City of Stockton

50th ANNUAL FINANCIAL REPORT

1972-1973

TABLE OF CONTENTS

CITY OF STOCKTON

STOCKTON, CALIFORNIA

Honorable Mayor, City Council
and City Manager
City of Stockton
Stockton, California

Gentlemen:

In accordance with the provisions of Section 3(a), Article XXII of the Stockton City Charter, I submit this Annual Financial Report for the fiscal year ended June 30, 1973.

The financial statements have been prepared from the accounting records maintained within the Finance Department following generally accepted principles of municipal accounting and the most current recommendations of the National Committee on Governmental Accounting of the Municipal Finance Officers Association.

In addition to the statements presenting the financial condition of all funds under the control of the City of Stockton, a section is provided containing financial statistics which relate fiscal year trends and details important to planning and analyzing the financial position of the City.

Annual financial reports for governmental agencies are prepared to provide reference material and are not intended to be a generalized summary. The prescribed format includes detail which demonstrates compliance with law and budgetary restrictions. The assembled tabulations and exhibits contain the data usually requested for analysis of the City's financial condition for bondholders, Council members, City administrators, other governmental agencies and taxpayers.

I wish to express my appreciation to the City Council, the City Manager, the various departments of the City and the staff of my department for the cooperation and assistance received during the past year.

Respectfully submitted,

George E. Poehner
Director of Finance

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CITY OF STOCKTON

FINANCIAL ORGANIZATION

Financial Planning

The Annual Operating Budget is a comprehensive plan of municipal activities expressed in financial terms. It is a program summarizing departmental activities devised by City management and approved by the City Council which informs the public of the annual objectives of municipal government. Day-to-day expenditures for personnel supplies and equipment are included in the operating budget, whereas appropriations for municipal improvements which increase the assets of the City plant are budgeted separately on a project basis and appended to the operating budget as the current year of the City's capital improvement program.

The budget is prepared in request form by the various departments of the City and submitted to the City Manager for his review. Departmental budgets as prepared emphasize the individual programs by departments. Review by the City Manager relates these work schedules to the overall objectives of the City. The priority and content of budget requests are in turn balanced against projected available revenues.

Final adoption of the municipal budget occurs after the Manager's budget is reviewed by the City Council. No expenditure of City funds can be made without City Council authorization. Authorizations are generalized into broad classifications as a basis for budgetary control.

Financial Principles

With the exception of State controlled revenues, nearly all the elements of the City's financing are variable within certain legal and practical limits through the management of tax rates, charges for fees and services, and become a substantial controlling factor of expenditures.

Financing, although of basic importance, is only one of the means of achieving the main organizational objective which is public service. The correct financial structure of the City (if such a concept can be defined) is one which recognizes public service as a fundamental principle along with equity to those who pay, prudence in management and reasonable flexibility and application.

The financial activities of the City historically have been characterized by the following principles:

Current Financing

1. Current operating expenditures are financed from current revenues plus fund balances and reserves not designated for other purposes.

2. Operating equipment is financed from current revenues.

   Current revenues are also accumulated for motorized and office equipment replacement in an annual amount commensurate with the depreciation of existing equipment for the systematic acquisition of additional equipment as needed.

3. Insofar as practical, special service charges based on cost are used to finance services that are of specific benefit to the user.

4. Property taxes are extended to make up the balance of the budget after all other sources of revenue have been applied to it.

5. The municipal utility accounts . . water and sewer . . are intended as self-supporting and in addition, their net income is utilized to support a measure of operating and capital improvement expense.

6. For purposes of obtaining maximum interest earnings, the cash accounts of all funds are pooled to permit investment of idle cash balances.

Capital Financing

1. One-fourth of sales tax receipts are placed in the capital improvement fund plus receipts from the amusement tax and surpluses developed from operations in the sewer service fund to finance the major capital improvements on a pay-as-you-go basis.

2. Street improvements are, wherever possible, financed by gas tax receipts. In new subdivisions, the cost of such improvements are financed by special assessments against the property.

3. Large scale, non-recurring capital improvements are financed from accumulated capital improvement funds supplemented by proceeds of bond issues. In some instances transfers are made from accumulated general fund unappropriated balances.

4. The City seeks federal and state assistance for capital improvements wherever such contributions are available without compromise to basic City policies.

5. Financing methods also include the utilization of revenue bonds, district formation and non-profit corporations wherever and whenever these processes are advantageous to the City.

Debt Financing

1. The use of bond debt to finance the municipal improvements is conservatively applied by the City of Stockton. General obligation bond debt is limited by law to fifteen per cent of the total assessed value of all taxable property. Approximately one-third of that amount is now committed. Special assessment district bond debt is a primary obligation of the property assessed.

2. Bonded debt is repaid in the shortest practical period of time and in no event longer than the useful life of the improvement acquired.

3. Bonds are scheduled to mature serially in a pattern that best conforms to the existing debt structure and available revenues for debt and retirement; also first maturities do not occur longer than two years from date of issue.

4. Excepting late maturities of the Police Facility bond issue, general obligation bonds are not callable; whereas revenue bonds and special assessment district bonds (which are not secured primarily by property taxes) are callable.

5. It is the City's policy to obtain competent legal and financial counsel in the marketing of all bond issues and to provide full and accurate financial reporting to all investment agencies.

6. Bond requirements for annual debt service is provided for in the operating budget of the City and financed by appropriations within the general fund. The City of Stockton has never defaulted a bond obligation or required an extension of time to meet a bond debt service payment.

7. Special assessment district bonds are financed by utilizing the 1913 Procedural Act and the 1915 Bond Act. For all such districts, the City participates in the development of procedures and acts as trustee for the district during the construction period and throughout the repayment process. The utilization of special assessment bonds for the development of property is carefully scrutinized and selectively conferred.

Fund Accounting

The various operations of the City of Stockton, like most cities, are financed from different funds, each established to account for moneys, properties, obligations and transactions involved in a certain area of governmental activity. It is characteristic of government financing that the accounts are kept not for the City as a whole, but rather for each of its several parts. This condition results from restrictions imposed on the use of public moneys by various state and local laws which in essence provide that money raised for one purpose cannot be lawfully used for another.

The term "fund" as used in municipal accounting refers to a separate set of self balancing records. The seventeen funds through which the financial transactions of the City are recorded might be considered as similar to seventeen separate private businesses; some quite complex and each totally independent of the other.

Within each fund is a complete group of balancing accounts in which transactions are recorded by the traditional double entry bookkeeping system. Insofar as practical, these accounts are maintained on an accrual basis. Revenues are recorded when earned even though they are not received in cash and appropriations are encumbered as purchase orders or contracts are issued. The receipt of cash or revenue does not, in itself, constitute authority to expend City moneys. All expenditures must be made from appropriations authorized by the City Council.

Funds Utilized

To avoid undue restrictions in the use of the resources of the City, the City of Stockton has exercised restraint in the development of new funds. All City transactions are accommodated in these segregated account groups:

General Fund - All financial transactions not provided for in other funds by Charter Statute, Ordinance or resolution are accounted for in the General Fund. All revenues not specifically designated are credited to the General Fund.

Capital Improvement Fund - This is a special revenue fund created by resolution of the City Council to finance community improvements on a pay-as-you-go basis. Gas tax construction and bond projects are separately funded.

Committed to this fund are all receipts from the City's amusement tax, one-fourth of the sales and use taxes collected by the City, subdivision fees, all sales of real property, a portion of the sewer service charge and all other special revenues and grants received for City projects normally financed through this fund.

The purpose of segregating General Fund and Capital Improvement expenditures was twofold: (1) To commit certain minimum revenue resources for major improvements and (2) to provide a means of carrying forward appropriations made for improvement projects. Unlike the General Fund, in which all appropriations lapse at the end of each fiscal year, construction project appropriations continue in force until the project is completed. At that time, any unencumbered balance remaining is transferred to the unappropriated fund balance account in the Capital Improvement Fund and held for further appropriation by the City Council.

Central Parking District Revenue Fund - This series of accounts provides for all revenues and expenditures and debt service of the Central Parking District which was created to replace an existing revenue bond financed Off-Street Parking Program of the City.

49-99 Cooperative Library System Fund - This fund accounts for State grant money made available under the provisions of Chapter 1.5 of Division 20 of the Educational Code of the State of California and Title V of the California Administrative Code. The intent is to encourage the development, improvement and expansion of library systems within the State. Parties to the agreement are the City of Lodi, City of Turlock, City of Modesto, the counties of Amador, Calaveras, Tuolumne and Stanislaus as well as the City of Stockton which is also designated as the agency to administer the agreement.

The joint powers agreement in effect creates a district separate and distinct from the participating governmental agencies and is empowered, among other things, to contract

for and employ personnel and to take such other action to carry out the program and plan of service. The three federal grant agreements entered into provide primarily for library materials, salaries, equipment and operating expense.

The administrator of the contract is the city librarian. The fiscal agent is the director of finance. The operating agreements do not relate to budget years as the program is related to the conditions of the joint agreement and grants obtained.

Stockton Water Service Facilities Fund - Beginning in 1969, water services provided by the city of Stockton were districted to provide for capital and operating expense from water service revenues. The fixed asset total, transferred from the General Fixed Asset Group of Accounts, is subject to change as the result of a study of current values of existing water facilities and will be reflected in the financial report.

Columbus Park Project Code Enforcement Grant Fund - This series of accounts has been established in accordance with federal requirements for the Columbus Park Code Enforcement Area. The program involves correction of code deficiencies in an area which involves 122 structures and is scheduled for completion in 1974. As other grant programs, the transactions relating to this federally assisted undertaking are subject to federal audit. Appropriations are for the term of the project.

Gas Tax Fund - This fund is used to account for compliance with state law relative to the use of motor vehicle fuel tax revenue shared with the city to finance street construction and maintenance programs. The transactions relating to the monthly allocations of gas tax money are reported to the state and are audited by representatives of the State Controller's Office to assure strict compliance with statutory regulations.

Bond Construction Fund - The bond fund accounts for the proceeds of all general obligation bond issues and supplemental money contributed by other participating governmental agencies and entities as well as city funds set up for these purposes. Special assessment and revenue bonds are excluded. Bond interest and principal payments are accounted for within the general fund.

The bond fund is transitory. It is opened when bond issues are approved and closed after all authorized projects are completed. Expenditure accounts are carried forward until final payments are made.

Special Assessment Construction Fund - This fund serves two purposes. First, the fund accounts for construction costs incurred to finance permanent improvements levied against benefited properties under the Municipal Improvement Act of 1913 and the 1915 Bond Act, and second, to record improvement district projects over the period of construction.

Because the expenditures of this fund are for the construction of permanent improvements, appropriations do not lapse at the end of the fiscal year, but, like the Capital Improvement Fund, continue until the completion of the project.

Lighting Maintenance Fund - The Lighting Maintenance Fund is a particular type of Special Assessment Fund. The City provides as a standard service a certain level of street lighting. Some areas of the City have been afforded a higher level of service because of the wishes of the area residents. The City pays a portion of that cost, equal, roughly, to the cost of regular City service that would be provided. The area residents, by means of a Special Maintenance Fund, pay the balance. The amount paid by the area residents is accounted for in this fund.

Central Parking District Construction Fund - This fund provides for the retirement of the Stockton Off-Street Parking Bonds and the construction of six additional parking lots in the Central Business District. Authorized under City of Stockton Bond Plan F (Vehicle Off-Street Parking Bonds), all authorized bonds have been sold.

During the forty-year life of the Improvement District Bonds, income to support both redemption and operation of the parking facilities will be derived from (1) an ad valorem levy on district property by zones of benefit, (2) income from hourly and monthly off-street parking, (3) a City pledge of $98,000 annually, and (4) all other revenues and contributions received by the District.

Special Assessment Bond Redemption Fund - Special Assessment bond debt, levied against the benefited property under the Municipal Improvement Act of 1913 and the Improvement Bond Act of 1915, totals $6.0 million. Representing a series of improvement bond issues, annual assessments are levied and paid with property tax collections. This fund is used to record the assessments receivable, liabilities, reserves and fund balance for the redemption of all special assessment district bond issues, excepting CBD Parking and Water Utility bond issues which are reported separately.

Working Capital Fund - The Working Capital Fund was established to finance services rendered to other departments of the City. Financed through this fund are the Central Garage and Motor Pool, Electrical Service, Workmen's Compensation Insurance, Telephone Service, Radio Service and Office Equipment Division.

While the activities carried on by the Working Capital Fund are not intended to result in profits, the complete cost must be recovered. To accomplish this, cost accounting records, not unlike those found in similar private businesses, are maintained which permit costs in each job or operation to be assembled and charged to the benefiting departments.

Analysis of job costs, both internally and with outside concerns, enables management to appraise the efficiency of Working Capital Crews and their methods thereby providing a basis for holding service cost on an effective level. Working Capital Fund accounting is an effective means of measuring and distributing service costs. The end results are a more efficient internal service operation and greater degree of accuracy in reporting operational costs.

Trust Funds - The Trust Funds are established to account for money and other property received and held by the City in the capacity of trustee or custodian. Trust Funds are classified as either expendable or non-expendable. Non-expendable trusts are those whose principal must always be kept intact. The City holds two non-expendable trusts - the Cross Trust Fund and the Wagner Trust Fund.

The City also holds a number of other funds as expendable trusts. Notable among these is the Peters Trust Fund which was established according to the provisions of the will of Joseph D. Peters in 1908. Other expendable trust funds are provided for holding payroll deductions for income tax, for the payment of interest and principal on 1911 Act Bonds, for receiving specific donations, special deposits and money held for recreational associations operated under the auspices of the City of Stockton Recreation Department.

No budgetary accounts are involved in the operation of trust funds. Administration and accounting processes are specified by the terms of the trust indentures and/or other governing regulations.

General Fixed Assets: Bonded Indebtedness - These accounts record the Fixed Assets of the City except those applicable

to and carried in the Working Capital Fund and the Water Service District. In accordance with generally accepted municipal accounting principles, all fixed assets except grants and gifts are carried at cost. Grants are carried at cost to the grantor, if known, otherwise at market value at time of grant. Assets acquired through gift are carried at face value. No account is taken of depreciation. General Fixed Assets are presented in this manner because they frequently apply to more than one fund and they do not represent resources which will be utilized by the City in financing the services of a coming year.

Because no present assets of any general or special revenue funds (except certain reserves) will be used to retire general obligation bonds, the amount of the unmatured bonded debt payable from general revenues and the amount of unmatured interest thereon is carried in a self-balancing separate group of accounts.

Financial Statements

Generally, there are three types of financial statements provided for each fund:

A Balance Sheet which is a statement of financial condition as of a selected date showing assets balanced by liabilities, reserves and fund balance.

A Statement of Changes in Fund Balance which traces the changes of the fund balance that is created by revenues, expenditures and other transactions.

A Statement of Revenues and Expenditures sometimes called an Operating Statement which relates the transactions within a fund over a period of time often compared with budget appropriations or estimates.

Financial Structure

Consistent with the course taken by progressive cities throughout the state, Stockton has sought to reduce its comparatively dependency upon property taxation as its major source of income by the use of less regressive and more equitable tax and non-tax revenues as a replacement for property tax increases. Stockton has been able to hold down its tax rate, utilizing a smaller percentage of the property levies assessed. The relationship of property tax rates applied to City properties by the various units of local government over the last five years is illustrative of this policy:

Tax Rates - City, School Districts and County
Code Area 3-0 - Central Stockton

	City Tax Rate	School Districts	County and Special Districts	Combined Tax Rate
1968-69	2.300	5.6800	3.4140	11.3940
1969-70	2.300	5.8760	4.1680	12.3440
1970-71	2.490	6.6786	4.3310	13.4996
1971-72	2.490	6.6231	4.3200	13.4331
1972-73	2.490	7.9270	4.3656	14.7826

Stockton has been innovative in devising new sources of income and engaged in a clearly defined policy of reducing the unit costs of service through efficiencies whcih provides a balanced, equitable distribution of the cost of government. The intent of this program is to reduce the demands upon real property and business inventory and make costs of services relatively self-sustaining. The result has been to place the City of Stockton in an excellent position in the competitive market between cities for industrial relocations and new construction.

Financial Administration

Financial activities of the City of Stockton are administered through the Finance Department. This is to assure that the related efforts of the several divisions are closely coordinated. The development of a single department to provide financial management of City affairs assures orderly attention to detail and efficiency of operation.

As provided by the City Charter and Municipal Code, the City Manager is responsible for the budget preparation and administration as well as the basic tenets of financial planning and research. The Finance Department, through the Director of Finance, assists the City Manager in these functions, provides advice on financial matters and maintains the financial records of the City.

The accounting functions are the prescribed duty of the Assistant Director of Finance acting as City Auditor. All purchasing activities and the operation of City Stores are a direct responsibility of the Purchasing Agent. The Treasurer's function of administering City bank relationships and the management and investment of treasury balances is the responsibility of the Director of Finance. Property assessment and property tax collection is performed by the County Assessor and County Auditor for the City on a contractual basis.

The financial administration function includes the maintenance of all inventory records of City property and equipment, the administration of the municipal insurance program, and data processing. Municipal contracts and sureties are maintained by the Finance Department. All City obligations are paid through this department, including the municipal payroll. The compound effect is the centralization of all financial functions of the City under the Director of Finance and the control of the City Manager.

INDEPENDENT AUDITORS' REPORT

ARTHUR SNELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS

STOCKTON, CALIFORNIA 95207
1313 W. ROBINHOOD DR., SUITE 2
(209) 478-9616

October 4, 1973

To the Members of the City Council
City of Stockton
Stockton, California

Council Members:

We have examined the balance sheets of the various funds of the City of Stockton, California, as of June 30, 1973, and the related statements of operations for the fiscal year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the accompanying balance sheets and related statements of operations present fairly the financial position of the various funds and balanced account groups for the City of Stockton, California, at June 30, 1973, and the results of their operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, except for the inclusion of certain General Fixed Assets at current fair market value as explained in the note to Schedule X-1, with which we concur, applied on a basis consistent with that of the preceding year.

Very truly yours,

Arthur Snell & Co.

Arthur Snell & Co.
Certified Public Accountants

FUNDS AND BALANCED ACCOUNT GROUPS

GENERAL FUND

CAPITAL IMPROVEMENT FUND

CENTRAL PARKING DISTRICT REVENUE FUND

49-99 COOPERATIVE LIBRARY SYSTEM FUND

STOCKTON WATER SERVICE FACILITIES DISTRICT FUND

EAST CENTER OAKS PROJECT CODE ENFORCEMENT GRANT FUND

COLUMBUS PARK PROJECT CODE ENFORCEMENT GRANT FUND

GAS TAX STREET IMPROVEMENT FUND

BOND CONSTRUCTION FUND

NEIGHBORHOOD YOUTH CORPS OUT OF SCHOOL PROGRAM FUND

TITLE V PUBLIC EMPLOYMENT PROGRAM FUND

TITLE VI PUBLIC EMPLOYMENT PROGRAM FUND

EXHIBIT K Balance Sheet

METROPOLITAN PARKS AND RECREATION COMMISSION TITLE V PUBLIC EMPLOYMENT PROGRAM FUND

EXHIBIT L Balance Sheet

METROPOLITAN PARKS AND RECREATION COMMISSION TITLE VI PUBLIC EMPLOYMENT PROGRAM FUND

EXHIBIT M Balance Sheet

COOPERATIVE AREA MANPOWER PLANNING SYSTEM FUND

EXHIBIT N Balance Sheet

SPECIAL ASSESSMENT CONSTRUCTION FUND

EXHIBIT O Balance Sheet

SCHEDULE O-1 Statement of Changes in Fund Balance

SCHEDULE O-2 Statement of Expenditures and Encumbrances Compared with Authorizations

LIGHTING MAINTENANCE FUND

EXHIBIT P Balance Sheet

SCHEDULE P-1 Statement of Revenues, Expenditures and Fund Balance

CENTRAL PARKING DISTRICT CONSTRUCTION FUND

EXHIBIT Q Balance Sheet

SCHEDULE Q-1 Statement of Changes in Fund Balance

HOLIDAY PARK DISTRICT SWIMMING POOL MAINTENANCE FUND

EXHIBIT R Balance Sheet

SPECIAL ASSESSMENT BOND REDEMPTION FUND

SEWER FUND

WORKING CAPITAL FUND

TRUST FUND

EAST CENTER OAKS PROJECT CODE ENFORCEMENT GRANT TRUST FUND

COLUMBUS PARK PROJECT CODE ENFORCEMENT GRANT TRUST FUND

GENERAL FIXED ASSETS

BONDED INDEBTEDNESS

CITY OF STOCKTON

COMBINED BALANCE SHEETS
JUNE 30, 1973

ASSETS AND OTHER DEBITS	General Fund	Special Grant Funds	Capital Projects Funds	Central Parking District Funds	Stockton Water Service Facilities District Fund	Sewer Fund	Working Capital Fund	Trust Funds	Special Assessment Funds	Balanced Account Groups
Cash	$1,627,855.76	$120,398.44	$10,308,297.53	$ 260,539.59	$ 362,803.89	$455,822.06	$ 671,234.92	$ 343,374.87	$ 646,269.18	
Cash - Restricted					146,165.06					
Investments	1,699,950.97		2,921,827.90	100,000.00				63,961.15		
Accounts receivable (Net)	63,104.14	43,837.00	150,949.52		82,596.28	142,324.53	7,611.81	2,849.42	480.96	
Interest receivable	184,612.16									
Taxes receivable - Delinquent (Net)	364,010.05									
Special assessments - Delinquent (Net)	10,225.05			3,601.71					136,926.01	
Special assessments - Deferred									8,915,921.44	
Advances, other debits		12,167.54						10,883.21		
Due from other funds	189,621.17		64,865.90							
Due from sale of bonds									690,000.00	
Due from governmental agencies	257,466.99	178,391.07	15,031,232.69						5,367.00	
Inventories	140,170.72									
Prepaid expense and unamortized costs	1,400.24		2,500.00		28,858.91					
Construction in progress					25,593.75				6,916.40	
Property and equipment					3,573,404.03		2,931,084.80			$37,167,696.71
Depreciation					(503,500.72)		(1,441,473.46)			
Code enforcement grant trust funds - Cost control								786,819.09		
Amount to be provided for debt retirement				8,995,525.00						20,808,563.75
TOTAL ASSETS AND OTHER DEBITS	$4,538,417.25	$354,794.05	$28,479,673.54	$9,359,666.30	$3,715,921.20	$598,146.59	$2,168,458.07	$1,207,887.74	$10,401,880.99	$57,976,260.46

CITY OF STOCKTON

COMBINED BALANCE SHEETS
JUNE 30, 1973

LIABILITIES	General Fund	Special Grant Funds	Capital Projects Funds	Central Parking District Funds	Stockton Water Service Facilities District Fund	Sewer Fund	Working Capital Fund	Trust Funds	Special Assessment Funds	Balanced Account Groups
Accounts payable and accrued expenses	$ 915,985.65	$ 21,265.84	$ 280,447.96	$ 1,123.15	$ 21,891.26	$ 9,147.40	$ 98,673.02	$ 5.50	$ 3,328.02	
Contracts and other payables					147,221.06			59,735.00		
Due to other funds		254,487.07								
Due to governmental agencies	22,951.65	17,151.72	2,500.00							
Advances and deposits		28,969.33						131,200.75		
Matured bonds/interest payable	25,919.00			2,396.25	150.00				8,639.23	
Unmatured bonded debt - general obligation										$20,808,563.75
Unmatured bonded debt - other				8,995,525.00	820,000.00				9,433,711.58	
Total Liabilities	964,856.30	321,873.96	282,947.96	8,999,044.40	989,262.32	9,147.40	98,673.02	190,941.25	9,445,678.83	20,808,563.75
RESERVES AND FUND BALANCES/ RETAINED EARNINGS										
Reserve for encumbrances	199,175.90	4,500.00	3,501,455.47			14,290.81				
Reserve for inventories	140,170.72									
Reserve for tax interim financing	700,000.00									
Reserves - Other	56,558.91		3,465,911.97	265,399.38	146,165.06				16,542.87	
Appropriations - Uncompleted projects		28,420.09	17,603,788.12	71,258.93					781,753.30	
Contributed funds					1,908,205.03					
Unexpendable fund balance								49,938.00		
Invested in fixed assets							1,489,611.34			37,167,696.71
Fund balance	2,477,655.42		3,625,570.02	23,963.59		574,708.38	580,173.71	967,008.49	157,905.99	
Retained earnings					672,288.79					
TOTAL LIABILITIES, RESERVES AND FUND BALANCES/RETAINED EARNINGS	$4,538,417.25	$354,794.05	$28,479,673.54	$9,359,666.30	$3,715,921.20	$598,146.59	$2,168,458.07	$1,207,887.74	$10,401,880.99	$57,976,260.46

CITY OF STOCKTON
Notes to Financial Statements
June 30, 1973

NOTE 1 - METHOD OF ACCOUNTING:

The accrual basis of accounting is generally followed in recording revenues and expenditures of the various City funds, with modification, as practical, for certain funds.

NOTE 2 - LITIGATION AND CONTINGENCIES:

The City of Stockton is involved in litigation concerning the propriety of action taken by the City Council in the serving of a Notice of Termination of Tenancy directing the Tenant-Plaintiffs to vacate certain City-owned property located on Banner Island. The 1973 ruling of the Superior Court of the County of San Joaquin that such action was improper will be appealed. A Complaint requesting damages in the amount of $1,000,000 which has been filed by the Plaintiffs is being contested by the City.

GENERAL FUND

EXHIBIT A

CITY OF STOCKTON

GENERAL FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash on hand and in banks	$1,598,436.76	
Petty cash funds	3,500.00	
Cash with fiscal agent for payment of bonds and interest	25,919.00	$1,627,855.76
Temporary investments		1,699,950.97
Taxes receivable, delinquent	$ 521,726.30	
Less: Estimated uncollectible taxes	157,716.25	364,010.05
Accounts receivable	$ 177,907.99	
Less: Estimated uncollectible accounts	114,803.85	63,104.14
Special assessments receivable, delinquent	$ 21,576.00	
Less: Estimated uncollectible assessments	11,350.95	10,225.05
Interest receivable		184,612.16
Due from other funds		189,621.17
Due from other governmental units		257,466.99
Inventory of materials and supplies		140,170.72
Prepaid group health insurance		1,400.24
TOTAL ASSETS		$4,538,417.25

LIABILITIES, RESERVES AND FUND BALANCE

Liabilities		
Accounts payable	$ 158,033.13	
Payroll taxes payable	149,807.52	
Unclaimed wages	497.91	
Accrued wages payable	607,647.09	
Matured bonds and interest payable	25,919.00	
Due to other governmental units	22,951.65	$ 964,856.30
Reserves		
Reserve for encumbrances	$ 199,175.90	
Reserve for stores inventory	140,170.72	
Reserve for Metropolitan Recreation	39,730.42	
Reserve for Lincoln Recreation	16,828.49	
Reserve for tax interim financing	700,000.00	1,095,905.53
Fund Balances		
Revolving funds	$ 3,500.00	
Unappropriated fund balance (Schedule A-1)	2,474,155.42	2,477,655.42
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		$4,538,417.25

CITY OF STOCKTON

GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1973

Fund Balance, July 1, 1972			$ 2,245,643.29
Add:	Reserve for encumbrances, July 1, 1972	$ 127,094.62	
	Revenues (Schedule A-2)	18,284,951.20	
	Transfer from Gas Tax Fund	325,087.38	
	Transfer from Capital Improvement Fund	25,595.13	
	Increase in stores inventory	2,253.66	18,764,981.99
	Total Balance and Additions		$21,010,625.28
Deduct:	Reserve for encumbrances, June 30, 1973	$ 199,175.90	
	Expenditures (Schedule A-3)	18,014,872.62	
	Transfer to Working Capital Fund	235,069.40	
	Increase in provision for uncollectible taxes and assessments	42,492.37	
	Increase in provision for uncollectible accounts	3,179.65	
	Increase in Recreation reserves	5,124.30	
	Increase in reserve for stores inventory	32,210.50	
	Adjustment - Prior year expenditures	678.25	
	Adjustment - Prior year revenues	166.87	18,532,969.86
Fund Balance, June 30, 1973			$ 2,477,655.42

CITY OF STOCKTON

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Over (Under) Estimate
TAXES			
Secured property taxes	$ 5,630,398.00	$ 5,631,700.79	$ 1,302.79
Unsecured property taxes	643,602.00	662,518.63	18,916.63
Utility tax	1,500,000.00	1,361,803.56	(138,196.44)
Transient occupancy tax	90,000.00	94,424.43	4,424.43
Penalties and interest		223.77	223.77
Sales and use taxes	2,910,000.00	3,104,662.62	194,662.62
Franchises	110,000.00	128,156.86	18,156.86
Documentary transfer tax	30,000.00	44,085.10	14,085.10
Total	$10,914,000.00	$11,027,575.76	$113,575.76
LICENSES AND PERMITS			
Business licenses	$ 750,000.00	$ 777,594.51	$ 27,594.51
Animal licenses	30,000.00	50,487.50	20,487.50
Bicycle licenses	5,000.00	2,579.00	(2,421.00)
Building permits	160,000.00	178,173.62	18,173.62
Plumbing permits	31,000.00	27,922.53	(3,077.47)
Electrical permits	38,000.00	33,786.56	(4,213.44)
Mechanical permits		5,988.40	5,988.40
Other licenses and permits	3,800.00	5,350.00	1,550.00
Parking meters - General Fund	125,000.00	135,016.62	10,016.62
Loading zone permits	100.00	60.00	(40.00)
Permit fee - Street cuts	4,000.00	4,010.00	10.00
Total	$ 1,146,900.00	$ 1,220,968.74	$ 74,068.74
FINES, FORFEITS AND PENALTIES			
Traffic fines applicable to Traffic Safety	$ 90,000.00	$ 118,991.16	$ 28,991.16
Vehicle code fines	400,000.00	412,585.16	12,585.16
Criminal fines	30,000.00	22,167.73	(7,832.27)
Other		10.50	10.50
Total	$ 520,000.00	$ 553,754.55	$ 33,754.55
REVENUE FROM USE OF MONEY AND PROPERTY			
Interest income	$ 600,000.00	$ 822,992.71	$222,992.71
Port rentals - Shallow draft	25,000.00	21,003.09	(3,996.91)
Other rentals	40,000.00	40,287.33	287.33
Concessions	335,000.00	349,455.24	14,455.24
Total	$ 1,000,000.00	$ 1,233,738.37	$233,738.37

CITY OF STOCKTON

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Over (Under) Estimate
REVENUE FROM OTHER AGENCIES			
Alcoholic beverage license fees	$ 100,000.00	$ 103,945.47	$ 3,945.47
Motor vehicle in lieu tax	896,000.00	936,344.15	40,344.15
Trailer coach fees	24,000.00	30,413.67	6,413.67
Off highway vehicle tax		520.79	520.79
Cigarette tax	510,000.00	498,838.38	(11,161.62)
County participation	101,211.00	101,754.00	543.00
Federal and state grants	104,342.00	1,538.14	(102,803.86)
Other agency participation	88,154.00	88,154.00	
Housing in lieu taxes	8,800.00	6,121.79	(2,678.21)
Miscellaneous revenue from other agencies	14,230.95	6,010.33	(8,220.62)
Total	$ 1,846,737.95	$ 1,773,640.72	$(73,097.23)
CHARGES FOR CURRENT SERVICE			
Zoning and subdivision fees	$ 8,000.00	$ 8,968.00	$ 968.00
Sales of maps and publications	18,000.00	19,029.73	1,029.73
Weed abatement	20,000.00	20,460.88	460.88
Police department revenue	47,000.00	118,694.57	71,694.57
Fire department revenue	2,000.00	1,132.82	(867.18)
Plan check fees		138.25	138.25
Planning department fees		2,700.00	2,700.00
Animal shelter fees and charges	8,000.00	7,063.18	(936.82)
Engineering division fees	22,000.00	42,761.51	20,761.51
Public works reimbursable work	24,000.00	16,301.56	(7,698.44)
Miscellaneous reimbursements	300.00	1,866.70	1,566.70
Miscellaneous public works fees	300.00	650.00	350.00
Refuse fees and charges	70,000.00	100,181.62	30,181.62
Library service charges	757,227.00	760,114.34	2,887.34
Swimming pools	20,000.00	21,159.72	1,159.72
Golf courses	320,000.00	326,382.80	6,382.80
Silver Lake camp	24,000.00	32,327.84	8,327.84
Pixie Woods	24,000.00	22,775.19	(1,224.81)
Civic Auditorium	100,000.00	105,791.14	5,791.14
Ice Rink	150,000.00	135,626.70	(14,373.30)
Metropolitan recreation	59,782.00	64,289.10	4,507.10
Lincoln recreation	2,897.00	2,458.66	(438.34)
Other park and recreation	16,000.00	26,940.03	10,940.03
Miscellaneous charges for current service	10,000.00	5,901.56	(4,098.44)
Total	$ 1,703,506.00	$ 1,843,715.90	$140,209.90

CITY OF STOCKTON

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Over (Under) Estimate
OTHER REVENUES			
Sale of property	$ 10,000.00	$ 6,541.45	$ (3,458.55)
Unclassified revenues	39,700.00	55,463.88	15,763.88
Total	$ 49,700.00	$ 62,005.33	$ 12,305.33
SPECIAL GRANTS			
Federal - 701 - Planning	$ 45,000.00	$ 34,594.89	$ (10,405.11)
State - Career opportunity development	67,463.00	11,689.12	(55,773.88)
State - Neighborhood police facility	114,973.00	78,579.91	(36,393.09)
State - Traffic records system - Police	83,867.30	83,867.30	
State - Traffic management training	8,535.00	8,535.00	
State - Booby trap burglar alarm system - Police	48,176.00	47,997.30	(178.70)
State - Organized crime intelligence unit	40,596.00	38,093.19	(2,502.81)
State - Selective traffic enforcement program	232,773.00	232,773.00	
State - Crime specific - Burglary	170,000.00	33,422.12	(136,577.88)
Federal - EDA - Recreation - Stockton deepwater channel	12,500.00		(12,500.00)
Total	$ 823,883.30	$ 569,551.83	$(254,331.47)
TOTAL REVENUE	$18,004,727.25	$18,284,951.20	$ 280,223.95

CITY OF STOCKTON

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1973

	Authorizations		
	Appropriations (Revised)	Encumbrances July 1, 1972	Total
GENERAL GOVERNMENT			
Legislative			
City Council	$ 68,707.00	$	$ 68,707.00
City Clerk	71,331.00		71,331.00
Total	$ 140,038.00		$ 140,038.00
Administrative			
City Manager	$ 131,060.00	$ 71.40	$ 131,131.40
Information, Training and Safety	77,279.00	1,366.21	78,645.21
Stenographic Section	63,311.00	491.40	63,802.40
Community Development	25,737.00		25,737.00
Total	$ 297,387.00	$ 1,929.01	$ 299,316.01
Finance			
Administration	$ 80,006.00	$ 600.00	$ 80,606.00
Accounting	108,865.00		108,865.00
Treasury	90,190.00	12.60	90,202.60
Purchasing and Stores	110,778.00		110,778.00
Data Processing	110,118.00	59.24	110,177.24
Total	$ 499,957.00	$ 671.84	$ 500,628.84
Law			
City Attorney	$ 114,237.00		$ 114,237.00
Planning	$ 173,345.00	$ 1,146.62	$ 174,491.62
Personnel	$ 70,128.00		$ 70,128.00
City Hall	$ 87,653.00		$ 87,653.00
Non-Departmental			
Community Promotion	$ 172,183.00	$	$ 172,183.00
Elections	10,275.00		10,275.00
Debt Service	1,161,255.00		1,161,255.00
Other	210,344.00	14,168.42	224,512.42
Contingency	50,000.00		50,000.00
Inter-Departmental Equipment	8,900.00		8,900.00
Total	$ 1,612,957.00	$ 14,168.42	$ 1,627,125.42
TOTAL GENERAL GOVERNMENT	$ 2,995,702.00	$ 17,915.89	$ 3,013,617.89

Expenditures	Encumbrances June 30, 1973	Unencumbered Balance
$ 48,094.77	$ 12,769.43	$ 7,842.80
70,021.67		1,309.33
$ 118,116.44	$ 12,769.43	$ 9,152.13
$ 123,594.80	$	$ 7,536.60
72,401.18		6,244.03
57,875.75		5,926.65
21,143.71		4,593.29
$ 275,015.44	$	$ 24,300.57
$ 80,044.02	$	$ 561.98
108,510.21		354.79
89,448.39	16.80	737.41
110,705.51		72.49
109,405.22		772.02
$ 498,113.35	$ 16.80	$ 2,498.69
$ 113,260.47	$ 380.00	$ 596.53
$ 173,357.80	$	$ 1,133.82
$ 69,063.58		$ 1,064.42
$ 85,734.32	$ 790.20	$ 1,128.48
$ 169,833.08	$	$ 2,349.92
7,849.39		2,425.61
1,161,253.50		1.50
182,348.65	25,163.74	17,000.03
		50,000.00
8,565.89		334.11
$ 1,529,850.51	$ 25,163.74	$ 72,111.17
$ 2,862,511.91	$ 39,120.17	$111,985.81

CITY OF STOCKTON

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1973

	Authorizations		
	Appropriations (Revised)	Encumbrances July 1, 1972	Total
PUBLIC SAFETY			
Police			
Administration	$ 347,157.70	$ 9,152.25	$ 356,309.95
Field Operations	2,360,217.46	1,517.46	2,361,734.92
Investigations	782,056.54	1,065.60	783,122.14
Vice Control	317,264.00	203.70	317,467.70
Technical Services	625,256.80	5,482.00	630,738.80
Total	$ 4,431,952.50	$ 17,421.01	$ 4,449,373.51
Fire			
Administration	$ 52,147.00	$	$ 52,147.00
Fire Fighting	3,247,391.00	2,092.38	3,249,483.38
Fire Prevention	162,220.00	510.31	162,730.30
Fire Hydrant Maintenance	44,090.00	4,860.00	48,950.00
Subdivision Hydrant Installation	43,526.00		43,526.00
Hydrants Pattern Improvements	10,723.00		10,723.00
Training	55,320.00		55,320.00
Fire Communications Center	144,512.00		144,512.00
Total	$ 3,759,929.00	$ 7,462.68	$ 3,767,391.68
Building Safety			
Administration	$ 258,964.00	$ 4.83	$ 258,968.83
Community Improvements non-participating	96,701.00	734.18	97,435.18
Boards of Appeal and Exam.	3,785.00		3,785.00
Total	$ 359,450.00	$ 739.01	$ 360,189.01
Animal Regulation			
Animal Pound	$ 80,665.50	$ 316.87	$ 80,982.37
TOTAL PUBLIC SAFETY	$ 8,631,997.00	$ 25,939.57	$ 8,657,936.57
PUBLIC WORKS			
Administration	$ 222,316.00	$	$ 222,316.00
Engineering	306,097.00	121.87	306,218.87
Streets	615,551.00	170.00	615,721.00
Waste collection and disposal	795,373.00	750.00	796,123.00
Traffic Maintenance	624,238.00	827.26	625,065.26
TOTAL PUBLIC WORKS	$ 2,563,575.00	$ 1,869.13	$ 2,565,444.13

Expenditures	Encumbrances June 30, 1973	Unencumbered Balance
$ 344,096.07	$ 5,150.97	$ 7,062.91
2,287,730.24	27,904.81	46,099.87
766,602.91	1,365.33	15,153.90
289,495.85		27,971.85
608,528.39	7,569.00	14,641.41
$ 4,296,453.46	$ 41,990.11	$110,929.94
$ 51,012.09	$ 193.73	$ 941.18
3,231,307.85	11,040.20	7,135.33
158,044.19		4,686.11
44,708.22	300.00	3,941.78
25,595.13	3,880.00	14,050.87
6,175.27		4,547.73
53,310.61	457.80	1,551.59
139,951.70	900.00	3,660.30
$ 3,710,105.06	$ 16,771.73	$ 40,514.89
$ 253,139.61	$ 1,354.92	$ 4,474.30
91,818.04		5,617.14
1,285.00		2,500.00
$ 346,242.65	$ 1,354.92	$ 12,591.44
$ 79,127.43	$	$ 1,854.92
$ 8,431.928.60	$ 60,116.76	$165,891.21
$ 218,501.45	$	$ 3,814.55
285,562.15	1,750.07	18,906.65
600,769,89	63.70	14,887.41
788,578.06	901.76	6,643.18
619,858.58	2,853.92	2,352.76
$ 2,513,270.13	$ 5,569.45	$ 46,604.55

CITY OF STOCKTON

GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1973

	Authorizations		
	Appropriations (Revised)	Encumbrances July 1, 1972	Total
LIABRARIES			
Library			
Administration	$ 1,259,721.00	$ 11,179,41	$ 1,270,900.41
Debt service	128,940.00		128,940.00
TOTAL LIABRARIES	$ 1,388,661.00	$ 11,179.41	$ 1,399,840.41
PARKS AND RECREATION			
Administration	$ 95,483.25	$	$ 95,483.25
Parks	775,463.75	20,114.88	795,578.63
Pixie Woods	54,353.00	750.00	55,103.00
Street Tree Maintenance	270,458.00	68.26	270,526.26
Ice Arena	176,325.00	26,474.23	202,799.23
Swimming Pools	76,599.00	2,570.00	79,169.00
Swenson Golf Course	262,342.00	576.78	262,918.78
Van Buskirk Golf Course	179,429.00	1,876.14	181,305.14
Recreation Centers	41,432.00	1,311.97	42,743.97
Civic Auditorium	151,603.00	4,400.00	156,003.00
Knights Addn Park Equipment Reimbursed - Redevelopment Agency	4,230.95		4,230.95
Silver Lake Camp	40,020.00	10,967.27	50,987.27
Metro and Lincoln Recreation	330,450.00	1,081.09	331,531.09
TOTAL PARKS AND RECREATION	$ 2,458,188.95	$ 70,190.62	$ 2,528,379.57
SPECIAL GRANTS			
Federal - 701 - Planning	$ 60,000.00		$ 60,000.00
State - Career Opportunity Development	67,463.00		67,463.00
State - Neighborhood Police Facility	114,973.00		114,973.00
State - Traffic Records System	83,867.30		83,867.30
State - Traffic Management Training	8,535.00		8,535.00
State - Booby Trap burglar alarm	48,176.00		48,176.00
State - Organized Crime Intelligence Unit	40,596.00		40,596.00
State - Selective Traffic Enforcement Grant	232,773.00		232,773.00
State - Crime Specific Burglary	170,000.00		170,000.00
Federal - EDA - Stockton Deep Water Channel	12,500.00		12,500.00
TOTAL SPECIAL GRANTS	$ 838,883.30		$ 838,883.30
TOTALS - GENERAL FUND	$18,877,007.25	$127,094.62	$19,004,101.87

Expenditures	Encumbrances June 30, 1973	Unencumbered Balance
$ 1,217,448.90	$ 16,712.13	$ 36,739.38
128,940.00		
$ 1,346,388.90	$ 16,712.13	$ 36,739.38
$ 93,971.86	$	$ 1,511.39
708,259.27	24,423.12	62,896.24
48,279.13	2,060.53	4,763.34
263,465.70	1,260.30	5,800.26
179,037.37	3,654.07	20,107.79
64,723.80	2,064.69	12,380.51
231,366.49	12,270.50	19,281.79
156,225.07	10,356.06	14,724.01
34,372.57	1,281.00	7,090.40
141,363.88	6,244.40	8,394.72
3,493.59		737.36
38,742.99	7,753.11	4,491.17
315,131.96	4,077.59	12,321.54
$ 2,278,433.68	$ 75,445.37	$174,500.52
$ 49,594.89	$	$ 10,405.11
11,689.12		55,773.88
78,306.60	273.31	36,393.09
83,867.30		
8,535.00		
47,997.30		178.70
36,446.80	1,646.39	2,502.81
232,480.27	292.32	.41
33,422.12		136,577.88
		12,500.00
$ 582,339.40	$ 2,212.02	$254,331.88
$18,014,872.62	$199,175.90	$790,053.35

CAPITAL IMPROVEMENT FUND

EXHIBIT B

CITY OF STOCKTON

CAPITAL IMPROVEMENT FUND
BALANCE SHEET
June 30, 1973

ASSETS

Cash		$5,475,325.70
Accounts receivable	$ 124,954.89	
Less: Estimated uncollectible accounts	30.09	124,924.80
Due from other governmental units		1,854,943.42
Investments		1,421,827.90
TOTAL ASSETS		$8,877,021.82

LIABILITIES, RESERVES AND FUND BALANCE

Accounts payable			$ 120,776.00
Reserve for encumbrances			877,305.24
Appropriations for uncompleted projects		$7,926,741.96	
Less: Expenditures	$2,733,872.68		
Encumbrances	877,305.24	3,611,177.92	
Unencumbered appropriations			4,315,564.04
Fund Balances			
Columbus Park		$ 285,960.10	
Port sale proceeds balance		1,324,045.00	
Park sites balance		123,246.91	
Subdivision fees balance		275,775.52	
Federal revenue sharing		1,134,743.17	
General unallocated fund balance		419,605.84	
Total Fund Balance			3,563,376.54
TOTAL LIABILITIES, RESERVES AND FUND BALANCE			$8,877,021.82

SCHEDULE B-1

CITY OF STOCKTON

CAPITAL IMPROVEMENT FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1973

Fund Balance, July 1, 1972			$ 2,525,240.54
Add:	Reserve for encumbrances, July 1, 1972	$ 367,650.34	
	Unencumbered appropriations, July 1, 1972	1,491,609.40	
	Revenues (Schedule B-2)	6,164,909.90	
	Transfer from Bond Construction Fund	242,000.00	
	Adjustments - Prior year revenues	744.93	8,266,914.57
	Total Balance and Additions		$10,792,155.11
Deduct:	Reserve for encumbrances, June 30, 1973	$ 877,305.24	
	Unencumbered appropriations, June 30, 1973	4,315,564.04	
	Expenditures (Schedule B-3)	1,560,314.16	
	Transfer to General Fund	25,595.13	
	Transfer to Gas Tax Fund	450,000.00	7,228,778.57
Fund Balance, June 30, 1973			$ 3,563,376.54

SCHEDULE B-2

CAPITAL IMPROVEMENT FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Over (Under) Estimate
Sales and use taxes	$ 970,000.00	$1,034,887.55	$ 64,887.55
Amusement tax	18,000.00	16,570.26	(1,429.74)
Federal grants	633,000.00	640,256.00	7,256.00
Other agency participation	72,600.00	55,600.00	(17,000.00)
Federal revenue sharing	2,761,249.00	2,761,249.00	-
Miscellaneous revenue from other agencies	933,626.10	933,626.10	-
Interest	84,000.00	138,505.17	54,505.17
Zoning and subdivision fees	135,000.00	265,446.94	130,446.94
Miscellaneous reimbursements	15,167.95	8,971.04	(6,196.91)
Refunds	-	4.87	4.87
Sale of property	150,000.00	309,792.97	159,792.97
Total	$5,772.643.05	$6,164,909.90	$ 392,266.85

CITY OF STOCKTON

CAPITAL IMPROVEMENT FUND
STATEMENTS OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1973

	Appropriations to Date
GENERAL GOVERNMENT	
Yosemite St. Store Interceptor	$ 125,000.00
Miner Ave. Sewer Line (SUSD)	21,000.00
Civic Approaches Landscaping	54,000.00
Van Buskirk Park	175,000.00
Oak Park Improvements	75,000.00
Civic Center Marina Project	1,110,554.00
Urban Renewal 70-71	10,000.00
Civic Center Parking Lot	136,200.00
Remodeling City Buildings	225,902.26
Municipal Service Center - Security Lights	9,000.00
*Property Acquired for Resale - Pershing and Oak	1,200.00
Urban Renewal - McKinley and Sharps Lane	100,000.00
Municipal Service Center Paving and Drainage	6,000.00
Columbus Park Code Enforcement - City Participation	65,000.00
*Sperry Building Property Acquisition	76,000.00
Total General Government Projects	$ 2,189,856.26
PUBLIC SAFETY	
Fire Communications Improvements	$ 244,720.00
Northwest Fire Station	218,849.70
Alarm Circuits Under Grounding	93,000.00
Fire Station - Northeast - Design and Property	10,000.00
Animal Pound Expansion, Phase II	68,000.00
Relocated Fire alarm System - Crosstown Fwy/Mdsn to Stanislaus	9,600.00
Total Public Safety Projects	$ 644,169.70
STREETS - PUBLIC WORKS	
*City's Share - County Assessment Dist. - Burkett Villas	$ 10,000.00
Reconstruction - 8th St. - Lever to Argonaut	
San Joaquin County - Pacific and Lincoln Traffic Signals	12,000.00
Sidewalk, Curb and Gutter Repair	100,000.00
*City/County Street Resurfacing	10,000.00
*Hammer Lane Frontage Improvement - Meadowmont #2	3,384.13
Bicycle Paths 1972-73	5,000.00
Construction Don Ave. - City Participation in Colonial West #6	16,610.00
*Fence Installation - Pacific and Pershing Bridges	2,033.00
Street Improvement Adjacent to Park - Park North Subd. #1	15,600.00
Street Lights - Downtown - Redevelopment Agency Reimbursement	55,600.00
Hampton Street Widening	25,000.00
*Commerce Street Widening - Property Acquisition	1,000.00
Pershing - Frontage Improvement - March to Robinhood	135,470.00
Total Streets - Public Works Projects	$ 391,697.13

Expended Prior Years	Expended 1972-73	Total Expenditures	Encumbrances June 30, 1973	Unencumbered Balance
$	$ 3,067.75	$ 3,067.75	$ 4,932.25	$ 117,000.00
				21,000.00
	2,471.41	2,471.41		51,528.59
	2,342.74	2,342.74	12,891.00	159,766.26
	235.37	235.37	36,053.00	38,711.63
297,996.70	57,651.92	355,648.62	1,500.00	753,405.38
5,932.06		5,932.06		4,067.94
55,153.78	74,607.38	129,761.16	4,480.20	1,958.64
97,815.37	78,356.06	176,171.43	45,975.00	3,755.83
3,170.78		3,170.78		5,829.22
45.00	1,155.00	1,200.00		
	390.00	390.00		99,610.00
	832.16	832.16		5,167.84
	11,159.38	11,159.38	7,518.00	46,322.62
	75,955.00	75,955.00		45.00
$ 460,113.69	$ 308,224.17	$ 768,337.86	$ 113,349.45	$1,308,168.95
$ 154,852.17	$ 86,204.85	$ 241,057.02	$	$ 3,662.98
3,823.20	24,078.47	27,901.67	2,640.00	188,308.03
9,285.85	29,721.45	39,007.30	2,128.00	51,864.70
	500.00	500.00		9,500.00
	45,964.95	45,964.95	21,877.67	157.38
	4,983.55	4,983.55	4,195.00	421.45
$ 167,961.22	$ 191,453.27	$ 359,414.49	$ 30,840.67	$ 253,914.54
$ 1,006.17	$ 7,762.21	$ 8,768.38	$	$ 1,231.62
1,521.25	(1,521.25)			
				12,000.00
80,622.31	1,755.43	82,377.74		17,622.26
	10,000.00	10,000.00		
3,384.13		3,384.13		
	147.00	147.00		4,853.00
	9,824.37	9,824.37		6,785.63
	2,033.00	2,033.00		
				15,600.00
	22,237.92	22,237.92	30,035.40	3,326.68
	21,465.53	21,465.53	1,000.00	2,534.47
	915.67	915.67		84.33
	4,532.01	4,532.01	130.53	130,807.46
$ 86,533.86	$ 79,151.89	$ 165,685.75	$ 31,165.93	$ 194,845.45

CITY OF STOCKTON

CAPITAL IMPROVEMENT FUND
STATEMENTS OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1973

	Appropriations to Date
SEWER PROJECTS - PUBLIC WORKS	
*Freeway Sanitary - Storm System	$ 73,100.47
Oversize Subdivision Sewer Extension	109,550.00
Catch Basin Modernization	43,085.00
Hammer Lane Sanitary - Swenson to Thornton	507,000.00
Denver Avenue Storm Pump	10,000.00
RPR Digester Tanks	120,000.00
South Industrial Trunk - Sulfite Control	60,000.00
Repair Sanitary and Storm Sewers	75,000.00
Sanitary & Storm Alarm System	25,000.00
Legion Park Pump Plant	350,000.00
Old City Storm Drainage	94,382.00
*Argonaut Sanitary Relocation	24,335.91
Odor Control - Swenson Park Plant	6,000.00
Anderson Street Pump Plant	60,000.00
California Street Storm Trunk	8,000.00
Homestead Storm Trunk	55,000.00
Fairview - Drainage Improvement	230,000.00
Don Avenue Pump Station	10,000.00
East Fremont Storm Trunk	65,000.00
Monroe Street Storm Trunk	100,000.00
City Participation in Oversize Storm Sewers - Park North #1	38,750.00
Central Area Sanitary Line Improvement	125,000.00
Navy Drive Sanitary Line - Rough and Ready	477,746.00
Total Sewer Projects - Public Works	$ 2,666,949.38
PARKS AND RECREATION PROJECTS	
Garfield Park Improvements	$ 51,627.00
Oak Park Improvements	30,000.00
*Swenson Park Development	23,329.00
Anderson Park Additions	42,300.00
*Van Buskirk Park Additions	47,800.00
Weber Point - McLeods Lake Landscaping	19,400.00
Louis Park Improvements	213,300.00
Silver Lake	99,000.00
*Victory Park Improvements	7,259.77
Cumberland Park Development	351,999.00
*Ice Arena Bleachers	6,000.00
McKinley Park Lights & Utility Building	66,000.00
Garfield Park Improvement - Federal Contract #OSL-CA-09-39-1007	50,667.00
Legion Park Improvements	22,500.00
Ice Arena Building Addition	38,500.00
Buckley Cove Improvement	41,000.00
Chlorine Storage Const. - McKinley, Victory, Oak Park Pools	22,000.00
Buckley Cove Expansion - Property Acquisition	1,000.00

Expended Prior Years	Expended 1972-73	Total Expenditures	Encumbrances June 30, 1973	Unencumbered Balance
$ 70,924.98	$ 1,560.09	$ 72,485.07	$	$ 615.40
54,924.25	29,664.09	84,588.34		24,961.66
29,235.50	13,119.75	42,355.25		729.75
73,125.10	59,118.51	132,243.61	253,418.00	121,338.39
64.00		64.00		9,936.00
4,194.57	113,894.22	118,088,79		1,911.21
50,590.01	5,158.63	55,748.64		4,251.36
38,306.49	129.06	38,435.55		36,564.45
9,726.87	10,310.98	20,037.85		4,962.15
94,760.34	212,764.72	307,525.06	1,191.85	41,283.09
36,312.04	13,669.38	49,981.42		44,400.58
1,241.67	23,094.24	24,335.91		
	2,962.75	2,962.75		3,037.25
	2,454.42	2,454.42		57,545.58
	128.68	128.68		7,871.32
	256.90	256.90		54,743.10
	17,593.41	17,593.41	1,452.37	210,954.22
	44.00	44.00		9,956.00
	57,121.80	57,121.80		7,878.20
	1,612.50	1,612.50	5,787.50	92,600.00
				38,750.00
	96.37	96.37		124,903.63
				477,746.00
$ 463,405.82	$ 564,754.50	$1,028,160.32	$ 261,849.72	$1,376,939.34
$ 38,093.26	$	$ 38,093.26		$ 13,533.74
28,109.23	1,122.71	29,231.94		768.06
22,284.43	800.00	23,084.43		244.57
34,856.35	2,850.24	37,706.59		4,593.41
44,210.56	3,345.87	47,556.43		243.57
6,845.71		6,845.71		12,554.29
35,954.33	27,035.00	62,989.33	$ 48,320.80	101,989.87
13,043.31	27,513.36	40,556.67	10,974.38	47,468.95
7,137.34	119.98	7,257.32		2.45
8,618.25	92,875.70	101,493.95	86,039.75	164,465.30
2,782.23	758.83	3,541.06		2,458.94
	1,446.61	1,446.61	20,648.00	43,905.39
44,000.00	(388.87)	43,611.13		7,055.87
	20,809.28	20,809.28	525.60	1,165.12
	37,320.73	37,320.73		1,179.27
	2,891.64	2,891.64	5.70	38,102.66
	1,079.56	1,079.56	15,624.20	5,296.24
				1,000.00

CITY OF STOCKTON

CAPITAL IMPROVEMENT FUND
STATEMENTS OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1973

	Appropriations to Date
PARKS AND RECREATION PROJECTS (continued)	
Stribley Park Expansion - Property Acquisition	$ 26,000.00
Lafayette School Site Park	219,000.00
Woodside Park	160,000.00
*Street Tree Planting	10,000.00
McKinley/Garfield Park	735,830.00
Civic Auditorium Improvements	45,000.00
Total Parks and Recreation Projects	$ 2,329,511.77
TOTAL - ALL PROJECTS	$ 8,222,184.24
*Less Completed Projects	295,442.28
Balance - Uncompleted Projects	$ 7,926,741.96

Expended Prior Years	Expended 1972-73	Total Expenditures	Encumbrances June 30, 1973	Unencumbered Balance
$	$ 6,469.88	$ 6,469.88	$	$ 19,530.12
	1,901.51	1,901.51	6,040.00	211,058.49
	1,594.73	1,594.73	6,335.50	152,069.77
	9,874.67	9,874.67		125.33
	160,376.23	160,376.23	235,960.00	339,493.77
	16,932.67	16,932.67	9,625.54	18,441.79
$ 285,935.00	$ 416,730.33	$ 702,665.33	$ 440,099.47	$1,186,746.97
$1,463,949.59	$1,560,314.16	$3,024,263.75	$ 877,305.24	$4,320,615.25
		290,391.07		5,051.21
		$2,733,872.68	$ 877,305.24	$4,315,564.04

CENTRAL PARKING DISTRICT REVENUE FUND

EXHIBIT C

CITY OF STOCKTON

CENTRAL PARKING DISTRICT REVENUE FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash		$163,872.07
Petty cash		560.00
Cash with Fiscal Agent		885.00
Investments		100,000.00
Special assessments receivable, delinquent	$ 4,802.28	
Less: Estimated uncollectible assessments	1,200.57	3,601.71
TOTAL ASSETS		$268,918.78

LIABILITIES AND RESERVES

Liabilities		
Matured bonds and interest coupons payable		$ 2,396.25
Accounts payable		1,123.15
Total Liabilities		$ 3,519.40
Reserves		
Reserve for future debt service (Schedule C-1)	$165,399.38	
Reserve from Off-Street Parking Fund	100,000.00	265,399.38
TOTAL LIABILITIES AND RESERVES		$268,918.78

Bonded Indebtedness is reflected on Schedule C-5

SCHEDULE C-1

CITY OF STOCKTON

CENTRAL PARKING DISTRICT REVENUE FUND
STATEMENT OF CHANGES IN RESERVE BALANCE
FOR THE YEAR ENDED JUNE 30, 1973

Reserve Balance, July 1, 1972	$144,670.56
Add: Net income (Schedule C-2)	20,219.97
Decrease - Allowance for uncollectible assessments	264.03
Decrease - Reserve for encumbrances	272.48
Total Balance and Additions	$165,427.04
Deduct: Adjustment - Prior year expenditures	27.66
Reserve Balance, June 30, 1973	$165,399.38

SCHEDULE C-2

CENTRAL PARKING DISTRICT REVENUE FUND
STATEMENT OF INCOME AND EXPENSE
FOR THE YEAR ENDED JUNE 30, 1973

Total Operating Revenues (Schedule C-3)		$417,342.15
Less: Operating expenditures (Schedule C-4)		108,938.43
Net Operating Income		$308,403.72
Non-Operating Expense		
Interest paid on bonded debt	$228,183.75	
Bond principal paid	60,000.00	
Non-Operating Expense		288,183.75
Net Income (Schedule C-1)		$ 20,219.97

SCHEDULE C-3

CITY OF STOCKTON

CENTRAL PARKING DISTRICT REVENUE FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Over (Under) Estimate
Special assessments	$125,000.00	$125,000.00	$
Parking lots	175,000.00	174,220.43	(779.57)
Contribution from City of Stockton	98,000.00	98,000.00	
Contribution from other agencies	10,000.00	10,000.00	
Interest on investments		4,250.00	4,250.00
Property rentals	6,300.00	5,826.00	(474.00)
Other revenues		45.72	45.72
Total	$414,300.00	$417,342.15	$3,042.15

SCHEDULE C-4

CENTRAL PARKING DISTRICT REVENUE FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1973

	Appropriations (Revised)	Expenditures and Encumbrances	Unencumbered Balance
Salaries	$ 67,249.00	$ 62,601.10	$ 4,647.90
Materials, Services and Supplies			
Utilities	$ 12,000.00	$ 11,926.97	$ 73.03
Telephone and telegraph	200.00	168.51	31.49
Meetings, membership, travel	800.00	704.40	95.60
Contractual services	14,180.00	13,881.09	298.91
Equipment rental	7,980.00	5,148.41	2,831.59
Retirement and F.I.C.A. taxes	2,373.00	1,214.73	1,158.27
Employee insurance	1,805.00	1,196.93	608.07
Materials and supplies	8,722.48	7,814.01	908.47
Taxes	875.00	832.28	42.72
Sweeper	3,450.00	3,450.00	
Total Materials, Services and Supplies	$ 52,385.48	$ 46,337.33	$ 6,048.15
Grand Total	$119,634.48	$108,938.43	$10,696.05

CITY OF STOCKTON

CENTRAL PARKING DISTRICT REVENUE FUND
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1973

Amounts available or to be provided in future years for payment of bonds and interest:

Amount available in bond service reserve (Schedule C-1)	$ 165,399.38
Amount to be provided in future years	8,830,125.62
Total Available or to be Provided	$8,995,525.00

Bonds and interest payable in future years:

	Principal	Interest	Total
Division I	$1,870,000.00	$1,654,090.00	$3,524,090.00
Division II	915,000.00	870,393.75	1,785,393.75
Division III	940,000.00	908,956.25	1,848,956.25
Division IV	583,000.00	1,254,085.00	1,837,085.00
Total	$4,308,000.00	$4,687,525.00	$8,995,525.00

49-99 COOPERATIVE LIBRARY SYSTEM FUND

EXHIBIT D

CITY OF STOCKTON

49-99 COOPERATIVE LIBRARY SYSTEM FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Grants receivable from State of California				$43,592.00
Unearned State grants:				
	Total Grant	Total Realized	Balance	
Agreement 4590	$100,000.00	$100,000.00	$	
Agreement 4602	25,000.00	25,000.00		
Agreement 4610	120,000.00	120,000.00		
Agreement 4810	15,618.00	15,618.00		
Agreement 4866	20,000.00	20,000.00		
Agreement 5196	16,684.00	8,342.00	8,342.00	
Library System share	6,750.00	6,750.00		
Total	$304,052.00	$295,710.00		8,342.00
TOTAL ASSETS				$51,934.00

LIABILITIES AND RESERVES

Liabilities	
Accounts payable	$ 433.91
Due to General Fund	18,580.00
Total liabilities	$19,013.91
Reserve for Encumbrances	4,500.00
Appropriations for Uncompleted Programs:	

	Appropriations	Expenditures and Encumbrances	Unencumbered Appropriations	
Agreement 4590	$100,000.00	$ 97,534.19	$ 2,465.81	
Agreement 4602	25,000.00	23,233.51	1,766.49	
Agreement 4610	120,000.00	119,561.23	438.77	
Agreement 4810	22,368.00	17,048.42	5,319.58	
Agreement 4866	20,000.00	18,254.56	1,745.44	
Agreement 5196	16,684.00		16,684.00	
Total	$304,052.00	$275,631.91		28,420.09
TOTAL LIABILITIES AND RESERVES				$51,934.00

STOCKTON WATER SERVICE FACILITIES DISTRICT FUND

EXHIBIT E

CITY OF STOCKTON

STOCKTON WATER SERVICE FACILITIES DISTRICT FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Current Assets				
Cash			$ 362,803.89	
Accounts receivable		$ 89,977.37		
Less: Allowance for uncollectible accounts		7,381.09	82,596.28	
Total Current Assets				$ 445,400.17
Restricted Assets				
Cash in sinking fund for water department replacements				146,165.06
Utility Plant in Service	Cost	Accumulated Depreciation	Book Value	
Land	$ 30,709.97	$	$ 30,709.97	
Buildings and improvements	3,165,761.22	395,548.06	2,770,213.16	
Machinery and equipment	376,932.84	107,952.66	268,980.18	
Total Utility Plant in Service	$3,573,404.03	$ 503,500.72		3,069,903.31
Construction in progress				25,593.75
Other Assets				
Unamortized discount on bonds sold				28,858.91
TOTAL ASSETS				$3,715,921.20

LIABILITIES, RESERVES, CONTRIBUTIONS AND RETAINED EARNINGS

Current Liabilities			
Accounts payable		$ 21,891.26	
Matured interest payable		150.00	
Bonds payable - Current portion		10,000.00	$ 32,041.26
Other Liabilities			
Water extension agreements		$ 147,221.06	
Bonds payable	$ 820,000.00		
Less: Current portion above	10,000.00	810,000.00	957,221.06
Total Liabilities			$ 989,262.32
Reserves			
Reserve for water department replacements			146,165.06
Contributions			
Municipality		$1,146,088.44	
Subdividers		762,116.59	1,908,205.03
Retained Earnings (Schedule E-1)			672,288.79
TOTAL LIABILITIES, RESERVES, CONTRIBUTIONS AND RETAINED EARNINGS			$3,715,921.20

CITY OF STOCKTON

STOCKTON WATER SERVICE FACILITIES DISTRICT FUND
STATEMENT OF CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1973

Retained Earnings, July 1, 1972		$422,528.00
Add: Net income (Schedule E-2)		216,267.16
Adjustment of prior year revenues		4.55
Decrease reserve for water department replacements		35,000.00
Total Balance and Additions		$673,799.71
Deduct: Increase - Provision for uncollectible accounts	$1,154.84	
Adjustments - Prior year expenditures	356.08	1,510.92
Retained Earnings, June 30, 1973		$672,288.79

CITY OF STOCKTON

STOCKTON WATER SERVICE FACILITIES DISTRICT FUND
STATEMENT OF REVENUE AND EXPENSE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Actual Over (Under) Budget
Operating Revenue			
Reimbursable work	$ -	$ 1,439.38	$ 1,439.38
Water revenue	500,000.00	531,427.46	31,427.46
Water extension refunds	1,000.00	397.89	(602.11)
Total Operating Revenue	$501,000.00	$533,264.73	$ 32,264.73
Operating Expenses before Depreciation			
Administration and general	$ 62,904.00	$ 62,394.34	$ 509.66
Billing and accounting	37,792.00	34,221.47	3,570.53
Pumping and production	76,928.00	67,719.67	9,208.33
Transmission and distribution	9,321.00	7,493.67	1,827.33
Meters and services	21,787.00	20,391.55	1,395.45
Total Operating Expenses before Depreciation	$208,732.00	$192,220.70	$(16,511.30)
Operating Income before Depreciation	$292,268.00	$341,044.03	$ 48,776.03
Depreciation	60,000.00	74,166.91	(14,166.91)
Operating Income	$232,268.00	$266,877.12	$ 34,609.12
Less: Non-operating Expenses			
Interest expense - Revenue Bonds	$ 49,500.00	$ 49,500.00	$ -
Amortization of bond discount	-	1,109.96	(1,109.96)
Total Non-operating Expense	$ 49,500.00	$ 50,609.96	$ (1,109.96)
NET INCOME	$182,768.00	$216,267.16	$ 33,499.16

EAST CENTER OAKS

CODE ENFORCEMENT OPERATING FUND

EXHIBIT F

CITY OF STOCKTON

CODE ENFORCEMENT GRANT FUND
EAST CENTER OAKS PROJECT
BALANCE SHEET
JUNE 30, 1973

ASSETS

Due from U. S. Government		
Federal rehabilitation grants	$ 6,557.78	
Federal code enforcement grants	58,889.46	$ 65,447.24
TOTAL ASSETS		$ 65,447.24

LIABILITIES AND FUND BALANCE

Liabilities	
Due to other funds - Gas Tax Street Improvement Fund	$ 64,865.90
Unearned advances	581.34
Total Liabilties	$ 65,447.24
Fund Balance	-
TOTAL LIABILITIES AND FUND BALANCE	$ 65,447.24

CODE ENFORCEMENT GRANT FUND
EAST CENTER OAKS PROJECT
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1973

Fund Balance, July 1, 1972		$ -
Add: Municipal contributions earned	$293,589.05	
Code Enforcement Grant earned	587,178.10	
Relocation Grant earned	17,070.66	
Rehabilitation Grant earned	175,156.14	1,072,993.95
Total Additions and Balance		$1,072,993.95
Less: Code Enforcement expenditures	$880,767.15	
Relocation payments	17,070.66	
Rehabilitation payments	175,156.14	1,072,993.95
Fund Balance, June 30, 1973		$ -

EXHIBIT F-1

CITY OF STOCKTON

CODE ENFORCEMENT GRANT FUND
COLUMBUS PARK PROJECT
BALANCE SHEET
JUNE 30, 1973

ASSETS

Accounts receivable	$ 245.00
Due from City share of project	27,674.64
TOTAL ASSETS	$ 27,919.64

LIABILITIES AND FUND BALANCE

Liabilities	
Accounts payable	$ 98.83
Unearned advances	8,605.64
Due to General Fund	19,215.17
Total Liabilities	$ 27,919.64
Fund Balance	-
TOTAL LIABILITIES AND FUND BALANCE	$ 27,919.64

CODE ENFORCEMENT GRANT FUND
COLUMBUS PARK PROJECT
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1973

Fund Balance, July 1, 1972		$ -
Add: Municipal contributions earned	$ 37,718.05	
Code Enforcement Grant earned	75,437.26	
Rehabilitation Grant earned	59,429.10	172,584.41
Total Balance and Additions		$172,584.41
Less: Code Enforcement expenditures	$113,155.31	
Rehabilitation payments	59,429.10	172,584.41
Fund Balance, June 30, 1973		$ -

SPECIAL GAS TAX STREET IMPROVEMENT FUND

EXHIBIT G

CITY OF STOCKTON

GAS TAX STREET IMPROVEMENT FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash	$1,205,059.56
Investments	500,000.00
Accounts receivable	26,024.72
Due from other governmental units	486,929.27
Due from other funds	64,865.90
TOTAL ASSETS	$2,282,879.45

LIABILITIES, RESERVES AND FUND BALANCE

Liabilities			
Accounts payable			$ 23,444.77
Reserve for encumbrances			59,153.25
Appropriations for uncompleted projects		$2,993,116.37	
Less: Expenditures	$795,875.17		
Encumbrances	59,153.25	855,028.42	
Unencumbered appropriations			2,138,087.95
Fund Balance			
Section 2106 construction		$ 47,548.36	
Section 2107 construction		14,306.12	
Gasoline Sales tax		339.00	
Total Fund Balance (Schedule G-1)			62,193.48
TOTAL LIABILITIES, RESERVES AND FUND BALANCE			$2,282,879.45

SCHEDULE G-1

CITY OF STOCKTON

GAS TAX STREET IMPROVEMENT FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1973

Fund Balance, July 1, 1972			$ 424,173.93
Add:	Reserve for encumbrances, July 1, 1972	$ 85,642.68	
	Unencumbered appropriations, July 1, 1972	1,010,673.53	
	Revenues (Schedule G-2)	1,412,298.59	
	Transfer from Bond Construction Fund	80,000.00	
	Transfer from Capital Improvement Fund	450,000.00	3,038,614.80
	Total Balance and Additions		$3,462,788.73
Deduct:	Reserve for encumbrances, June 30, 1973	$ 59,153.25	
	Unencumbered appropriations, June 30, 1973	2,138,087.95	
	Expenditures (Schedule G-3)	878,170.14	
	Transfers to General Fund	325,087.38	
	Adjustment - Prior year revenues	96.53	3,400,595.25
Fund Balance, June 30, 1973			$ 62,193.48

SCHEDULE G-2

GAS TAX STREET IMPROVEMENT FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Estimate
Allocations			
Per Section 2106 & 2107 S & H Code	$1,010,000.00	$ 989,830.81	$(20,169.19)
Per Section 2107.5 S & H Code	10,000.00	10,000.00	-
Total Allocations	$1,020,000.00	$ 999,830.81	$(20,169.19)
Revenue from other agencies	378,153.08	378,492.08	339.00
Interest on invested funds	25,000.00	33,975.70	8,975.70
Total	$1,423,153.08	$1,412,298.59	$(10,854.49)

CITY OF STOCKTON

GAS TAX STREET IMPROVEMENT FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1973

	Appropriations to Date
Weber Avenue and Airport Signals	$ 6,200.00
Lincoln-Weber-Washington Reconstruction	36,000.00
Pacific Avenue/Lincoln Road Signal Lights Channelization	12,000.00
Pacific Avenue Median Revision	42,000.00
*Airport Way - Sierra Nevada Coupling - Reconstruction Scotts/Pine	214,000.00
Modernize and Upgrade Traffic Signals	56,250.00
Pacific Avenue - Curbs and Gutters - Douglas Place	5,000.00
*Eighth Street - Turnpike to Argonaut	65,950.00
*Waterloo Road - Wilson Way Channelization - Signals	25,900.00
Wilson Way/Weber Railroad Crossing	8,700.00
Oak Street and Western Pacific Railroad Crossing	21,577.38
Park Street and Western Pacific Railroad Crossing	21,311.05
Market and Western Pacific Railroad Crossing	15,275.00
Fremont and Wizard Railroad Crossing	14,650.25
Weber Avenue and Western Pacific Railroad Crossing	15,640.00
Weber Avenue and Southern Pacific Railroad Crossing	7,000.00
El Dorado - Center Signal Interconnect - Harding/Lafayette	205,660.00
*Thornton Road Between Hammer Lane and Davis Road	30,356.60
Resurface Benjamin Holt - Pershing - Alexandria	11,940.00
Charter Way Sidewalks	7,500.00
Benjamin Holt Construction - City	30,000.00
Oak and Southern Pacific Railroad Crossing	16,500.00
Park and Southern Pacific Railroad Crossing	16,500.00
Lindsay and Western Pacific Railroad Crossing	15,000.00
Stanislaus and Atchison-Topeka-Sante Fe Crossing	18,558.83
*School Pedestrian Signals	47,537.66
*El Dorado and Yokut Controller	11,249.89
*El Dorado and Robinhood Controller	11,425.28
Pacific and Benjamin Holt Controller	10,181.00
Wilson Way and S. T. & E. Crossing	15,000.00
Main Street and Western Pacific Railroad Corssing	9,845.00
*1971-72 Street Resurfacing Program	120,209.78
West Lane - Hammer Lane North	40,000.00
Benjamin Holt - Cumberland West	28,968.19
City Participation - Special Assessment Districts	30,878.00

Expended Prior Years	Expended 1972-73	Total Expenditure	Encumbrances June 30, 1973	Unencumbered Balance
$ 216.01	$	$ 216.01	$	$ 5,983.99
2,579.76		2,579.76		33,420.24
686.03	5,485.53	6,171.56		5,828.44
				42,000.00
208,875.25	5,076.07	213,951.32		48.68
29,751.76	6,323.16	36,074.92		20,175.08
				5,000.00
12,948.75	52,907.42	65,856.17		93.83
2,174.38	23,704.47	25,878.85		21.15
				8,700.00
14,154.76		14,154.76		7,422.62
15,622.10		15,622.10		5,688.95
23.05		23.05		15,251.95
53.82	8,300.50	8,354.32		6,295.93
				15,640.00
				7,000.00
18,042.27	175,988.54	194,030.81	5,866.15	5,763.04
447.64	29,908.96	30,356.60		
4,491.91		4,491.91		7,448.09
378.92		378.92		7,121.08
22,530.40		22,530.40		7,469.60
				16,500.00
				16,500.00
				15,000.00
	7,117.65	7,117.65		11,441.18
26,696.90	20,840.76	47,537.66		
8,055.98	3,193.91	11,249.89		
8,025.24	3,400.04	11,425.28		
45.00		45.00		10,136.00
				15,000.00
21.44		21.44		9,823.56
119,707.68	502.10	120,209.78		
8,736.56	115.51	8,852.07		31,147.93
22,968.19		22,968.19		6,000.00
24,969.20		24,969.20		5,908.80

CITY OF STOCKTON

GAS TAX STREET IMPROVEMENT FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1973

	Appropriations to Date
*Anderson Street Lowering	$ 7,500.00
*Harding Way - California to Underpass	130,000.00
Harding Way Interconnect and Widening - Pacific - California	112,000.00
Cherokee - Waterloo - D - Harding Signals and Channelization	150,000.00
Union and S. T. & E. Crossing	17,000.00
Hammer and West Lane Traffic Signals	12,115.45
Hammer Lane Widening	492,300.00
1972-73 Street Resurfacing	178,685.22
Benjamin Holt - Lincoln Village West	15,000.00
Special Assessment District	25,000.00
Sidewalk Curb and Gutter Repair	50,000.00
West End Street and Frontage Improvements	25,000.00
Eighth Street - McKinley to I-5	40,000.00
California Street - Harding to McCloud	160,000.00
March Lane	520,000.00
Weber Avenue - Madison to Monroe	2,500.00
Railroad Crossing - Street Widening	5,000.00
French Camp Turnpike Study	5,000.00
Pacific Avenue - Calaveras North	141,000.00
Pacific Avenue - Calaveras South	42,000.00
Charter Way - Sacramento to Eighth	24,381.00
School Pedestrian Signals 72-73	30,000.00
Airport Way and Oak Signals	20,000.00
Airport Way and Fremont Signals	20,000.00
Street Light Modernization	10,000.00
El Dorado - Calaveras North - Signal Modernization	68,000.00
New Traffic Symbol Signs	20,000.00
Columbus Park Code Enforcement	90,000.00
TOTAL - ALL PROJECTS	$ 3,657,245.58
*Less Completed Projects	664,129.21
Balance - Uncompleted Projects	$ 2,993,116.37

Expended Prior Years	Expended 1972-73	Total Expenditure	Encumbrances June 30, 1973	Unencumbered Balance
$	$ 7,130.95	$ 7,130.95	$	$ 369.05
4,616.22	102,191.66	106,807.88		23,192.12
	9,263.75	9,263.75	291.50	102,444.75
	4,353.01	4,353.01		145,646.99
				17,000.00
33.75	11,120.18	11,153.93		961.52
1,256.44	89,020.54	90,276.98	3,000.00	399,023.02
	178,407.53	178,407.53		277.69
	3.52	3.52		14,996.48
				25,000.00
	18,456.85	18,456.85	12,040.00	19,503.15
	6,394.08	6,394.08	9,993.00	8,612.92
	37,280.93	37,280.93		2,719.07
	6,767.72	6,767.72		153,232.28
	16,832.38	16,832.38	431.00	502,736.62
	2,500.00	2,500.00		
				5,000.00
	2,789.51	2,789.51		2,210.49
	17,313.87	17,313.87	11,225.00	112,461.13
	5,743.84	5,743.84	1,675.00	34,581.16
				24,381.00
				30,000.00
	487.61	487.61	1,425.00	18,087.39
	487.61	487.61	1,425.00	18,087.39
	4,289.26	4,289.26	5,390.00	320.74
	10,616.70	10,616.70	3,145.00	54,238.30
	3,854.02	3,854.02	3,246.60	12,899.38
				90,000.00
$558,109.41	$878,170.14	$1,436,279.55	$ 59,153.25	$2,161,812.78
		640,404.38		23,724.83
		$ 795,875.17	$ 59,153.25	$2,138,087.95

BOND CONSTRUCTION FUND

EXHIBIT H

CITY OF STOCKTON

BOND CONSTRUCTION FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash on hand and in banks (Schedule H-1)		$ 3,627,912.27
Investments		1,000,000.00
Deferred projects - Community Youth Center		2,500.00
Due from other governmental units:		
Federal pollution control grant	$ 8,724,147.00	
State pollution control grant	3,965,213.00	12,689,360.00
TOTAL ASSETS		$17,319,772.27

LIABILITIES AND RESERVES

Accounts payable			$ 136,227.19
Due to other governmental units			2,500.00
Reserve for encumbrances			2,564,996.98
Reserve for street projects			11,184.03
Reserve for police building			51.96
Reserve for pollution control			3,454,675.98
Appropriation for uncompleted projects (Schedule H-2)		$16,130,843.12	
Less: Expenditures to date	$2,415,710.01		
Encumbrances	2,564,996.98	4,980,706.99	
Unencumbered appropriations			11,150,136.13
TOTAL LIABILITIES AND RESERVES			$17,319,772.27

SCHEDULE H-1

CITY OF STOCKTON

BOND CONSTRUCTION FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 1973

Cash Balance, July,1, 1972		$5,955,805.61
Disbursements:		
Street projects	$ 2.08	
Pollution control projects	2,005,891.26	
Transfer to Gas Tax Street Improvement Fund	80,000.00	
Transfer to Capital Improvement Fund	242,000.00	
Total Disbursements		2,327,893.34
Cash Balance, June 30, 1973		$3,627,912.27

CITY OF STOCKTON

BOND CONSTRUCTION FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1973

	Appropriations to Date
STREET PROJECTS	
El Dorado Street Storm Trunk - West End	$ 13,758.12
Roosevelt Street Storm Trunk	5,000.00
Total Street Projects	$ 18,758.12
POLLUTION CONTROL PROJECTS	
Water Pollution - Job Cost Control	$ 250,000.00
Water Pollution Control - Private Engineering Services	1,234,000.00
Main Water Quality Control Plan Construction Contracts	14,628,085.00
Total Pollution Control Projects	$16,112,085.00
TOTAL BOND CONSTRUCTION FUND PROJECTS	$16,130,843.12
Less Closed Projects	-0-
TOTAL UNCOMPLETED BOND CONSTRUCTION FUND PROJECTS	$16,130,843.12

Expended Prior Years	Expended 1972-73	Total Expenditures	Encumbrances June 30, 1973	Unencumbered Balance
$ 3,758.12	$ 2.08	$ 3,760.20	$	$ 9,997.92
				5,000.00
$ 3,758.12	$ 2.08	$ 3,760.20	$	$ 14,997.92
$ 4,526.68	$ 62,698.37	$ 67,225.05	$ 5,449.23	$ 177,325.72
272,141.61	765,135.90	1,037,277.51		196,722.49
	1,307,447.25	1,307,447.25	2,559,547.75	10,761,090.00
$276,668.29	$2,135,281.52	$2,411,949.81	$2,564,996.98	$11,135,138.21
$280,426.41	$2,135,283.60	$2,415,710.01	$2,564,996.98	$11,150,136.13
-0-	-0-	-0-	-0-	-0-
$280,426.41	$2,135,283.60	$2,415,710.01	$2,564,996.98	$11,150,136.13

NEIGHBORHOOD YOUTH CORPS

OUT OF SCHOOL PROGRAM FUND

EXHIBIT I

CITY OF STOCKTON

NEIGHBORHOOD YOUTH CORPS
OUT OF SCHOOL PROGRAM FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash	$16,204.35
Advance to Community Action Council of San Joaquin County, Inc.	3,825.54
TOTAL ASSETS	$20,029.89

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable		$ 247.54
Unexpended advances from U. S. Government		19,782.35
Total Liabilities		$20,029.89
Fund Balance		
Funds provided by U. S. Government	$505,746.29	
Less program expenditures	505,746.29	
Fund Balance		-
TOTAL LIABILITIES AND FUND BALANCE		$20,029.89

PUBLIC EMPLOYMENT PROGRAM FUNDS

EXHIBIT J

CITY OF STOCKTON

TITLE V PUBLIC EMPLOYMENT PROGRAM FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash	$ 84,406.07
Due from U. S. Government	82,792,78
TOTAL ASSETS	$167,198.85

LIABILITIES AND FUND BALANCE

Liabilities			
Accounts payable			$ 15,372.85
Due to General Fund			151,826.00
Total Liabilities			$167,198.85
Fund Balance			
Funds provided by U. S. Government	$927.916.78		
In-kind revenues	186,624.98	$1,114,541.76	
Less program expenditures		1,114,541.76	
Fund Balance			-
TOTAL LIABILITIES AND FUND BALANCE			$167,198.85

EXHIBIT K

TITLE VI PUBLIC EMPLOYMENT PROGRAM FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash	$ 2,636.30
Due from U. S. Government	2,476.41
TOTAL ASSETS	$ 5,112.71

LIABILITIES AND FUND BALANCE

Liabilities			
Accounts payable			$ 5,112.71
Total Liabilities			$ 5,112.71
Fund Balance			
Funds provided by U. S. Government	$301,817.41		
In-kind revenues	80,458.98	$ 382,276.39	
Less program expenditures		382,276.39	
Fund Balance			-
TOTAL LIABILITIES AND FUND BALANCE			$ 5,112.71

METROPOLITAN PARKS & RECREATION COMMISSION

PUBLIC EMPLOYMENT PROGRAM FUND

EXHIBIT L

CITY OF STOCKTON

METROPOLITAN PARKS AND RECREATION COMMISSION
TITLE V PUBLIC EMPLOYMENT PROGRAM FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash			$584.52
TOTAL ASSETS			$584.52

LIABILITIES AND FUND BALANCE

Liabilities			
Due to San Joaquin County			$584.52
Total Liabilities			$584.52
Fund Balance			
Funds provided by San Joaquin County	$30,496.53		
In-kind revenues	9,441.18	$39,937.71	
Less program expenditures		39,937.71	
Fund Balance			-
TOTAL LIABILITIES AND FUND BALANCE			$584.52

EXHIBIT M

METROPOLITAN PARKS AND RECREATION COMMISSION
TITLE VI PUBLIC EMPLOYMENT PROGRAM FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash			$603.20
TOTAL ASSETS			$603.20

LIABILITIES AND FUND BALANCE

Liabilities			
Due to San Joaquin County			$603.20
Total Liabilities			603.20
Fund Balance			
Funds provided by San Joaquin County	$58,693.29		
In-kind revenues	28,647.80	$87,341.09	
Less program expenditures		87,341.09	
Fund Balance			-
TOTAL LIABILITIES AND FUND BALANCE			$603.20

COOPERATIVE AREA MANPOWER

PLANNING SYSTEM FUND

EXHIBIT N

CITY OF STOCKTON

COOPERATIVE AREA MANPOWER PLANNING SYSTEM FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash		$15,964.00
TOTAL ASSETS		$15,964.00

LIABILITIES AND FUND BALANCE

Liabilities		
Due to U. S. Government		$15,964.00
Total Liabilities		$15,964.00
Fund Balance		
Funds provided by U. S. Government	$132,114.00	
Less system expenditures	132,114.00	
Fund Balance		-
TOTAL LIABILITIES AND FUND BALANCE		$15,964.00

SPECIAL ASSESSMENT CONSTRUCTION FUND

EXHIBIT O

CITY OF STOCKTON

SPECIAL ASSESSMENT CONSTRUCTION FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash	$189,902.55
Due from sale of bonds	690,000.00
Due from other governmental units	5,367.00
City's share of improvements	6,916.40
TOTAL ASSETS	$892,185.95

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable		$ 350.00
Appropriations (Schedule O-2)	$3,498,526.46	
Less: Expenditures	2,716,773.16	
Unencumbered appropriations		781,753.30
Fund Balance (Schedule O-1)		110,082.65
TOTAL LIABILITIES AND FUND BALANCE		$892,185.95

CITY OF STOCKTON

SPECIAL ASSESSMENT CONSTRUCTION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1973

Fund Balance, July 1, 1972			$ 117,809.92
Add:	Reserve for encumbrances, July 1, 1972	$215,456.05	
	Resources realized	690,000.00	
	Unencumbered appropriations, July 1, 1972	299,240.05	
	Total Additions		1,204,696.10
	Total Balance and Additions		$1,322,506.02
Deduct:	Expenditures for current year	$430,670.07	
	Unencumbered appropriations (Schedule O-2)	781,753.30	
	Total Deductions		1,212,423.37
Fund Balance, June 30, 1973			$ 110,082.65

CITY OF STOCKTON

SPECIAL ASSESSMENT CONSTRUCTION FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1973

Improvement Districts	Appropriations
Sherwood Plaza	$ 423,490.00
Sharps Lane Villas	5,529.96
McKinley Area Project	1,084,915.20
Lincoln Village West #11	391,460.80
*Hacienda Village	9,700.11
Lincoln Village West #16	303,000.00
Scotts Taylor Assessment	44,350.00
Lincoln Village West #18	555,780.50
Lincoln Village West #23	690,000.00
TOTAL PROJECTS	$ 3,508,226.57
*Less Completed Projects	9,700.11
Total Uncompleted Projects	$ 3,948,526.46

Expenditures					Unexpended Balance
Professional Services	Construction and Land	Other Charges	Total	Encumbrances	June 30, 1973
$ 26,051.56	$ 390,180.88	$ 3,474.12	$ 419,706.46	$	$ 3,783.44
	593.86	1,020.34	1,614.20		3,915.76
58,050.57	941,078.72	68,943.66	1,068,072.95		16,842.25
66,311.34	261,181.98	46,676.48	374,169.80		17,291.00
643.09		9,057.02	9,700.11		
48,413.80	203,916.25	24,670.49	277,000.54		25,999.46
9,691.31	29,358.40	2,605.33	41,655.04		2,694.96
80,082.43	414,039.85	40,431.79	534,554.07		21,226.43
					690,000.00
$ 289,244.10	$2,240,349.94	$196,879.23	$2,726,473.27		$ 781,753.30
643.09		9,057.02	9,700.11		
$ 288,601.01	$2,240,349.94	$187,822.21	$2,716,773.16		$ 781,753.30

LIGHTING MAINTENANCE FUND

EXHIBIT P

CITY OF STOCKTON

LIGHTING MAINTENANCE FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash		$ 9,445.15
Special assessments receivable, delinquent	$4,090.74	
Less: Estimated uncollectible assessments	2,647.52	1,443.22
TOTAL ASSETS		$10,888.37

LIABILITIES AND FUND BALANCE

Maintenance payable	$ 2,771.07
Fund balance	8,117.30
TOTAL LIABILITIES AND FUND BALANCE	$10,888.37

SCHEDULE P-1

LIGHTING MAINTENANCE FUND
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1973

Fund Balance, July 1, 1972		$ 5,442.97
Assessment roll handling charges		6.32
Revenues for the current year	$34,859.92	
Less: Expenditures for the current year	32,002.74	
Excess of revenues over expenditures		2,857.18
TOTAL		$ 8,306.47
Deduct:		
Increase in provision for uncollectible assessments and accounts		189.17
Fund Balance, June 30, 1973		$ 8,117.30

CENTRAL PARKING DISTRICT CONSTRUCTION FUND

EXHIBIT Q

CITY OF STOCKTON

CENTRAL PARKING DISTRICT CONSTRUCTION FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash on hand and in banks	$94,722.52
Petty cash fund	500.00
TOTAL ASSETS	$95,222.52

LIABILITIES, RESERVES AND FUND BALANCE

Appropriations for uncompleted projects	$3,105,774.03	
Less: Expenditures	3,034,515.10	
Unencumbered appropriation		71,258.93
Fund Balance (Schedule Q-1)		23,963.59
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		$95,222.52

CITY OF STOCKTON

CENTRAL PARKING DISTRICT CONSTRUCTION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1973

Fund Balance, July 1, 1972			$21,396.27
Add:	Interest on investments	$ 2,567.32	
	Unencumbered appropriations, July 1, 1972	71,252.93	
	Total Additions		73,820.25
	Total Balance and Additions		$94,216.52
Deduct:	Project expenditures 1972-73	$ (6.00)	
	Unencumbered appropriations, June 30, 1973	71,258.93	
	Total Deductions		71,252.93
Fund Balance, June 30, 1973			$23,963.59

HOLIDAY PARK MAINTENANCE

DISTRICT FUND

EXHIBIT R

CITY OF STOCKTON

HOLIDAY PARK DISTRICT
SWIMMING POOL MAINTENANCE FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash	$115.78
Special assessments receivable - Delinquent	91.17
TOTAL ASSETS	$206.95

LIABILITIES

Amount due to Holiday Park Recreation Association	$206.95
TOTAL LIABILITIES	$206.95

SPECIAL ASSESSMENT BOND REDEMPTION FUND

EXHIBIT S

CITY OF STOCKTON

SPECIAL ASSESSMENT BOND REDEMPTION FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash on hand and in bank			$ 446,805.70
Accounts receivable			480.96
Special assessments receivable			
Delinquent		$ 135,391.62	
Deferred	$9,403,491.62		
Less paid in advance	487,570.18	8,915,921.44	
Total Special Assessments Receivable			9,051,313.06
TOTAL ASSETS			$9,498,599.72

LIABILITIES, RESERVES AND FUND BALANCE

Liabilities		
Matured bonds payable	$ 5,544.98	
Matured bond call premiums payable	150.00	
Matured interest payable	2,944.25	
Bonds payable in future years	5,989,551.35	
Interest payable in future years	3,444,160.23	
Total Liabilities		$9,442,350.81
Reserves		
Reserve for bond call advertising	$ 12,703.53	
Reserve for bond premiums	3,839.34	
Total Reserves		16,542.87
Fund Balance		
Lincoln Village West Assessment District 68-1	$ 2,773.80	
Lincoln Village West Assessment District 69-1	7,108.12	
Lincoln Village West Assessment District 69-3	2,786.58	
Lincoln Village West Assessment District 70-1	3,413.19	
Lincoln Village West Assessment District 70-2	3,270.97	
Lincoln Village West Assessment District 71-1	3,864.09	
Lincoln Village West Assessment District 71-2	5,776.24	
Unallocated	10,713.05	
Total Fund Balance		39,706.04
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		$9,498,599.72

CITY OF STOCKTON

SPECIAL ASSESSMENT BOND REDEMTION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1973

Fund Balance, July 1, 1972			$39,826.70
Add:	Interest earned on assessment districts funds	$5,776.24	
	Receipts for bond call advertising	3,108.84	
	Receipts for prepayment of bond call premium	3,732.11	
	Decrease in reserve for bond call premium	1,117.89	13,735.08
			$53,561.78
Deduct:	Handling charge adjustment	$ 335.50	
	Bond call advertising expenditures	128.75	
	Bond call premium expense	4,850.00	
	Increase in reserve for bond call advertising	2,980.09	
	Adjustment - Prior year revenues	5,561.40	13,855.74
Fund Balance, June 30, 1973			$39,706.04

SEWER FUND

EXHIBIT T

CITY OF STOCKTON

SEWER FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash		$455,822.06
Accounts receivable	$293,973.64	
Less: Estimated uncollectible accounts	151,649.11	142,324.53
TOTAL ASSETS		$598,146.59

LIABILITIES, RESERVES AND FUND BALANCE

Liabilities	
Accounts payable	$ 9,147.40
Reserve for encumbrances	14,290.81
Fund balance	574,708.38
TOTAL LIABILITIES, RESERVES AND FUND BALANCE	$598,146.59

SCHEDULE T-1

CITY OF STOCKTON

SEWER FUND
STATEMENT OF CHARGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1973

Fund Balance, July 1, 1972			$ 359,127.04
Add:	Reserve for encumbrances, July 1, 1972	$ 5,731.67	
	Revenues (Schedule T-2)	1,354,738.36	
	Total Additions		1,360,470.03
	Total Balance and Additions		$1,719,597.07
Deduct:	Reserve for encumbrances, June 30, 1973	$ 14,290.81	
	Expenditures (Schedule T-3)	1,097,994.10	
	Adjustments - Prior years revenues	1,453.93	
	Increase in provision for uncollectible accounts	31,149.85	1,144,888.69
Fund Balance, June 30, 1973			$ 574,708.38

SCHEDULE T-2

SEWER FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1973

	Estimated	Actual	Over (Under) Estimate
Charges for Current Services			
Reimbursable work	$	$ 1,055.23	$ 1,055.23
Sewer revenue inside city	1,130,000.00	1,280,938.45	150,938.45
Sewer revenue outside city	70,000.00	69,029.50	(970.50)
Storm drain special charges		300.00	300.00
Miscellaneous revenue	3,000.00	3,415.18	415.18
Total	$1,203,000.00	$1,354,738.36	$151,738.36

CITY OF STOCKTON

SEWER FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED JUNE 30, 1973

	Authorizations		
	Appropriations (Revised)	Encumbrances July 1, 1972	Total
Administration and General	$ 54,358.00	$	$ 54,358.00
Customers Accounts	53,455.00		53,455.00
Treatment Plants	607,717.00	5,356.48	613,073.48
Sanitary Sewers	313,537.00		313,537.00
Storm Drains	101,435.00	375.19	101,810.19
Total Sewer Fund	$ 1,130,502.00	$ 5,731.67	$1,136,233.67

Expenditures	Encumbrances June 30, 1973	Unencumbered Balance
$ 50,040.06	$ 76.32	$ 4,241.62
52,861.59		593.41
599,069.39	5,464.32	8,539.77
301,504.32	7,030.98	5,001.70
94,518.74	1,719.19	5,572.26
$1,097,994.10	$ 14,290.81	$ 23,948.76

WORKING CAPITAL FUND

EXHIBIT U

CITY OF STOCKTON

WORKING CAPITAL FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Current Assets				
Cash				$ 671,234.92
Accounts receivable			$ 31,578.36	
Less: Estimated uncollectible accounts			23,966.55	7,611.81
Total Current Assets				678,846.73
Fixed Assets	Acquisition Cost	Accum. Depr'n.	Book Value	
Motor pool rental equipment	$2,441,902.73	$1,267,035.48	$1,174,867.25	
Shop equipment	27,581.86	16,674.58	10,907.28	
Radio equipment	279,232.88	81,049.46	198,183.42	
Office machine rentals	182,367.33	76,713.94	105,653.39	
Total Fixed Assets	$2,931,084.80	$1,441,473.46		1,489,611.34
TOTAL ASSETS				$2,168,458.07

LIABILITIES AND FUND BALANCE

Current Liabilities				
Accounts payable			$ 14,687.56	
Accrued compensation insurance			83,985.46	
Total Current Liabilities				$ 98,673.02
Fund Balance				
Investment in fixed assets			$1,489,611.34	
Unappropriated surplus				
Garage maintenance fund		$ 449,647.40		
Electrical service fund		5,942.73		
Insurance revolving fund		34,496.94		
Telephone service fund		7,282.62		
Radio service fund		54,654.38		
Office equipment fund		28,149.64	580,173.71	
Total Fund Balance				2,069,785.05
TOTAL LIABILITIES AND FUND BALANCE				$2,168,458.07

CITY OF STOCKTON

WORKING CAPITAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1973

Fund Balance, July 1, 1972			$1,651,032.29
Add:	Net income 1972-73		
	Central garage (Schedule U-2) (loss)	$(12,668.64	
	Electrical service (Schedule U-3) (loss)	(1,289.81)	
	Insurance Revolving (Schedule U-4)	-	
	Telephone service (Schedule U-5)	-	
	Radio service (Schedule U-6) (loss)	(9,608.99)	
	Office equipment (Schedule U-7)	17,184.78	
	Total net income (loss) 1972-73	$ (6,382.66)	
	Cash contribution from General Fund	235,069.40	
	Equipment contribution from General Fund and Capital Improvement Fund	203,816.76	
	Total Additions		432,503.50
	Total Balance and Additions		$2,083,535.79
Deduct:	Adjustment - Prior year revenues	$ 31.71	
	Adjustment - Prior year expenditures	8,834.06	
	Adjustment in allowance for uncollectible accounts receivable	4,884.97	13,750.74
Fund Balance, June 30, 1973			$2,069,785.05

CITY OF STOCKTON

WORKING CAPITAL FUND
CENTRAL GARAGE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 1973

Income			
Equipment rental		$831,101.86	
Equipment damage reimbursements		8,789.58	
Gasoline tax refund		1,915.71	
Services for other departments		10,045.25	
Total Income			$851,852.40
Expenses			
Direct Expenses			
Equipment maintenance			
Labor	$174,442.67		
Outside services	78,381.90		
Equipment rental	135.45		
Materials	146,872.54		
Gasoline and oil	91,928.37		
		$491,760.93	
Accident damage repair			
Labor	$ 47.19		
Outside services	13,167.88		
		13,215.07	
Work for other departments			
Labor	$ 11,123.70		
Materials and miscellaneous	26.01	11,149.71	
Total Direct Expenses		$516,125.71	
Indirect Expenses			
Indirect labor	$108,584.81		
Telephone and telegraph	788.29		
Outside services	2,840.80		
Equipment rental	4,141.72		
Shop materials	21,736.02		
Total Indirect Expenses		138,091.64	
Total Current Operating Expense		$654,217.35	
Depreciation			
Rental equipment	$205,180.31		
Shop equipment	2,050.10		
		$207,230.41	
Total Ordinary Expenses			861,447.76
Ordinary (Loss)			$ (9,595.36)
Deduct: Loss from sale and trade of equipment			(3,073.28)
NET LOSS (Schedule U-1)			$(12,668.64)

SCHEDULE U-3

CITY OF STOCKTON

WORKING CAPITAL FUND
ELECTRICAL SERVICE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 1973

Income		
Services to departments		$147,422.39
Expenses		
Salaries	$115,684.41	
Retirement and social security expense	10,711.21	
Employee insurance expense	5,138.18	
Meetings and membership expense	217.65	
Contractual services	253.06	
Equipment rental	14,307.54	
Materials and supplies	1,575.02	
Telephone and telegraph	415.22	
Total Current Operating Expenses	$148,302.29	
Depreciation of shop equipment	409.91	
Total Ordinary Expenses		148,712.20
NET LOSS (Schedule U-1)		$ (1,289.81)

SCHEDULE U-4

WORKING CAPITAL FUND
INSURANCE REVOLVING
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 1973

Income		
Charges to departments	$222,520.03	
Medical costs refunds	538.70	
Charges for NYC Program	1,355.27	
Total Income		$224,414.00
Expenses		
Insurance premium expense	$159,485.46	
Medical cost expense	64,040.68	
NYC Program premiums expense	887.86	
Total Expenses		224,414.00
NET INCOME (Schedule U-1)		$ -0-

SCHEDULE U-5

CITY OF STOCKTON

WORKING CAPITAL FUND
TELEPHONE SERVICE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 1973

Income		
Services		$73,406.32
Expenses		
Telephone service	$73,406.32	
Total Expenses		73,406.32
NET INCOME (Schedule U-1)		$ -0-

SCHEDULE U-6

WORKING CAPITAL FUND
RADIO SERVICE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 1973

Income		
Services		$112,008.00
Expenses		
Contractual services	$32,446.67	
Equipment rental	62,571.30	
Materials for equipment operation	388.62	
Total Current Operating Expense	95,406.59	
Depreciation of radio equipment	26,210.40	
Total Expenses		121,616.99
NET LOSS (Schedule U-1)		$ (9,608.99)

SCHEDULE U-7

CITY OF STOCKTON

WORKING CAPITAL FUND
OFFICE EQUIPMENT DIVISION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED JUNE 30, 1973

Income				
Office equipment rental charges				$35,480.38
Duplicating machine charges				
Electrostat - Finance department			$ 4,727.55	
Electrostat/Offset - Steno Pool			12,248.35	
Offset - Steno pool			7,710.72	
Electrostat - Public works			574.50	
Electrostat - Third floor			2,357.20	
Electrostat - Basement			4,712.45	
Electrostat - Manager's office			17,169.55	
Collator - Steno pool			1,889.07	
Total Duplicating Machine Charges				51,389.39
Total Income				$86,869.77
Expenses				
Office equipment expense				
Contractual services		$10,415.28		
Materials and supplies		3,119.21		
Total Office Equipment Expense			$13,534.49	
Duplicating equipment expense				
Electrostat - Finance department				
Equipment rental	$ 5,754.70			
Materials and supplies	410.43	6,165.13		
Electrostat/Offset - Steno pool				
Outside services	$ 297.84			
Equipment rental	$ 3,734.93			
Materials and supplies	3,967.67	8,000.44		
Offset - Steno pool				
Materials and supplies	$ 1,789.07	1,789.07		
Electrostat - Public works				
Equipment rental	$ 2,079.00	2,079.00		
Collator - Steno pool				
Equipment rental	$ 1,854.23			
Materials and supplies	14.82	1,869.05		
Electrostat - Basement				
Equipment rental	$ 4,711.34			
Materials and supplies	327.91	5,039.25		
Electrostat - Manager's office				
Equipment rental	$13,922.35			
Materials and supplies	1,253.46	15,175.81		
Electrostat - Third floor				
Equipment rental	$ 3,310.16			
Materials and supplies	205.80	3,515.96		
Total Duplicating Equipment Expense			43,633.71	
Total Current Operating Expenses			$57,168.20	
Depreciation of office equipment			11,584.63	
Total Ordinary Expenses				68,752.83
Operating Gain				$18,116.94
Deduct: Loss from trade of equipment				(932.16)
NET INCOME (Schedule U-1)				$17,184.78

TRUST FUND

EXHIBIT V

CITY OF STOCKTON

TRUST FUND
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash		$ 297,030.41
Accounts receivable		2,849.42
Investments		
Cross trust	$32,786.15	
Wagner trust	10,175.00	
Deferred income plan	21,000.00	63,961.15
TOTAL ASSETS		$ 363,840.98

LIABILITIES AND FUND BALANCES

Accounts payable		$ 5.50
Deposits		131,200.75
Unexpendable fund balances		
Cross trust	$34,763.00	
Wagner trust	15,175.00	49,938.00
Expendable fund balances (Schedule V-1)		182,696.73
TOTAL LIABILITIES AND FUND BALANCES		$ 363,840.98

CITY OF STOCKTON

TRUST FUND
STATEMENT OF EXPENDABLE BALANCES
JUNE 30, 1973

CROSS TRUST		
Louis Park Improvements	$25,712.95	
Library Health Books	146.86	$ 25,859.81
WAGNER TRUST		
Stockton High Scholarship		495.23
PATERS TRUST		
Protestant Books	$ 518.86	
Catholic Books	177.12	695.98
EMPLOYEES' WITHHOLDING TRUST		
Savings Bonds	$ 1,114.79	
Social Security tax withheld	81,989.08	
Deferred Compensation Plan	22,800.00	105,903.87
TREASURER's 1911 ACT TRUST		
Assessment District No. 102	49.82	
Assessment District No. 127	11,188.19	
Assessment District No. 132	226.52	
Assessment District No. 132, sewer connection fees	1,996.51	
Miscellaneous balances	528.41	13,989.45
RECREATION ASSOCIATIONS TRUST		
Sports	$ 4,869.60	
Adult Sports Stockton Recreation	686.55	
Swenson Golf Course Tournament Trust	100.00	
Conway Homes Community Clubs	272.28	
Sierra Vista Homes Community Clubs	226.54	
Hamilton High Center	18.50	
McKinley Neighborhood Center	196.95	
Stribley Neighborhood Center	519.57	
Fremont Center	57.26	
Webster Center	44.50	
Lincoln Center	88.26	
Silver Lake Band Camp	1,130.50	
Stockton Girls' Gymnastic Club	529.12	
Christmas Pageant Donations	252.26	
Silver Lake Camp Equipment Donation	200.00	
Regional Softball Tournament	1,196.38	10,388.27

CITY OF STOCKTON

TRUST FUND
STATEMENT OF EXPENDABLE BALANCES
JUNE 30, 1972

OTHER TRUSTS		
Sales Tax	$ 443.17	
Safety Eye Glasses	5.05	
Building Permits Assessments Payable to State	1,398.86	
Kenneth B. Harman Trust	150.00	
Holly Thorns Foundation	580.88	
Kiersch Memorial Trust - Library	1,948.00	
Pixie Woods Trust	25.00	
Fire Safety Trust	25.00	
Special deposit clearing	3,677.01	
Employee Health Insurance	1,287.60	
Senior Citizens Trust	771.87	
Library Gifts	1,415.94	
Animal Pound Clearing Account	787.00	
Business Improvement Area - Pacific Avenue Improvement District	4,091.50	
Business Improvement Area 1-b	1,825.40	
Housing Authority - Sierra Vista Homes	188.87	
Housing Authority - Conway Homes	369.91	
Police Pistol Range	251.30	
Police Reserve Crowd Control	6,040.56	
State's Share of Fingerprinting Charge	50.45	
Police Operations Identification Deposits	30.75	25,364.12
TOTAL EXPENDABLE TRUST BALANCES		$182,696.73

EAST CENTER OAKS

CODE ENFORCEMENT TRUST FUND

EXHIBIT W

CITY OF STOCKTON

CODE ENFORCEMENT GRANT TRUST FUND
EAST CENTER OAKS PROJECT
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash	$ 6,100.00
Cost control	654,485.31
Unexpended loan funds returned to Federal National Mortgage Association	10,025.36
TOTAL ASSETS	$670,610.67

LIABILITIES AND FUND BALANCE

Liabilities		
Construction contracts payable		$ 6,100.00
Total Liabilities		$ 6,100.00
Fund Balance		
Loans transferred to Federal National Mortgage Association	$479,200.00	
Rehabilitation Grant payments provided by Municipality	175,156.14	
Funds provided by borrower	10,154.53	664,510.67
TOTAL LIABILITIES AND FUND BALANCE		$670,610.67

EXHIBIT W-1

CITY OF STOCKTON

CODE ENFORCEMENT GRANT TRUST FUND
COLUMBUS PARK PROJECT
BALANCE SHEET
JUNE 30, 1973

ASSETS

Cash	$ 40,244.46
Cost control	132,333.78
Unexpended loan funds returned to Federal National Mortgage Association	857.85
TOTAL ASSETS	$173,436.09

LIABILITIES AND FUND BALANCE

Liabilities		
Construction contracts payable		$ 32,785.00
Undisbursed loan proceeds		20,850.00
Total liabilities		$ 53,635.00
Fund Balance		
Loans transferred to Federal National Mortgage Association	$58,000.00	
Rehabilitation Grant payments provided by Municipality	59,429.10	
Funds provided by borrower	2,371.99	119,801.09
TOTAL LIABILITIES AND FUND BALANCE		$173,436.09

GENERAL FIXED ASSETS & GENERAL BONDED DEBT & INTEREST

EXHIBIT X

CITY OF STOCKTON

STATEMENT OF GENERAL FIXED ASSETS BY DEPARTMENT
JUNE 30, 1973

	Total	Land	Buildings and Improvements	Equipment
GENERAL GOVERNMENT				
City Council	$ 10,538.66			$ 10,538.66
City Clerk	12,125.59			12,125.59
City Manager	21,086.47			21,086.47
Finance	40,899.97			40,899.97
City Attorney	5,521.25			5,521.25
Planning	11,558.07			11,558.07
Personnel	10,803.23			10,803.23
Urban Renewal	1,620.88			1,620.88
City Hall and storage	1,019,535.40	$ 156,700.00	$ 858,287.85	4,547.55
Manpower	1,677.03			1,677.03
Total	$ 1,135,366.55	$ 156,700.00	$ 858,287.85	$ 120,378.70
PUBLIC SAFETY				
Police	$ 2,045,301.11	$ 207,146.90	$ 1,700,085.18	$ 138,069.03
Fire	1,560,720.39	53,812.62	1,268,826.43	238,081.34
Building Safety	6,414.45			6,414.45
Animal Pound	80,611.73		77,307.75	3,303.98
Civil Defense	24,693.18			24,693.18
Traffic Engineering	12,360.68			12,360.68
Parking	773,213.72	460,952.97	112,050.16	200,210.59
Total	$ 4,503,315.26	$ 721,912.49	$ 3,158,269.52	$ 623,133.25
PUBLIC WORKS				
Engineering	$ 146,366.02			$ 146,366.02
Corporation Yard	466,451.70	$ 24,841.26	$ 407,280.91	34,329.53
Street Lighting	265,352.45		265,352.45	
Sewer Division	9,762,757.34	763,241.69	8,799,398.14	200,117.51
Waste Disposal	106,250.92	100,214.19	6,036.73	
Total	$10,747,178.43	$ 888,297.14	$ 9,478,068.23	$ 380,813.06
LIBRARIES				
City Libraries	$ 2,271,181.22	$ 316,257.62	$ 1,796.015.11	$ 158,908.49
PARKS AND RECREATION				
Administration	$ 10,468.38			$ 10,468.38
Ice Rink	502,300.20		$ 493,598.46	8,701.64
Parks	7,001,168.42	$2,238,040.91	4,624,221.04	138,906.47
Auditorium	1,495,243.90	118,600.00	1,319,444.26	57,199.64
Total	$ 9,009,180.90	$2,356,640.91	$ 6,437,263.86	$ 215,276.13
OTHER PROPERTY	$ 1,702,118.05	$1,487,022.91	$ 58,217.49	$ 156,877.65
CENTRAL PARKING DISTRICT	$ 4,996,018.25	$3,405,299.47	$ 1,580,588.47	$ 10,130.31
CONSTRUCTION IN PROGRESS	$ 2,803,338.05		$ 2,803,338.05	
TOTAL FIXED ASSETS	$37,167,696.71	$9,332,130.54	$26,170,048.58	$1,665,517.59

SCHEDULE X-1

CITY OF STOCKTON

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FOR THE YEAR ENDED JUNE 30, 1973

	Balance July 1, 1972	Additions	Deletions	Balance June 30, 1973
GENERAL GOVERNMENT				
City Council	$ 9,703.91	$ 834.75		$ 10,538.66
City Clerk	12,025.36	100.23		12,125.59
City Manager	19,084.41	2,124.14	$ 122.08	21,086.47
Finance	37,565.88	3,334.09		40,899.97
City Attorney	5,521.25			5,521.25
Planning	7,392.97	4,229.10	64.00	11,558.07
Personnel	9,704.58	1,098.65		10,803.23
Urban Renewal	1,620.88			1,620.88
City Hall and storage	959,342.60	60,232.80	40.00	1,019,535.40
Manpower	1,677.03			1,677.03
Total	$ 1,063,638.87	$ 71,953.76	$ 226.08	$ 1,135,366.55
PUBLIC SAFETY				
Police	$ 2,106,656.30	$ 36,928.20	$ 98,283.39	$ 2,045,301.11
Fire	1,584,888.76	10,795.34	34,963.71	1,560,720.39
Building Safety	6,425.43	111.30	122.28	6,414.45
Animal Regulations	79,682.46	929.27		80,611.73
Civil Defense	34,120.61		9,427.43	24,693.18
Traffic Engineering	9,238.59	3,122.09		12,360.68
Parking	773,026.72	187.00		773,213.72
Total	$ 4,594,038.87	$ 52,073.20	$142,796.81	$ 4,503,315.26
PUBLIC WORKS				
Engineering	$ 143,374.04	$ 2,991.98		$ 146,366.02
Corporation Yard	459,124.90	7,326.80		466,451.70
Street Lighting	265,352.45			265,352.45
Sewers	9,846,143.20	225,714.60	$309,100.46	9,762,757.34
Waste Disposal	106,250.92			106,250.92
Total	$10,820,245.51	$ 236,033.38	$309,100.46	$10,747,178.43
LIBRARIES				
City Libraries	$ 2,271,965.28	$ 2,551.94	$ 3,336.00	$ 2,271,181.22
PARKS AND RECREATION				
Administration	$ 9,721.70	$ 811.68	$ 65.00	$ 10,468.38
Ice Rink	464,220.64	38,079.56		502,300.20
Parks	6,725,710.41	287,679.72	12,221.71	7,001,168.42
Auditorium	1,492,898.61	2,345.29		1,495,243.90
Total	$ 8,692,551.36	$ 328,916.25	$ 12,286.71	$ 9,009,180.90
OTHER PROPERTY	$ 1,596,106.99	$ 241,258.48	$135,247.42	$ 1,702,118.05
CENTRAL PARKING DISTRICT	$ 4,993,198.63	$ 4,305.00	$ 1,485.38	$ 4,996,018.25
CONSTRUCTION IN PROGRESS		$2,803,338.05		$ 2,803,338.05
TOTAL FIXED ASSETS	$34,031,745.51	$3,740,430.06	$604,478.86	$37,167,696.71

Note: During the 1970-71 year the City of Stockton inventoried all land owned and appraised at current fair market value all such properties which had not been reflected at historical cost. The appraised fair market value added to General Fixed Assets is $2,659,453.00.

EXHIBIT Y

CITY OF STOCKTON

STATEMENT OF GENERAL BONDED INDEBTEDNESS
JUNE 30, 1973

Amount to be provided in future years for payment of general obligation bonds and interest	$20,808,563.75
Total to be Provided	$20,808,563.75

General obligation bonds and interest payable in future years:

	Principal	Interest	Total
1958 Municipal Improvement Bonds	$ 4,168,000.00	$ 579,167.50	$ 4,747,167.50
1962 Library Bonds	1,215,000.00	207,395.00	1,422,395.00
1968 Police Facility Bonds	1,750,000.00	948,458.75	2,698,458.75
1971 Pollution Control Bonds	7,560,000.00	4,380,542.50	11,940,542.50
Total	$14,693,000.00	$6,115,563.75	$20,808,563.75

SUBSIDIARY STATEMENTS

The following statements provide more detailed information than is carried in the various balance sheets. These statements are grouped in one section in order to facilitate comparisons and to present the detailed information apart from the summary information, thereby allowing analytical data to be presented without introducing extraneous or excessive detail into the basic exhibits and schedules.

STATEMENT 1

CITY OF STOCKTON
SUMMARY STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 1973

Description	July 1, 1972	Receipts and Interfund Transfers	Disbursements and Interfund Transfers	June 30, 1973
General Fund	$ 276,886.21	$119,260,613.38	$117,935,562.83	$ 1,601,936.76
Capital Improvement Fund	2,607,954.37	6,245,242.74	3,377,871.41	5,475,325.70
Central Parking District	159,593.59	420,769.91	415,931.43	164,432.07
Traffic Safety Fund	-0-	448,496.71	448,496.71	-0-
49-99 Coop Library Fund	1,105.85	170,459.70	171,565.55	-0-
Water Fund	452,212.99	613,302.63	556,546.67	508,968.95
East Center Oaks Project	884.41	124,591.71	125,476.12	-0-
Gas Tax Fund	712,597.62	1,850,328.21	1,357,866.27	1,205,059.56
Columbus Park Project	-0-	155,506.17	155,506.17	-0-
Gen. Oblig. Bond Const.	5,955,805.61	20,302.22	2,348,195.56	3,627,912.27
N. Y. C. Fund	(2,864.03)	258,508.34	239,439.96	16,204.35
P. E. P. Fund V	13,158.71	646,494.93	575,247.57	84,406.07
P. E. P. Fund VI	6,918.74	177,857.29	182.139.73	2,636.30
S. J. Co. Metro PEP V Fund	354.74	11,334.72	11,104.94	584.52
S. J. Co. Metro PEP VI Fund	418.94	27,732.18	27,547.92	603.20
C. A. M. P. S. Fund	15,391.29	91,685.19	91,112.48	15,964.00
Special Assessment Fund	69,635.43	742,028.26	621,761.14	189,902.55
Lighting Maintenance	7,415.66	34,680.25	32,650.76	9,445.15
Central Park Dist. Con.	94,081.81	2,609.32	1,468.61	95,222.52
Holiday Park Maint.	3,950.98	8,115.78	11,950.98	115.78
Water Dist. Const. Fund	19,155.23	-0-	19,155.23	-0-
Special Assm't Bond Con.	480,963.85	1,263,694.96	1,297,853.11	446,805.70
Sewer Fund	252,603.83	1,307,057.45	1,103,839.22	455,822.06
Working Capital Fund	469,140.41	1,548,330.44	1,346,235.93	671,234.92
Trust Fund	221,318.72	3,152,535.79	3,076,824.10	297,030.41
Code Enforcement Fund	16,375.00	4,733.60	15,008.60	6,100.00
Columbus Park Trust Fund	-0-	141,035.69	100,791.23	40,244.46
TOTAL FUNDS	$11,835,059.96	$138,728,047.57	$135,647,150.23	$14,915,957.30

STATEMENT 2

STATEMENT OF CHANGES IN SECURED TAXES RECEIVABLE
FOR THE YEAR ENDED JUNE 30, 1973

	Total	Current Taxes	Delinquent Taxes
Taxes Receivable - July 1, 1972	$363,987	$161,157	$202,830
Add:			
Taxes Levied	$5,256,153	$5,256,153	
Transferred from current taxes	250,293		$250,293
Total Additions	$5,506,446	$5,256,153	$250,293
Deduct:			
Taxes Collected (County Remittances)	$5,279,502	$5,167,017	$112,485
Transferred to delinquent taxes	250,293	250,293	
Total Deductions	$5,529,795	$5,417,310	$112,485
Taxes Receivable - June 30, 1973	$ 340,638	$ -0-	$340,638

STATEMENT OF INVESTMENTS
JUNE 30, 1973

Description	Rate	Purchase Date	Maturity Date	Amount
Federal National Mortgage Assn.	7.250	1-21-71	6-10-81	$ 500,000.00
Bank for COOPS	6.950	4-02-73	10-01-73	500,000.00
Federal Home Loan Bank	8.400	6-26-70	2-25-74	420,000.00
Farmers' Home Administration Notes	8.625	8-20-70	7-31-85	1,001,778.87
Federal National Mortgage Assn.	6.800	9-11-72	9-10-82	400,000.00
Federal Inter Credit Bank	6.850	7-01-71	1-02-74	500,000.00
Federal Inter Credit Bank	5.450	12-04-72	9-04-73	1,000,000.00
Repurchase Order	8.000	6-29-73	7-02-73	300,000.00
Total				$4,621,778.87

TRUST FUNDS

ARLO CROSS TRUST FUND:			
Bonds:			
Chicago, Milwaukee, St. Paul & Pacific RR	5.00	2055	$ 800.00
General Mortgage "B"	4.50	2044	100.00
Metropolitan Water District of Southern California	3.50	1983-1985	3,000.00
St. Louis & San Francisco RR	4.50	1997-2022	700.00
Missouri Pacific RR Co.	4.25	1990-2005	3,000.00
Missouri Pacific RR Co.	4.75	2020-2030	7,400.00
U. S. Treasury Bonds	4.00	1993	4,000.00
Ohio Bell Telephone Co. Deb.	8.75	2010	12,423.15
Total Bonds			$ 31,423.15
Stocks:			
El Paso Natural Gas Co.			$ 3.00
Washington Natural Gas Co.			1,360.00
Total Stock			$ 1,363.00
TOTAL ARLO CROSS FUND			$ 32,786.15
WAGNER TRUST FUND:			
Bonds:			
Foremost Dairies	4.50	1980	$ 10,175.00
DEFERRED INCOME PLAN:			
Union Service Distributor			$ 19,250.00
TOTAL TRUST FUNDS INVESTED			$ 62,211.15

CITY OF STOCKTON
STATEMENT OF BONDS PAYABLE
JUNE 30, 1973

Description	Series No.	Effective Rate of Interest	Date of Issue	Date of Final Maturity	Amount Authorized and Issued	Maturities to June 30, 1973	Bonds Payable June 30, 1973	Bonds Maturing 1973-74
GENERAL OBLIGATION BONDS								
Streets, Sewers, Fire Station	1958A	2.67%	6-01-58	6-1-78	$ 3,363,000	$ 2,210,000	$ 1,153,000	$ 200,000
Streets	1958B	3.36%	2-01-59	2-1-79	1,350,000	765,000	585,000	85,000
Streets	1958C	3.54%	2-01-60	2-1-80	4,563,000	2,133,000	2,430,000	255,000
Library	1962	3.09%	9-01-62	9-1-82	1,740,000	525,000	1,215,000	95,000
Police Facility	1968	4.23%	9-01-68	9-1-93	1,850,000	100,000	1,750,000	30,000
Pollution Control	1971	4.686%	4-12-71	2-1-91	7,600,000	40,000	7,560,000	45,000
GENERAL OBLIGATION BONDS TOTAL:					$20,466,000	$ 5,773,000	$14,693,000	$ 710,000
SPECIAL ASSESSMENT BONDS								
Off-Street Parking - Pacific Ave.	117	4.00%	8-02-56	7-2-72	$ 194,632	$ 194,632	$ -0-	-0-
Water Reservoir - Sherwood Manor	119	5.00%	8-02-57	7-2-72	32,000	32,000	-0-	-0-
Streets, Curbs and Walks - Fair Oaks North	121	3.75%	6-30-58	7-2-68	13,725	13,725	-0-	-0-
Subd. Improvements - Holiday Park #3	122	5.00%	8-17-59	7-2-74	297,809	277,809	20,000	10,000
Swimming Pool - Pacific Oaks	123	5.00%	1-02-60	7-2-75	61,500	50,200	11,300	4,100
Subd. Improvements - Weberstown #3	124	5.00%	6-21-60	7-2-75	137,146	122,146	15,000	2,000
Streets, Curbs and Walks - El Ricado Fremont Terrace	128	5.00%	9-15-61	7-2-72	42,005	42,005	-0-	-0-
Subd. Improvements - Weberstown #4	129	5.00%	11-02-61	7-2-77	178,442	147,442	31,000	1,000
Park and Pool - Weberstown	130	3.89%	7-02-62	7-2-77	48,000	33,000	15,000	2,000
Sanitary Sewers - Thornton Road	131	3.94%	1-02-63	7-2-78	17,157	10,294	6,863	1,144
Sanitary Sewers - Pilgrim & Union	133	3.98%	2-02-64	7-2-79	32,109	18,109	14,000	2,000
Sanitary Sewers - North Stockton & Orchardview	134	4.17%	2-02-64	7-2-79	11,222	5,972	5,250	750
Water System - Hammer Lane	135	3.88%	4-15-64	7-2-79	16,091	9,091	7,000	1,000
Subd. Improvements - Carson Ranch	137	3.94%	12-07-65	7-2-81	646,050	271,050	375,000	43,000
Streets, Curbs and Walks - Brookside	138	4.00%	1-20-65	7-2-80	33,432	19,432	14,000	1,000

STATEMENT OF BONDS PAYABLE
JUNE 30, 1973

Description		Series No.	Effective Rate of Interest	Date of Issue	Date of Final Maturity	Amount Authorized and Issued	Maturities to June 30, 1973	Bonds Payable June 30, 1973	Bonds Maturing 1973-74
PECIAL ASSESSMENT BONDS (Cont'd)									
Traffic Channelization	- Weber Avenue	139	3.70%	6-02-65	7-2-80	$ 12,732	$ 5,942	$ 6,790	$ 849
Storm Sewers	- West Lane	140	3.99%	12-02-65	7-2-81	59,023	24,023	35,000	4,000
Sanitary Sewers	- Watts Addition & Mountainview	141	4.27%	2-15-66	7-2-81	37,706	14,706	23,000	2,000
Sanitary Sewers	- Riverview Terrace	142	4.12%	2-15-66	7-2-81	119,336	51,336	68,000	8,000
Sanitary Sewers	- Burkett Villas & Burkett Acres	143	5.03%	1-03-67	7-2-82	62,565	28,565	34,000	4,000
Subd. Improvements	- Lincoln Village West	144	5.24%	11-02-66	7-2-87	812,800	164,800	648,000	34,000
Sanitary Sewers	- El Ricado	145	4.28%	2-15-67	7-2-82	86,104	32,104	54,000	5,000
Sanitary Sewers	- Northern Stockton #2	146	4.90%	2-15-67	7-2-82	28,726	9,726	19,000	2,000
Streets, Curbs and Walks	- Sherwood Plaza	147	4.78%	7-25-67	7-2-92	423,490	115,490	308,000	17,000
Off Street Parking	- Central Parking Dist. Div. 1	148-A	4.93%	9-02-67	7-2-02	2,000,000	130,000	1,870,000	30,000
	Div. 2	148-B	5.35%	2-02-68	7-2-02	1,000,000	85,000	915,000	15,000
	Div. 3	148-C	5.47%	11-02-68	7-2-02	1,000,000	60,000	940,000	15,000
	Div. 4	148-D	7.00%	4-02-70	7-2-05	583,000	-0-	583,000	-0-
Curbs, Gutters & Sidewalks	- West Jackson Subdv. No. 6 & Little Ct.	150	5.62%	3-15-68	7-2-83	9,915	3,305	6,610	661
Curbs, Gutters & Sidewalks	- N. Wilson Way	151	5.50%	8-15-68	7-2-83	18,545	3,545	15,000	1,000
Sanitary Sewers	- Burkett Acres & Burkett Villas	152	5.58%	7-02-68	7-2-83	95,280	31,280	64,000	6,000
Curbs, Gutters & Sidewalks	- Acacia & Willow	153	6.00%	7-10-68	7-2-83	14,720	3,720	11,000	1,000
Subd. Improvements	- Lincoln Village West No. 2	154	5.50%	9-03-68	7-2-89	662,000	62,000	600,000	25,000

STATEMENT OF BONDS PAYABLE
JUNE 30, 1973

Description	Series No.	Effective Rate of Interest	Date of Issue	Date of Final Maturity	Amount Authorized and Issued	Maturities to June 30, 1973	Bonds Payable June 30, 1973	Bonds Maturing 1973-74
SPECIAL ASSESSMENT BONDS (Cont'd)								
Sanitary Sewers - Sharps Lane Villas	155	5.64%	10-28-68	7-2-94	$ 172,499	$ 19,499	$ 153,000	$ 7,000
Curbs, Gutters & Sidewalks - Watts Addition & Mountainview Terrace	156	5.65%	6-10-69	7-2-84	106,464	24,464	82,000	7,000
Water Reservoir - Holiday Park	157	5.50%	10-31-68	7-2-84	33,055	9,055	24,000	2,000
Subd. Improvements - Lincoln Village West No. 3	158	5.90%	7-02-69	7-2-89	553,000	76,000	477,000	20,000
Stockton Water Service Facilities District	159	6.20%	7-02-69	7-2-99	850,000	30,000	820,000	10,000
Sanitary Sewers - McKinley Assm't District	160	6.17%	7-02-71	7-2-96	793,792	12,792	781,000	15,000
Subd. Improvements - Lincoln Village West No. 4	161	6.50%	9-02-69	7-2-89	267,000	22,000	245,000	10,000
Subd. Improvements - Lincoln Village West No. 11	162	7.00%	9-2-70	7-2-90	343,650	8,650	335,000	10,000
Subd. Improvements - Lincoln Village West No. 10	163	7.00%	9-02-70	7-2-90	439,450	11,450	428,000	10,000
Streets, Curbs and Gutters - Stockton Unified Assm't Dist.	164	6.84%	12-22-70	7-2-86	38,859	4,859	34,000	2,000
Subd. Improvements - Hacienda Village	165	5.16%	4-12-71	7-2-86	170,000	51,000	119,000	5,000
Subd. Improvements - Lincoln Village West No. 16	166	6.09%	7-02-71	7-2-91	303,000	4,000	299,000	3,000
Subd. Improvements - Monte Diablo	167	6.75%	10-12-71	7-2-87	41,048	-0-	41,048	1,048
Curbs, Gutters & Sidewalks - Scotts-Taylor	168	6.00%	2-02-72	7-2-87	16,690	-0-	16,690	690
Subd. Improvements - Lincoln Village West No. 18	169	6.00%	7-02-72	7-2-92	548,000	-0-	548,000	-0-
TOTAL SPECIAL ASSESSMENT BONDS					$13,463,769	$ 2,346,218	$11,117,551	$ 341,242

CITY OF STOCKTON
STATEMENT OF CHANGES IN BONDS PAYABLE
FOR THE YEAR ENDED JUNE 30, 1973

DESCRIPTION		SERIES NO.	BALANCE JULY 1, 1972	ISSUED	MATURED 1972-73	BALANCE JUNE 30, 1973
General Obligation Bonds:						
Streets, Sewers, Fire Station		1958A	$ 1,333,000		$ 180,000	$ 1,153,000
Streets		1958B	665,000		80,000	585,000
Streets		1958C	2,670,000		240,000	2,430,000
Library		1962	1,305,000		90,000	1,215,000
Police		1968	1,780,000		30,000	1,750,000
Pollution Control		1971	7,600,000		40,000	7,560,000
Total General Obligation Bonds			$15,353,000		$ 660,000	$14,693,000
Special Assessment Bonds:						
Off-Street Parking	- Pacific Avenue	117	$ 12,242		$ 12,242	$ -0-
Water Reservoir	- Sherwood Manor	119	2,133		2,133	-0-
Subdivision Improvements	- Holiday Park No. 3	122	20,000		-0-	20,000
Swimming Pool	- Pacific Oaks	123	14,400		3,100	11,300
Subdivision Improvements	- Weberstown No. 3	124	15,000		-0-	15,000
Streets, Curbs and Walks	- El Ricado Terrace	128	4,200		4,200	-0-
Subdivision Improvements	- Weberstown No. 4	129	35,000		4,000	31,000
Park and Pool	- Weberstown	130	18,000		3,000	15,000
Sanitary Sewers	- Thornton Road	131	8,007		1,144	6,863
Sanitary Sewers	- Pilgrim and Union	133	16,000		2,000	14,000
Sanitary Sewers	- No. Stockton and Orchardview	134	6,000		750	5,250
Water System	- Hammer Lane	135	8,000		1,000	7,000
Subdivision Improvements	- Carson Ranch	137	418,000		43,000	375,000
Streets, Curbs and Walks	- Brookside	138	16,000		2,000	14,000
Traffic Channelization	- Weber Avenue	139	7,639		849	6,790
Storm Sewers	- West Lane	140	39,000		4,000	35,000

STATEMENT OF CHANGES IN BONDS PAYABLE - CONT'D

DESCRIPTION	SERIES NO.	BALANCE JULY 1, 1972	ISSUED	MATURED 1972-73	BALANCE JUNE 30, 1973
Special Assessment Bonds - Cont'd:					
Sanitary Sewers - Watts Addition and Mountainview	141	25,000		2,000	23,000
Sanitary Sewers - Riverview Terrace	142	76,000		8,000	68,000
Sanitary Sewers - Burkett Villas and Burkett Acres	143	41,000		7,000	34,000
Subdivision Improvements - Lincoln Village West	144	689,800		41,800	648,000
Sanitary Sewers - El Ricado	145	62,000		8,000	54,000
Sanitary Sewers - Northern Stockton	146	22,000		3,000	19,000
Streets, Curbs and Walks - Sherwood Plaza	147	325,000		17,000	308,000
Off-Street Parking - Central Parking Dist:					
Division 1	148-A	1,900,000		30,000	1,870,000
Division 2	148-B	930,000		15,000	915,000
Division 3	148-C	955,000		15,000	940,000
Division 4	148-D	583,000		-0-	583,000
Curbs, Gutters, Sidewalks- West Jackson Subd. No. 6 & Little Ct.	150	7,271		661	6,610
Curbs, Gutters, Sidewalks- North Wilson Way	151	16,000		1,000	15,000
Sanitary Sewers - Burkett Acres and Burkett Villas	152	74,000		10,000	64,000
Curbs, Gutters, Sidewalks- Acacia and Willow	153	12,000		1,000	11,000
Subdivision Improvements - Lincoln Village West No. 2	154	621,000		21,000	600,000
Sanitary Sewers - Sharps Lane Villas	155	160,000		7,000	153,000
Curbs, Gutters, Sidewalks- Watts Add. & Mtnview	156	91,000		9,000	82,000
Water Reservoir - Holiday Park	157	27,000		3,000	24,000
Subdivision Improvements - Lincoln Vil West #3	158	504,000		27,000	477,000
Stockton Water Service Facilities District	159	830,000		10,000	820,000
Sanitary Sewers - McKinley Assmt Dist.	160	793,792		12,792	781,000

STATEMENT OF CHANGES IN BONDS PAYABLE - CONT'D

DESCRIPTION	SERIES NO.	BALANCE JULY 1, 1972	ISSUED	MATURED 1972-73	BALANCE JUNE 30, 1973
Special Assessment Bonds - Cont'd:					
Subdivision Improvements - Lincoln Village West No. 4	161	$ 260,000		$ 15,000	$ 245,000
Subdivision Improvements - Lincoln Village West No.11	162	343,650		8,650	335,000
Subdivision Improvements - Lincoln Village West No.10	163	439,450		11,450	428,000
Streets, Curbs, Gutters - Stockton Unified Assm't Dist.	164	38,859		4,859	34,000
Subdivision Improvements -- Hacienda Village	165	170,000		51,000	119,000
Subdivision Improvements -- Lincoln Village West No. 16	166	303,000		4,000	299,000
Subdivision Improvements - Monte Diablo	167	41,048		-0-	41,048
Curbs, Gutters, Sidewalks- Scotts-Taylor	168	16,690		-0-	16,690
Subdivision Improvements - Lincoln Village West No. 18	169	-0-	$548,000	-0-	548,000
Total Special Assessment Bonds		$10,997,181	$548,000	$ 427,630	$11,117,551
TOTAL BONDS		$26,350,181	$548,000	$1,087,630	$25,810,551

STATISTICAL TABLES

Statistical Tables differ from Financial Statements in a number of ways. They often cover a period of two or more years. They may contain data not related to accounting. Finally, they differ in purpose. Financial statements are prepared primarily to show that legal provisions have been complied with and that all funds are properly accounted for. Statistical Tables show financial history, reflect financial trends, present some non-financial data and generally indicate the capacity of the City to finance future programs.

Since the property tax is the most important single source of revenue, it is considered very carefully in all studies and presentations. Therefore, tables reflecting the City's assessed valuation, tax rates, tax levies and collections are presented herewith.

Other tables compare the City's present financial condition with previous years and also indicate the effect our present debt will have on future years of operations.

The final table contains miscellaneous general information which should be of general interest to most readers of this report.

CITY OF STOCKTON
SECURED TAX LEVIES AND COLLECTIONS
FOR THE TEN YEARS ENDED JUNE 30, 1973

TABLE I

Fiscal Year	Total Tax Levy	Collection of Current Year's Taxes During Fiscal Period	Percentage of Levy Collected During Fiscal Period	Collection of Prior Year's Taxes During Fiscal Period	Total Collections	Ratio of Total Collections to Tax Levy	Accumulated Delinquent Taxes	Ratio of Accumulated Delinquent Taxes to Current Year's Tax Levy
1963-64	$4,362,103	$4,265,752	97.8	$ 124,133	$4,389,885	100.6	$ 168,975	3.8
1964-65	3,632,425	3,575,862	98.4	84,123	3,659,985	100.8	141,415	3.9
1965-66	3,773,992	3,658,568	96.9	68,371	3,726,939	98.8	190,516	5.0
1966-67	3,979,229	3,869,526	97.2	103,978	3,973,504	99.9	196,241	4.9
1967-68	4,083,176	4,032,054	98.7	91,638	4,123,692	100.9	173,623	4.3
1968-69	4,287,245	4,201,745	98.0	71,258	4,273,003	99.7	187,334	4.4
1969-70	4,579,983	4,505,046	98.3	82,278	4,587,324	100.1	179,993	3.9
1970-71	5,060,893	4,909,066	97.0	83,635	4,992,701	98.7	248,822	4.9
1971-72	5,096,817	5,015,268	98.4	127,541	5,142,809	100.0	202,830	3.9
1972-73	5,256,153	5,005,860	95.2	161,157	5,167,017	103.2	340,638	6.4

CITY OF STOCKTON
ASSESSED VALUE OF ALL TAXABLE PROPERTY
FOR THE TEN YEARS ENDED JUNE 30, 1973

TABLE II

Fiscal Year	Secured Roll	Utility Roll	Unsecured Roll	Tax Roll	Less Exemptions	Net Assessed Value
1963-64	$126,536,535	$ 18,739,460	$ 14,129,297	$159,405,292	$ 11,591,540	$147,813,752
1964-65	133,820,055	18,504,920	13,830,325	166,155,300	13,185,760	152,969,540
1965-66	141,721,315	18,934,000	14,662,609	175,317,924	15,190,940	160,126,984
1966-67	150,706,676	18,864,470	17,139,075	186,710,221	15,353,745	171,356,476
1967-68	160,977,594	18,307,110	17,739.321	197,024,025	16,505,957	180,518,068
1968-69	185,309,370	19,189,250	19,933,168	224,431,788	16,666,920	207,764,868
1969-70	199,746,095	19,574,360	21,435,310	240,755,765	31,554,835	209,200,930
1970-71	215,423,040	19,039,910	22,119,253	256,582,203	39,198,555	217,383,648
1971-72	223,772,895	18,819,440	24,340,776	266,933,111	40,120,824	226,812,287
1972-73	232,330,053	19,273,040	27,843,831	279,446,924	44,809,214	234,637,710

Fiscal Year	Land	Improvements	Personal Property	Total	Less Exemptions	Net Assessed Value
1963-64	$ 27,041,180	$ 94,548,895	$ 37,815,217	$159,405,292	$ 11,591,540	$147,813,752
1964-65	28,900,225	98,624,750	38,630,325	166,155,300	13,185,760	152,969,540
1965-66	28,563,555	106,156,800	40,597,569	175,317,924	15,190,940	160,126,984
1966-67	28,863,100	112,886,635	44,960,486	186,710,221	15,353,745	171,356,476
1967-68	32,367,175	116,701,596	47,955,254	197,024,025	16,505,957	180,518,068
1968-69	40,333,280	126,793,030	57,305,478	224,431,788	16,666,920	207,764,868
1969-70	45,746,915	139,696,740	55,312,110	240,755,765	31,554,835	209,200,930
1970-71	49,680,020	150,824,340	56,077,843	256,582,203	39,198,555	217,383,648
1971-72	50,466,995	156,649,925	59,816,191	266,933,111	40,120,824	226,812,287
1972-73	53,433,420	165,990,209	60,023,295	279,446,924	44,809,214	234,637,710

TABLE III

CITY OF STOCKTON
TAX RATES
FOR THE TEN YEARS ENDED JUNE 30, 1972

Fiscal Year	City	County (1)	School (2)	All Other	Total
1963-64	3.268	2.920	4.298	.198	10.684
1964-65	2.620	3.029	4.300	.275	10.224
1965-66	2.600	3.086	5.038	.282	11.006
1966-67	2.590	3.168	5.046	.209	11.013
1967-68	2.540	3.286	5.232	.152	11.210
1968-69	2.300	3.224	5.680	.190	11.394
1969-70	2.300	3.964	5.876	.204	12.344
1970-71	2.490	3.944	6.678	.387	13.499
1971-72	2.490	4.122	6.620	.201	13.433
1972-73	2.490	3.859	6.509	.391	13.249

(1) Includes San Joaquin Local Health District

(2) Includes San Joaquin Delta Junior College

TABLE IV

CITY OF STOCKTON
REVENUES BY MAJOR SOURCE
FOR THE TEN FISCAL YEARS ENDED JUNE 30, 1973

Period	Total	Taxes	Licenses and Permits	Fines, Forfeits and Penalties	Revenue From Use of Money and Property	Revenue From Other Agencies	Charges For Current Service	Other Revenue
1963-64	12,704,609	7,000,323	749,154	417,207	555,609	3,120,519	819,992	41,805
1964-65	11,759,967	6,482,694	744,746	451,239	489,800	1,888,775	1,604,243	98,470
1965-66	12,601,046	6,738,432	698,572	470,058	559,452	2,169,852	1,782,493	182,187
1966-67	13,050,885	7,091,612	699,058	419,558	735,532	2,077,375	1,684,762	342,988
1967-68	13,844,523	7,482,915	639,701	401,245	728,368	2,093,266	2,099,889	399,139
1968-69	17,885,146	8,304,904	718,882	394,709	1,343,575	2,698,549	3,975,304	449,223
1969-70	19,980,977	9,530,271	810,640	465,533	938,742	2,717,782	3,856,149	1,661,860
1970-71	20,700,729	11,097,441	1,091,798	520,053	1,023,418	3,057,240	3,258,345	652,434
1971-72	22,927,254	11,927,580	1,279,361	526,326	1,252,286	4,167,396	3,498,628	275,677
1972-73	43,176,872	12,702,872	1,395,189	553,755	1,378,069	22,725,797	4,040,149	381,041

TABLE V

CITY OF STOCKTON
EXPENDITURES BY FUNCTION
FOR THE TEN FISCAL YEARS ENDED JUNE 30, 1973

Fiscal Period	Total	General Government	Public Safety	Public Works (2)	Health	Libraries (1)	Parks and Recreation	Debt Service
1963-64	11,169,726	932,372	4,010,212	3,653,604	92,836	599,818	1,037,739	843,145
1964-65	10,896,272	1,096,486	4,157,794	2,944,438	79,897	710,077	1,144,424	763,156
1965-66	11,938,483	1,189,256	4,409,144	3,125,301	85,120	833,720	1,528,898	767,044
1966-67	12,849,073	1,212,986	4,468,621	3,409,686	92,725	856,655	2,031,681	776,719
1967-68	13,852,378	1,410,896	5,342,197	3,511,967	114,230	947,492	1,740,128	785,468
1968-69	13,486,468	1,436,349	6,054,381	2,809,177	28,050	924,784	1,498,696	735,031
1969-70	14,718,320	1,471,405	6,649,492	3,052,403	-0-	1,010,488	1,645,215	889,317
1970-71	16,166,112	1,470,577	7,505,783	3,326,457	-0-	1,048,485	1,947,090	867,720
1971-72	17,688,779	1,623,270	7,931,624	3,676,257	-0-	1,122,825	2,090,634	1,244,169
1972-73	18,847,525	1,701,259	8,431,928	3,928,262	-0-	1,346,389	2,278,434	1,161,253

(1) Includes cost of operating county library under contract for the County of San Joaquin

(2) Includes total expenditures of sewer and water utilities

TABLE VI

CITY OF STOCKTON
DEBT SERVICE CHARGES TO MATURITY
JUNE 30, 1973

SPECIAL ASSESSMENT BONDS

FISCAL YEAR	SERIAL BOND MATURITIES	INTEREST ON BONDS	TOTAL BONDS AND INTEREST
1973-74	$ 394,902.98	$ 618,519.34	$ 1,013,422.32
1974-75	360,503.58	585,786.70	946,290.28
1975-76	373,842.61	566,849.32	940,691.93
1976-77	386,403.58	546,921.32	933,324.90
1977-78	387,403.58	526,650.45	914,054.03
1978-79	411,403.58	505,659.09	917,062.67
1979-80	420,598.78	483,660.79	904,259.57
1980-81	404,509.75	461,670.09	866,179.84
1981-82	426,660.97	439,453.91	866,114.88
1982-83	406,660.97	416,653.27	823,314.24
1983-84	418,660.97	393,462.84	812,123.81
1984-85	442,000.00	369,100.75	811,100.75
1985-86	458,000.00	343,502.50	801,502.50
1986-87	514,000.00	315,810.00	829,810.00
1987-88	495,000.00	286,980.00	781,980.00
1988-89	439,000.00	260,125.00	699,125.00
1989-90	459,000.00	234,186.25	693,186.25
1990-91	354,000.00	210,721.25	564,721.25
1991-92	327,000.00	191,313.75	518,313.75
1992-93	304,000.00	174,143.75	478,143.75
1993-94	247,000.00	161,892.50	408,892.50
1994-95	267,000.00	144,843.75	411,843.75
1995-96	265,000.00	130,660.00	395,660.00
1996-97	280,000.00	114,931.25	394,931.25
1997-98	235,000.00	101,361.25	336,361.25
1998-99	245,000.00	88,513.75	333,513.75
1999-2000	250,000.00	75,248.75	325,248.75
2000-01	210,000.00	63,067.50	273,067.50
2001-02	220,000.00	51,847.50	271,847.50
2002-03	220,000.00	40,382.50	260,382.50
2003-04	25,000.00	33,775.00	58,775.00
2004-05	215,000.00	25,375.00	240,375.00
2005-06	255,000.00	8,925.00	263,925.00
TOTAL	$11,117,551.35	$8,971,994.12	$20,089,545.47

TABLE VII

RATIO OF NET GENERAL BONDED DEBT
TO TAXABLE ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
FOR THE TEN FISCAL YEARS ENDED JUNE 30, 1973

Fiscal Period	Population	Gross Assessed Value	Gross Bonded Debt	Reserves	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1963-64	90,800 S	159,405,292	9,988,000	301,059	9,686,941	6.08	106.68
1964-65	95,000 S	166,155,300	9,543,000	237,763	9,305,237	5.60	97.94
1965-66	97,754 S	175,317,924	9,078,000	219,767	8,858,233	5.05	90.62
1966-67	97,680 C	186,710,221	8,588,000	76,687	8,511,313	4.56	87.13
1967-68	98,421 S	197,024,025	8,073,000	-	8,073,000	4.10	82.03
1968-69	104,093 S	224,431,788	9,443,000	-	9,443,000	4.21	90.72
1969-70	107,644 C	240,755,765	8,913,000	-	8,913,000	3.70	82.80
1970-71	113,300 S	256,582,203	15,948,00	-	15,948,000	6.21	140.76
1971-72	116,700 S	266,933,111	15,353,000	-	15,353,000	5.75	131.56
1972-73	119,034 S	290,566,847	14,693,000	-	14,693,000	5.00	123.43

C - Census

S - Population Est.

TABLE VIII

STATEMENT OF LEGAL DEBT MARGIN
June 30, 1973

Assessed Value as of June 30, 1973 (1)	$287,366,005
Debt Limit - 15 per cent of Assessed Value (2)	$ 43,104,900
Amount of Debt Applicable to Debt Limit	14,693,000
LEGAL DEBT MARGIN	$ 28,411,900

(1) Assessed Value before Exemptions Applicable to 1973-74 Tax Roll less Redevelopment Area Credits

(2) Section 43605 California Govt. Code

TABLE IX

DIRECT AND OVERLAPPING GENERAL BONDED DEBT
June 30, 1973

	Total G. O. Bond Debt	Per Cent Applicable	City's Share of Debt
City of Stockton	14,693,000	100.00%	$ 14,693,000
County of San Joaquin	960,000	32.00	307,200
Stockton Unified School Dist:			
1951 Issues	1,200,000	77.00	924,000
1956-58 Issues	2,720,000	79.00	2,148,800
1959-61 Issues	2,457,000	80.00	1,965,600
Lincoln Unified School Dist.	1,160,000	62.30	722,680
S. J. Delta College	17,750,000	32.00	5,680,000
Other School Districts	5,193,000	1.37	71,144
Metropolitan Transit Dist.	660,000	71.50	471,900
TOTAL.			$ 26,984,324

DEBT RATIOS
June 30, 1973

Ratio of Direct and Overlapping Debt to Assessed Values	9.30%
Direct and Overlapping Debt per Capita	$ 226.69
Taxable Assessed Values Per Capita	$2,414.15

TABLE X

CITY OF STOCKTON
DEBT SERVICE CHARGES TO MATURITY
JUNE 30, 1973

GENERAL OBLIGATION BONDS

FISCAL YEAR	SERIAL BOND MATURITIES	INTEREST ON BONDS	TOTAL BONDS AND INTEREST
1973-74	$ 710,000	$ 607,659	$ 1,317,659
1974-75	740,000	583,321	1,323,321
1975-76	795,000	557,636	1,352,636
1976-77	850,000	530,055	1,380,055
1977-78	908,000	500,731	1,408,731
1978-79	940,000	469,829	1,409,829
1979-80	980,000	428,655	1,408,655
1980-81	1,040,000	383,404	1,433,404
1981-82	705,000	337,620	1,042,620
1982-83	740,000	309,329	1,049,329
1983-84	620,000	281,774	901,774
1984-85	650,000	254,645	904,645
1985-86	680,000	225,654	905,654
1986-87	720,000	194,695	914,695
1987-88	750,000	161,251	911,251
1988-89	790,000	126,097	916,097
1989-90	825,000	88,704	913,704
1990-91	860,000	48,920	908,920
1991-92	125,000	14,082	139,082
1992-93	130,000	8,600	138,600
1993-94	135,000	2,902	137,902
TOTAL	$14,693,000	$6,115,563	$20,808,563

TABLE XI

CITY OF STOCKTON
MISCELLANEOUS STATISTICS

GENERAL	
Date of Incorporation	1850
City Charter Adopted	1922
Council-Manager Gov't	
Area - sq. mi.	33.73
Elevation	23
Radio Broadcast Co.	5
Television Stations	2
Churches	114

PUBLIC WORKS	
Miles of Streets	390.4
Miles of Storm Sewers	171.2
Miles of Sanitary Sewers	348
Traffic Signals	123

FIRE PROTECTION - Class I	
Number of Fire Stations	9
Fire Alarm Boxes	314
Number of Fire Hydrants (2,341 City)	2764
Personnel (Full Time)	203

POLICE PROTECTION	
No. of Vehicles:	
Automobiles	64
STEP Cars	5
Motorcycles	17
3-Wheelers	7
Patrol Wagons	4
Photography Truck	1
Personnel:	
Sworn	231
Other	54

EMPLOYEES - ALL DEPARTMENTS	
Full Time - Civil Service	904
Full Time - Non-competitive	96
Total	1000
Temporary Employees	23
Part Time Employees	307
Total	330

Total Salaries & Wages, 1972-73 $12,960,327

POPULATION			
1900	17,506	1950	70,583
1910	23,253	1960	86,321
1920	40,296	1970	107,644
1930	47,963	1972	116,700
1940	54,714	1973	117,900

REGISTERED VOTERS	46,990

RECREATION	
Parks and Playgrounds (585 acres)	44
Boating Facilities - ramps (Louis Park & Buckley Cove)	6
Municipal Golf Course (390 acres)	3
Family Camp - Silver Lake	
Pioneer Museum - Victory Park	
Pixie Woods - Louis Park	
Auditorium - Civic Center (3500 capacity)	
Senior Citizens Center - Oak Park	
Ice Rink - Oak Park	
Community Centers	6
Football Stadiums	2
Swimming Pools	7
Baseball & Softball Diamonds	46
Tennis Courts	66

BUILDING	
Building Permits	1,968
Plumbing Permits	1,653
Electrical Permits	2,167
Mechanical Permits	565
Total	6,353
Estimated Value	$44,587,913

FINANCIAL	
No. of Bank Branches	22
Deposits	$ 548,926,997
Debits	$5,265,128,000