	p7-25	0	16
HOSPITAL REVENUES	p7-26	0	26
STADIUM REVENUES	p7-28	0	36
QUASI-EXTERNAL TRANSACTIONS	p7-29	1,950,362	2

07-Oct-99 08:15 AM

PAGE 8A

REVENUE ACCOUNTS		A	B
		FUNCTIONAL	EXP.
CURRENT SERVICE CHARGES (Cont'd)	+	REVENUES	CODE
nutrition center services	p8-1	510,719	25
contributions	p8-2	100,000	11
delinquent refuse fees	p8-3	68,815	27
contributions	p8-4	33,913	31
bond application fees	p8-5	33,900	21
sale of maps & publications	p8-6	31,951	19
other revenues	p8-7	24,976	2
other agency payments	p8-8	16,680	25
property damage recovery	p8-9	12,756	11
election filing fees	p8-10	2,680	1
investigation fees	p8-11	2,119	1
subscription fees	p8-11	1,845	1
all other	p8-11	5,923	2
waterpark revenues	p8-11	998,620	38

OTHER REVENUES	+		
SALE OF REAL & PERSONAL PROPERTY	p8-13	0	0
SALE OF REAL & PERSONAL PROPERTY	p8-13	0	0
SALE OF REAL & PERSONAL PROPERTY	p8-13	0	0
SALE OF REAL & PERSONAL PROPERTY	p8-13	0	0
CONTRIBUTIONS FROM NON-GOVT SOURCES	p8-14	0	0
CONTRIBUTIONS FROM NON-GOVT SOURCES	p8-14	0	0
CONTRIBUTIONS FROM NON-GOVT SOURCES	p8-14	0	0
CONTRIBUTIONS FROM NON-GOVT SOURCES	p8-14	0	0
recovery on property damage	p8-15	5,059	11
OTHER SOURCES OF REVENUES (specify):	p8-16	0	0
OTHER SOURCES OF REVENUES (specify):	p8-17	0	0

CITY OF VISTA
1998-99 REVENUES
SORTED BY STATE CONTROLLER CLASSIFICATION
STATE CONTROLLER'S REPORT PAGES 4 THROUGH 8

REVENUE SOURCE	ACCOUNT	AMOUNT	REPORT LINE
** TOTAL FOR LINE 4-01			
CURRENT UNSECURED	00140100002	238533	4-01
CURRENT SECURED	00140100001	4097741	4-01
** Subtotal **		4336274	
** TOTAL FOR LINE 4-01.5			
ALL SUPP HOE	00140100009	2440	4-01.5
SUPPLEMENTAL UNSECURED	00140100006	4402	4-01.5
SUPPLEMENTAL SECURED	00140100005	196494	4-01.5
** Subtotal **		203336	
** TOTAL FOR LINE 4-03			
DELINQUENT SECURED	00140100003	-247	4-03
DELINQUENT UNSECURED	00140100004	534	4-03
** Subtotal **		287	
** TOTAL FOR LINE 4-04			
OTHER PROP TAX	00140100007	0	4-04
** Subtotal **		0	
** TOTAL FOR LINE 4-06			
SALES AND USE TAX	00140200000	7774563	4-06
** Subtotal **		7774563	
** TOTAL FOR LINE 4-08			
TRANSPORTATION DEV. ACT	12242420000	7059	4-08
PROP A SALES TAX	11140200001	4190891	4-08
** Subtotal **			
** TOTAL FOR LINE 4-10			
DELINQUENT TOT	00140300001	696	4-10
TRANSIENT LODGING	00140300000	262752	4-10
** Subtotal **		263448	
** TOTAL FOR LINE 4-11			
FRANCHISE FEE-DANIELS	00140310003	46348	4-11
FRANCHISE FEE-TRASH	00140310001	376104	4-11
FRANCHISE FEE-SDGE	00140310000	485362	4-11
FRANCHISE FEE-DIMENSION	00140310002	487070	4-11

General

CITY OF VISTA
1998-99 REVENUES
SORTED BY STATE CONTROLLER CLASSIFICATION
STATE CONTROLLER'S REPORT PAGES 4 THROUGH 8

REVENUE SOURCE	ACCOUNT	AMOUNT	REPORT LINE
** Subtotal **		1394884	
** TOTAL FOR LINE 4-12			
BUSINESS LICENSE PENALTY	00141110000	22780	4-12
BUSINESS LICENSE	00141100000	743911	4-12
** Subtotal **		766691	
** TOTAL FOR LINE 4-13			
REAL PROP TRANSFER TAX	00140900000	315742	4-13
** Subtotal **		315742	
** TOTAL FOR LINE 4-15			
BIOLOGICAL MITIGATE FEES	00143690000	8000	4-15
UNDERGROUND IN-LIEU FEES	00146440000	30906	4-15
ENVIRONMENTAL IMPACT FEES	00143670000	34673	4-15
VISTA HOUSING AGENCY FEES	00146420000	49317	4-15
PARK DEVELOPMENT FEES	10246XX0000	290254	4-15
DRAINAGE DEVELOPMENT FEES	109462X0000	424787	4-15
DEVELOPMENT FEES	11046XXXXXX	4393985	4-15
** Subtotal **		5231922	
** TOTAL FOR LINE 4-19			
STATE SEC UNITARY	00140100013	135829	4-19
** Subtotal **		135829	
** TOTAL FOR LINE 4-25			
STREET LIGHTING	10843550000	4937	4-25
ASSESSMENT COLLECTIONS	12147800000	6618	4-25
STREET LIGHT ASSESS	10847800000	913901	4-25
** Subtotal **			
** TOTAL FOR LINE 4-26			
LA MIRADA CANYON MAINT	11447800000	0	4-26
LANDSCAPE MAINT FEES	1134780XXXX	118353	4-26
** Subtotal **			
** TOTAL FOR LINE 4-27			
STREET MAINT ASSESS	12047800000	250907	4-27

CITY OF VISTA
1998-99 REVENUES
SORTED BY STATE CONTROLLER CLASSIFICATION
STATE CONTROLLER'S REPORT PAGES 4 THROUGH 8

REVENUE SOURCE	ACCOUNT	AMOUNT	REPORT LINE
** Subtotal **			
** TOTAL FOR LINE 5-02 BICYCLE LICENSE	00141200000	443	5-02
** Subtotal **			
** TOTAL FOR LINE 5-03 ENHANCED SEQUA PLUMBING PERMITS ELECTRICAL PERMITS GRADING PERMITS RIGHT OF WAY PERMITS BUILDING PERMITS	00143680000 00143420000 00143410000 00143500000 00143520000 00143400000	0 6282 14612 21048 36388 691330	5-03 5-03 5-03 5-03 5-03 5-03
** Subtotal **			
** TOTAL FOR LINE 5-04 ENCROACHMENT PERMITS	00143490001	6000	5-04
** Subtotal **			
** TOTAL FOR LINE 5-05 MOBILE HOME PARK PERMIT ICE CREAM VENDOR FEES BURN PERMITS MECHANICAL PERMITS BURGLAR ALARM PERMITS BINGO LICENSE FIRE PERMITS MOBILEHOME SET-UP SPEC/TEMP USE PERMITS	00143440001 00143890002 00141300000 00143430000 00143770000 00141210000 00143760004 00143440000 00143600001	0 0 70 2952 4131 6888 18854 22249 47550	5-05 5-05 5-05 5-05 5-05 5-05 5-05 5-05 5-05
** Subtotal **			
** TOTAL FOR LINE 5-10 VEHICLE CODE FINES	00144110000	295356	5-10
** Subtotal **			
** TOTAL FOR LINE 5-11 GENERAL FINES DUI COST RECOVERY FALSE ALARM FINES PARKING FINES	00144100000 00144120000 00144250000 00144200000	154 8177 12798 211512	5-11 5-11 5-11 5-11

CITY OF VISTA
1998-99 REVENUES
SORTED BY STATE CONTROLLER CLASSIFICATION
STATE CONTROLLER'S REPORT PAGES 4 THROUGH 8

REVENUE SOURCE	ACCOUNT	AMOUNT	REPORT LINE
** Subtotal **		232641	
** TOTAL FOR LINE 5-12			
ASSET FORFEITURE FUNDS	00144260000	6806	5-12
** Subtotal **		6806	
** TOTAL FOR LINE 5-14			
GASB 31 ADJUSTMENY	00145100001	-483618	5-14
CAPITAL GAINSRNINGS	10145130000	0	5-14
CAPITAL LOSSES	00145140000	0	5-14
INVESTMENT INCOME	10334510000	0	5-14
INT ON NOTES RECEIVABLE	00145160000	0	5-14
INVESTMENT EARNINGS	12245XX0000	0	5-14
CAPITAL GAINS	00145130000	0	5-14
INVESTMENT EARNINGS	12145100000	103	5-14
INVESTMENT EARNINGS	10145100000	3394	5-14
INVESTMENT EARNINGS	11345100000	4058	5-14
INVESTMENT EARNINGS	10245100000	4671	5-14
INVESTMENT EARNINGS	12045100000	5374	5-14
INVESTMENT EARNINGS	12345100000	6131	5-14
INVESTMENT INCOME	12545100000	6319	5-14
INT VISTA HIDDEN VALLEY	00145150000	6860	5-14
INVESTMENT EARNINGS	10845100000	8671	5-14
INVESTMENT EARNINGS	10645100000	9873	5-14
INVESTMENT EARNINGS	50745100000	10794	5-14
INVESTMENT EARNINGS	11445100000	13743	5-14
INVESTMENT EARNINGS	10945XX0000	24024	5-14
INTEREST ON CRA DEBT	00145110000	34103	5-14
DEFERRED INTEREST REVENUE	00145170000	234931	5-14
INVESTMENT EARNINGS	11145100000	270751	5-14
INVESTMENT EARNINGS	11045XX0000	309156	5-14
INVESTMENT EARNINGS	00145100000	1209663	5-14
** Subtotal **		1679001	
** TOTAL FOR LINE 5-15			
PAY PHONE REV	00147920002	2353	5-15
VENDING MACHINE REV	00147920001	2466	5-15
PARK TERRACE RENTALS	00143240001	6921	5-15
BREngle CENTER RENTAL	00143270002	7627	5-15
ADVERTISING ON CITY VEH	00145400000	9276	5-15
THIBODO RANCH HOUSE RENT	00143240002	12205	5-15
RENTAL INCOME	00145300000	14760	5-15
LEASE INCOME	00145200000	345000	5-15

CITY OF VISTA
1998-99 REVENUES
SORTED BY STATE CONTROLLER CLASSIFICATION
STATE CONTROLLER'S REPORT PAGES 4 THROUGH 8

REVENUE SOURCE	ACCOUNT	AMOUNT	REPORT LINE
** Subtotal **		400608	
** TOTAL FOR LINE 5-19			
MOTOR VEHICLE IN-LIEU TAX	00142100000	3703778	5-19
** Subtotal **		3703778	
** TOTAL FOR LINE 5-22			
HOMEOWN PROP TAX RELIEF	00140100010	87894	5-22
** Subtotal **		87894	
** TOTAL FOR LINE 5-24			
GAS TAXES	10640XX0000	1532590	5-24
** Subtotal **			
** TOTAL FOR LINE 5-26			
OFF-HIGHWAY VEHICLE FEES	00142130000	1327	5-26
** Subtotal **		1327	
** TOTAL FOR LINE 6-01			
REIM OF MADATED COSTS	00142220000	127568	6-01
** Subtotal **		127568	
** TOTAL FOR LINE 6-02			
SB 172 SALES TAX	00140260000	336709	6-02
** Subtotal **			
** TOTAL FOR LINE 6-03			
SB 300 REIMBURSEMENT	11040250000	0	6-03
HOUSEHOLD HAZ WASTE GRANT	00142350000	125	6-03
HEALTHY CITIES GRANT	00142500000	425	6-03
ISTEA-CMAC GRANT	11942360000	6866	6-03
USED OIL BLOCK GRANT	00142330000	19500	6-03
T.E.A. GRANT	11742340000	24184	6-03
SUPPLEMENTAL LAW ENFORCE	12542370000	187541	6-03
SB 300 REIMBURSEMENTS	12340250000	1048149	6-03
** Subtotal **			
** TOTAL FOR LINE 6-12			
SD CO ABAND VEH SERV AUTH	00142820000	21041	6-12

CITY OF VISTA
1998-99 REVENUES
SORTED BY STATE CONTROLLER CLASSIFICATION
STATE CONTROLLER'S REPORT PAGES 4 THROUGH 8

REVENUE SOURCE	ACCOUNT	AMOUNT	REPORT LINE
** Subtotal **		21041	
** TOTAL FOR LINE 6-15			
COMM DEV BLOCK GRANT	1034240XXXX	1366309	6-15
** Subtotal **			
** TOTAL FOR LINE 6-18			
COPS MORE GRANT	00142470000	0	6-18
FEMA REIMBURSEMENT	11642430000	0	6-18
FED LAW ENF BLOCK GRANT	00142480000	0	6-18
COPS AHEAD GRANT	00142440000	621	6-18
COPS SCHOOL BASED GRANT	00142440001	18736	6-18
FEMA REIMBURSEMENTS	00142430000	28922	6-18
SENIOR NUTRITION GRANT	10742410000	157893	6-18
HOME PARTNERSHIP PROGRAM	1244246XXXX	352021	6-18
** Subtotal **			
** TOTAL FOR LINE 7-01			
VAR/ZON/MAP AMENDMENT	00143600002	8619	7-01
** Subtotal **			
** TOTAL FOR LINE 7-02			
BOOKING FEES	00144300000	42580	7-02
VUSD SUSTANCE ABUSE	00143730000	121000	7-02
** Subtotal **			
** TOTAL FOR LINE 7-03			
OTHER STATE REIMBURSE	00142210000	0	7-03
REIM FOREST AGENCY FIRES	00143720000	0	7-03
PERMIT FEES-COUNTY	00143760007	0	7-03
SITE PLAN REVIEW	00143760001	0	7-03
PSAL PROCESSING FEE	00143760000	1075	7-03
SYSTEM PLAN CHECK	00143760003	2835	7-03
EMERGENCY MAPPING FEE	00143760009	3000	7-03
BUILDING PLAN REVIEW	00143760002	9190	7-03
RESIDENTIAL FIRE FEE	00143480000	14645	7-03
COMMERCIAL FIRE FEE	00143480001	31520	7-03
VFPD REIMBURSEMENT	11043710000	37320	7-03
AERIAL EQUIPMET FEES	00143760006	103606	7-03
VFPD REIM	00143710000	1093265	7-03

CITY OF VISTA
1998-99 REVENUES
SORTED BY STATE CONTROLLER CLASSIFICATION
STATE CONTROLLER'S REPORT PAGES 4 THROUGH 8

REVENUE SOURCE	ACCOUNT	AMOUNT	REPORT LINE
** Subtotal **			
** TOTAL FOR LINE 7-04			
PLAN AMMENDMENTS	00143650001	3806	7-04
CERT OF COMPLIANCE	00143640002	7752	7-04
SITE DEVELOPMENT 40%	00143660001	11056	7-04
SITE DEVELOPMENT 60%	00143660000	16674	7-04
BOUNDRY PARCEL 49%	00143640001	26668	7-04
BOUNDRY PARCEL 51%	00143640000	30944	7-04
ENERGY REGULATION FEES	00143490000	73311	7-04
IMPROVEMENT PLAN CHECK	00143530000	136678	7-04
RESIDENTIAL PLAN CHECK	00143470000	179387	7-04
GRADING PLAN CHECK	00143510000	290511	7-04
COMMERCIAL PLAN CHECK	00143460000	323864	7-04
** Subtotal **			
** TOTAL FOR LINE 7-06			
CODE ENFORCEMENT FEES	00144210000	0	7-06
RELOCATION INSPECTION	00143450000	0	7-06
PRD PLAN APPLICATION	00143650000	0	7-06
ENVIRON ASSESS FEES	00143630000	0	7-06
BOND SPLIT FEES	00143890003	0	7-06
SPECIAL INSPECTION FEES	00143590000	510	7-06
FINAL SUDDIVISION MAP FEE	00143540000	612	7-06
CONDO CONVERSION	00143600000	14809	7-06
** Subtotal **			
** TOTAL FOR LINE 7-08			
ABANDONDED VEHICLE ABATE	00144220000	0	7-08
WEED & LOT CLEARING FEES	00143850000	21238	7-08
** Subtotal **			
** TOTAL FOR LINE 7-11			
AB939 TRASH FEES	00142830000	46607	7-11
EXCESS SOLID WASTE FEES	10143930000	124897	7-11
HAZARDOUS WASTE COLL FEE	00142840000	213238	7-11
** Subtotal **			
** TOTAL FOR LINE 7-12			
RECYCLING REVENUES	00147900000	200868	7-12

CITY OF VISTA
1998-99 REVENUES
SORTED BY STATE CONTROLLER CLASSIFICATION
STATE CONTROLLER'S REPORT PAGES 4 THROUGH 8

REVENUE SOURCE	ACCOUNT	AMOUNT	REPORT LINE
** Subtotal **			
** TOTAL FOR LINE 7-13			
AMBULANCE FEES	00143700000	1321125	7-13
** Subtotal **			
** TOTAL FOR LINE 7-16			
SPORTS GRANT PROGRAM	00143200001	18	7-16
VIDEO SERVICES REVENUE	00143290003	859	7-16
CATERING	00143290001	1676	7-16
RANCHO TOURS	00143280002	4530	7-16
MARIACHI FESTIVAL	00143250001	6870	7-16
SENIOR SERVICES CENTER	00143240000	11799	7-16
RANCHO RENTALS	00143270001	39043	7-16
RANCHO SCHOOLS PROGRAM	00143280000	48630	7-16
AVO RENTALS	00143230001	62586	7-16
OTHER RECREATION	00143290000	63155	7-16
SPECIAL FACILITIES USAGE	00143270000	116892	7-16
TRIPS	00143210000	135001	7-16
SPORTS & ATHLETICS	00143200000	166904	7-16
YEAR-ROUND SCHOOL	00143280001	373307	7-16
AMPITHEATER	00143230000	789231	7-16
** Subtotal **			
** TOTAL FOR LINE 7-24			
SYCAMORE CREEK LAUNDRY	10445340000	3077	7-24
SYCAMORE CREEK UTILITIES	10445330000	76559	7-24
SYCAMORE CREEK SPACE RENT	10445310000	162545	7-24
SYCAMORE CREEK COACH RENT	10445320000	173961	7-24
TRANSFER IN FROM FUND 112	10449100112	232209	7-24
** Subtotal **			
** TOTAL FOR LINE 7-29			
TRANSFER IN	11049100307	0	7-29
TRANSFER IN FROM FUND 313	00149100313	0	7-29
TRANSFER IN FROM FUND 502	00149100502	0	7-29
TRANSFER IN FROM FUND 001	11649100001	0	7-29
OTHER ADMIN CHARGES	00143190000	0	7-29
TRANSFER IN FROM FUND 109	10349100109	0	7-29
TRANSFER IN FROM FUND 110	10349100110	0	7-29
TRANSFER IN FROM FUND 402	00149100402	31882	7-29
RECOVERED CIP CHARGES	00143130000	81456	7-29
TRANSFER IN FROM FUND 001	10749100001	111483	7-29
TRANSFER IN FROM FUND 106	00149100106	147479	7-29

CITY OF VISTA
1998-99 REVENUES
SORTED BY STATE CONTROLLER CLASSIFICATION
STATE CONTROLLER'S REPORT PAGES 4 THROUGH 8

REVENUE SOURCE	ACCOUNT	AMOUNT	REPORT LINE
TRANSFER IN FROM FUND 001	10649100001	0	7-29
TRANSFER IN FROM FUND 001	50749100001	228513	7-29
TRANSFER IN FROM FUND 501	00149100501	232000	7-29
CITYWIDE ADMIN ALLOCATION	00143100000	1376511	7-29
** Subtotal **			
** TOTAL FOR LINE 8-01			
NUT CENTER FUND RAISING	00147310000	0	8-01
PUBLIC WORKS REIM	00143900000	0	8-01
RECOVERY ON PROP DAMAGE	10647410000	0	8-01
WAGE GARNISHMENT FEE	00147950000	0	8-01
UNCLAIMED DEPOSITS	00147930000	0	8-01
SMALL CLAIM REIM	00147400000	0	8-01
PROCEEDS LONGTERM NOTE	00148250000	0	8-01
CASH OVER [SHORT]	00147500000	13	8-01
OTHER SERVICE CHARGES	00143890000	60	8-01
ENGINEERING-OTHER	00143800002	200	8-01
PLANS & SPECIFICATION BID	00143890001	230	8-01
DUPLICATION FEES-CITY CLK	00143800000	557	8-01
WITNESS FEES	00143920000	728	8-01
STREET VACATION	00143610000	1083	8-01
DUPLICATION FEES-OTHER	00143800003	1252	8-01
ANNEXATION FEES	00143620000	1800	8-01
TRANSPORTATION DONATIONS	10747120000	1842	8-01
SUBSCRIPTION FEES	00143820000	1845	8-01
INVESTIGATION FEES	00143830000	2119	8-01
ELECTION FILING FEES	00143810000	2680	8-01
PROP DAMAGE RECOVERY	00147410000	12756	8-01
OTHER AGENCY PAYMENTS	00142900000	16680	8-01
OTHER REVENUE	00147920000	24976	8-01
SALE OF MAPS	00143870000	31951	8-01
HOME DELIVERY DONATIONS	10747110000	32346	8-01
BOND APPLICATION FEES	00143910000	33900	8-01
CONTRIBUTIONS	00147300000	33913	8-01
DELINQUENT REFUSE FEES	00143840000	68815	8-01
CONGRAGATE DONATIONS	10747100000	79289	8-01
CONTRIBUTIONS	11047300000	100000	8-01
OTHER MEAL SERVICES	1074386XXXX	397242	8-01
** Subtotal **			
** TOTAL FOR LINE 8-11			
WATERPARK REVENUES	5074326XXXX	998620	8-11
** Subtotal **			

CITY OF VISTA
1998-99 REVENUES
SORTED BY STATE CONTROLLER CLASSIFICATION
STATE CONTROLLER'S REPORT PAGES 4 THROUGH 8

REVENUE SOURCE	ACCOUNT	AMOUNT	REPORT LINE
** TOTAL FOR LINE 8-13			
SALE OF CITY PROPERTY	10648100000	0	8-13
SALE OF PROPERTY	00148100000	12604	8-13
** Subtotal **		12604	
** TOTAL FOR LINE 8-14			
RANCHO DONATIONS	00147210000	0	8-14
** Subtotal **			
** TOTAL FOR LINE 8-16			
RECOVERY ON PROP DAMAGE	10847410000	0	8-16
OTHER	10647920000	5059	8-16
** Subtotal **			
** TOTAL FOR LINE 8-19			
LEGAL SETTLEMENTS	12247430000	399	8-19
LEGAL SETTLEMENTS	10647430000	706	8-19
LEGAL SETTLEMENTS	11147430000	2847	8-19
LEGAL SETTLEMENTS	10947430000	3128	8-19
LEGAL SETTLEMENTS	11047430000	40590	8-19
LEGAL SETTLEMENTS	00147430000	478445	8-19
** Subtotal **		526115	
** TOTAL FOR LINE 8-24.1			
PROCEEDS FROM NOTE	10348250000	5675000	8-24.1
** Subtotal **			
*** Total ***		55427149	

GENERAL GOVERNMENT:				
LEGISLATIVE:				
CITY COUNCIL	001.5100	\$191,246		
CITY CLERK	001.5140	\$294,359		
CITY ATTORNEY	001.5170	\$417,787		
OUTSIDE LEGAL	001.5171	\$44,616		
INVESTMENT LEGAL	001.5172	\$531,815	\$1,479,823	
MANAGEMENT & SUPPORT:				
CITY MANAGER	001.5110	\$526,017		
ADMIN SERVICES	001.5115	\$244,197		
PERSONNEL	001.5130	\$283,428		
FINANCE	001.5150	\$770,766		
DATA PROCESSING	001.5160	\$529,738		
NON-DEPARTMENTAL	001.5180	\$364,437	\$2,718,584	\$4,198,407
PUBLIC SAFETY:				
POLICE:				
PROP 218 IMPACTS	001.5190	\$368,475		
LAW ENFORCEMENT	001.5200	\$8,569,439		
SUPP LAW ENFORCE	125.5205	\$426,184	\$9,364,098	
FIRE	001.5210		\$4,757,860	
EMERGENCY MEDICAL	001.5220		\$1,651,843	
WEED ABATEMENT	001.5240		\$18,345	
STREET LIGHTING	108.5460		\$919,611	
DISASTER PREP	001.5230		\$51,709	
OTHER:				
CODE ENFORCEMENT	001.5120	\$390,489		
SCHOOL SAFETY	001.5360	\$125,457	\$515,945	\$17,279,410
TRANSPORTATION:				
STREETS:				
PUBLIC WORKS ADMIN	001.5400	\$261,005		
STREET MAINT	001.5430	\$357,743		
FEMA	116.5740		\$0	
STREET MAINT	120.5435	\$233,814		
GAS TAX	106.5410	\$1,604,736	\$2,457,298	
TREES & LANDSCAPE:				
PARKWAYS & MEDIANS	001.5515	\$84,045		
SOUTH MELROSE	113.5730	\$62,844		
LA MIRADA CANYON	114.5731	\$17,100	\$163,989	\$2,621,287
COMMUNITY DEVELOPMENT:				
PLANNING:				
COMM DEV ADMIN	001.5300	\$134,467		
PLANNING	001.5340	\$534,988		
PLANNING COMM	001.5350	\$12,017	\$681,472	
CONST & ENGINEER:				
TRAFFIC ENGINEERING	001.5305	\$289,444		
ENGINEERING	001.5310	\$1,366,547		
BUILDING	001.5315	\$757,190		
DEV SERVE CENTER	001.5330	\$185,947	\$2,599,127	
HOUSING:				
SYCAMORE CREEK	104.5325	\$256,485		
MOBILEHOME PARK REV	001.5326	\$154,390		
TRANSFER TO FUND 112	001.5900	\$210,000		
HOME PARTNERSHIP	124.5320	\$237,548	\$858,423	
REDEVELOPMENT:				
CDBG	103.5365	\$489,095		
TRANSFER TO FUND 301	001.5900	\$102,171	\$591,266	\$4,730,288
HEALTH:				
NUTRITION CENTER	107.5550		\$798,959	
SOLID WASTE:				
RECYCLING	001.5480	\$412,193		
SOLID WASTE MANAGE	101.5470	\$98,733	\$510,926	\$1,309,885
CULTURE & LEISURE:				
PARKS & REC:				
COMM SERVE OPER	001.5500	\$406,430		
RECREATION	001.5510	\$1,017,271		
PARK MAINT	001.5520	\$1,224,827		
RANCHO OPERATIONS	001.5525	\$152,784		
COMM SERVE OPER	001.5530	\$281,589		
AVO THEATER	001.5560	\$80,583		
CULTURAL ARTS	001.5570	\$1,030,503		
TRANSFER TO FUND 507	001.5900	\$228,513		
			<u>\$4,422,499</u>	
			<u>\$34,561,776</u>	

PAGE 9 CAPITAL OUTLAY

SCHEDULE OF 97-98 CAPITAL OUTLAY
PAGES 9, 10, 11 COLUMN B

PROJECT	FIRE	PARKS	DRAINAGE & STREETS	GENERAL GOV SUPPORT	PLANNING	NON-CRA REDEVELOP	HOUSING	WATERPARK	SEWER	TOTALS
001.5250	\$314,836.75									\$314,836.75
001.7011		\$111,057.48								\$111,057.48
001.7318				(\$328.08)						(\$328.08)
001.7726		\$3,291.62								\$3,291.62
001.7745			\$8,750.00							\$8,750.00
001.7758					\$6,956.46					\$6,956.46
001.7759			\$23,256.00							\$23,256.00
001.7760		\$173,542.12								\$173,542.12
001.7850				\$4,142.99						\$4,142.99
001.7853		\$14,319.35								\$14,319.35
001.7902		\$51,676.90								\$51,676.90
001.7905		\$11,300.00								\$11,300.00
001.7953			\$54,149.69							\$54,149.69
103.7498			\$157,240.69							\$157,240.69
103.7555						\$6,072,284.00				\$6,072,284.00
103.7585				\$64.50						\$64.50
103.7586						\$206,693.16				\$206,693.16
103.7805						\$19,600.00				\$19,600.00
103.7852						\$3,000.00				\$3,000.00
103.7905		\$11,299.74								\$11,299.74
103.7908						\$13,550.00				\$13,550.00
103.7955						\$68,400.00				\$68,400.00
106.7XXX			\$992.00							\$992.00
109.7XXX			\$2,338.18							\$2,338.18
110.7110	\$85,512.78									\$85,512.78
110.7174			\$9,357.51							\$9,357.51
110.7178			\$69,450.32							\$69,450.32
110.7220			\$1,449.78							\$1,449.78
110.7331			(\$19,754.40)							(\$19,754.40)
110.7433	\$963.32									\$963.32
110.7435			\$3,772.48							\$3,772.48
110.7576			\$5,724.46							\$5,724.46
110.7721	\$63,505.14									\$63,505.14
110.7741			\$29,791.72							\$29,791.72
110.7806				\$2,638.15						\$2,638.15
110.7923	\$60,394.92									\$60,394.92
110.7952			\$92,190.60							\$92,190.60
110.7954			\$4,909.31							\$4,909.31
111.7XXX			\$4,464,489.50							\$4,464,489.50
117.7XXX			\$24,183.75							\$24,183.75
119.7XXX			\$6,866.38							\$6,866.38
122.7XXX			\$7,458.36							\$7,458.36
123.7XXX			\$690,559.92							\$690,559.92
124.7XXX							\$114,805.23			\$114,805.23
SEWER									\$2,560,896.00	\$2,560,896.00
WATERPARK								\$8,788.00		\$8,788.00
TOTALS	\$525,213	\$376,487	\$5,637,176	\$6,518	\$6,956	\$6,383,527	\$114,805	\$8,788	\$2,560,896	\$15,620,367

SCHEDULE OF 98-99 DEBT SERVICE
 PAGES 9, 10, 11 COLUMN C

PROJECT	GENERAL GOV SUPPORT	HOUSING	STREET LIGHTING	PARKS	WATERPARK	STREETS	FIRE	TOTALS
001.5250							\$26,017.44	\$26,017.44
102.5714				\$99,335.97				\$99,335.97
104.5325		\$391,865.58						\$391,865.58
108.5460			\$37,155.75					\$37,155.75
109.5714						\$128,649.84		\$128,649.84
110: FPF							\$105,752.59	\$105,752.59
110: PFF	\$410,352.48							\$410,352.48
110: TIF						\$493,910.58		\$493,910.58
507					\$138,635.50			\$138,635.50
TOTALS	\$410,352	\$391,866	\$37,156	\$99,336	\$138,636	\$622,560	\$131,770	\$1,831,676

PAGE 12 SALARIES & BENEFITS

PAGE 12 WORKSHEET

DEPT	SALARIES & WAGES 1XXX	TOTAL BENEFITS 2XXX	RETIREMENT 2100	OTHER BENEFITS
001.5100	\$77,950.06	\$32,551.67	\$10,131.64	\$22,420.03
001.5110	\$372,937.10	\$100,008.49	\$50,117.81	\$49,890.68
001.5115	\$163,985.58	\$54,918.21	\$22,375.69	\$32,542.52
001.5120	\$215,772.59	\$78,308.10	\$29,505.73	\$48,802.37
001.5130	\$163,635.43	\$53,095.08	\$20,739.32	\$32,355.76
001.5140	\$165,225.67	\$53,860.46	\$22,537.20	\$31,323.26
001.5150	\$404,820.27	\$131,806.45	\$55,218.86	\$76,587.59
001.5160	\$137,852.64	\$43,091.59	\$17,719.66	\$25,371.93
001.5170	\$276,185.91	\$78,548.01	\$37,682.55	\$40,865.46
001.5180	\$19,687.34	\$2,117.09	\$824.02	\$1,293.07
001.5210	\$3,104,458.45	\$868,336.77	\$316,674.58	\$551,662.19
001.5220	\$1,086,824.83	\$306,158.02	\$109,311.93	\$196,846.09
001.5300	\$96,959.73	\$24,259.37	\$12,247.87	\$12,011.50
001.5305	\$180,594.12	\$55,812.16	\$24,853.71	\$30,958.45
001.5310	\$846,463.78	\$260,253.17	\$114,720.71	\$145,532.46
001.5315	\$355,419.42	\$107,767.48	\$47,006.49	\$60,760.99
001.5326	\$74,345.62	\$23,086.64	\$10,102.38	\$12,984.26
001.5330	\$114,021.31	\$38,815.55	\$15,693.00	\$23,122.55
001.5340	\$311,164.63	\$82,444.59	\$35,564.25	\$46,880.34
001.5400	\$170,498.66	\$50,943.58	\$23,383.82	\$27,559.76
001.5430	\$48,536.83	\$15,526.65	\$5,439.47	\$10,087.18
001.5480	\$1,496.95	\$14.01	\$0.00	\$14.01
001.5500	\$270,781.69	\$86,073.35	\$37,150.70	\$48,922.65
001.5510	\$614,331.45	\$90,397.35	\$5,809.19	\$84,588.16
001.5515	\$623.70	\$0.00	\$0.00	\$0.00
001.5520	\$336,401.62	\$118,919.61	\$42,512.11	\$76,407.50
001.5225	\$82,099.66	\$25,499.27	\$8,608.28	\$16,890.99
001.5530	\$82,752.98	\$22,893.18	\$8,940.13	\$13,953.05
001.5560	\$34,057.07	\$10,071.42	\$2,727.11	\$7,344.31
001.5570	\$283,837.93	\$67,000.77	\$22,816.81	\$44,183.96
103.5365	\$131,665.57	\$42,816.71	\$18,529.71	\$24,287.00
106.5410	\$634,196.38	\$251,447.04	\$83,954.67	\$167,492.37
107.5550	\$179,368.97	\$96,054.26	\$24,587.33	\$71,466.93
108.5460	\$259,293.83	\$59,620.52	\$22,067.00	\$37,553.52
113.5730	\$0.00	\$0.00	\$0.00	\$0.00
114.5731	\$305.41	\$35.68	\$6.85	\$28.83
120.5435	\$45,199.56	\$19,115.33	\$6,095.59	\$13,019.74
125.5205	\$13,331.88	\$0.00	\$0.00	\$0.00
501.5380	\$274,484.98	\$80,369.94	\$36,546.72	\$43,823.22
501.5450	\$516,393.20	\$188,419.83	\$68,007.87	\$120,411.96
501.5485	\$42,263.30	\$14,127.31	\$5,042.06	\$9,085.25
507.5580	\$394,602.77	\$75,335.91	\$20,088.20	\$55,247.71
	\$12,584,829	\$3,709,921	\$1,395,341	\$2,314,580

PAGE 12 DEBT SERVICE

PAGE 12 WORKSHEET

	PROJECT	PRINCIPAL	INTEREST	LEASE PAYMENTS	TOTALS
P14	001.5250	\$24,661.08	\$1,356.36		\$26,017.44
P17	102.5714			\$99,335.97	\$99,335.97
✓	104.5325			\$391,865.58	\$391,865.58
P14	108.5460	\$33,968.19	\$3,187.56		\$37,155.75
P17	109.5714			\$128,649.84	\$128,649.84
↓	110: FPF			\$105,752.59	\$105,752.59
↓	110: PFF			\$410,352.48	\$410,352.48
↓	110: TIF			\$493,910.58	\$493,910.58
Ent	507			\$138,635.50	\$138,635.50
	TOTALS	\$58,629	\$4,544	\$1,768,503	\$1,831,676

(See Government Code Section 53892.2) CITY OF VISTA

TO BE REPORTED ONLY WHEN: (A) THE AGREEMENT IS FOR A PERIOD IN EXCESS OF 10 YEARS AND (B) THE LOCAL AGENCY ACQUIRES OWNERSHIP OF THE PROPERTY.

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ENTERPRISE OR NON-ENTERPRISE FUND MAKES PAYMENT? NON-ENTERPRISE

DESCRIPTION OF LEASED PROPERTY:SYCAMORE CREEK MOBILEHOME PARK 1990 COP'S

	INTEREST	PRINCIPAL	TOTAL FUTURE PAYMENTS
BEGINNING BALANCE (PY ENDING)	4,650,218	4,275,000	8,925,218
PRIOR YEAR ADJUSTMENTS	0	0	0
CURRENT YEAR PRINCIPAL PAYMENT	XXXXXXXXXXXX	85,000	85,000
CURRENT YEAR INTEREST PAYMENT	323,662	XXXXXXXXXXXX	323,662
ADJUSTMENTS TO CURRENT YEAR	0	0	0
BALANCE END OF YEAR	p17-1 4,326,556	4,190,000	8,516,556

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ENTERPRISE OR NON-ENTERPRISE FUND MAKES PAYMENT? ENTERPRISE

DESCRIPTION OF LEASED PROPERTY:JPFA 1993 SERIES D WATERPARK

	INTEREST	PRINCIPAL	TOTAL FUTURE PAYMENTS
BEGINNING BALANCE (PY ENDING)	1,349,062	1,625,000	2,974,062
PRIOR YEAR ADJUSTMENTS	0	0	0
CURRENT YEAR PRINCIPAL PAYMENT	XXXXXXXXXXXX	40,000	40,000
CURRENT YEAR INTEREST PAYMENT	98,812	XXXXXXXXXXXX	98,812
ADJUSTMENTS TO CURRENT YEAR	0	0	0
BALANCE END OF YEAR	p17-2 1,250,250	1,585,000	2,835,250

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ENTERPRISE OR NON-ENTERPRISE FUND MAKES PAYMENT? NON-ENTERPRISE

DESCRIPTION OF LEASED PROPERTY:JPFA 1997 LEASE REV BONDS CAP IMP

	INTEREST	PRINCIPAL	TOTAL FUTURE PAYMENTS
BEGINNING BALANCE (PY ENDING)	11,818,322	20,385,000	32,203,322
PRIOR YEAR ADJUSTMENTS	0	0	0
CURRENT YEAR PRINCIPAL PAYMENT	XXXXXXXXXXXX	735,000	735,000
CURRENT YEAR INTEREST PAYMENT	1,050,418	XXXXXXXXXXXX	1,050,418
ADJUSTMENTS TO CURRENT YEAR	0	0	0
BALANCE END OF YEAR	p17-3 10,767,904	19,650,000	30,417,904

COMBINED SEWER REVENUES EXCLUDING INTERFUND TRANSFERS

ACCOUNT	FUND 501	FUND 502	FUND 503	TOTAL
4010.0000				\$0.00
4311.0000	\$121,546.00			\$121,546.00 C
4330.0000				\$0.00
4331.0000				\$0.00
4332.0000	\$76,914.99			\$76,914.99 C
4333.0000	\$5,023,556.88			\$5,023,556.88 A
4334.0000		\$900,023.00		\$900,023.00 B
4334.0001		(\$515.23)		(\$515.23) B
4335.0000	\$304.89			\$304.89 C
4339.0000				\$0.00 C
4339.0001	\$3,974.07	\$2,333.81		\$6,307.88 C
4359.0000				\$0.00
4510.0000	\$47,503.32	\$400,000.08	\$118,634.77	\$566,138.17 D
4511.0000		\$30,756.25		\$30,756.25 D
4733.7331		\$347,847.40		\$347,847.40 C
4741.0000				\$0.00
4742.0000				\$0.00
4743.0000		\$178,897.72		\$178,897.72 C
4751.0000				\$0.00
4792.0000	(\$641.82)	\$525.50		(\$116.32) C
4810.0000				\$0.00 F
TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00
	<u>\$5,273,158.33</u>	<u>\$1,859,868.53</u>	<u>\$118,634.77</u>	<u>\$7,251,661.63</u>

A) SEWER SERVICE CHARGE	\$5,023,556.88
B) CONNECTION FEES-CAPITAL	\$899,507.77
C) OTHER OPERATION	\$731,702.56
D) INTEREST	\$596,894.42
E) OTHER NON-OPERATING	\$0.00
F) GAIN ON SALE OF ASSETS	\$0.00
TRANSFERS IN	\$0.00
	<u>\$7,251,661.63</u>

COMBINED SEWER EXPENSES EXCLUDING INTERFUND TRANSFERS

ACCOUNT	DEPT 5370	DEPT 5380	DEPT 5450	DEPT 5485	TOTAL
1100		\$268,494.13	\$497,758.55	\$36,485.59	\$802,738.27
1300		\$4,730.76		\$5,777.71	\$10,508.47
1400		\$1,260.09	\$18,634.65		\$19,894.74
2100		\$36,546.72	\$68,007.87	\$5,042.06	\$109,596.65
2150				\$216.63	\$216.63
2200		\$29,401.97	\$77,118.59	\$5,880.39	\$112,400.95
2300		\$2,413.47	\$4,983.82	\$394.71	\$7,792.00
2400		\$6,306.00	\$28,146.77	\$1,545.31	\$35,998.08
2500		\$2,685.45	\$4,924.54	\$421.42	\$8,031.41
2600					\$0.00
2700					\$0.00
2800		\$2,966.33	\$5,098.24	\$616.79	\$8,681.36
2900		\$50.00	\$140.00	\$10.00	\$200.00
3100	\$1,471.10	\$2,770.11	\$3,458.82	\$144.24	\$7,844.27
3300			\$2,440.26		\$2,440.26
4100		\$235.00			\$235.00
4110		\$1,035.63	\$650.00		\$1,685.63
4120		\$118.63			\$118.63
4125			\$2,100.00		\$2,100.00
4130			\$6,708.75	\$278.95	\$6,987.70
4140		\$799.00	\$4,043.95	\$545.40	\$5,388.35
4200	\$394.91		\$77,184.65	\$2,290.94	\$79,870.50
4300			\$568.56		\$568.56
4310			\$11,148.24		\$11,148.24
4340	\$5,100.00				\$5,100.00
4400			\$3,839.06		\$3,839.06
4800			\$8,457.23		\$8,457.23
5100			\$3,820.17		\$3,820.17
5110					\$0.00
5111		\$331.86	\$3,342.05	\$519.33	\$4,193.24
5120			\$6,607.43		\$6,607.43
5200	\$1,880,000.00				\$1,880,000.00 (B)
5420			\$148.00		\$148.00
5600	\$63,459.08	\$44,663.95	\$37,646.54	\$640.00	\$146,409.57
6300	\$3,914.67				\$3,914.67
7400					\$0.00
8100	\$51,000.00	\$123,200.00	\$144,000.00	\$18,031.00	\$336,231.00
8300		\$21,058.00	\$6,482.00	\$1,280.00	\$28,820.00
8400		\$5,410.00	\$189,673.00	\$1,180.00	\$196,263.00
8600	\$2,689.00	\$8,960.00	\$41,071.00	\$1,740.00	\$54,460.00
8700					\$0.00
	<u>\$2,008,028.76</u>	<u>\$563,437.10</u>	<u>\$1,258,202.74</u>	<u>\$83,040.47</u>	<u>\$3,912,709.07</u>
	(C)	(C)	(A)	(A)	

TRANSFERS	\$232,000.00 (F)
BOND INT.	\$0.00 (E)
DEPRECIATION	\$1,343,311.03 (D)
	<u>\$5,488,020.10</u>

A) TRANSMISSION	\$1,341,243.21
B) TREATMENT	\$1,880,000.00
C) GEN & ADMIN	\$691,465.86
D) DEPRECIATION	\$1,343,311.03
E) INTEREST	\$0.00
F) TRANSFERS	\$232,000.00
	<u>\$5,488,020.10</u>

INTERNAL SERVICE FUND WORKSHEET SCHEDULES B1 & B2

REVENUES:

	FUND 601	FUND 602	FUND 603	TOTAL
OPERATING REVENUES:				
[1] CHARGES FOR SERVICES	\$3,045,539.51	\$714,992.21	\$899,198.00	\$4,659,729.72
[2] OTHER OPERATING REVENUES	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OPERATING REVENUES	\$3,045,539.51	\$714,992.21	\$899,198.00	\$4,659,729.72
OPERATING EXPENSES:				
[A] PERSONAL SERVICES	\$0.00	\$232,005.25	\$314,196.74	\$546,201.99
[B] CONTRACTUAL SERVICES	\$54,921.00	\$0.00	\$5,526.60	\$60,447.60
[C] SUPPLIES	\$596.18	\$25,608.83	\$61,957.81	\$88,162.82
[D] MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00
[E] OTHER OPERATING EXPENSES	\$2,205,977.61	\$320,154.69	\$197,259.19	\$2,723,391.49
[F] GENERAL AND ADMINISTRATIVE	\$155,992.63	\$17,825.00	\$89,218.00	\$263,035.63
[G] DEPRECIATION	\$0.00	\$45,360.11	\$82,816.86	\$128,176.97
TOTAL OPERATING EXPENSES	\$2,417,487.42	\$640,953.88	\$750,975.20	\$3,809,416.50
OPERATING INCOME(LOSS)	\$628,052.09	\$74,038.33	\$148,222.80	\$850,313.22
NON-OPERATING REVENUE:				
[3] INTEREST	\$0.00	\$0.00	\$0.00	\$0.00
[4] GAIN OF SALE OF ASSETS	\$59,760.00	\$0.00	\$6,840.00	\$66,600.00
[5] OTHER	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL NON-OPERATING REVENUE	\$59,760.00	\$0.00	\$6,840.00	\$66,600.00
NON-OPERATING EXPENSES:				
[H] INTEREST	\$0.00	\$11,078.68	\$0.00	\$11,078.68
[I] LOSS ON SALE OF ASSETS	\$0.00	\$0.00	\$0.00	\$0.00
[J] OTHER	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL NON-OPERATING EXPENSES	\$0.00	\$11,078.68	\$0.00	\$11,078.68
OPERATING TRANSFERS IN(OUT)	\$0.00	\$0.00	\$0.00	\$0.00
INCREASE(DECREASE) IN RETAINED EARNINGS	\$687,812.09	\$62,959.65	\$155,062.80	\$905,834.54
PRIOR YEAR RETAINED EARNINGS	\$1,065,061.47	\$19,551.98	\$1,370,104.57	\$2,454,718.02
CURRENT YEAR RETAINED EARNINGS	\$1,752,873.56	\$82,511.63	\$1,525,167.37	\$3,360,552.56

	FUND 601	FUND 602	FUND 603
[1] 4316.XXXX	\$3,045,539.51	\$714,992.21	\$899,198.00
[3] 4510.0000	\$0.00	\$0.00	\$0.00
[5] 47XX.0000	\$59,760.00	\$0.00	\$6,840.00
TRANSFERS	\$0.00	\$0.00	\$0.00
TRANSFERS	\$3,105,299.51	\$714,992.21	\$906,038.00

EXPENSES:

	FUND 601	FUND 602	FUND 603
5600.1XXX	\$0.00	\$169,474.20	\$231,343.24
5600.2XXX	\$0.00	\$82,531.05	\$82,853.50
	\$0.00	\$232,005.25	\$314,196.74

	FUND 601	FUND 602	FUND 603
5600.5XXX	\$7,632.09	\$25,608.83	\$5,526.60
5610.5600	\$28,631.15	\$0.00	\$0.00
5620.5600	\$0.00	\$61,825.71	\$61,957.81
5630.5600	\$4,374.86	\$258,328.98	\$0.00
5670.5XXX	\$14,282.90	\$0.00	\$183,521.38
	\$54,921.00	\$320,154.69	\$19,264.41

	FUND 601	FUND 602	FUND 603
5600.3XXX	\$596.18	\$45,360.11	\$0.00
5600.7700	\$0.00	\$11,078.68	\$89,218.00
5610.4XXX	\$477,247.40	\$0.00	\$0.00
5620.4XXX	\$231,676.97	\$17,825.00	\$82,816.86
5630.4XXX	\$1,421,654.89	\$0.00	\$0.00
5640.4XXX	\$43,309.00	\$0.00	\$0.00
5660.4XXX	\$608.00	\$0.00	\$0.00
5680.4XXX	\$31,481.35	\$652,032.56	\$750,975.20

	FUND 601	FUND 602	FUND 603
5600.4XXX	\$2,205,977.61	\$0.00	\$0.00
5600.4XXX	\$6,847.63	\$0.00	\$0.00
5600.8XXX	\$149,145.00	\$0.00	\$0.00
	\$155,992.63	\$0.00	\$0.00
	\$2,417,487.42	\$0.00	\$0.00